SCHEDULE B

ADJUSTMENT BUDGET AND SUPPORTING DOCUMENTATION OF RAMOTSHERE MOILOA LOCAL MUNICIPALITY

ADJUSTMENT BUDGET OF

RAMOTSHERE MOILOA LOCAL MUNICIPALITY

2025/26 TO 2026/27

MEDIUM TERM REVENUE AND

EXPENDITURE FORECASTS

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Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CM	Municipality Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act Programme
MIG	Municipal Infrastructure Grant
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association

SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

2 Part 1 – Adjustment Budget

3 Mayor's Report

Honourable Speaker of Council-Cllr. Letshufi, Honourable Chairperson of Municipal Public Accounts-Clr. Gasealawe
Members of the Mayoral Committee, Managers, all protocol observed

Honourable Speaker

The Ramotshere Moiloa Local Municipality Council approved an annual budget for the 2025/26 financial year of R549.94 million, comprising of R 498.64 million Operating Expenditure and R51.30 million for Capital expenditure.

During the mid-term assessment (section 72 report tabled in council on 31 January 2026) it was recommended that an adjustment to the approved budget be prepared.
It is required in terms of MBRR regulation 23 that an adjustment budget be tabled no later than 28 February.

Below are the proposed adjustments that came as a result of material variances between the mid term budget and the mid-term actual figures.

Revenue:
The only adjustment on revenue is LG-Seta amounting to R268,188, the grant was not originally budgeted for. There is no adjustment on service revenue as the trends and assumptions in the original budget compared to mid-year actual performance seems to be aligned and needing no adjustment.

Expenditure

- Legal costs adjusted upward from R2.5m to R 7.5m due to costs associated with the July/August council unrest. The year-to-date expenditure is expected to spike if the court cases are still ongoing. There are also some litigation cases from rate payers still playing at courts that are also contributing to increasing expenditure.
- Contracted services adjusted downwards from R75.56m to R 75.32m

- Other expenses adjusted downwards from R 50,76m to R44.72m
- Employee related costs adjusted upwards from R176.66m to R 181.05m
- Capital expenditure from R51,30m to R58.12m

It is against this backdrop that the following adjustments to the budget are tabled for approval by Council.

The Finance Portfolio Committee sitting of the 17th February 2026 recommended that the Council approves and adopts the following resolutions:

4 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

National Treasury's MFMA Circulars No 107 and 108 were used to guide the compilation of the 2025/26 MTREF.

The main challenges experienced during the compilation of the 2025/26 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy.
- The number of objections received on the new General Valuation.
- The poor payment trends of municipal rate payers to on monthly service charges accounts including businesses and government.
- Ageing and poorly maintained water, roads, and electricity infrastructure including continued deliberate vandalism thereof by consumers and residents.
- Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable.
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies.

The following budget principles and guidelines directly informed the compilation of the 2025/26 adjustment budget:

- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/26 Medium-term Revenue and Expenditure Framework adjustment.

5 Table 1 Consolidated Overview of the 2025/26 MTREF

Description	BUDGET 2025/2026	YDT Actual	PROPOSED ADJUSTMENT	FINAL BUDGET
Operating Revenue	503 425 698		4 412 425	507 838 123
Capital Revenue Grant	43 187 817	-	-	43 187 817
	546 613 515	**-**	**4 412 425**	**551 025 940**
Operating Expenditure	498 636 878	210 211 909	(2 020 162)	496 616 716
Capital Expenditure	51 300 000	18 157 118	6 822 609	58 122 609
	549 936 878	**228 369 027**	**4 802 447**	**554 739 325**

The proposed adjustment budget of Ramotshere Moiloa Local municipality for the 2025/26 financial year totals R 554.74 million, comprising of R 496.62 million Operating Expenditure and R 58.13 million for Capital expenditure.

6 Operating Revenue Framework

For Ramotshere Moiloa Local Municipality to continue improving the quality of services provided to its communities it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy.
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA).
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service.
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA).
- Increase ability to extend new services and recover costs.
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

7 Table 2 Summary of revenue classified by main revenue source

NW385 Ramotshere Moiloa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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	110 762	–	–	–	–	–	–	–	110 762	117 271	125 164
Service charges - Water	2	21 059	–	–	–	–	–	83	83	21 142	21 763	22 307
Service charges - Waste Water Management	2	3 663	–	–	–	–	–	–	–	3 663	3 758	3 852
Service charges - Waste Management	2	9 775	–	–	–	–	–	–	–	9 775	11 187	11 466
Sale of Goods and Rendering of Services		963	–					376	376	1 339	513	517
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		4 184	–					2 571	2 571	6 755	4 373	4 482
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		1 371	–					12	12	1 382	1 428	13 712
Licence and permits		–	–					–	–	–	–	–
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		10 500	–					–	–	10 500	8 748	8 891
Non-Exchange Revenue												
Property rates	2	72 808	–	–	–	–	–	1 087	1 087	73 895	72 769	74 588
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		5 871	–					1	1	5 872	6 135	6 018
Licences or permits		6 360	–					15	15	6 375	6 646	6 519
Transfer and subsidies - Operational		250 608	–					268	268	250 876	255 774	262 155
Interest		5 500	–					–	–	5 500	5 748	5 891
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**503 426**	–	–	–	–	–	**4 412**	**4 412**	**507 838**	**516 112**	**545 564**

Service charges and Property rates

Any increase in service charges will be as a result of planned activities by the management which include among others revenue protection plans, re-installation of smart meters in identified households, replacement on all bridged meters as well proper alignment of tariffs to correct property classifications in line with the valuation roll.

