BA-PHALABORWA LOCAL MUNICIPALITY

ADJUSTMENT BUDGET 2024/25 MTREF

February 27

2025

'THE HOME OF MARULA AND WILDLIFE TOURISM'

TABLE OF CONTENT

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
MPRA	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

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Total Operating revenue budget increased from R733,3 million to R738,4 million

The following line items were affected:

- Service charges electricity will remain unchanged at R197,9 million
- Services charges refuse remained unchanged at R21,9 million
- Sales of Goods and Rendering of Services will change from R784 thousand to R5,7 million due to changes of INEP treatment and noting the mid-year performance.
- Agency fees remained unchanged at R6,9 million
- Interest earned from Receivables remained unchanged at R18,5 million
- Interest earned from Current and Non-Current Assets will change from R5,4 million to R5,9 million, noting the mid-year performance.
- Rental of facilities and equipment will change from R285 thousand to R365 thousand, noting the mid-year performance.
- Other revenue remained unchanged at R8,1 million
- The Municipal Property rates will remain unchanged at R194,7 million
- Fines and penalties will remain unchanged at R1,4 million
- Licenses and permits will remain unchanged at R6,4 million
- Transfers and subsidies operational will change from R223,2 to R 222,9 million due to unspent grant of R339 thousand for EEDSM grant for last financial year.

Total Operating expenditure budget for 2024/25 increased from R814,8 million to R817,8 million

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

- The employees cost remained unchanged at R211,8 million
- Remuneration of councillors remained unchanged at R18,1 million
- Bulk purchases will decrease from R155,9 million to R153,9 million
- Inventory consumed will increase from R24.1 million to R25,2 million
- Debt impairment remained unchanged at R105,5 million

- Depreciation remained unchanged at R83,6 million
- Finance charges remained unchanged at R20,6 million
- Contracted services will increase from R78,6 million to R83,2 million due to changes of INEP recognised as contracted services.
- Transfer & subsidies will decrease from R1 million to R676 thousand.
- Other expenditure will decrease from R115,5 million to R115,2 million.

The total capital budget will remain unchanged at R35.2 million

MUNICIPAL INFRASTRUCTURE GRANTS (MIG) PROJECTS WILL CHANGE AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Refurbishment of Namakgale Stadium	10 837 179.00	0	10 837 179.00
Selwane Sports Complex MIG	937 661.00	-937 661.00	0.00
Installation of stormwater culvert at Tension Pilusa graveyard	6 900 000.00	-584 229.00	6 315 771.00
Installation of stormwater culverts in Mashishimale Lejori, Makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	500 000.00	-151 930.00	348 070.00
Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana	5 384 423.00	2 870 607.00	8 255 030.00
Upgrading of Honeyville to Dinoko Sebera from gravel to tar	6 687 241.00	2 673 820.00	9 361 061.00
Upgrading of roads from gravel to tar in Benfarm area	4 037 446.00	-3 870 607.00	166 839.00
Totals	**35 283 950.00**	**0.00**	**35 283 950.00**

Total MIG projects to remain the same at R35.3 million, however there are adjustments done within the projects.

- Refurbishment of Namakgale stadium remain the same at R10,8 million.
- R938 thousands of Selwane Sports Complex allocated to Upgrading of Honeyville to Dinoko Sebera from gravel to tar
- R584 thousands of Installations of stormwater culvert at Tension Pilusa graveyard allocated to Upgrading of Honeyville to Dinoko Sebera from gravel to tar
- R152 thousands of Installations of stormwater culverts allocated to Upgrading of Honeyville to Dinoko Sebera from gravel to tar
- Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana increased from R5.4 million to R8,3 million
- Upgrading of Honeyville to Dinoko Sebera from gravel to tar increased from R6.7 million to R9,4 million
- R3,8 million of Benfarm upgrading of street allocated to Aubrey carwash via cemetery to Kanana (R2,9 million) and Honeyville to Dinoko Sebera (R1 million)

INTEGRATED ELECTRIFICATION PROGRAMME (INEP) REMAIN UNCHANGED AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Electrification of various villages	4 814 000.00	0	4 814 000.00

The budget for Integrated National Electrification Project (INEP) will remain the same however the budget will move from Capital project to operational projects as per mSCOA circular 16 – INEP.

PROJECTS FUNDED INTERNALLY REMAINS UNCHANGED AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Office Furniture and Equipment	1 700 000.00		1 700 000.00
Procure Roadblock trailer fully fitted	425 000.00		425 000.00
Procure a trailer for refuse collection enhancement	200 000.00		200 000.00
Procure of LDV bakkie for environmental law enforcement	600 000.00		1 025 000.00
Development of Phalaborwa new landfill site Phase2	5 000 000.00		5 000 000.00
Construction of overhead line from ext 6 to Spar	3 200 000.00		3 200 000.00
Upgrading of internal streets in Tambo Phase 2	6 720 000.00		6 720 000.00
Construction of trapezoidal concrete drain (160m) at Potgieter stream	850 000.00		850 000.00
Establishment of new cemetery in Gravelotte	1 000 000.00		1 000 000.00
Totals	**19 695 000.00**	–	**19 695 000.00**

Internally funded projects remained unchanged at R19.7 million.

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.

Adjustment Budget Resolutions

1.1 Adjustment Budget for 2024/25

Council resolved that the adjustment and MTREF and its supporting tables of the Ba-Phalaborwa Municipality (LIM334) for the financial year 2024/25; be approved as set out on the following tables:

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

1.2 Adjustment permitted in terms of Section 28 (2) of MFMA

Council resolved that the total budgeted annual Revenue increased from **R733,3 million** to **R738,4 million** which excludes capital grant be approved.

Council resolved that the total budgeted annual operating Expenditure increased from **814,8 million** to at R **R817,8 million** be approved.

Council resolved that the total budgeted Capital expenditure reduced from **R59,8 million** to **R55 million** be approved.

1.3 Adjustment budget supporting tables for 2024/25 MTREF.

Council resolved that the adjustment budget of the Ba-Phalaborwa Municipality for the financial year **2024/25**, 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	Adjustment - SDBIP- Performance objectives
Table SB4	Adjustment budget - performance indicators and benchmarks
Table SB5	Adjustment budget – Social, Economic, Demographic statistics and Assumptions
Table SB6	Adjustment budget – Funding Measurement
Table SB7	Adjustment budget – Transfers and Grant Receipts
Table SB8	Adjustment budget – Expenditure on Transfers and Grant Programme
Table SB9	Adjustment budget – Reconciliation of transfers, Grant Receipts and Unspent Funds
Table SB10	Adjustment budget – Transfers and Grant by the Municipality
Table SB11	Adjustment budget – Councillor and Staff benefits
Table SB12	Adjustment budget – Monthly Revenue and Expenditure (Municipal Votes)
Table SB13	Adjustment budget - Monthly Revenue and Expenditure (Functional Classification)
Table SB14	Adjustment budget – Monthly Revenue and Expenditure
Table SB15	Adjustment budget – Monthly Cash flows
Table SB16	Adjustment budget – Monthly Expenditure (Municipal Votes)
Table SB17	Adjustment budget – Monthly Capital expenditure (Functional Classification)
Table SB18a	Adjustment budget – Capital Expenditure on New Assets (Assets Class)
Table SB18b	Adjustment budget – Capital Assets on renewal of existing assets

	(Assets Class)
Table SB18c	Adjustment budget – Expenditure on Repairs and Maintenance (Assets Class)
Table SB19	Adjustment budget –List of Capital programme or projects affected. by Adjustment

1.4 Revised Service Delivery and Budget Implementation Plan (SDBIP)

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

1.5 Budget Related Polices

- Council Note the Municipal Finance Management Act,2003 – Amendments to regulations regarding Supply Chain Management Gazette No.49863 dated 14 December 2023.
- Council approves the Supply Chain Management Policy for 2024/25 and approve to retain the limit of R200 000.00 on quotations.
- 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

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 an adjustment budget. In terms of Section 72 (3) of the MFMA, the Accounting Officer must as part of review, make recommendations as to whether an 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 an 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 2024/25

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	197,916	–	–	–	–	–	–	–	197,916	228,738	264,650
Service charges - Waste Management	2	21,914	–	–	–	–	–	–	–	21,914	22,877	24,181
Sale of Goods and Rendering of Services		784	–					4,914	4,914	5,698	828	875
Agency services		6,888	–					–	–	6,888	7,273	7,688
Interest earned from Receivables		18,470	–					–	–	18,470	19,505	20,617
Interest earned from Current and Non-Current Assets		5,394	–					500	500	5,894	5,696	6,021
Rental from Fixed Assets		285	–					80	80	365	301	318
Operational Revenue		8,186	–					–	–	8,186	8,645	9,137
Non-Exchange Revenue												
Property rates	2	194,706	–	–	–	–	–	–	–	194,706	205,610	217,330
Fines, penalties and forfeits		1,438	–					–	–	1,438	1,519	1,606
Licences or permits		6,445	–					–	–	6,445	6,806	7,194
Transfer and subsidies - Operational		223,212	–					(339)	(339)	222,873	221,501	221,556
Interest		47,632	–					–	–	47,632	50,300	53,167
Total Revenue (excluding capital transfers and contributions)		**733,271**	-	-	-	-	-	**5,155**	**5,155**	**738,427**	**779,599**	**834,339**

The above table reflect the total revenue of R733.3 million for adjustment budget 2024/25, which increased by R5.2 million from R733,3 million to R738.4 million after taking note of the mid-year performance assessment results and due to INEP, that should be recognised as other revenue as part of implementing mSCOA circular 16.

The breakdown of Municipal Revenue per service which was affected by the adjustment budget for 2024/25 is illustrated bellow as follows:

- Service charges electricity will remain unchanged at R197,9 million
- Services charges refuse remained unchanged at R21,9 million
- Sales of Goods and Rendering of Services will change from R784 thousand to R5,7 million due to changes of INEP treatment and noting the mid-year performance.
- Agency fees remained unchanged at R6,9 million
- Interest earned from Receivables remained unchanged at R18,5 million
- Interest earned from Current and Non-Current Assets will change from R5,4 million to R5,9 million, noting the mid-year performance.
- Rental of facilities and equipment will change from R285 thousand to R365 thousand, noting the mid-year performance.
- Other revenue remained unchanged at R8,1 million
- The Municipal Property rates will remain unchanged at R194,7 million
- Fines and penalties will remain unchanged at R1,4 million
- Licenses and permits will remain unchanged at R6,4 million
- Transfers and subsidies operational will change from R223,2 to R 222,9 million due to unspent grant of R339 thousand for EEDSM grant for last financial year.

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

The municipality has also employed a debt collector to focus on 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 2024/25, and the proposed revised budget

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type	-											
Employee related costs		211,878	–	–	–	–	–	–	–	211,878	221,359	231,734
Remuneration of councillors		18,067	–					–	–	18,067	18,898	19,748
Bulk purchases – electricity		155,868	–	–	–	–	–	(1,978)	(1,978)	153,890	180,340	208,653
Inventory consumed		24,104	–	–	–	–	–	1,100	1,100	25,204	25,030	25,989
Debt impairment		105,500	–					–	–	105,500	111,408	111,408
Depreciation and amortization		83,646	–					–	–	83,646	88,330	88,330
Interest		20,552	–					–	–	20,552	21,703	21,703
Contracted services		78,607	–	–	–	–	–	4,546	4,546	83,153	61,626	65,921
Transfers and subsidies		1,076	–					(400)	(400)	676	1,136	1,136
Operational costs		115,540	–					(344)	(344)	115,196	116,189	114,217
Total Expenditure		**814,838**	-	-	-	-	-	**2,923**	**2,923**	**817,762**	**846,018**	**888,840**

Total Operating expenditure budget for 2024/25 will change from R814,8 million to R 817,8 million.

The following items on expenditure adjustments are as follows:

- The employees cost remained unchanged at R211,8 million
- Remuneration of councillors remained unchanged at R18,1 million
- Bulk purchases will decrease from R155,9 million to R153,9 million
- Inventory consumed will increase from R24.1 million to R25,2 million
- Debt impairment remained unchanged at R105,5 million
- Depreciation remained unchanged at R83,6 million
- Finance charges remained unchanged at R20,6 million
- Contracted services will increase from R78,6 million to R83,2 million due to changes of INEP recognised as contracted services.
- Transfer & subsidies will decrease from R1 million to R676 thousand.
- Other expenditure will decrease from R115,5 million to R115,2 million

GRANTS AND SUBSIDIES 2024/25

Operational transfers and grants will reduce from R223.2 to R222.9 due to unspent grant of EEDSM from 2023/24 Financial year which reverted to the National Treasury.

