

***SOL PLAATJE LOCAL MUNICIPALITY
(NC091)***

ADJUSTMENTS BUDGET 2025/26



24 FEBRUARY 2026

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ANNEXURE A : B-SCHEDULES

ANNEXURE B: ADJUSTED 2025/26 TOP LAYER SDBIP

Other supporting documents:

Summary of Observations and recommendations from National Treasury emanating from the 2025/26 Mid-year budget and performance engagement.

Debt Relief Compliance Certificates issued by National Treasury for December 2025, which is accompanied by the monthly debt relief non-compliance report.

LIST OF ABBREVIATIONS AND ACRONYMS USED IN THE ADJUSTMENT BUDGET

AGSA - Auditor-General South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer
COGHSTA - Department of Co-operative Governance, Human Settlement and Traditional Affairs
CRR – Capital Replacement Reserve
DBSA - Development Bank of South Africa
DoRA - Division of Revenue Act
DPW – Department of Public Works
DWS - Department of Water and Sanitation
ED - Executive Director
EEDSM - Energy Efficiency and Demand Side Management Grant
EPWP - Expanded Public Works Programme
FBDM – Frances Baard District Municipality
GG – Government Gazette
GRAP - Generally Recognised Accounting Practices
IDP - Integrated Development Plan
INEP - Integrated National Electrification Programme
ISDG - Infrastructure Skills Development Grant
IT - Information Technology
KPA - Key Performance Area
KPI - Key Performance Indicator
MBRR - Municipal Budget and Reporting Regulations (GG 32141 of 17 April 2009)
MBS – Monthly Budget Statement
MFMA - Municipal Finance Management Act (Act 56 of 2003)
MM - Municipal Manager
MSA - Municipal Systems Act
mSCOA – Municipal Standard Charts of Accounts
MTREF - Medium Term Revenue and Expenditure Framework
NDPG - Neighbourhood Development Partnership Grant
NERSA - National Energy Regulator of South Africa (“the Regulator”)
NT - National Treasury
OPEX – Operational Expenditure
PMU – Project management unit
PPE - Property, Plant and Equipment
RBIG – Regional Bulk Infrastructure Grant
R&M - Repairs and Maintenance
SCM - Supply Chain Management
SDBIP - Service Delivery and Budget Implementation Plan
SEDP - Strategic Economic Development and Planning
SLA -Service Level Agreement
SMME -Small, Medium and Micro Enterprises
SPLM - Sol Plaatje Local Municipality
VAT – Value Added Tax
WSIG – Water Services Infrastructure Grant
YTD – Year-to-date

PART 1 - ADJUSTMENT BUDGET

1. Executive Mayor's Report

TO BE HANDED OUT SEPARATELY

2. Resolutions

Approval of the Adjustments Budget and Adjusted Service Delivery and Budget Implementation Plan (SDBIP) for 2025/26 for the year ending 30 June 2026

(Ald. M Bartlett)

18 February 2026

Purpose

The purpose of this report is to obtain approval of the adjustments to the approved 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) for the year ending 30 June 2026 and to obtain approval for the adjustments to the SDBIP for 2025/26 financial year.

For noting / for decision by

For decision by:

- Council (to approve)
- The item/report has NOT been considered by a portfolio committee.
- This item is for decision by Council.

Background

The 2025/26 MTREF was approved by Council on the 30 May 2025 in accordance with MFMA Section 24 (1). In terms of Section 28(1) of the MFMA, a municipality may revise an approved annual budget through an adjustments budget, and section 28 (4) stipulates that only the mayor may table an adjustments budget in the municipal council.

After careful consideration of the actual year to date performance and adjustments from grantors of the approved original capital and operational budgets, it became necessary that the municipality's budgets be adjusted to reflect the actual performance as well as the projected performance for the rest of the financial year.

In terms of section 23 (1) of the Municipal Budget and Reporting Regulations Government Gazette No.32141 17 April 2009, the following is required; "**An adjustments budget may be tabled in council at any time after the mid-year budget and performance assessment has been tabled in council, but not later than 28 February of the current financial year**".