8 Table 3 - Operating Transfers and Grant Receipts

FINACIAL PERFORMANCE	BUDGET 2025/2026	YTD Actual Spent	PROPOSED ADJUSTMENT	SPECIAL FINAL BUDGET
TRANSFERS	**293 796 000**	**160 335 696**	**268 188**	**294 064 188**
Finance Management Grant	2 300 000	1 255 889	-	2 300 000
Expanded Public Works Programme	1 754 000	2 274 295	-	1 754 000
Equitable Share	244 281 000	133 211 000	-	244 281 000
LG-Seta	-	-	268 188	268 188
INEP	-	-	-	-
Municipal Infrastructure Grant	45 461 000	23 594 512	-	45 461 000
	-	-	-	-

LG-Seta

There is an adjustment of R268,188 from LG-Seta, during the Budget preparation there was no confirmation of the grant allocation. The amount of R268,188 was received for period ended 31st December 2025, and hence this adjustment.

Other Grants

There are no changes on these grants as originally gazetted per DORA Amendment Bill Gazette and roll-overs

9 1.5 Operating Expenditure Framework

10 Table 9 Summary of operating expenditure by standard classification item

NW385 Ramotshere Moiloa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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		
Expenditure By Type												
Employee related costs		176 663	–	–	–	–	–	4 385	4 385	181 048	181 621	186 258
Remuneration of councillors		15 308	–					–	–	15 308	15 802	16 089
Bulk purchases - electricity		100 000	–	–	–	–	–	15	15	100 015	104 500	107 113
Inventory consumed		5 900	–	–	–	–	–	(130)	(130)	5 770	418	428
Debt impairment		41 000	–					–	–	41 000	31 163	31 942
Depreciation and amortisation		30 392	–					–	–	30 392	30 392	30 392
Interest		3 049	–					–	–	3 049	6 291	6 448
Contracted services		75 560	–	–	–	–	–	(242)	(242)	75 318	98 593	99 798
Transfers and subsidies		–	–					–	–	–	–	–
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		50 765	–					(6 048)	(6 048)	44 717	61 332	62 850
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**498 637**	–	–	–	–	–	**(2 020)**	**(2 020)**	**496 617**	**530 111**	**541 319**

Below is the table signifant illustrating line items been adjusted, it should also be noted that funds were moved amongst the line items through a virement policy.

Account Description	MTREF 2025/2026		
	Original Budget Amount	Adjusted Budget Amount	Adjusted Budget
Subsistence and Travelling\Municipal Manager\Municipal Manager): Daily Allowance)	-	150 000,00	150 000,00
Computer Equipment/Software Licences	500 000,00	(290 000,00)	210 000,00
Printing, Publications and Books/Equitable Share/Human Resources/Administrative or Head Office (Including Satellite	800 000,00	(400 000,00)	400 000,00
Municipal Running Cost/Telephone, Fax, Telegraph and Telex//Corporate Services - Human Resources	500 000,00	(250 000,00)	250 000,00
Web development & hosting	-	1 200 000,00	1 200 000,00
Legal Cost - Legal Advice & Litigation	2 500 000,00	5 000 000,00	7 500 000,00
Buildings/Maintenance of Buildings and Facilities	1 000 000,00	(400 000,00)	600 000,00
Municipal Running Cost/IssuesTechnical Services - Public Works	1 500 000,00	(500 000,00)	1 000 000,00
Municipal Running Cost/Issues/Technical Services - Electricity	1 500 000,00	500 000,00	2 000 000,00
Hire Charges	1 500 000,00	(1 000 000,00)	500 000,00
Township Establishment/ Town Planning	2 000 000,00	(2 000 000,00)	-
Housing	500 000,00	(290 000,00)	210 000,00
Liberation Heritage Route Strategy/LED	2 000 000,00	(1 500 000,00)	500 000,00
Server and Network work Revamp/IT	-	300 000,00	300 000,00
Computer Equipment/Repairs/Operational Revenue/Information Technology	-	250 000,00	250 000,00
Training and Courses\Human Resources	750 000,00	(169 000,00)	581 000,00
Uniforms and Overalls\Traffic	400 000,00	(400 000,00)	-
Printing and stationery\Traffic	350 000,00	(250 000,00)	100 000,00
Subsistence and Travelling\Traffic	210 000,00	(150 000,00)	60 000,00
Hire Charges/ Streets	1 000 000,00	(800 000,00)	200 000,00
Mass Refuse Bins/ Refuse	800 000,00	(400 000,00)	400 000,00
Repairs and Maintenance/ Mechanical Workshop	3 558 750,00	(310 000,00)	3 248 750,00
LED	808 870,00	(808 870,00)	-
Security service\Security Service	20 200 000,00	(2 000 000,00)	18 200 000,00
Daily Allowance/Electricity	150 000,00	(75 000,00)	75 000,00
Daily Allowance/ Public Works	70 000,00	(50 000,00)	20 000,00

The budgeted allocation for employee related costs for the 2025/26 adjusted from R176.66millION to R181.46 million,

The items that are affected by adjustment on operating expenditure are finance charges, contracted services and other expenditures

The cost associated with the remuneration of Councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has been identified as an area in which cost savings and efficiencies can be achieved.