Capital transfers and grants will reduce from R40.1 million to R35.3 million due to INEP that should be recognised as other revenue as part of implementing mSCOA circular 16.

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

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
RECEIPTS:	1, 2									
–										
Operating Transfers and Grants										
National Government:		223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Local Government Equitable Share	-	216 586	–		(339)	–	(339)	216 247	216 560	211 458
Energy Efficiency and Demand Management	–	–	–	–	–	–	–	–	–	5 000
EPWP Incentive	–	1 769	–	–	–	–	–	1 769	–	–
Finance Management	–	3 000	–	–	–	–	–	3 000	3 000	3 000
Municipal Infrastructure Grant	–	1 857	–	–	–	–	–	1 857	1 941	2 098
Total Operating Transfers and Grants	6	223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Capital Transfers and Grants										
National Government:		40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
Municipal Infrastructure Grant (MIG)	–	35 284	–	–	–	–	–	35 284	36 881	39 853
Integrated National Electrification Programme Grant	–	4 814	–	–	(4 814)	–	(4 814)	–	8 275	8 000
Total Capital Transfers and Grants	6	40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
TOTAL RECEIPTS OF TRANSFERS & GRANTS		263 310	–	–	(5 153)	–	(5 153)	258 157	266 657	269 409

MUNICIPAL INFRASTRUCTURE GRANTS (MIG) PROJECTS WILL CHANGE AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Refurbishment of Namakgale Stadium	10 837 179.00	0	10 837 179.00
Selwane Sports Complex MIG	937 661.00	-937 661.00	0.00
Installation of stormwater culvert at Tension Pilusa graveyard	6 900 000.00	-584 229.00	6 315 771.00
Installation of stormwater culverts in Mashishimale Lejori, Makhushane, Lulekani access bridge to cemeteries and Humulani access bridge to cemetery	500 000.00	-151 930.00	348 070.00
Upgrading of gravel to asphalt from Aubrey carwash via cemetery to Kanana	5 384 423.00	2 870 607.00	8 255 030.00
Upgrading of Honeyville to Dinoko Sebera from gravel to tar	6 687 241.00	2 673 820.00	9 361 061.00
Upgrading of roads from gravel to tar in Benfarm area	4 037 446.00	-3 870 607.00	166 839.00
Totals	**35 283 950.00**	**0.00**	**35 283 950.00**

INTEGRATED ELECTRIFICATION PROGRAMME (INEP) REMAINS UNCHANGED AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Electrification of various villages within BPM municipality	**4 814 000.00**	**0**	**4 814 000.00**

PROJECTS FUNDED INTERNALLY WILL REMAIN UNCHANGED AS FOLLOWS:

Project Name	Original Budget 2024/25	Adjustment Amount 2024/25	Final Budget 2024/25
Office Furniture and Equipment	1 700 000.00		1 700 000.00
Procure Roadblock trailer fully fitted	425 000.00		425 000.00
Procure a trailer for refuse collection enhancement	200 000.00		200 000.00
Procure of LDV bakkie for environmental law enforcement	600 000.00		600 000.00
Development of Phalaborwa new landfill site	5 000 000.00		5 000 000.00
Construction of overhead line from ext 6 to Spar	3 200 000.00		3 200 000.00
Upgrading of internal streets in Tambo Phase 2	6 720 000.00		6 720 000.00
Construction of trapezoidal concrete drain (160m) at Potgieter stream	850 000.00		850 000.00
Establishment of new cemetery in Gravelotte	1 000 000.00		1 000 000.00
Totals	**19 695 000.00**	-	**19 695 000.00**

ADJUSTMENT BUDGET TABLES

2024/25

1. ADJUSTMENT BUDGET TABLES

1.1. ADJUSTMENT BUDGET SUMMARY

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	194 706	–	–	–	–	–	–	–	194 706	205 610	217 330
Service charges	219 830	–	–	–	–	–	–	–	219 830	251 615	288 831
Investment revenue	5 394	–	–	–	–	–	500	500	5 894	5 696	6 021
Transfers recognised - operational	223 212	–	–	–	–	–	(339)	(339)	222 873	221 501	221 556
Other own revenue	90 129	–	–	–	–	–	4 994	4 994	95 123	95 177	100 602
Total Revenue (excluding capital transfers and contributions)	**733 271**	**–**	**–**	**–**	**–**	**–**	**5 155**	**5 155**	**738 427**	**779 599**	**834 339**
Employee costs	211 878	–	–	–	–	–	–	–	211 878	221 359	231 734
Remuneration of councillors	18 067	–	–	–	–	–	–	–	18 067	18 898	19 748
Depreciation & asset impairment	189 146	–	–	–	–	–	–	–	189 146	199 738	199 738
Finance charges	20 552	–	–	–	–	–	–	–	20 552	21 703	21 703
Inventory consumed and bulk purchases	179 972	–	–	–	–	–	(878)	(878)	179 094	205 370	234 643
Transfers and subsidies	1 076	–	–	–	–	–	(400)	(400)	676	1 136	1 136
Other expenditure	194 147	–	–	–	–	–	4 202	4 202	198 349	177 814	180 138
Total Expenditure	**814 838**	**–**	**–**	**–**	**–**	**–**	**2 923**	**2 923**	**817 762**	**846 018**	**888 840**
Surplus/(Deficit)	(81 567)	–	–	–	–	–	2 232	2 232	(79 335)	(66 419)	(54 501)
Transfers and subsidies - capital (monetary allocations)	40 098	–	–	–	–	–	(4 814)	(4 814)	35 284	45 156	47 853
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(41 469)**	**–**	**–**	**–**	**–**	**–**	**(2 582)**	**(2 582)**	**(44 051)**	**(21 263)**	**(6 648)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(41 469)**	**–**	**–**	**–**	**–**	**–**	**(2 582)**	**(2 582)**	**(44 051)**	**(21 263)**	**(6 648)**
Capital expenditure & funds sources											
Capital expenditure	59 793	–	–	–	–	–	(4 814)	(4 814)	54 979	66 576	56 853
Transfers recognised - capital	40 098	–	–	–	–	–	(4 814)	(4 814)	35 284	45 156	47 853

Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	19 695	–	–	–	–	–	–	–	19 695	21 420	9 000
Total sources of capital funds	**59 793**	–	–	–	–	–	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**
Financial position											
Total current assets	622 157	–	–	–	–	–	(409 599)	(409 599)	212 558	743 897	770 540
Total non current assets	1 285 447	–	–	–	–	–	(36 971)	(36 971)	1 248 477	1 347 774	1 338 051
Total current liabilities	511 529	–	–	–	–	–	(62 307)	(62 307)	449 223	538 159	538 159
Total non current liabilities	208 418	–	–	–	–	–	(18 622)	(18 622)	189 796	218 005	218 005
Community wealth/Equity	**1 184 218**	–	–	–	–	–	**(360 803)**	**(360 803)**	**823 416**	**1 338 983**	**1 357 118**
Cash flows											
Net cash from (used) operating	(15 165)	–	–	–	–	–	23 303	23 303	8 139	74 706	80 563
Net cash from (used) investing	(68 762)	–	–	–	–	–	4 166	4 166	(64 596)	(76 562)	(65 381)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**(39 837)**	–	–	–	–	–	**37 817**	**37 817**	**(2 020)**	**44 262**	**63 606**
Cash backing/surplus reconciliation											
Cash and investments available	270 136	–	–	–	–	–	(243 966)	(243 966)	26 170	414 484	436 695
Application of cash and investments	(11 548)	–	–	–	–	–	287 451	287 451	275 903	(112 764)	(118 704)
Balance - surplus (shortfall)	**281 685**	–	–	–	–	–	**(531 417)**	**(531 417)**	**(249 732)**	**527 248**	**555 399**
Asset Management											
Asset register summary (WDV)	1 193 795	–	–	–	–	–	(452)	(452)	1 193 343	1 251 905	1 242 183
Depreciation	83 646	–	–	–	–	–	–	–	83 646	88 330	88 330
Renewal and Upgrading of Existing Assets	14 875	–	–	–	–	–	(3 871)	(3 871)	11 004	–	11 700
Repairs and Maintenance	15 141	–	–	–	–	–	3 232	3 232	18 373	5 198	3 758
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	1 634	–	–	–	–	–	–	–	17 246	18 638	19 892
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Total revenue of R733,3 million for adjustment budget 2024/25, will increase by R5,2 million R738,4 million after considering the mid-year performance assessment results.

The following revenue line items were affected:

- Service charges electricity will remain unchanged at R197,9 million
- Services charges refuse remained unchanged at R21,9 million
- Sales of Goods and Rendering of Services will change from R784 thousand to R5,7 million due to changes of INEP treatment and noting the mid-year performance.
- Agency fees remained unchanged at R6,9 million
- Interest earned from Receivables remained unchanged at R18,5 million
- Interest earned from Current and Non-Current Assets will change from R5,4 million to R5,9 million, noting the mid-year performance.
- Rental of facilities and equipment will change from R285 thousand to R365 thousand, noting the mid-year performance.
- Other revenue remained unchanged at R8,1 million
- The Municipal Property rates will remain unchanged at R194,7 million
- Fines and penalties will remain unchanged at R1,4 million
- Licenses and permits will remain unchanged at R6,4 million
- Transfers and subsidies operational will change from R223,2 to R 222,9 million due to unspent grant of R339 thousand for EEDSM grant for last financial year.

Total Operating expenditure budget for 2024/25 will change from R814,8 million to R 817,8 million.

The following items on expenditure adjustments are as follows:

- The employees cost remained unchanged at R211,8 million
- Remuneration of councillors remained unchanged at R18,1 million
- Bulk purchases will decrease from R155,9 million to R153,9 million
- Inventory consumed will increase from R24.1 million to R25,2 million
- Debt impairment remained unchanged at R105,5 million
- Depreciation remained unchanged at R83,6 million
- Finance charges remained unchanged at R20,6 million
- Contracted services will increase from R78,6 million to R83,2 million due to changes of INEP recognised as contracted services.
- Transfer & subsidies will decrease from R1 million to R676 thousand.
- Other expenditure will decrease from R115,5 million to R115,2 million.

1.2 ADJUSTMENT BUDGET FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION)

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

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**481 434**	**–**	**–**	**–**	**–**	**–**	**241**	**241**	**481 675**	**495 676**	**506 121**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		481 434	–	–	–	–	–	241	241	481 675	495 676	506 121
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**6 672**	**–**	**–**	**–**	**–**	**–**	**50**	**50**	**6 722**	**7 046**	**7 448**
Community and social services		227	–	–	–	–	–	50	50	277	240	253
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		6 445	–	–	–	–	–	–	–	6 445	6 806	7 194
Economic and environmental services		**40 731**	**–**	**–**	**–**	**–**	**–**	**50**	**50**	**40 781**	**40 745**	**43 984**
Planning and development		275	–	–	–	–	–	–	–	275	290	307
Road transport		40 457	–	–	–	–	–	50	50	40 507	40 455	43 677
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**244 532**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**244 532**	**281 288**	**324 640**
Energy sources		209 912	–	–	–	–	–	–	–	209 912	244 994	286 277
Waste management		34 620	–	–	–	–	–	–	–	34 620	36 294	38 363
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**773 369**	**–**	**–**	**–**	**–**	**–**	**341**	**341**	**773 711**	**824 755**	**882 192**
Expenditure - Functional	-											
Governance and administration		**364 312**	**–**	**–**	**–**	**–**	**–**	**617**	**617**	**364 930**	**390 928**	**387 065**
Executive and council		55 413	–	–	–	–	–	508	508	55 921	59 084	61 012
Finance and administration		274 491	–	–	–	–	–	883	883	275 373	294 665	287 914
Internal audit		34 409	–	–	–	–	–	(773)	(773)	33 636	37 179	38 139
Community and public safety		**71 815**	**–**	**–**	**–**	**–**	**–**	**(3 214)**	**(3 214)**	**68 601**	**75 773**	**74 644**
Community and social services		23 432	–	–	–	–	–	(1 876)	(1 876)	21 556	24 514	25 020
Sport and recreation		4 151	–	–	–	–	–	1 202	1 202	5 353	4 459	3 461

Public safety		23 486	–	–	–	–	–	(170)	(170)	23 316	24 723	25 837
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		20 745	–	–	–	–	–	(2 370)	(2 370)	18 375	22 077	20 326
Economic and environmental services		**144 798**	–	–	–	–	–	**2 415**	**2 415**	**147 213**	**121 941**	**135 472**
Planning and development		37 604	–	–	–	–	–	(1 049)	(1 049)	36 555	30 630	31 551
Road transport		107 194	–	–	–	–	–	3 464	3 464	110 658	91 310	103 922
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**233 913**	–	–	–	–	–	**3 105**	**3 105**	**237 018**	**257 376**	**291 659**
Energy sources		223 459	–	–	–	–	–	2 826	2 826	226 285	247 477	282 170
Waste management		10 454	–	–	–	–	–	279	279	10 734	9 899	9 489
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**814 838**	–	–	–	–	–	**2 923**	**2 923**	**817 762**	**846 018**	**888 840**
Surplus/ (Deficit) for the year		**(41 469)**	–	–	–	–	–	**(2 582)**	**(2 582)**	**(44 051)**	**(21 263)**	**(6 648)**

- The above table illustrates expenditure adjustment budget by municipal classification.