In terms of section 54 (1)(c) of the MFMA, "the mayor must consider and, if necessary, make any revisions to the SDBIP, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget".

Annexures

Adjustments Budget 2025/26 MTREF including Schedule B tables and charts

Adjusted SDBIP for 2025/26

NT Observations and recommendations emanating from the 2025/26 Mid-year budget and performance engagement

Debt Relief Compliance Certificates issued by National Treasury for December 2025, which is accompanied by the monthly debt relief non-compliance reports.

Sol Plaatje Local Municipality – Adjustments Budget 2025/26

Motivation

None

Personnel Implications

None

Financial Implications

There are no further financial implications other than as indicated in the annexure.

Legal Authority and Implications

Section 28 and 54 of the MFMA and the Municipal Budget and Reporting Regulations 2009

Consultation

The Municipal Manager, all Executive Directors and Senior Managers, and the Mayoral Committee.

Contact Person

Ald M. Bartlett – Executive Mayor
BS Matlala – Municipal Manager
L. Rapodile – Chief Financial Officer
O. Gopane - IDP Manager

RECOMMENDATION:

1. That the operational and capital adjustment budget as tabled in Schedule B tables and charts be approved as listed below:
 - 1.1 Table B1 – Adjustment Budget Summary
 - 1.2 Table B2 – Adjustment Budget Financial Performance (functional classification)
 - 1.3 Table B3 – Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)
 - 1.4 Table B4 – Adjustment Budget Financial Performance (revenue and expenditure)
 - 1.5 Table B5 – Adjustment Capital Expenditure Budget by vote and funding
 - 1.6 Table B6 – Adjustments Financial Position
 - 1.7 Table B7 – Adjustment Budget Cash Flows
 - 1.8 Table B8 – Cash back reserves and accumulated surplus reconciliation
 - 1.9 Table B9 - Asset Management
 - 1.10 Table B10 – Basic Service Delivery MeasurementTable SB1 – SB19 – Supporting tables
2. That council notes the adjustments in conditional grants appropriated for 2025/26 financial year and the implications of the adjustments in the implementation of projects as planned for the year.
3. That council notes that all CRR funded projects should be cash-backed before awards are made to service providers and funds used.
4. That due to mSCOA Reporting requirements, the schedules may change from what is presented here, with the bottom-line totals remaining the same, that Council gives the

Municipal Manager and the CFO permission to effect, all necessary corrections as a result of reporting requirements.

5. That the adjusted budget be approved and submitted to the relevant stakeholders accordingly
6. That council committees as set up gives attention in the implementation and reporting on this adjustments budget
7. That the adjusted Service Delivery and Budget Implementation Plan (SDBIP) be approved
8. That the Municipal Manager accelerates the collection of arrears from all customer groups as a matter of urgency and apply the Credit Control Policy in full as approved by council and strongly recommended by National Treasury during the 2025/26 Mid-year engagement.
9. That the municipality continues implementing cost containment measures, to improve on the liquidity position of the municipality.
10. That Council notes the observations and recommendations from National Treasury emanating from the 2025/26 Mid-year budget and performance engagement per attached annexure.
11. That Council notes the Debt Relief Compliance Certificates issued by National Treasury for December 2025, which is accompanied by the monthly debt relief non-compliance report.

3. Executive Summary

3.1 Adjustment Budget Overview

The 2025/26 financial year has seen the municipality being faced with major challenges, in respect of the lower collection rate, resulting in an increase on the outstanding debtors that has put severe strain on the cash flow position of the municipality. The increase in debt owed to Eskom and DWS remains a significant challenge. The municipality was approved for the municipal debt relief effective 1 October 2023. This has added to the pressure of ensuring that the current accounts for both Eskom and Water are settled timeously, whilst also having sufficient cash to pay salaries and other creditors.