11 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

12 Table 10 2025/26 Medium-term capital budget per vote

NW385 Ramotshere Moiloa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
Governance and administration		**3 100**	–	–	–	–	–	**(1 832)**	**(1 832)**	**1 268**	**9 000**	**1 500**
Executive and council		60	–					(40)	(40)	20	–	–
Finance and administration		3 000	–					(1 872)	(1 872)	1 128	9 000	1 500
Internal audit		40	–					80	80	120	–	–
Community and public safety		**6 000**	–	–	–	–	–	**(1 696)**	**(1 696)**	**4 304**	**6 000**	–
Community and social services		6 000	–					(1 696)	(1 696)	4 304	6 000	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**40 700**	–	–	–	–	–	**10 900**	**10 900**	**51 600**	**31 161**	**7 000**
Planning and development		37 700	–					–	–	37 700	24 161	–
Road transport		3 000	–					10 900	10 900	13 900	7 000	7 000
Environmental protection		–	–					–	–	–	–	–
Trading services		**1 500**	–	–	–	–	–	**(550)**	**(550)**	**950**	**800**	–
Energy sources		–	–					–	–	–	–	–
Water management		–	–					–	–	–	–	–
Waste water management		–	–					–	–	–	–	–
Waste management		1 500	–					(550)	(550)	950	800	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**
Funded by:												
National Government		37 700	–					–	–	37 700	24 161	–
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**37 700**	–	–	–	–	–	–	–	**37 700**	**24 161**	–
Borrowing		–	–					–	–	–	–	–
Internally generated funds		13 600	–					6 823	6 823	20 423	22 800	8 500
Total Capital Funding		**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**

13 Figure 1 Capital Budget per Department

CAPITAL EXPENDITURE PER DEPARTMENT	PROGRAMME DESCRIPTION	MTREF 2025-26 BUDGET	PROPOSED ADJUSTMENT	ADJUSTED BUDGET
Municipal Manger	Furniture and Office Equipment	60 000,00	(40 000,00)	20 000,00
Internal Audit	Furniture and Office Equipment	40 000,00	80 000,00	120 000,00
Human Resource Management	Office Furniture	500 000,00	(300 000,00)	200 000,00
Information Communication and Technology	Computer equipment		250 000,00	250 000,00
Information Communication and Technology	Server and Network work Revamp		300 000,00	300 000,00
Records and Registry	Furniture and Office Equipment	300 000,00	-	300 000,00
Cemetery	Purchase of land for Zeerust cemetry	2 000 000,00	-	2 000 000,00
Cemetery	Purchase of Land (Groot Marico cemetery	4 000 000,00	(1 000 000,00)	3 000 000,00
Refuse	Mass refuse bins	800 000,00	(800 000,00)	-
Refuse	Concrete fencing of land fill site	700 000,00	(600 000,00)	100 000,00
Security	fire smoke detectors	450 000,00	(450 000,00)	-
Traffic	DLTC (MULTI PUPROSE CENTRE)		3 200 000,00	3 200 000,00
Municipal Works	Tools and equipments	3 000 000,00	7 700 000,00	10 700 000,00
Mechanical Workshop	Transport Assets	1 600 000,00	(1 600 000,00)	-
Finance	Computer Equipment	150 000,00	-	150 000,00
Project Management Unit_Civil Engineering	Municipal Infrastructure Grants Projects	43 187 950,00	-	43 187 950,00

The table above illustrate capital budget adjustment per line items

14 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2025/26 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

15 Table 11 MBRR Table B1 - Budget Summary

NW385 Ramotshere Moiloa - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	72 808	–	–	–	–	–	1 087	1 087	73 895	72 769	74 588
Service charges	145 260	–	–	–	–	–	83	83	145 343	153 979	162 790
Investment revenue	4 184	–	–	–	–	–	2 571	2 571	6 755	4 373	4 482
Transfers recognised - operational	250 608	–	–	–	–	–	268	268	250 876	255 774	262 155
Other own revenue	30 565	–	–	–	–	–	404	404	30 969	29 218	41 548
Total Revenue (excluding capital transfers and contributions)	**503 426**	–	–	–	–	–	**4 412**	**4 412**	**507 838**	**516 112**	**545 564**
Employee costs	176 663	–	–	–	–	–	4 385	4 385	181 048	181 621	186 258
Remuneration of councillors	15 308	–	–	–	–	–	–	–	15 308	15 802	16 089
Depreciation & asset impairment	71 392	–	–	–	–	–	–	–	71 392	61 555	62 334
Finance charges	3 049	–	–	–	–	–	–	–	3 049	6 291	6 448
Inventory consumed and bulk purchases	105 900	–	–	–	–	–	(115)	(115)	105 785	104 918	107 541
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	126 325	–	–	–	–	–	(6 290)	(6 290)	120 035	159 924	162 648
Total Expenditure	**498 637**	–	–	–	–	–	**(2 020)**	**(2 020)**	**496 617**	**530 111**	**541 319**
Surplus/(Deficit)	4 789	–	–	–	–	–	6 433	6 433	11 221	(13 999)	4 245
Transfers and subsidies - capital (monetary allocations)	43 188	–	–	–	–	–	–	–	43 188	47 507	48 694
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**47 977**	–	–	–	–	–	**6 433**	**6 433**	**54 409**	**33 508**	**52 940**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**47 977**	–	–	–	–	–	**6 433**	**6 433**	**54 409**	**33 508**	**52 940**
Capital expenditure & funds sources											
Capital expenditure	51 300	–	–	–	–	–	6 823	6 823	58 123	46 961	8 500
Transfers recognised - capital	37 700	–	–	–	–	–	–	–	37 700	24 161	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	13 600	–	–	–	–	–	6 823	6 823	20 423	22 800	8 500
Total sources of capital funds	**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**
Financial position											
Total current assets	741 723	–	–	–	–	–	(2 028)	(2 028)	739 694	49 095	119 026
Total non current assets	757 328	–	–	–	–	–	6 823	6 823	764 151	16 569	(21 892)
Total current liabilities	270 956	–	–	–	–	–	(1 737)	(1 737)	269 219	17 560	18 051
Total non current liabilities	41 587	–	–	–	–	–	98	98	41 686	–	–
Community wealth/Equity	**1 186 508**	–	–	–	–	–	**6 433**	**6 433**	**1 192 940**	**33 508**	**52 940**
Cash flows											
Net cash from (used) operating	69 887	–	–	–	–	–	4 739	4 739	74 627	110 760	85 907
Net cash from (used) investing	(65 419)	–	–	–	–	–	(8 518)	(8 518)	(73 937)	(54 138)	(9 788)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**19 702**	–	–	–	–	–	**(3 778)**	**(3 778)**	**15 924**	**56 622**	**76 119**
Cash backing/surplus reconciliation											
Cash and investments available	19 343	–	–	–	–	–	(3 729)	(3 729)	15 614	2 484	66 332
Application of cash and investments	(471 306)	–	–	–	–	–	(8 416)	(8 416)	(479 721)	(16 248)	(14 315)
Balance - surplus (shortfall)	**490 649**	–	–	–	–	–	**4 687**	**4 687**	**495 335**	**18 732**	**80 646**
Asset Management											
Asset register summary (WDV)	757 328	–	–	–	–	–	6 823	6 823	764 151	16 569	(21 892)
Depreciation	30 392	–	–	–	–	–	–	–	30 392	30 392	30 392
Renewal and Upgrading of Existing Assets	450	–	–	–	–	–	(233)	(233)	217	–	–
Repairs and Maintenance	13 191	–	–	–	–	–	(4 790)	(4 790)	8 401	27 051	26 469
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	6 760	–	–	–	–	–	–	–	20 800	6 407	6 567
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