1.3 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	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		481 149	–	–	–	–	–	161	161	481 310	495 375	505 803
Vote 3 - Corporate Services		285	–	–	–	–	–	80	80	365	301	318
Vote 4 - Community and Social Services		8 105	–	–	–	–	–	50	50	8 155	8 559	9 047
Vote 5 - Planning and Development Services		275	–	–	–	–	–	–	–	275	290	307
Vote 6 - Technical Services		283 555	–	–	–	–	–	50	50	283 605	320 229	366 718
Total Revenue by Vote	2	**773 369**	–	–	–	–	–	**341**	**341**	**773 711**	**824 755**	**882 192**
Expenditure by Vote	1											
Vote 1 - Executive and Councillors		92 665	–	–	–	–	–	(335)	(335)	92 329	99 208	102 213
Vote 2 - Budget and Treasury Office		186 491	–	–	–	–	–	1 205	1 205	187 695	195 558	197 081
Vote 3 - Corporate Services		87 700	–	–	–	–	–	(122)	(122)	87 578	98 807	90 533
Vote 4 - Community and Social Services		88 427	–	–	–	–	–	(1 574)	(1 574)	86 853	91 902	91 190
Vote 5 - Planning and Development Services		34 314	–	–	–	–	–	(1 034)	(1 034)	33 280	27 481	28 266
Vote 6 - Technical Services		325 242	–	–	–	–	–	4 784	4 784	330 026	333 062	379 557
Total Expenditure by Vote	2	**814 838**	–	–	–	–	–	**2 923**	**2 923**	**817 762**	**846 018**	**888 840**
Surplus/ (Deficit) for the year	2	**(41 469)**	–	–	–	–	–	**(2 582)**	**(2 582)**	**(44 051)**	**(21 263)**	**(6 648)**

The above table illustrates expenditure adjustment budget per municipal vote.

- The executive and Councillors have no revenue and R92,3 million expenditure to be funded from other votes.
- Budget and treasury have R481,3 million revenue and R187,7 million expenditure.
- Corporate services have R365 thousand revenue with R87,6 million expenditure.
- Community services has R8.2 million revenue with R86,9 million expenditure.
- Planning and development has R275 thousand revenue with R33,3 million expenditure.
- Technical Services has R283,6 million revenue and R330 million expenditure.

1.4 BUDGETED FINANCIAL PERFORMANCE

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	197 916	–	–	–	–	–	–	–	197 916	228 738	264 650
Service charges - Waste Management	2	21 914	–	–	–	–	–	–	–	21 914	22 877	24 181
Sale of Goods and Rendering of Services		784	–					4 914	4 914	5 698	828	875
Agency services		6 888	–					–	–	6 888	7 273	7 688
Interest earned from Receivables		18 470	–					–	–	18 470	19 505	20 617
Interest earned from Current and Non-Current Assets		5 394	–					500	500	5 894	5 696	6 021
Rental from Fixed Assets		285	–					80	80	365	301	318
Operational Revenue		8 186	–					–	–	8 186	8 645	9 137
Non-Exchange Revenue												
Property rates	2	194 706	–	–	–	–	–	–	–	194 706	205 610	217 330
Fines, penalties and forfeits		1 438	–					–	–	1 438	1 519	1 606
Licences or permits		6 445	–					–	–	6 445	6 806	7 194
Transfer and subsidies - Operational		223 212	–					(339)	(339)	222 873	221 501	221 556
Interest		47 632	–					–	–	47 632	50 300	53 167
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**733 271**	–	–	–	–	–	**5 155**	**5 155**	**738 427**	**779 599**	**834 339**
Expenditure By Type												
Employee related costs		211 878	–	–	–	–	–	–	–	211 878	221 359	231 734
Remuneration of councillors		18 067	–					–	–	18 067	18 898	19 748
Bulk purchases - electricity		155 868	–	–	–	–	–	(1 978)	(1 978)	153 890	180 340	208 653
Inventory consumed		24 104	–	–	–	–	–	1 100	1 100	25 204	25 030	25 989
Debt impairment		105 500	–					–	–	105 500	111 408	111 408
Depreciation and amortisation		83 646	–					–	–	83 646	88 330	88 330
Interest		20 552	–					–	–	20 552	21 703	21 703
Contracted services		78 607	–	–	–	–	–	4 546	4 546	83 153	61 626	65 921

Transfers and subsidies		1 076	–					(400)	(400)	676	1 136	1 136
Operational costs		115 540	–					(344)	(344)	115 196	116 189	114 217
Total Expenditure		**814 838**	**–**	**–**	**–**	**–**	**–**	**2 923**	**2 923**	**817 762**	**846 018**	**888 840**
Surplus/(Deficit)		**(81 567)**	**–**	**–**	**–**	**–**	**–**	**2 232**	**2 232**	**(79 335)**	**(66 419)**	**(54 501)**
Transfers and subsidies - capital (monetary allocations)		40 098	–					(4 814)	(4 814)	35 284	45 156	47 853
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**(41 469)**	**–**	**–**	**–**	**–**	**–**	**(2 582)**	**(2 582)**	**(44 051)**	**(21 263)**	**(6 648)**

Total Operating revenue budget increased from R733,3 million to R738,4 million

The following line items were affected:

- Service charges electricity will remain unchanged at R197,9 million
- Services charges refuse remained unchanged at R21,9 million
- Sales of Goods and Rendering of Services will change from R784 thousand to R5,7 million due to changes of INEP treatment and noting the mid-year performance.
- Agency fees remained unchanged at R6,9 million
- Interest earned from Receivables remained unchanged at R18,5 million
- Interest earned from Current and Non-Current Assets will change from R5,4 million to R5,9 million, noting the mid-year performance.
- Rental of facilities and equipment will change from R285 thousand to R365 thousand, noting the mid-year performance.
- Other revenue remained unchanged at R8,1 million
- The Municipal Property rates will remain unchanged at R194,7 million
- Fines and penalties will remain unchanged at R1,4 million
- Licenses and permits will remain unchanged at R6,4 million
- Transfers and subsidies operational will change from R223,2 to R 222,9 million due to unspent grant of R339 thousand for EEDSM grant for last financial year.

Total Operating expenditure budget for 2024/25 increased from R814,8 million to R817,8 million

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

- The employees cost remained unchanged at R211,8 million
- Remuneration of councillors remained unchanged at R18,1 million
- Bulk purchases will decrease from R155,9 million to R153,9 million
- Inventory consumed will increase from R24.1 million to R25,2 million
- Debt impairment remained unchanged at R105,5 million
- Depreciation remained unchanged at R83,6 million
- Finance charges remained unchanged at R20,6 million
- Contracted services will increase from R78,6 million to R83,2 million due to changes of INEP recognised as contracted services.
- Transfer & subsidies will decrease from R1 million to R676 thousand.
- Other expenditure will decrease from R115,5 million to R115,2 million.

1.5 ADJUSTMENT CAPITAL EXPENDITURE BUDGET BY VOTE AND FUNDING

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		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	Adjusted Budget	Adjusted Budget
Single-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		1 700	–	–	–	–	–	–	–	1 700	3 500	4 000
Vote 4 - Community and Social Services		7 225	–	–	–	–	–	–	–	7 225	11 200	5 000
Vote 5 - Planning and Development Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services		50 868	–	–	–	–	–	(4 814)	(4 814)	46 054	51 876	47 853
Capital single-year expenditure sub-total		**59 793**	**–**	**–**	**–**	**–**	**–**	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**
Total Capital Expenditure - Vote		**59 793**	**–**	**–**	**–**	**–**	**–**	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**
Capital Expenditure - Functional												
Governance and administration		**1 700**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 700**	**3 500**	**4 000**
Finance and administration		1 700	–					–	–	1 700	3 500	4 000
Community and public safety		**13 575**	**–**	**–**	**–**	**–**	**–**	**(938)**	**(938)**	**12 637**	**1 200**	**–**
Community and social services		1 000	–					–	–	1 000	1 000	–
Sport and recreation		11 775	–					(938)	(938)	10 837	–	–
Health		800	–					–	–	800	200	–
Economic and environmental services		**31 504**	**–**	**–**	**–**	**–**	**–**	**938**	**938**	**32 442**	**37 914**	**35 567**
Road transport		31 504	–					938	938	32 442	37 914	35 567
Trading services		**13 014**	**–**	**–**	**–**	**–**	**–**	**(4 814)**	**(4 814)**	**8 200**	**23 962**	**17 286**
Energy sources		8 014	–					(4 814)	(4 814)	3 200	13 962	12 286
Waste management		5 000	–					–	–	5 000	10 000	5 000
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**59 793**	**–**	**–**	**–**	**–**	**–**	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**
Funded by:												
National Government		40 098	–					(4 814)	(4 814)	35 284	45 156	47 853
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**40 098**	**–**	**–**	**–**	**–**	**–**	**(4 814)**	**(4 814)**	**35 284**	**45 156**	**47 853**

Borrowing		–	–					–	–	–	–	–
Internally generated funds		19 695	–					–	–	19 695	21 420	9 000
Total Capital Funding		**59 793**	–	–	–	–	–	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**

- Total capital expenditure reduced from R59.8 million to R54,9 million.
- The capital grants reduced R40,1 million to R35,3 million because of implementing Mscoa circular 16
- The capital expenditure on internally funded projects remains unchanged at R19,7 million.