16 Explanatory notes to MBRR Table B1 - Budget Summary

1. Table B1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognized is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently, Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the recently adopted Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations.

17 Table 12 MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

NW385 Ramotshere Moiloa - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**233 251**	–	–	–	–	–	**4 393**	**4 393**	**237 644**	**287 404**	**298 730**
Executive and council		49 234	–	–	–	–	–	0	0	49 234	169 776	166 742
Finance and administration		179 148	–	–	–	–	–	4 393	4 393	183 541	112 760	127 119
Internal audit		4 869	–	–	–	–	–	0	0	4 869	4 869	4 869
Community and public safety		**46 582**	–	–	–	–	–	**1**	**1**	**46 583**	**15 763**	**24 935**
Community and social services		11 538	–	–	–	–	–	1	1	11 539	2 982	12 398
Sport and recreation		13 507	–	–	–	–	–	–	–	13 507	–	–
Public safety		19 920	–	–	–	–	–	0	0	19 920	12 782	12 537
Housing		1 617	–	–	–	–	–	–	–	1 617	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**114 095**	–	–	–	–	–	**18**	**18**	**114 113**	**106 473**	**107 804**
Planning and development		74 157	–	–	–	–	–	18	18	74 175	66 535	67 866
Road transport		39 938	–	–	–	–	–	0	0	39 938	39 938	39 938
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**152 686**	–	–	–	–	–	–	–	**152 686**	**153 979**	**162 790**
Energy sources		110 762	–	–	–	–	–	–	–	110 762	117 271	125 164
Water management		21 059	–	–	–	–	–	–	–	21 059	21 763	22 307
Waste water management		3 663	–	–	–	–	–	–	–	3 663	3 758	3 852
Waste management		17 201	–	–	–	–	–	–	–	17 201	11 187	11 466
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**546 614**	–	–	–	–	–	**4 412**	**4 412**	**551 026**	**563 619**	**594 259**
Expenditure - Functional												
Governance and administration		**217 812**	–	–	–	–	–	**6 355**	**6 355**	**224 167**	**226 874**	**231 031**
Executive and council		48 807	–	–	–	–	–	(3 137)	(3 137)	45 670	50 484	51 595
Finance and administration		164 055	–	–	–	–	–	9 464	9 464	173 519	171 089	174 055
Internal audit		4 950	–	–	–	–	–	29	29	4 979	5 301	5 381
Community and public safety		**50 560**	–	–	–	–	–	**(3 970)**	**(3 970)**	**46 591**	**53 004**	**54 329**
Community and social services		24 716	–	–	–	–	–	(3 868)	(3 868)	20 849	24 179	24 784
Sport and recreation		8 840	–	–	–	–	–	337	337	9 177	9 934	10 183
Public safety		15 434	–	–	–	–	–	113	113	15 548	17 202	17 632
Housing		1 570	–	–	–	–	–	(552)	(552)	1 018	1 689	1 731
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**74 595**	–	–	–	–	–	**(4 132)**	**(4 132)**	**70 463**	**79 586**	**80 828**
Planning and development		21 723	–	–	–	–	–	(2 414)	(2 414)	19 309	25 492	26 129
Road transport		52 873	–	–	–	–	–	(1 718)	(1 718)	51 154	54 094	54 699
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**155 669**	–	–	–	–	–	**(274)**	**(274)**	**155 395**	**170 647**	**175 130**
Energy sources		115 472	–	–	–	–	–	35	35	115 507	124 300	127 395
Water management		10 208	–	–	–	–	–	(250)	(250)	9 958	9 468	9 942
Waste water management		15 492	–	–	–	–	–	24	24	15 517	17 036	17 462
Waste management		14 497	–	–	–	–	–	(83)	(83)	14 414	19 843	20 332
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**498 637**	–	–	–	–	–	**(2 020)**	**(2 020)**	**496 617**	**530 111**	**541 319**
Surplus/ (Deficit) for the year		**47 977**	–	–	–	–	–	**6 433**	**6 433**	**54 409**	**33 508**	**52 940**

18 Explanatory notes to MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital)

3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity, Water and Waste water functions, but not the Waste management function. As already noted above, the municipality will be undertaking a detailed study of this function to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.

4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under the Corporate Services.

19 Table 13 MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

20 Explanatory notes to MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality.

NW385 Ramotshere Moiloa - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[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 COUNCIL		54 102	–	–	–	–	–	0	0	54 102	174 645	171 611
Vote 2 - FINANCE AND ADMINISTRATION		136 261	–	–	–	–	–	4 393	4 393	140 654	95 138	109 497
Vote 3 - TECHNICAL SERVICES		238 505	–	–	–	–	–	–	–	238 505	247 858	257 578
Vote 4 - COMMUNITY AND SOCIAL SERVICES		87 432	–	–	–	–	–	1	1	87 433	26 950	36 401
Vote 5 - PLANNING AND DEVELOPMENT		30 313	–	–	–	–	–	18	18	30 332	19 028	19 172
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**546 614**	–	–	–	–	–	**4 412**	**4 412**	**551 026**	**563 619**	**594 259**
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		53 757	–	–	–	–	–	(3 108)	(3 108)	50 649	55 785	56 976
Vote 2 - FINANCE AND ADMINISTRATION		147 133	–	–	–	–	–	13 292	13 292	160 425	153 887	157 729
Vote 3 - TECHNICAL SERVICES		209 175	–	–	–	–	–	(4 742)	(4 742)	204 433	222 741	226 481
Vote 4 - COMMUNITY AND SOCIAL SERVICES		70 950	–	–	–	–	–	(4 959)	(4 959)	65 991	80 511	82 516
Vote 5 - PLANNING AND DEVELOPMENT		17 622	–	–	–	–	–	(2 504)	(2 504)	15 119	17 187	17 616
Vote 6 - [NAME OF VOTE 6]		–	–	–	–	–	–	–	–	–	–	–
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]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**498 637**	–	–	–	–	–	**(2 020)**	**(2 020)**	**496 617**	**530 111**	**541 319**
Surplus/ (Deficit) for the year	2	**47 977**	–	–	–	–	–	**6 432**	**6 432**	**54 409**	**33 508**	**52 940**

21 Table 14 MBRR Table B4 - Budgeted Financial Performance (revenue and expenditure)

NW385 Ramotshere Moiloa - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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	110 762	–	–	–	–	–	–	–	110 762	117 271	125 164
Service charges - Water	2	21 059	–	–	–	–	–	83	83	21 142	21 763	22 307
Service charges - Waste Water Management	2	3 663	–	–	–	–	–	–	–	3 663	3 758	3 852
Service charges - Waste Management	2	9 775	–	–	–	–	–	–	–	9 775	11 187	11 466
Sale of Goods and Rendering of Services		963	–					376	376	1 339	513	517
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		4 184	–					2 571	2 571	6 755	4 373	4 482
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		1 371	–					12	12	1 382	1 428	13 712
Licence and permits		–	–					–	–	–	–	–
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		10 500	–					–	–	10 500	8 748	8 891
Non-Exchange Revenue												
Property rates	2	72 808	–	–	–	–	–	1 087	1 087	73 895	72 769	74 588
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		5 871	–					1	1	5 872	6 135	6 018
Licences or permits		6 360	–					15	15	6 375	6 646	6 519
Transfer and subsidies - Operational		250 608	–					268	268	250 876	255 774	262 155
Interest		5 500	–					–	–	5 500	5 748	5 891
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**503 426**	–	–	–	–	–	**4 412**	**4 412**	**507 838**	**516 112**	**545 564**
Expenditure By Type												
Employee related costs		176 663	–	–	–	–	–	4 385	4 385	181 048	181 621	186 258
Remuneration of councillors		15 308	–					–	–	15 308	15 802	16 089
Bulk purchases - electricity		100 000	–	–	–	–	–	15	15	100 015	104 500	107 113
Inventory consumed		5 900	–	–	–	–	–	(130)	(130)	5 770	418	428
Debt impairment		41 000	–					–	–	41 000	31 163	31 942
Depreciation and amortisation		30 392	–					–	–	30 392	30 392	30 392
Interest		3 049	–					–	–	3 049	6 291	6 448
Contracted services		75 560	–	–	–	–	–	(242)	(242)	75 318	98 593	99 798
Transfers and subsidies		–	–					–	–	–	–	–
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		50 765	–					(6 048)	(6 048)	44 717	61 332	62 850
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses		–	–					–	–	–	–	–
Total Expenditure		**498 637**	–	–	–	–	–	**(2 020)**	**(2 020)**	**496 617**	**530 111**	**541 319**
Surplus/(Deficit)		**4 789**	–	–	–	–	–	**6 433**	**6 433**	**11 221**	**(13 999)**	**4 245**
Transfers and subsidies - capital (monetary allocations)		43 188	–					–	–	43 188	47 507	48 694
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**47 977**	–	–	–	–	–	**6 433**	6 433	54 409	**33 508**	**52 940**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**47 977**	–	–	–	–	–	**6 433**	**6 433**	**54 409**	**33 508**	**52 940**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**47 977**	–	–	–	–	–	**6 433**	6 433	54 409	**33 508**	**52 940**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**47 977**	–	–	–	–	–	**6 433**	**6 433**	**54 409**	**33 508**	**52 940**