1.6 ADJUSTMENT BUDGET FINANCIAL POSITION

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		(60 237)	–					37 817	37 817	(22 420)	23 862	43 206
Trade and other receivables from exchange transactions	1	260 965	–	–	–	–	–	(171 498)	(171 498)	89 466	239 640	240 738
Receivables from non-exchange transactions	1	330 373	–	–	–	–	–	(281 783)	(281 783)	48 590	390 623	393 490
Current portion of non-current receivables	2	29	–					(29)	(29)	–	30	30
Inventory		20 926	–	–	–	–	–	(3 895)	(3 895)	17 030	17 030	17 030
VAT		61 892	–					7 498	7 498	69 390	64 124	67 458
Other current assets		8 210	–					2 291	2 291	10 500	8 587	8 587
Total current assets		**622 157**	**–**	**–**	**–**	**–**	**–**	**(409 599)**	**(409 599)**	**212 558**	**743 897**	**770 540**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		463 697	–					8 695	8 695	472 392	485 027	485 027
Property, plant and equipment	3	821 424	–	–	–	–	–	(45 554)	(45 554)	775 870	862 407	852 684
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		333	–					(16)	(16)	317	348	348
Intangible assets		(6)	–					(96)	(96)	(102)	(8)	(8)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**1 285 447**	**–**	**–**	**–**	**–**	**–**	**(36 971)**	**(36 971)**	**1 248 477**	**1 347 774**	**1 338 051**
TOTAL ASSETS		**1 907 604**	**–**	**–**	**–**	**–**	**–**	**(446 570)**	**(446 570)**	**1 461 035**	**2 091 670**	**2 108 592**
LIABILITIES												
Current liabilities												

Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		(1 866)	–	–	–	–	–	1 588	1 588	(278)	1 014	1 014
Consumer deposits		5 059	–					208	208	5 267	5 291	5 291
Trade and other payables from exchange transactions		445 755	–	–	–	–	–	(54 952)	(54 952)	390 803	466 393	466 393
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	340	340	340	–	–
Provisions		6 280	–					(255)	(255)	6 025	6 569	6 569
VAT		56 302	–					(9 235)	(9 235)	47 067	58 892	58 892
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**511 529**	**–**	**–**	**–**	**–**	**–**	**(62 307)**	**(62 307)**	**449 223**	**538 159**	**538 159**
Non current liabilities												
Borrowing	1	44 646	–	–	–	–	–	(19 894)	(19 894)	24 752	46 700	46 700
Provisions	1	119 692	–	–	–	–	–	(6 054)	(6 054)	113 637	125 197	125 197
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		44 080	–					7 327	7 327	51 407	46 108	46 108
Total non current liabilities		**208 418**	**–**	**–**	**–**	**–**	**–**	**(18 622)**	**(18 622)**	**189 796**	**218 005**	**218 005**
TOTAL LIABILITIES		**719 948**	**–**	**–**	**–**	**–**	**–**	**(80 929)**	**(80 929)**	**639 019**	**756 164**	**756 164**
NET ASSETS	2	**1 187 657**	**–**	**–**	**–**	**–**	**–**	**(365 641)**	**(365 641)**	**822 016**	**1 335 506**	**1 352 427**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 171 428	–	–	–	–	–	(360 205)	(360 205)	811 223	1 325 604	1 343 740
Funds and Reserves		12 790	–	–	–	–	–	(597)	(597)	12 193	13 379	13 379
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**1 184 218**	**–**	**–**	**–**	**–**	**–**	**(360 803)**	**(360 803)**	**823 416**	**1 338 983**	**1 357 118**

1.7 ADJUSTMENT BUDGET CASH FLOWS

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		163 553	–					–	–	163 553	205 610	217 330
Service charges		188 174	–					–	–	188 174	251 849	289 078
Other revenue		24 027	–					4 994	4 994	29 021	25 372	26 818
Transfers and Subsidies - Operational	1	223 212	–					(339)	(339)	222 873	221 501	221 556
Transfers and Subsidies - Capital	1	40 098	–					(4 814)	(4 814)	35 284	45 156	47 853
Interest		5 394	–					500	500	5 894	5 696	6 021
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(655 930)	–					22 562	22 562	(633 368)	(676 579)	(724 193)
Finance charges		(2 617)	–					–	–	(2 617)	(2 763)	(2 763)
Transfers and Subsidies	1	(1 076)	–					400	400	(676)	(1 136)	(1 136)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(15 165)**	**–**	**–**	**–**	**–**	**–**	**23 303**	**23 303**	**8 139**	**74 706**	**80 563**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Payments												
Capital assets		(68 762)	–					4 166	4 166	(64 596)	(76 562)	(65 381)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(68 762)**	**–**	**–**	**–**	**–**	**–**	**4 166**	**4 166**	**(64 596)**	**(76 562)**	**(65 381)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Payments												
Repayment of borrowing		(20 400)	–					–	–	(20 400)	(20 400)	(20 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(20 400)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(20 400)**	**(20 400)**	**(20 400)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(104 327)**	**–**	**–**	**–**	**–**	**–**	**27 469**	**27 469**	**(76 857)**	**(22 257)**	**(5 218)**
Cash/cash equivalents at the year begin:	2	44 090	–					10 348	10 348	54 438	46 118	48 424
Cash/cash equivalents at the year end:	2	(60 237)	–	–	–	–	–	37 817	37 817	(22 420)	23 862	43 206

1.8 CASH BACKED RESERVES /ACCUMULATED SURPLUS RECONCILIATION

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	(60 237)	–	–	–	–	–	37 817	37 817	(22 420)	23 862	43 206
Other current investments > 90 days		330 373	–	–	–	–	–	(281 783)	(281 783)	48 590	390 623	393 490
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**270 136**	**–**	**–**	**–**	**–**	**–**	**(243 966)**	**(243 966)**	**26 170**	**414 484**	**436 695**
Applications of cash and investments												
Unspent conditional transfers		–	–	–	–	–	–	340	340	340	–	–
Unspent borrowing									–	–		
Statutory requirements									–	–		
Other working capital requirements	2	(11 548)	–					284 579	284 579	273 031	(112 764)	(118 704)
Other provisions									–	–		
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(11 548)**	**–**	**–**	**–**	**–**	**–**	**284 919**	**284 919**	**273 371**	**(112 764)**	**(118 704)**
Surplus(shortfall)		**281 685**	**–**	**–**	**–**	**–**	**–**	**(528 885)**	**(528 885)**	**(247 200)**	**527 248**	**555 399**

1.9 ASSET MANAGEMENT

LIM334 Ba-Phalaborwa - Table B9 Asset Management -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	**44 918**	–	–	–	–	–	**(943)**	**(943)**	**43 975**	**66 576**	**45 153**
Roads Infrastructure		25 692	–	–	–	–	–	4 960	4 960	30 652	37 914	23 867
Storm water Infrastructure		1 350	–	–	–	–	–	(152)	(152)	1 198	–	–
Electrical Infrastructure		8 014	–	–	–	–	–	(4 814)	(4 814)	3 200	13 962	12 286
Infrastructure		35 056	–	–	–	–	–	(6)	(6)	35 050	51 876	36 153
Community Facilities		1 000	–	–	–	–	–	–	–	1 000	1 000	–
Sport and Recreation Facilities		938	–	–	–	–	–	(938)	(938)	–	–	–
Community Assets		1 938	–	–	–	–	–	(938)	(938)	1 000	1 000	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		1 700	–	–	–	–	–	–	–	1 700	3 500	4 000
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		1 225	–	–	–	–	–	–	–	1 225	200	–
Land		5 000	–	–	–	–	–	–	–	5 000	10 000	5 000
Total Renewal of Existing Assets *to be adjusted*	2	–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	- 2a	**14 875**	–	–	–	–	–	**(3 871)**	**(3 871)**	**11 004**	–	**11 700**
Roads Infrastructure		4 037	–	–	–	–	–	(3 871)	(3 871)	167	–	11 700
Sport and Recreation Facilities		10 837	–	–	–	–	–	–	–	10 837	–	–
Community Assets		10 837	–	–	–	–	–	–	–	10 837	–	–
Total Capital Expenditure *to be adjusted*	- 4	59 793	–	–	–	–	–	(4 814)	(4 814)	54 979	66 576	56 853
Roads Infrastructure		29 729	–	–	–	–	–	1 090	1 090	30 819	37 914	35 567
Storm water Infrastructure		1 350	–	–	–	–	–	(152)	(152)	1 198	–	–
Electrical Infrastructure		8 014	–	–	–	–	–	(4 814)	(4 814)	3 200	13 962	12 286
Infrastructure		39 093	–	–	–	–	–	(3 876)	(3 876)	35 217	51 876	47 853
Community Facilities		1 000	–	–	–	–	–	–	–	1 000	1 000	–
Sport and Recreation Facilities		11 775	–	–	–	–	–	(938)	(938)	10 837	–	–
Community Assets		12 775	–	–	–	–	–	(938)	(938)	11 837	1 000	–

Furniture and Office Equipment		1 700	–	–	–	–	–	–	–	1 700	3 500	4 000
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		1 225	–	–	–	–	–	–	–	1 225	200	–
Land		5 000	–	–	–	–	–	–	–	5 000	10 000	5 000
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**59 793**	–	–	–	–	–	**(4 814)**	**(4 814)**	**54 979**	**66 576**	**56 853**
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 193 795	–	–	–	–	–	(452)	(452)	1 193 343	1 251 905	1 242 183
Roads Infrastructure		420 036	–					(202 230)	(202 230)	217 805	445 822	443 475
Storm water Infrastructure		(39 947)	–					59 149	59 149	19 202	(43 226)	(43 226)
Electrical Infrastructure		4 226	–					100 186	100 186	104 412	9 896	8 220
Infrastructure		384 315	–	–	–	–	–	(42 895)	(42 895)	341 419	412 491	408 469
Community Assets		278 692	–					(60 821)	(60 821)	217 870	279 011	278 011
Heritage Assets		333	–					(16)	(16)	317	348	348
Investment properties		463 697	–					8 695	8 695	472 392	485 027	485 027
Other Assets		(36 343)	–					100 064	100 064	63 720	(38 153)	(38 153)
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		(6)	–					(96)	(96)	(102)	(8)	(8)
Computer Equipment		(3 047)	–					2 636	2 636	(410)	(3 203)	(3 203)
Furniture and Office Equipment		1 854	–					300	300	2 154	3 653	4 153
Machinery and Equipment		9 988	–					–	–	9 988	10 427	10 427
Transport Assets		10 942	–					(4 658)	(4 658)	6 285	10 334	10 134
Land		83 372	–					(3 661)	(3 661)	79 711	91 977	86 977
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**1 193 795**	–	–	–	–	–	**(452)**	**(452)**	**1 193 343**	**1 251 905**	**1 242 183**
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		83 646	–	–	–	–	–	–	–	83 646	88 330	88 330
Repairs and Maintenance by asset class	3	**15 141**	–	–	–	–	–	**3 232**	**3 232**	**18 373**	**5 198**	**3 758**
Roads Infrastructure		6 950	–	–	–	–	–	–	–	6 950	–	–
Electrical Infrastructure		3 000	–	–	–	–	–	556	556	3 556	–	–
Solid Waste Infrastructure		1 213	–	–	–	–	–	2 000	2 000	3 213	1 000	1 000
Information and Communication Infrastructure		500	–	–	–	–	–	270	270	770	500	500

Infrastructure		11 663	–	–	–	–	–	2 826	2 826	14 489	1 500	1 500
Community Facilities		1 373	–	–	–	–	–	(125)	(125)	1 248	2 129	689
Sport and Recreation Facilities		200	–	–	–	–	–	–	–	200	200	200
Community Assets		1 573	–	–	–	–	–	(125)	(125)	1 448	2 329	889
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Other Assets		400	–	–	–	–	–	(200)	(200)	200	–	–
Furniture and Office Equipment		380	–	–	–	–	–	20	20	400	65	65
Transport Assets		1 125	–	–	–	–	–	711	711	1 836	1 305	1 305
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**98 788**	–	–	–	–	–	**3 232**	**3 232**	**102 019**	**93 529**	**92 089**

PART TWO

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		210,319	–					–	–	210,319	222,096	234,756
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		15,612	–					–	–	15,612	16,486	17,426
Net Property Rates		**194,706**	-	-	-	-	-	-	-	**194,706**	**205,610**	**217,330**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		199,357	–					–	–	199,357	230,656	266,869
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		1,441	–					–	–	1,441	1,918	2,219
Net Service charges - Electricity		**197,916**	-	-	-	-	-	-	-	**197,916**	**228,738**	**264,650**
Service charges - Waste Management												
Total refuse removal revenue		22,106	–					–	–	22,106	23,111	24,428
Less Revenue Foregone (in excess of one removal a week to indigent households)		192	–					–	–	192	234	247
Service charges - Waste Management		**21,914**	-	-	-	-	-	-	-	**21,914**	**22,877**	**24,181**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		116,294	–					47	47	116,341	120,420	126,041
Pension and UIF Contributions		24,009	–					(32)	(32)	23,977	24,110	25,250
Medical Aid Contributions		12,190	–					20	20	12,210	13,029	13,643
Overtime		4,455	–					(73)	(73)	4,382	7,858	8,227
Performance Bonus		9,233	–					(2)	(2)	9,231	9,594	10,046
Motor Vehicle Allowance		21,020	–					70	70	21,090	23,425	24,526
Cellphone Allowance		2,004	–					50	50	2,054	1,994	2,088