22 Table 15 MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

NW385 Ramotshere Moiloa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
Governance and administration		**3 100**	–	–	–	–	–	**(1 832)**	**(1 832)**	**1 268**	**9 000**	**1 500**
Executive and council		60	–					(40)	(40)	20	–	–
Finance and administration		3 000	–					(1 872)	(1 872)	1 128	9 000	1 500
Internal audit		40	–					80	80	120	–	–
Community and public safety		**6 000**	–	–	–	–	–	**(1 696)**	**(1 696)**	**4 304**	**6 000**	–
Community and social services		6 000	–					(1 696)	(1 696)	4 304	6 000	–
Sport and recreation		–	–					–	–	–	–	–
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**40 700**	–	–	–	–	–	**10 900**	**10 900**	**51 600**	**31 161**	**7 000**
Planning and development		37 700	–					–	–	37 700	24 161	–
Road transport		3 000	–					10 900	10 900	13 900	7 000	7 000
Environmental protection		–	–					–	–	–	–	–
Trading services		**1 500**	–	–	–	–	–	**(550)**	**(550)**	**950**	**800**	–
Energy sources		–	–					–	–	–	–	–
Water management		–	–					–	–	–	–	–
Waste water management		–	–					–	–	–	–	–
Waste management		1 500	–					(550)	(550)	950	800	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**
Funded by:												
National Government		37 700	–					–	–	37 700	24 161	–
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**37 700**	–	–	–	–	–	–	–	**37 700**	**24 161**	–
Borrowing		–	–					–	–	–	–	–
Internally generated funds		13 600	–					6 823	6 823	20 423	22 800	8 500
Total Capital Funding		**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**

23 Explanatory notes to Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations
3. Single-year capital expenditure has been adjusted to R 58.12 million for the 2025/26 financial year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to

the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

5. The capital programme is funded from capital grants and transfers as well as internally generated funds

24 Table 16 MBRR Table B6 - Budgeted Financial Position

NW385 Ramotshere Moiloa - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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		
ASSETS												
Current assets												
Cash and cash equivalents		19 343	–					(3 729)	(3 729)	15 614	2 484	66 332
Trade and other receivables from exchange transactions	1	344 876	–	–	–	–	–	17	17	344 892	(28 247)	(28 953)
Receivables from non-exchange transactions	1	309 721	–	–	–	–	–	217	217	309 938	2 781	2 850
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		14 466	–	–	–	–	–	130	130	14 596	26 144	37 980
VAT		47 829	–					1 337	1 337	49 165	45 933	40 818
Other current assets		5 488	–					–	–	5 488	–	–
Total current assets		**741 723**	–	–	–	–	–	**(2 028)**	**(2 028)**	**739 694**	**49 095**	**119 026**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		1 983	–					–	–	1 983	–	–
Property, plant and equipment	3	755 345	–	–	–	–	–	6 605	6 605	761 950	16 569	(21 892)
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		–	–					217	217	217	–	–
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**757 328**	–	–	–	–	–	**6 823**	**6 823**	**764 151**	**16 569**	**(21 892)**
TOTAL ASSETS		**1 499 051**	–	–	–	–	–	**4 794**	**4 794**	**1 503 845**	**65 664**	**97 134**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		(359)	–	–	–	–	–	–	–	(359)	–	–
Consumer deposits		3 142	–					–	–	3 142	–	–
Trade and other payables from exchange transactions		162 202	–	–	–	–	–	(1 737)	(1 737)	160 465	1 944	1 994
Trade and other payables from non-exchange transactions		70 354	–	–	–	–	–	–	–	70 354	–	–
Provisions		18 740	–					–	–	18 740	–	–
VAT		16 876	–					0	0	16 876	15 616	16 057
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		**270 956**	–	–	–	–	–	**(1 737)**	**(1 737)**	**269 219**	**17 560**	**18 051**
Non current liabilities												
Borrowing	1	1 190	–	–	–	–	–	98	98	1 288	–	–
Provisions	1	40 397	–	–	–	–	–	–	–	40 397	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		–	–					–	–	–	–	–
Total non current liabilities		**41 587**	–	–	–	–	–	**98**	**98**	**41 686**	–	–
TOTAL LIABILITIES		**312 543**	–	–	–	–	–	**(1 638)**	**(1 638)**	**310 905**	**17 560**	**18 051**
NET ASSETS	2	**1 186 508**	–	–	–	–	–	**6 433**	**6 433**	**1 192 940**	**48 104**	**79 083**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 186 508	–	–	–	–	–	6 433	6 433	1 192 940	33 508	52 940
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**1 186 508**	–	–	–	–	–	**6 433**	**6 433**	**1 192 940**	**33 508**	**52 940**

25 Explanatory notes to Table B6 - Budgeted Financial Position

1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP 1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in

order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. This table providing a detailed analysis of the major components of a number of items, including:
   - Call investments deposits;
   - Consumer debtors;
   - Property, plant and equipment;
   - Trade and other payables;
   - Provisions;
   - Changes in net assets; and
   - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