Housing Allowances		897	–					97	97	994	861	901
Other benefits and allowances		7,148	–					(532)	(532)	6,616	7,653	8,013
Payments in lieu of leave		10,170	–					240	240	10,410	8,558	8,960
Long service awards		76	–					–	–	76	76	80
Acting and post related allowance		4,381	–					115	115	4,496	3,782	3,960
sub-total		211,878	-	-	-	-	-	-	-	211,878	221,359	231,734
Total Employee related costs	1	**211,878**	-	-	-	-	-	-	-	**211,878**	**221,359**	**231,734**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		83,544	–					–	–	83,544	88,222	88,222
Lease amortisation		102	–					–	–	102	108	108
Total Depreciation and amortisation	1	**83,646**	-	-	-	-	-	-	-	**83,646**	**88,330**	**88,330**
Bulk purchases												
Electricity Bulk Purchases		155,868	–					(1,978)	(1,978)	153,890	180,340	208,653
Total bulk purchases	1	**155,868**	-	-	-	-	-	**(1,978)**	**(1,978)**	**153,890**	**180,340**	**208,653**
Transfers and grants												
Cash transfers and grants		676	–					–	–	676	1,136	1,136
Non-cash transfers and grants		400	–					(400)	(400)	–	–	–
Total transfers and grants		**1,076**	-	-	-	-	-	**(400)**	**(400)**	**676**	**1,136**	**1,136**
Contracted services												
Outsourced Services		33,915	–					(2,305)	(2,305)	31,611	36,081	36,684
Consultants and Professional Services		23,504	–					(400)	(400)	23,104	16,738	16,858
Contractors		21,188	–					7,250	7,250	28,438	8,806	12,379
Total contracted services		**78,607**	-	-	-	-	-	**4,546**	**4,546**	**83,153**	**61,626**	**65,921**
Operational Costs	-											
Collection costs		1,200	–					150	150	1,350	–	–
Contributions to 'other' provisions		1,200	–					(400)	(400)	800	1,000	1,000
Audit fees		7,500	–					800	800	8,300	7,500	7,500
Other Operational Costs		105,640	–					(894)	(894)	104,746	107,689	105,717
Total Other Operational Costs	1	**115,540**	-	-	-	-	-	**(344)**	**(344)**	**115,196**	**116,189**	**114,217**
Repairs and Maintenance by Expenditure Item	14											
Inventory Consumed (Project Maintenance)		15,141	–					–	–	15,141	5,198	3,758
Total Repairs and Maintenance Expenditure	15	**15,141**	-	-	-	-	-	-	-	**15,141**	**5,198**	**3,758**
Inventory Consumed	-											
Inventory Consumed - Other		24,104	–	–	–	–	–	1,100	1,100	25,204	25,030	25,989
Total Inventory Consumed & Other Material	-	24,104	–	–	–	–	–	1,100	1,100	25,204	25,030	25,989

2.2. SUPPORTING DETAILS TO FINANCIAL POSITION BUDGET

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		240 482	–					(132 029)	(132 029)	108 453	218 340	218 686
Water		–	–					–	–	–	–	–
Waste		206 278	–					4 042	4 042	210 320	215 722	217 026
Waste Water		12 706	–					–	–	12 706	13 417	14 182
Other trade receivables from exchange transactions		(12 249)	–					25 835	25 835	13 586	(12 800)	(14 116)
Gross: Trade and other receivables from exchange transactions		**447 216**	-	-	-	-	-	**(102 151)**	**(102 151)**	**345 065**	**434 679**	**435 778**
Less: Impairment for debt	1	**(186 252)**	-	-	-	-	-	**(69 347)**	**(69 347)**	**(255 598)**	**(195 040)**	**(195 040)**
Impairment for Electricity		(69 212)	–					(18 055)	(18 055)	(87 267)	(72 564)	(72 564)
Impairment for Water		–	–					–	–	–	–	–
Impairment for Waste		(111 374)	–					(45 511)	(45 511)	(156 885)	(116 550)	(116 550)
Impairment for Waste Water		–	–					–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		(5 665)	–					(5 781)	(5 781)	(11 446)	(5 925)	(5 925)
Total net Trade and other receivables from Exchange Transactions		**260 965**	-	-	-	-	-	**(171 498)**	**(171 498)**	**89 466**	**239 640**	**240 738**
Receivables from non-exchange transactions												
Property rates		444 969	–					186 266	186 266	631 234	511 325	514 192
Less: Impairment of Property rates		(114 624)	–					(468 021)	(468 021)	(582 645)	(120 731)	(120 731)
Net Property rates		**330 345**	-	-	-	-	-	**(281 755)**	**(281 755)**	**48 590**	**390 594**	**393 461**
Other receivables from non-exchange transactions		32 859	–					(32 859)	(32 859)	–	34 371	34 371
Impairment for other receivalbes from non-exchange transactions		(32 831)	–					32 831	32 831	–	(34 341)	(34 341)
Net other receivables from non-exchange transactions		**28**	-	-	-	-	-	**(28)**	**(28)**	-	**29**	**29**
Total net Receivables from non-exchange transactions		**330 373**	-	-	-	-	-	**(281 783)**	**(281 783)**	**48 590**	**390 623**	**393 490**
Inventory												
Water												
Opening Balance		–	–					–	–	–	–	–
System Input Volume		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–

Bulk Purchases		–	–					–	–	–	–	–
Natural Sources		–	–					–	–	–	–	–
Authorised Consumption	12	–	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–					–	–	–	–	–
Unbilled Unmetered Consumption		–	–					–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–					–	–	–	–	–
Customer Meter Inaccuracies		–	–					–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		–	–	–	–	–	–	–	–	–	–	–
Agricultural												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												

Opening Balance		–	–					–	–	–	(1 479)	(3 018)
Acquisitions		–	–					–	–	–	–	–
Issues	13	(1 479)	–					–	–	(1 479)	(1 539)	(1 600)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		**(1 479)**	–	–	–	–	–	–	–	**(1 479)**	**(3 018)**	**(4 619)**
Zero Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		20 926	–					(5 444)	**(5 444)**	**15 481**	16 961	18 500
Acquisitions		24 104	–					1 100	1 100	25 204	25 030	25 989
Issues	13	(22 624)	–					(1 100)	(1 100)	(23 724)	(23 491)	(24 389)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Closing balance - Materials and Supplies		**22 405**	–	–	–	–	–	**(5 444)**	**(5 444)**	**16 961**	**18 500**	**20 100**
Work-in-progress												
Opening Balance		–	–					–	–	–	–	–
Materials		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–					–	–	–	–	–

Acquisitions		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–					1 549	**1 549**	**1 549**	1 549	1 549
Acquisitions		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Adjustments		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing Balance - Land		**–**	**–**	**–**	**–**	**–**	**–**	**1 549**	**1 549**	**1 549**	**1 549**	**1 549**
Closing Balance - Inventory & Consumables		**20 926**	**–**	**–**	**–**	**–**	**–**	**(3 895)**	**(3 895)**	**17 030**	**17 030**	**17 030**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		2 075 165	–					(25 661)	(25 661)	2 049 504	2 174 655	2 164 933
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		(1 253 741)	–					(19 893)	(19 893)	(1 273 634)	(1 312 249)	(1 312 249)
Total Property, plant & equipment	1	**821 424**	**–**	**–**	**–**	**–**	**–**	**(45 554)**	**(45 554)**	**775 870**	**862 407**	**852 684**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		(3 074)	–					483	483	(2 591)	2 277	2 277
Current portion of long-term liabilities		1 208	–					1 105	1 105	2 313	(1 264)	(1 264)
Total Current liabilities - Financial liabilities		**(1 866)**	**–**	**–**	**–**	**–**	**–**	**1 588**	**1 588**	**(278)**	**1 014**	**1 014**
Trade and other payables												
Trade and other payables from exchange transactions		445 755	–					(54 952)	(54 952)	390 803	466 393	466 393
Other trade payables from exchange transactions		–	–					–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		–	–					340	340	340	–	–
Trade payables from Non-exchange transactions: Other		–	–					–	–	–	–	–
VAT		56 302	–					(9 235)	(9 235)	47 067	58 892	58 892
Total Trade and other payables	1	**502 057**	**–**	**–**	**–**	**–**	**–**	**(63 847)**	**(63 847)**	**438 209**	**525 285**	**525 285**
Non current liabilities - Financial liabilities												
Borrowing	3	44 646	–					(19 894)	(19 894)	24 752	46 700	46 700
Other financial liabilities		3 438	–					(2 307)	(2 307)	1 132	3 597	3 597
Total Non current liabilities - Financial liabilities		**48 085**	**–**	**–**	**–**	**–**	**–**	**(22 201)**	**(22 201)**	**25 884**	**50 297**	**50 297**

Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Elelctricty Bulk Purchases									–	–		
Payables and Accruals - General									–	–		
Water Bulk Purchases									–	–		
Municipal Debt Relief									–	–		
Provisions - non current												
Retirement benefits		44 080	–					7 327	7 327	51 407	46 108	46 108
Refuse landfill site rehabilitation		112 292	–					(5 424)	(5 424)	106 867	117 457	117 457
Other		7 400	–					(630)	(630)	6 770	7 740	7 740
Total Provisions - non current		**163 772**	–	–	–	–	–	**1 273**	**1 273**	**165 045**	**171 305**	**171 305**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 212 897	–					(357 623)	(357 623)	855 274	1 346 868	1 350 388
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		1 212 897	–	–	–	–	–	(357 623)	(357 623)	855 274	1 346 868	1 350 388
Surplus/(Deficit)		(41 469)	–	–	–	–	–	(2 582)	(2 582)	(44 051)	(21 263)	(6 648)
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 171 428**	–	–	–	–	–	**(360 205)**	**(360 205)**	**811 223**	**1 325 604**	**1 343 740**
Reserves	-											
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		12 790	–					(597)	(597)	12 193	13 379	13 379
Total Reserves	2	**12 790**	–	–	–	–	–	**(597)**	**(597)**	**12 193**	**13 379**	**13 379**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 184 218**	–	–	–	–	–	**(360 803)**	**(360 803)**	**823 416**	**1 338 983**	**1 357 118**

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	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				12.9%	0.0%	12.9%	13.2%	12.5%
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%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				349.1%	0.0%	203.0%	349.1%	349.1%
Liquidity									
Current Ratio	Current assets/current liabilities				121.6%	0.0%	47.3%	138.2%	143.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				121.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.5	0.0	0.1	0.8	0.8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				155.2%	0.0%	94.4%	153.5%	144.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-1260.3%	0.0%	-21698.7%	1186.8%	825.8%
Other Indicators									
	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)								

	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				28.9%	0.0%	28.7%	28.4%	27.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.1%	0.0%	2.5%	0.7%	0.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				17.7%	0.0%	17.7%	17.5%	16.5%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				658.2%	0.0%	662.8%	699.8%	748.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				35.6%	0.0%	12.1%	30.7%	28.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

2.4 ADJUSTMENT BUDGET - FUNDING MEASUREMENT

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

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures	–	–								
Cash/cash equivalents at the year end - R'000	1	18(1)b				(39 837)	–	(2 020)	44 262	63 606
Cash + investments at the yr end less applications - R'000	2	18(1)b				281 685	–	(249 732)	527 248	555 399
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(41 469)	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	2.6%	4.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	77.3%	0.0%	77.6%	90.7%	91.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				34.2%	0.0%	33.3%	36.0%	37.8%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							356.5%	1.0%
Long term receivables % change - incr(decr)	12	18(1)a							19.3%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.3%	0.0%	1.5%	0.4%	0.3%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

2.5 TRANSFERS AND GRANTS RECEIVED.

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

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Local Government Equitable Share	-	216 586	–		(339)	–	(339)	216 247	216 560	211 458
Energy Efficiency and Demand Management	–	–	–	–	–	–	–	–	–	5 000
EPWP Incentive	–	1 769	–	–	–	–	–	1 769	–	–
Finance Management	–	3 000	–	–	–	–	–	3 000	3 000	3 000
Municipal Infrastructure Grant	–	1 857	–	–	–	–	–	1 857	1 941	2 098
Total Operating Transfers and Grants	6	223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Capital Transfers and Grants										
National Government:		40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
Municipal Infrastructure Grant (MIG)	–	35 284	–	–	–	–	–	35 284	36 881	39 853
Integrated National Electrification Programme Grant	–	4 814	–	–	(4 814)	–	(4 814)	–	8 275	8 000
Total Capital Transfers and Grants	6	40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
TOTAL RECEIPTS OF TRANSFERS & GRANTS		263 310	–	–	(5 153)	–	(5 153)	258 157	266 657	269 409