26 Table 17 MBRR Table B7 - Budgeted Cash Flow Statement

NW385 Ramotshere Moiloa - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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		69 712	–					869	869	70 581	69 988	71 738
Service charges		135 941	–					66	66	136 007	166 679	175 858
Other revenue		25 064	–					404	404	25 468	23 471	35 657
Transfers and Subsidies - Operational	1	250 608	–					2 839	2 839	253 447	255 774	262 155
Transfers and Subsidies - Capital	1	43 188	–					–	–	43 188	47 507	48 694
Interest		9 684	–					–	–	9 684	10 120	10 373
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(461 260)	–					512	512	(460 748)	(456 488)	(512 121)
Finance charges		(3 049)	–					49	49	(3 000)	(6 291)	(6 448)
Transfers and Subsidies	1	–	–					–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**69 887**	–	–	–	–	–	**4 739**	**4 739**	**74 627**	**110 760**	**85 907**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–					–	–	–	–	–
Decrease (increase) in non-current receivables		–	–					–	–	–	–	–
Decrease (increase) in non-current investments		–	–					–	–	–	–	–
Payments												
Capital assets		(65 419)	–					(8 518)	(8 518)	(73 937)	(54 138)	(9 788)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(65 419)**	–	–	–	–	–	**(8 518)**	**(8 518)**	**(73 937)**	**(54 138)**	**(9 788)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		**4 468**	–	–	–	–	–	**(3 778)**	**(3 778)**	**690**	**56 622**	**76 119**
Cash/cash equivalents at the year begin:	2	15 234	–					–	–	15 234	–	–
Cash/cash equivalents at the year end:	2	19 702	–	–	–	–	–	(3 778)	(3 778)	15 924	56 622	76 119

27 Explanatory notes to Table B7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

28 Table 18 MBRR Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

NW385 Ramotshere Moiloa - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 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 and investments available												
Cash/cash equivalents at the year end	1	19 702	–	–	–	–	–	(3 778)	(3 778)	15 924	56 622	76 119
Other current investments > 90 days		(359)	–	–	–	–	–	49	49	(310)	(54 138)	(9 788)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**19 343**	**–**	**–**	**–**	**–**	**–**	**(3 729)**	**(3 729)**	**15 614**	**2 484**	**66 332**
Applications of cash and investments												
Unspent conditional transfers		18 829	–	–	–	–	–	–	–	18 829	–	–
Unspent borrowing									–	–		
Statutory requirements		(46 389)	–					(1 628)	(1 628)	(48 018)	(44 820)	(44 820)
Other working capital requirements	2	(462 485)	–					(6 787)	(6 787)	(469 273)	28 572	30 505
Other provisions		18 740	–					–	–	18 740	–	–
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(471 306)**	**–**	**–**	**–**	**–**	**–**	**(8 416)**	**(8 416)**	**(479 721)**	**(16 248)**	**(14 315)**
Surplus(shortfall)		**490 649**	**–**	**–**	**–**	**–**	**–**	**4 687**	**4 687**	**495 335**	**18 732**	**80 646**

29 Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. The table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

30 Table 19 MBRR Table B9- Table B9 Asset Management

NW385 Ramotshere Moiloa - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**50 850**	–	–	–	–	–	**7 055**	**7 055**	**57 905**	**46 961**	**8 500**
Roads Infrastructure		4 500	–	–	–	–	–	–	–	4 500	5 000	–
Storm water Infrastructure		33 200	–	–	–	–	–	–	–	33 200	19 161	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 500	–	–	–	–	–	(550)	(550)	950	800	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	261	261	261	–	–
Infrastructure		39 200	–	–	–	–	–	(289)	(289)	38 911	24 961	–
Community Facilities		6 000	–	–	–	–	–	(1 696)	(1 696)	4 304	6 000	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		6 000	–	–	–	–	–	(1 696)	(1 696)	4 304	6 000	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		150	–	–	–	–	–	–	–	150	–	–
Furniture and Office Equipment		900	–	–	–	–	–	(260)	(260)	640	–	–
Machinery and Equipment		3 000	–	–	–	–	–	7 700	7 700	10 700	7 000	7 000
Transport Assets		1 600	–	–	–	–	–	1 600	1 600	3 200	9 000	1 500
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets ***to be adjusted***	2a	**450**	–	–	–	–	–	**(233)**	**(233)**	**217**	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		450	–	–	–	–	–	(450)	(450)	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		450	–	–	–	–	–	(450)	(450)	–	–	–
Licences and Rights		–	–	–	–	–	–	217	217	217	–	–
Intangible Assets		–	–	–	–	–	–	217	217	217	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure ***to be adjusted***	4	51 300	–	–	–	–	–	6 823	6 823	58 123	46 961	8 500
Roads Infrastructure		4 500	–	–	–	–	–	–	–	4 500	5 000	–
Storm water Infrastructure		33 200	–	–	–	–	–	–	–	33 200	19 161	–
Electrical Infrastructure		450	–	–	–	–	–	(450)	(450)	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		1 500	–	–	–	–	–	(550)	(550)	950	800	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	261	261	261	–	–
Infrastructure		39 650	–	–	–	–	–	(739)	(739)	38 911	24 961	–
Community Facilities		6 000	–	–	–	–	–	(1 696)	(1 696)	4 304	6 000	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		6 000	–	–	–	–	–	(1 696)	(1 696)	4 304	6 000	–
Licences and Rights		–	–	–	–	–	–	217	217	217	–	–
Intangible Assets		–	–	–	–	–	–	217	217	217	–	–
Computer Equipment		150	–	–	–	–	–	–	–	150	–	–
Furniture and Office Equipment		900	–	–	–	–	–	(260)	(260)	640	–	–
Machinery and Equipment		3 000	–	–	–	–	–	7 700	7 700	10 700	7 000	7 000
Transport Assets		1 600	–	–	–	–	–	1 600	1 600	3 200	9 000	1 500
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**

NW385 Ramotshere Moiloa - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSET REGISTER SUMMARY - PPE (WDV)	5	757 328	–	–	–	–	–	6 823	6 823	764 151	16 569	(21 892)
Roads Infrastructure		(19 472)	–					–	–	(19 472)	(24 892)	(29 892)
Storm water Infrastructure		33 200	–					–	–	33 200	19 161	–
Electrical Infrastructure		426 748	–					(450)	(450)	426 298	–	–
Water Supply Infrastructure		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–					–	–	–	–	–
Solid Waste Infrastructure		40 489	–					(550)	(550)	39 939	800	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					261	261	261	–	–
Infrastructure		480 965	–	–	–	–	–	(739)	(739)	480 226	(4 931)	(29 892)
Community Assets		104 583	–					(1 696)	(1 696)	102 888	6 000	–
Heritage Assets		–	–					–	–	–	–	–
Investment properties		1 983	–					–	–	1 983	–	–
Other Assets		146 239	–					–	–	146 239	(12)	(12)
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		–	–					217	217	217	–	–
Computer Equipment		1 945	–					–	–	1 945	(30)	(30)
Furniture and Office Equipment		5 197	–					(260)	(260)	4 937	(100)	(100)
Machinery and Equipment		7 708	–					7 700	7 700	15 408	6 642	6 642
Transport Assets		8 708	–					1 600	1 600	10 308	9 000	1 500
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**757 328**	–	–	–	–	–	**6 823**	**6 823**	**764 151**	**16 569**	**(21 892)**
EXPENDITURE OTHER ITEMS		43 583	–	–	–	–	–	(4 790)	(4 790)	38 793	57 443	56 861
Depreciation & asset impairment		30 392	–	–	–	–	–	–	–	30 392	30 392	30 392
Repairs and Maintenance by asset class	3	**13 191**	–	–	–	–	–	**(4 790)**	**(4 790)**	**8 401**	**27 051**	**26 469**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 500	–	–	–	–	–	(500)	(500)	1 000	6 270	6 427
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		1 500	–	–	–	–	–	(500)	(500)	1 000	6 270	6 427
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		2 900	–	–	–	–	–	(600)	(600)	2 300	10 816	11 086
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		2 900	–	–	–	–	–	(600)	(600)	2 300	10 816	11 086
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 500	–	–	–	–	–	(400)	(400)	1 100	2 613	2 678
Furniture and Office Equipment		45	–	–	–	–	–	–	–	45	47	48
Machinery and Equipment		2 480	–	–	–	–	–	(1 000)	(1 000)	1 480	2 587	2 660
Transport Assets		4 766	–	–	–	–	–	(2 290)	(2 290)	2 476	4 719	3 570
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**43 583**	–	–	–	–	–	**(4 790)**	**(4 790)**	**38 793**	**57 443**	**56 861**
Renewal and upgrading of Existing Assets as % of total cape		*0,9%*	*0,0%*							*0,4%*	*0,0%*	*0,0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*1,5%*	*0,0%*							*0,7%*	*0,0%*	*0,0%*
R&M as a % of PPE		*1,7%*	*0,0%*							*1,1%*	*163,3%*	*-120,9%*
Renewal and upgrading and R&M as a % of PPE		*1,8%*	*0,0%*							*1,1%*	*163,3%*	*-120,9%*

31 Explanatory notes to Table B9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.

32 Table 20 MBRR Table B10 - Basic Service Delivery Measurement

NW385 Ramotshere Moiloa - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		14 039	–	–	–	–	–	–	–	14 039	–	–
Water (in excess of 6 kilolitres per indigent household per month)		1 554	–	–	–	–	–	–	–	1 554	1 868	1 914
Sanitation (in excess of free sanitation service to indigent households)		448	–	–	–	–	–	–	–	448	539	552
Electricity/other energy (in excess of 50 kwh per indigent household per month)		1 758	–	–	–	–	–	–	–	1 758	1 837	1 883
Refuse (in excess of one removal a week for indigent households)		3 000	–	–	–	–	–	–	–	3 000	2 163	2 217
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		6 760	–	–	–	–	–	–	–	**20 800**	**6 407**	**6 567**

33 Explanatory notes to Table B10 - Basic Service Delivery Measurement

1. Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

34 Table 31 Sources of capital revenue over the MTREF

NW385 Ramotshere Moiloa - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		37 700	–					–	–	37 700	24 161	–
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**37 700**	–	–	–	–	–	–	–	**37 700**	**24 161**	–
Borrowing		–	–					–	–	–	–	–
Internally generated funds		13 600	–					6 823	6 823	20 423	22 800	8 500
Total Capital Funding		**51 300**	–	–	–	–	–	**6 823**	**6 823**	**58 123**	**46 961**	**8 500**

35 Figure 8 Sources of capital revenue for the 2025/26 Adjustment Budget

Adjusted capital budget equates to 10.47% per cent of the total budget of R554,73million.

As explained earlier, the borrowing capacity of the Municipality has essentially reached its limits.

36 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. **In year reporting**
   Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. **Internship programme**
   The Municipality is participating in the Municipal Financial Management Internship programme and has employed six (6) interns undergoing training in various divisions of the Financial Services Department.

3. **Budget and Treasury Office**
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. **Audit Committee**
   An Audit Committee has been established and is fully functional.

5. **Service Delivery and Implementation Plan**
   The detail SDBIP document is at a final stage and will be finalized after approval of the 2025/026 Adjustment MTREF in February 2026 directly aligned and informed by the Adjusted 2025/026 Budget

6. **Annual Report**
   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. **Policies**
   All financial related policies are reviewed on an annual basis or whenever the need arises and submitted with the budget for adoption by council.

9. Risk Management

A Risk Committee has been established and is functional

37 Municipal manager's quality certificate

I …………………………………, municipal manager of Ramotshere Moiloa Local Municipality, hereby certify that the adjusted budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name : ____

Municipal Manager of Ramotshere Moiloa Local Municipality (NW 385)

Signature :____

Date : _____________________________