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 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Local Government Equitable Share		216 586	–		(339)	–	(339)	216 247	216 560	211 458
Energy Efficiency and Demand Side Management Grant	–	–	–	–	–	–	–	–	–	5 000
Expanded Public Works Programme Integrated Grant	–	1 769	–	–	–	–	–	1 769	–	–
Local Government Financial Management Grant	–	3 000	–	–	–	–	–	3 000	3 000	3 000
Municipal Infrastructure Grant	–	1 857	–	–	–	–	–	1 857	1 941	2 098
Total operating expenditure of Transfers and Grants:		223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Capital expenditure of Transfers and Grants										
National Government:		40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
Integrated National Electrification Programme Grant	–	4 814	–	–	(4 814)	–	(4 814)	–	8 275	8 000
Municipal Infrastructure Grant	–	35 284	–	–	–	–	–	35 284	36 881	39 853
Total capital expenditure of Transfers and Grants		40 098	–	–	(4 814)	–	(4 814)	35 284	45 156	47 853
Total capital expenditure of Transfers and Grants		263 310	–	–	(5 153)	–	(5 153)	258 157	266 657	269 409

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 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(223 212)	–	–	339	–	339	(222 873)	(221 501)	(221 556)
Repayment of grants										
Conditions met - transferred to revenue		**(446 424)**	**–**	**–**	**678**	**–**	**678**	**(445 746)**	**(443 002)**	**(443 111)**
Conditions still to be met - transferred to liabilities		223 212	–	–	(339)	–	(339)	222 873	221 501	221 556
Total operating transfers and grants revenue		**(446 424)**	**–**	**–**	**678**	**–**	**678**	**(445 746)**	**(443 002)**	**(443 111)**
Total operating transfers and grants - CTBM	2	**223 212**	**–**	**–**	**(339)**	**–**	**(339)**	**222 873**	**221 501**	**221 556**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(40 098)	–	–	4 814	–	4 814	(35 284)	(45 156)	(47 853)
Conditions met - transferred to revenue		**(80 196)**	**–**	**–**	**9 628**	**–**	**9 628**	**(70 568)**	**(90 312)**	**(95 707)**
Conditions still to be met - transferred to liabilities		40 098		–	(4 814)	–	(4 814)	35 284	45 156	47 853
Total capital transfers and grants revenue		**(80 196)**	**–**	**–**	**9 628**	**–**	**9 628**	**(70 568)**	**(90 312)**	**(95 707)**
Total capital transfers and grants - CTBM		**40 098**	**–**	**–**	**(4 814)**	**–**	**(4 814)**	**35 284**	**45 156**	**47 853**
TOTAL TRANSFERS AND GRANTS REVENUE		**(526 620)**	**–**	**–**	**10 306**	**–**	**10 306**	**(516 314)**	**(533 314)**	**(538 818)**
TOTAL TRANSFERS AND GRANTS - CTBM		**263 310**	**–**	**–**	**(5 153)**	**–**	**(5 153)**	**258 157**	**266 657**	**269 409**

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	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Groups of Individuals												
Bursaries (Non-Employee)		1 076	–					(400)	(400)	676	1 136	1 136
[insert description]												
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		**1 076**	–	–	–	–	–	**(400)**	**(400)**	**676**	**1 136**	**1 136**
TOTAL CASH TRANSFERS	5	**1 076**	–	–	–	–	–	**(400)**	**(400)**	**676**	**1 136**	**1 136**
TOTAL NON-CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS		**1 076**	–	–	–	–	–	**(400)**	**(400)**	**676**	**1 136**	**1 136**

2.9 COUNCILLORS AND STAFF BENEFITS

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

Summary of remuneration	Ref	Budget Year 2024/25									
R thousands		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	% change
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		12 088	–					–	–	12 088	0.0%
Cellphone Allowance		1 785	–					–	–	1 785	0.0%
Other benefits and allowances		4 194	–					–	–	4 194	0.0%
Sub Total - Councillors		**18 067**	**–**			**–**		**–**	**–**	**18 067**	**0.0%**
% increase			**(0)**							**–**	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 583	–					–	–	4 583	0.0%
Pension and UIF Contributions		13	–					–	–	13	0.0%
Motor Vehicle Allowance		1 528	–					–	–	1 528	0.0%
Cellphone Allowance		152	–					–	–	152	0.0%
Other benefits and allowances		129	–					–	–	129	0.0%
Acting and post related allowance		–	–					60	60	60	#DIV/0!
Sub Total - Senior Managers of Municipality		**6 404**	**–**	**–**		**–**		**–**	**–**	**6 404**	**0.0%**
% increase			**(0)**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		111 712	–					47	47	111 759	0.0%
Pension and UIF Contributions		23 997	–					(32)	(32)	23 965	-0.1%
Medical Aid Contributions		12 190	–					20	20	12 210	0.2%
Overtime		4 455	–					(73)	(73)	4 382	-1.6%
Performance Bonus		9 233	–					(2)	(2)	9 231	0.0%
Motor Vehicle Allowance		19 493	–					70	70	19 563	0.4%
Cellphone Allowance		1 852	–					50	50	1 902	2.7%
Housing Allowances		897	–					97	97	994	10.8%
Other benefits and allowances		7 019	–					(532)	(532)	6 487	-7.6%
Payments in lieu of leave		10 170	–					240	240	10 410	2.4%
Long service awards		76	–					–	–	76	0.0%
Acting and post related allowance		4 381	–					55	55	4 436	1.3%

In kind benefits		–	–					–	–	–	
Sub Total - Other Municipal Staff		205 475	–	–	–	–	–	(60)	(60)	205 415	0.0%
% increase											
Total Parent Municipality		229 945	–	–	–	–	–	(60)	(60)	229 885	0.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		229 945	–	–	–	–	–	(60)	(60)	229 885	0.0%
% increase											
TOTAL MANAGERS AND STAFF		211 878	–	–	–	–	–	(60)	(60)	211 818	0.0%

2.10 Monthly revenues and Expenditure per Municipal vote – SB12

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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Revenue by Vote																
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		106 546	21 327	21 764	20 972	20 667	93 042	40 109	40 109	40 109	40 109	40 109	(3 554)	481 310	495 375	505 803
Vote 3 - Corporate Services		128	19	63	158	3	18	30	30	30	30	30	(176)	365	301	318
Vote 4 - Community and Social Services		31	39	22	35	34	35	680	680	680	680	680	4 562	8 155	8 559	9 047
Vote 5 - Planning and Development Services		99	119	77	48	23	22	23	23	23	23	23	(228)	275	290	307
Vote 6 - Technical Services		15 962	12 514	17 856	18 087	16 026	21 825	23 634	23 634	23 634	23 634	23 634	63 166	283 605	320 229	366 718
Total Revenue by Vote		**122 767**	**34 018**	**39 783**	**39 300**	**36 752**	**114 942**	**64 476**	**64 476**	**64 476**	**64 476**	**64 476**	**63 770**	**773 711**	**824 755**	**882 192**
Expenditure by Vote	–															
Vote 1 - Executive and Councillors		4 997	6 774	4 956	6 721	4 964	6 286	7 694	7 694	7 694	7 694	7 694	19 161	92 329	99 208	102 213
Vote 2 - Budget and Treasury Office		3 194	8 528	7 850	8 579	10 510	5 484	15 641	15 641	15 641	15 641	15 641	65 343	187 695	195 558	197 081
Vote 3 - Corporate Services		7 768	4 555	7 400	4 353	6 463	4 436	7 298	7 298	7 298	7 298	7 298	16 112	87 578	98 807	90 533
Vote 4 - Community and Social Services		4 736	6 140	5 991	6 679	5 386	7 308	7 238	7 238	7 238	7 238	7 238	14 423	86 853	91 902	91 190
Vote 5 - Planning and Development Services		1 085	1 063	1 673	1 391	1 068	2 624	2 773	2 773	2 773	2 773	2 773	10 509	33 280	27 481	28 266
Vote 6 - Technical Services		18 521	26 906	24 163	21 377	23 469	23 783	27 502	27 502	27 502	27 502	27 502	54 296	330 026	333 062	379 557
Total Expenditure by Vote		**40 301**	**53 967**	**52 033**	**49 101**	**51 861**	**49 920**	**68 147**	**68 147**	**68 147**	**68 147**	**68 147**	**179 844**	**817 762**	**846 018**	**888 840**
Surplus/ (Deficit)		**82 466**	**(19 949)**	**(12 250)**	**(9 802)**	**(15 109)**	**65 022**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(116 074)**	**(44 051)**	**(21 263)**	**(6 648)**

2.11 Monthly revenue and expenditure by standard classifications

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

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Revenue - Functional																
Governance and administration		**106 674**	**21 345**	**21 828**	**21 130**	**20 670**	**93 060**	**40 140**	**40 140**	**40 140**	**40 140**	**40 140**	**(3 730)**	**481 675**	**495 676**	**506 121**
Finance and administration		106 674	21 345	21 828	21 130	20 670	93 060	40 140	40 140	40 140	40 140	40 140	(3 730)	481 675	495 676	506 121
Community and public safety		**568**	**576**	**557**	**572**	**34**	**572**	**560**	**560**	**560**	**560**	**560**	**1 042**	**6 722**	**7 046**	**7 448**
Community and social services		31	39	20	35	16	35	23	23	23	23	23	(14)	277	240	253
Public safety		537	537	537	537	18	537	537	537	537	537	537	1 056	6 445	6 806	7 194
Economic and environmental services		**1 783**	**806**	**320**	**723**	**3 692**	**4 533**	**3 398**	**3 398**	**3 398**	**3 398**	**3 398**	**11 932**	**40 781**	**40 745**	**43 984**
Planning and development		99	119	77	48	23	22	23	23	23	23	23	(228)	275	290	307
Road transport		1 684	687	243	676	3 669	4 511	3 376	3 376	3 376	3 376	3 376	12 160	40 507	40 455	43 677
Trading services		**14 278**	**11 827**	**17 616**	**17 411**	**12 357**	**17 314**	**20 378**	**20 378**	**20 378**	**20 378**	**20 378**	**51 840**	**244 532**	**281 288**	**324 640**
Energy sources		11 844	9 226	14 992	14 776	9 706	14 654	17 493	17 493	17 493	17 493	17 493	47 251	209 912	244 994	286 277
Waste management		2 435	2 601	2 624	2 635	2 651	2 660	2 885	2 885	2 885	2 885	2 885	4 589	34 620	36 294	38 363
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		123 304	34 555	40 320	39 837	36 752	115 479	64 476	64 476	64 476	64 476	64 476	61 084	773 711	824 755	882 192
Expenditure - Functional																
Governance and administration		**15 804**	**19 734**	**20 098**	**19 402**	**21 736**	**16 023**	**30 411**	**30 411**	**30 411**	**30 411**	**30 411**	**100 078**	**364 930**	**359 279**	**367 852**
Executive and council		3 081	3 942	2 954	4 179	2 710	4 202	4 660	4 660	4 660	4 660	4 660	11 553	55 921	59 084	61 012
Finance and administration		10 962	13 084	15 250	12 932	16 973	9 920	22 948	22 948	22 948	22 948	22 948	81 514	275 373	263 016	268 701
Internal audit		1 761	2 709	1 894	2 291	2 053	1 901	2 803	2 803	2 803	2 803	2 803	7 011	33 636	37 179	38 139
Community and public safety		**3 084**	**5 181**	**4 682**	**4 912**	**4 599**	**6 219**	**5 717**	**5 717**	**5 717**	**5 717**	**5 717**	**11 340**	**68 601**	**75 773**	**74 644**
Community and social services		414	2 634	1 430	1 771	1 577	1 498	1 796	1 796	1 796	1 796	1 796	3 251	21 556	24 514	25 020

Sport and recreation		17	46	550	252	431	1 301	446	446	446	446	446	525	5 353	4 459	3 461
Public safety		1 543	1 523	1 543	1 809	1 619	1 892	1 943	1 943	1 943	1 943	1 943	3 673	23 316	24 723	25 837
Health		1 110	978	1 158	1 080	973	1 528	1 531	1 531	1 531	1 531	1 531	3 891	18 375	22 077	20 326
Economic and environmental services		**4 666**	**11 666**	**8 455**	**10 001**	**10 853**	**11 888**	**12 268**	**12 268**	**12 268**	**12 268**	**12 268**	**28 345**	**147 213**	**121 941**	**135 472**
Planning and development		1 378	1 280	1 904	1 640	1 311	2 897	3 046	3 046	3 046	3 046	3 046	10 913	36 555	30 630	31 551
Road transport		3 288	10 386	6 552	8 361	9 541	8 991	9 222	9 222	9 222	9 222	9 222	17 432	110 658	91 310	103 922
Trading services		**16 747**	**18 280**	**18 798**	**14 786**	**14 672**	**15 791**	**19 752**	**19 752**	**19 752**	**19 752**	**19 752**	**39 187**	**237 018**	**257 376**	**291 659**
Energy sources		16 151	17 385	18 431	13 962	14 226	15 585	18 857	18 857	18 857	18 857	18 857	36 259	226 285	247 477	282 170
Waste management		596	894	367	824	446	205	894	894	894	894	894	2 928	10 734	9 899	9 489
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**40 301**	**54 861**	**52 033**	**49 101**	**51 861**	**49 920**	**68 147**	**68 147**	**68 147**	**68 147**	**68 147**	**178 950**	**817 762**	**814 369**	**869 627**
Surplus/ (Deficit)		**83 003**	**(20 306)**	**(11 713)**	**(9 265)**	**(15 109)**	**65 559**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(117 866)**	**(44 051)**	**10 386**	**12 565**

2.12 MONTHLY REVENUE AND EXPENDITURE

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

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Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		11 693	9 157	14 923	13 993	9 287	13 056	16 493	16 493	16 493	16 493	16 493	43 343	197 916	228 738	264 650
Service charges - Waste Management		1 586	1 748	1 765	1 769	1 779	1 781	1 826	1 826	1 826	1 826	1 826	2 355	21 914	22 877	24 181
Sale of Goods and Rendering of Services		146	203	120	115	64	71	475	475	475	475	475		5 698	828	875
Agency services		574	574	574	574	17	574	574	574	574	574	574	1 131	6 888	7 273	7 688
Interest earned from Receivables		930	853	859	865	887	913	1 539	1 539	1 539	1 539	1 539	5 468	18 470	19 505	20 617
Interest earned from Current and Non-Current Assets		877	673	554	456	491	676	491	491	491	491	491	(288)	5 894	5 696	6 021
Rental from Fixed Assets		74	19	63	82	3	18	30	30	30	30	30	(45)	365	301	318
Operational Revenue		4	5	3	3	41	48	682	682	682	682	682	4 672	8 186	8 645	9 137
Non-Exchange Revenue																
Property rates		12 402	17 516	17 533	17 338	17 532	17 389	16 226	16 226	16 226	16 226	16 226	13 870	194 706	205 610	217 330
Fines, penalties and forfeits		120	120	120	120	120	120	120	120	120	120	120	120	1 438	1 519	1 606
Licences or permits		537	537	537	537	18	537	537	537	537	537	537	1 056	6 445	6 806	7 194
Transfer and subsidies - Operational		90 567	349	785	792	557	72 504	18 573	18 573	18 573	18 573	18 573	(35 544)	222 873	221 501	221 556
Interest		3 078	3 096	3 178	3 173	3 217	3 254	3 969	3 969	3 969	3 969	3 969	8 789	47 632	50 300	53 167
Total Revenue		**15 737**	**34 848**	**41 014**	**39 816**	**34 012**	**110 940**	**61 536**	**61 536**	**61 536**	**61 536**	**61 536**	**44 927**	**738 427**	**779 599**	**834 339**

Expenditure By Type																
Employee related costs		14 044	13 526	14 283	15 632	14 170	15 631	17 657	17 657	17 657	17 657	17 657	36 310	211 878	221 359	231 734
Remuneration of councillors		1 365	1 365	1 365	1 365	1 365	1 434	1 506	1 506	1 506	1 506	1 506	2 278	18 067	18 898	19 748
Bulk purchases - electricity		13 538	13 032	15 316	9 827	10 969	12 189	12 824	12 824	12 824	12 824	12 824	14 897	153 890	180 340	208 653
Inventory consumed		990	1 904	1 502	1 808	3 568	2 086	2 100	2 100	2 100	2 100	2 100	2 844	25 204	25 030	25 989
Debt impairment		8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	8 792	105 500	111 408	111 408
Depreciation and amortisation		6 971	13 290	6 667	7 005	6 762	7 296	6 971	6 971	6 971	6 971	6 971	804	83 646	88 330	88 330
Interest		1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	1 713	20 552	21 703	21 703
Contracted services		2 586	3 916	5 931	5 584	3 617	3 539	6 929	6 929	6 929	6 929	6 929	23 333	83 153	61 626	65 921
Transfers and subsidies		36	2	56	56	56	56	56	56	56	56	56	131	676	1 136	1 136
Operational costs		7 742	6 931	6 969	7 881	11 409	7 745	9 600	9 600	9 600	9 600	9 600	18 520	115 196	116 189	114 217
Total Expenditure		**57 776**	**64 471**	**62 594**	**59 662**	**62 422**	**60 481**	**68 147**	**68 147**	**68 147**	**68 147**	**68 147**	**109 623**	**817 762**	**846 018**	**888 840**
Surplus/(Deficit)		**(42 039)**	**(29 623)**	**(21 580)**	**(19 847)**	**(28 410)**	**50 459**	**(6 611)**	**(6 611)**	**(6 611)**	**(6 611)**	**(6 611)**	**(64 696)**	**(79 335)**	**(66 419)**	**(54 501)**
Transfers and subsidies - capital (monetary allocations)		1 411	400	2 940	715	3 351	3 351	2 940	2 940	2 940	2 940	2 940	8 413	35 284	45 156	47 853
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(40 628)**	**(29 222)**	**(18 639)**	**(19 132)**	**(25 058)**	**53 811**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(3 671)**	**(56 283)**	**(44 051)**	**(21 263)**	**(6 648)**

2.13 MONTHLY CASH FLOWS

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

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Cash Receipts By Source	1															
Property rates		5 833	7 552	6 030	6 722	6 586	5 106	13 629	13 629	13 629	13 629	13 629	57 576	163 553	205 610	217 330
Service charges - electricity revenue		7 642	5 582	7 515	9 213	6 549	5 482	13 839	13 839	13 839	13 839	13 839	54 889	166 068	228 738	264 650
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		617	460	519	594	503	486	1 842	1 842	1 842	1 842	1 842	9 717	22 106	23 111	24 428
		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		30	6	6	7	8	6	30	30	30	30	30	149	365	301	318
Interest earned - external investments		491	491	491	491	491	491	491	491	491	491	491	491	5 894	5 696	6 021
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		120	120	120	120	120	120	120	120	120	120	120	120	1 438	1 519	1 606
Licences and permits		537	537	537	537	537	537	537	537	537	537	537	537	6 445	6 806	7 194
Agency services		574	574	574	574	574	574	574	574	574	574	574	574	6 888	7 273	7 688
Transfers and Subsidies - Operational		91 176	4 116	554	456	18 573	72 532	18 573	18 573	18 573	18 573	18 573	(57 396)	222 873	221 501	221 556
Other revenue		50 000	762	309	454	243	25 150	1 157	1 157	1 157	1 157	1 157	(68 819)	13 884	9 473	10 013
Cash Receipts by Source		**157 021**	**20 200**	**16 655**	**19 168**	**34 183**	**110 484**	**50 793**	**50 793**	**50 793**	**50 793**	**50 793**	**(2 161)**	**609 515**	**710 028**	**760 802**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		22 141	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	2 940	(16 260)	35 284	45 156	47 853
Total Cash Receipts by Source		**179 162**	**23 140**	**19 595**	**22 109**	**37 123**	**113 425**	**53 733**	**53 733**	**53 733**	**53 733**	**53 733**	**(18 422)**	**644 799**	**755 184**	**808 656**
Cash Payments by Type																
Employee related costs		12 715	6 866	16 747	5 052	17 584	19 859	17 779	17 779	17 779	17 779	17 779	45 631	213 349	222 724	233 099
Remuneration of councillors		578	975	1 010	1 008	1 027	1 454	1 506	1 506	1 506	1 506	1 506	4 488	18 067	18 898	19 748

Finance charges		218	218	218	218	218	218	218	218	218	218	218	218	2 617	2 763	2 763
Bulk purchases - Electricity	2	11 909	20 069	12 733	16 668	17 500	10 115	13 084	13 084	13 084	13 084	13 084	2 596	157 010	207 391	239 951
Acquisitions - water & other inventory	3	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	1 810	21 720	28 785	29 888
		–	–	–	–	–	–	–	–	–	–	–				
Contracted services		7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	7 995	95 939	70 824	75 764
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		56	56	56	56	56	56	56	56	56	56	56	56	676	1 136	1 136
Other expenditure		25 455	18 863	18 896	16 761	23 056	26 544	10 607	10 607	10 607	10 607	10 607	(55 326)	127 283	127 957	125 743
Cash Payments by Type		**60 736**	**56 853**	**59 465**	**49 567**	**69 245**	**68 051**	**53 055**	**53 055**	**53 055**	**53 055**	**53 055**	**7 468**	**636 660**	**680 478**	**728 093**
Other Cash Flows/Payments by Type																
Capital assets		5 383	5 383	5 383	5 383	5 383	6 380	5 383	5 383	5 383	5 383	5 383	4 386	64 596	76 562	65 381
Repayment of borrowing		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
Other Cash Flows/Payments		531	–	–	–	–	–	–	–	–	–	–	(531)	–	–	–
Total Cash Payments by Type		**68 350**	**63 936**	**66 548**	**56 650**	**76 328**	**76 131**	**60 138**	**60 138**	**60 138**	**60 138**	**60 138**	**13 023**	**721 656**	**777 441**	**813 874**
NET INCREASE/(DECREASE) IN CASH HELD		**110 812**	**(40 795)**	**(46 953)**	**(34 542)**	**(39 205)**	**37 293**	**(6 405)**	**(6 405)**	**(6 405)**	**(6 405)**	**(6 405)**	**(31 445)**	**(76 857)**	**(22 257)**	**(5 218)**
Cash/cash equivalents at the month/year beginning:		54 438	165 250	124 455	77 502	42 961	3 756	41 049	34 644	28 240	21 835	15 430	9 025	54 438	(22 420)	(44 676)
Cash/cash equivalents at the month/year end:		165 250	124 455	77 502	42 961	3 756	41 049	34 644	28 240	21 835	15 430	9 025	(22 420)	(22 420)	(44 676)	(49 895)

2.14 Monthly Capital Expenditure by Municipal Vote

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

Description - Municipal Vote	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Single-year expenditure appropriation																
Vote 1 - Executive and Councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury Office		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		190	142	548	142	224	393	142	142	142	142	142	(647)	1 700	3 500	4 000
Vote 4 - Community and Social Services		602	129	258	602	602	602	602	602	602	602	602	1 420	7 225	11 200	5 000
Vote 5 - Planning and Development Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Technical Services		10 785	4 151	3 995	4 397	6 814	12 498	3 838	3 838	3 838	3 838	3 838	(15 777)	46 054	51 876	47 853
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	11 577	4 422	4 801	5 141	7 640	13 493	4 582	4 582	4 582	4 582	4 582	(15 004)	54 979	66 576	56 853
Total Capital Expenditure	2	11 577	4 422	4 801	5 141	7 640	13 493	4 582	4 582	4 582	4 582	4 582	(15 004)	54 979	66 576	56 853

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 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R 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
Capital Expenditure - Functional																
Governance and administration		190	142	548	142	224	393	142	142	142	142	142	(647)	1 700	3 500	4 000
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		190	142	548	142	224	393	142	142	142	142	142	(647)	1 700	3 500	4 000
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		1 053	1 099	1 227	1 053	1 053	1 053	1 053	1 053	1 053	1 053	1 053	833	12 637	1 200	–
Community and social services		83	129	258	83	83	83	83	83	83	83	83	(137)	1 000	1 000	–
Sport and recreation		903	903	903	903	903	903	903	903	903	903	903	903	10 837	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		67	67	67	67	67	67	67	67	67	67	67	67	800	200	–
Economic and environmental services		6 947	313	158	2 703	2 914	7 551	2 703	2 703	2 703	2 703	2 703	(1 663)	32 442	37 914	35 567
Planning and development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport		6 947	313	158	2 703	2 914	7 551	2 703	2 703	2 703	2 703	2 703	(1 663)	32 442	37 914	35 567
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		683	683	683	976	479	1 526	683	683	683	683	683	(247)	8 200	23 962	17 286
Energy sources		267	267	267	560	62	1 109	267	267	267	267	267	(664)	3 200	13 962	12 286
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		417	417	417	417	417	417	417	417	417	417	417	417	5 000	10 000	5 000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		8 874	2 237	2 617	4 874	4 670	10 523	4 582	4 582	4 582	4 582	4 582	(1 724)	54 979	66 576	56 853

2.16 ADJUSTMENTS ON CAPITAL EXPENDITURE (NEW ASSETS)

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class												
–												
Infrastructure		**35 056**	–	–	–	–	–	(6)	(6)	**35 050**	**51 876**	**36 153**
Roads Infrastructure		25 692	–	–	–	–	–	4 960	4 960	30 652	37 914	23 867
Roads		18 792	–					5 544	5 544	24 336	31 014	23 867
Road Structures		6 900	–					(584)	(584)	6 316	6 900	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		1 350	–	–	–	–	–	(152)	(152)	1 198	–	–
Drainage Collection		850	–					–	–	850	–	–
Storm water Conveyance		500	–					(152)	(152)	348	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		8 014	–	–	–	–	–	(4 814)	(4 814)	3 200	13 962	12 286
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		3 200	–					–	–	3 200	–	–
LV Networks		4 814	–					(4 814)	(4 814)	–	8 275	8 000
Capital Spares		–	–					–	–	–	5 687	4 286
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		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		**1 938**	–	–	–	–	–	**(938)**	(938)	1 000	**1 000**	–

Community Facilities		1 000	–	–	–	–	–	–	–	1 000	1 000	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		1 000	–					–	–	1 000	1 000	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		**938**	–	–	–	–	–	**(938)**	**(938)**	–	–	–
Indoor Facilities		938	–					(938)	(938)	–	–	–
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–

Unimproved Property		–	–					–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Municipal Offices		–	–					–	–	–	–	–
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–					–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		–	–					–	–	–	–	–
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		**1 700**	–	–	–	–	–	–	–	**1 700**	**3 500**	**4 000**
Furniture and Office Equipment		1 700	–					–	–	1 700	3 500	4 000
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–					–	–	–	–	–

Transport Assets		**1 225**	–	–	–	–	–	–	–	**1 225**	**200**	–
Transport Assets		1 225	–					–	–	1 225	200	–
Land		**5 000**	–	–	–	–	–	–	–	**5 000**	**10 000**	**5 000**
Land		5 000	–					–	–	5 000	10 000	5 000
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
		–	–					–			–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Total Capital Expenditure on new assets *to be adjusted*	1	**44 918**	–	–	–	–	–	**(943)**	**(943)**	**43 975**	**66 576**	**45 153**

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 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Repairs and maintenance expenditure by Asset Class/Sub-class												
–												
Infrastructure		**11 663**	**–**	**–**	**–**	**–**	**–**	**2 826**	**2 826**	**14 489**	**1 500**	**1 500**
Roads Infrastructure		6 950	–	–	–	–	–	–	–	6 950	–	–
Roads		6 950	–					–	–	6 950	–	–
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		3 000	–	–	–	–	–	556	556	3 556	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					556	556	556	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		3 000	–					–	–	3 000	–	–
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		–	–					–	–	–	–	–
Reticulation		–	–					–	–	–	–	–
Waste Water Treatment Works		–	–					–	–	–	–	–
Outfall Sewers		–	–					–	–	–	–	–
Toilet Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Solid Waste Infrastructure		1 213	–	–	–	–	–	2 000	2 000	3 213	1 000	1 000
Landfill Sites		1 213	–					2 000	2 000	3 213	1 000	1 000
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		500	–	–	–	–	–	270	270	770	500	500
Data Centres		–	–					–	–	–	–	–
Core Layers		500	–					270	270	770	500	500

Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		**1 573**	–	–	–	–	–	**(125)**	(125)	1 448	**2 329**	**889**
Community Facilities		1 373	–	–	–	–	–	(125)	(125)	1 248	2 129	689
Halls		650	–					25	25	675	50	50
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		723	–					(150)	(150)	573	2 079	639
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		**200**	–	–	–	–	–	–	–	**200**	**200**	**200**
Indoor Facilities		200	–					–	–	200	200	200
Outdoor Facilities		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–

Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		400	–	–	–	–	–	(200)	(200)	200	–	–
Operational Buildings		400	–	–	–	–	–	(200)	(200)	200	–	–
Municipal Offices		–	–					–	–	–	–	–
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		400	–					(200)	(200)	200	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–					–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		–	–					–	–	–	–	–
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–

Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		**380**	–	–	–	–	–	**20**	**20**	**400**	**65**	**65**
Furniture and Office Equipment		380	–					20	20	400	65	65
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–					–	–	–	–	–
Transport Assets		**1 125**	–	–	–	–	–	**711**	**711**	**1 836**	**1 305**	**1 305**
Transport Assets		1 125	–					711	711	1 836	1 305	1 305
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–	–	–
Zoological plants and animals									–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–	–	–
Zoological plants and animals									–	–	–	–
Total Repairs and Maintenance Expenditure to be adjusted	1	**15 141**	–	–	–	–	–	**3 232**	**3 232**	**18 373**	**5 198**	**3 758**

2.18 ADJUSTMENT ON BUDGET– DEPRECIATION BY ASSET CLASS

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Depreciation by Asset Class/Sub-class												
–												
Infrastructure		**48 626**	–	–	–	–	–	–	–	**48 626**	**51 349**	**51 349**
Roads Infrastructure		35 262	–	–	–	–	–	–	–	35 262	37 237	37 237
Roads		9 024	–					–	–	9 024	9 529	9 529
Road Structures		390	–					–	–	390	412	412
Road Furniture		25 848	–					–	–	25 848	27 295	27 295
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		2 997	–	–	–	–	–	–	–	2 997	3 165	3 165
Drainage Collection		21	–					–	–	21	22	22
Storm water Conveyance		2 976	–					–	–	2 976	3 143	3 143
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		10 366	–	–	–	–	–	–	–	10 366	10 947	10 947
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		4 960	–					–	–	4 960	5 238	5 238
MV Switching Stations		281	–					–	–	281	297	297
MV Networks		4 456	–					–	–	4 456	4 705	4 705
LV Networks		669	–					–	–	669	707	707
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		–	–					–	–	–	–	–
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		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–
Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–

Community Assets		**13 759**	–	–	–	–	–	–	–	13 759	**14 529**	**14 529**
Community Facilities		11 016	–	–	–	–	–	–	–	11 016	11 633	11 633
Halls		315	–					–	–	315	333	333
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		63	–					–	–	63	67	67
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		10 637	–					–	–	10 637	11 233	11 233
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		**2 743**	–	–	–	–	–	–	–	**2 743**	**2 897**	**2 897**
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		2 743	–					–	–	2 743	2 897	2 897
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–

Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Improved Property		–	–					–	–	–	–	–
Unimproved Property		–	–					–	–	–	–	–
Other assets		**13 778**	–	–	–	–	–	–	–	**13 778**	**14 549**	**14 549**
Operational Buildings		**13 778**	–	–	–	–	–	–	–	**13 778**	**14 549**	**14 549**
Municipal Offices		13 778	–					–	–	13 778	14 549	14 549
Pay/Enquiry Points		–	–					–	–	–	–	–
Building Plan Offices		–	–					–	–	–	–	–
Workshops		–	–					–	–	–	–	–
Yards		–	–					–	–	–	–	–
Stores		–	–					–	–	–	–	–
Laboratories		–	–					–	–	–	–	–
Training Centres		–	–					–	–	–	–	–
Manufacturing Plant		–	–					–	–	–	–	–
Depots		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Staff Housing		–	–					–	–	–	–	–
Social Housing		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		**102**	–	–	–	–	–	–	–	**102**	**108**	**108**
Servitudes		–	–					–	–	–	–	–
Licences and Rights		**102**	–	–	–	–	–	–	–	**102**	**108**	**108**
Water Rights		–	–					–	–	–	–	–
Effluent Licenses		–	–					–	–	–	–	–
Solid Waste Licenses		–	–					–	–	–	–	–
Computer Software and Applications		102	–					–	–	102	108	108
Load Settlement Software Applications		–	–					–	–	–	–	–
Unspecified		–	–					–	–	–	–	–
Computer Equipment		**1 598**	–	–	–	–	–	–	–	**1 598**	**1 688**	**1 688**
Computer Equipment		1 598	–					–	–	1 598	1 688	1 688
Furniture and Office Equipment		**778**	–	–	–	–	–	–	–	**778**	**821**	**821**
Furniture and Office Equipment		778	–					–	–	778	821	821

Machinery and Equipment		**1 976**	–	–	–	–	–	–	–	**1 976**	**2 087**	**2 087**
Machinery and Equipment		1 976	–					–	–	1 976	2 087	2 087
Transport Assets		**3 030**	–	–	–	–	–	–	–	**3 030**	**3 200**	**3 200**
Transport Assets		3 030	–					–	–	3 030	3 200	3 200
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
		–	–					–			–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Total Depreciation to be adjusted	1	**83 646**	–	–	–	–	–	–	–	**83 646**	**88 330**	**88 330**

2.19 ADJUSTMENTS BUDGET – CAPITAL EXPENDITURE ON UPGRADING OF EXISTING ASSETS BY ASSET CLASS

LIM334 Ba-Phalaborwa - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
–												
Infrastructure		**4 037**	**–**	**–**	**–**	**–**	**–**	**(3 871)**	**(3 871)**	**167**	**–**	**11 700**
Roads Infrastructure		4 037	–	–	–	–	–	(3 871)	(3 871)	167	–	11 700
Roads		4 037	–					(3 871)	(3 871)	167	–	11 700
Road Structures		–	–					–	–	–	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV 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		–	–					–	–	–	–	–
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		–	–					–	–	–	–	–
Core Layers		–	–					–	–	–	–	–

Distribution Layers		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Community Assets		**10 837**	–	–	–	–	–	–	–	10 837	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		**10 837**	–	–	–	–	–	–	–	**10 837**	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		10 837	–					–	–	10 837	–	–
Capital Spares		–	–					–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Monuments		–	–					–	–	–	–	–
Historic Buildings		–	–					–	–	–	–	–
Works of Art		–	–					–	–	–	–	–
Conservation Areas		–	–					–	–	–	–	–
Other Heritage		–	–					–	–	–	–	–

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

Computer Equipment		–	–					–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–					–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–					–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–					–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–						–	–	–	–	–
								–			–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection		–	–					–	–	–	–	–
Zoological plants and animals		–	–					–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	**14 875**	–	–	–	–	–	**(3 871)**	**(3 871)**	**11 004**	–	**11 700**

OVERVIEW OF ADJUSTMENT BUDGET ASSUMPTIONS

The 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 considering 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 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 ADJUSTMENT BUDGET FUNDING

4.1.1 Tariff schedule

The tariff schedule for 2024/25 on all services remains unchanged.

4.1.2 Government Grant and Subsidies allocation

Government grants reduced from R263.3 million to R263.0 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 CERTIFICATION

QUALITY CERTIFICATE

I Ms Selapyane JB, the Acting Municipal Manager of **BA-PHALABORWA LOCAL MUNICIPALITY (LIM334)** hereby certify that the 2024/2025 Adjustment Budget and its supporting documentation have been prepared in accordance with the Local Government Municipal Finance Management Act No 56 of 2003 and the Regulations made under the Act, and that the adjustments budget and supporting documentation are consistent with the 2024/2025 Integrated Development Plan of the Municipality.

Print Name	JB Selapyane
Municipal Manager of	Ba-Phalaborwa Municipality LIM334
Signature	
Date	12 March 2025