The municipality received the first third debt write-off of R248 million on the outstanding debt owed to Eskom. This is a significant benefit in terms of cash outflow savings, However, it is imperative that the stringent conditions of the municipal debt relief are strictly adhered to, as any non-compliance can have serious repercussions for the municipality. The total outstanding debt owed to Eskom amounts to R1,109,274 billion. The total interest charges on overdue accounts for the current financial year amounts to R37,735 million which must be disclosed as Fruitless and Wasteful Expenditure for the year under review. The budget on Interest on overdue accounts will be corrected during the Adjustments budget. The debt owed to the Department of Water and Sanitation is spiralling out of control and is standing at R252,802 million. The total debt must be concurred with the Department. All the invoices for the 2022/23 and the 2023/24 financial year, has been settled in full.

The Cost coverage ratio is less than one month versus a healthy position of three months, as per MFMA Circular 71 that deals with uniform ratios and standards. Cash is monitored on a daily basis and a concerted effort should be done to recoup all outstanding debt. To this end, the municipality appointed four debt collectors to assist in its debt collection efforts. The municipality regularly engage organs of state to settle their debt. In terms of Council resolution number C236/12/25, Council resolved on a Debt Relief Programme afforded to all Sol Plaatje Municipality Customers owing the Municipality for a period equal to or over 90 days. FULL AND FINAL SETTLEMENT OF ACCOUNT - 50% SETTLEMENT DISCOUNT (ON TOTAL MUNICIPAL ACCOUNT) *Valid until 28 February 2026*. The main priority for the municipality now is to improve the collection rate, to enable the municipality to settle its current account to Eskom and DWS, whilst at the same time maintaining the payment arrangements so that the municipality can reduce the arrear debt.

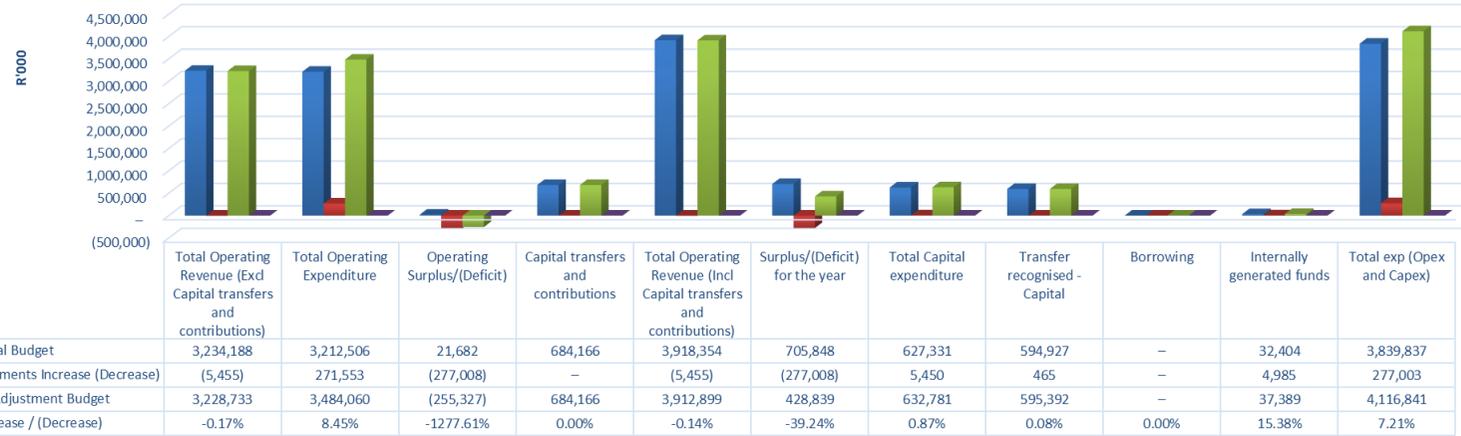
At mid-year these were the following key results:

Description	Original Budget / Target	Year-to-Date Actual	% Achieved
Billed revenue excl Capital grants versus Original budget. Acceptable based on in-year percentage of 50%.	3,234,187,849	1,622,794,387	50.2%
Billed revenue excl Capital grants versus Projected target is satisfactory	1,617,093,882	1,622,794,387	100.4%
Capital grants recognised in the Statement of Financial Performance vs Projected target. Satisfactory.	297,463,476	344,247,161	115.7%
Actual capital grants received vs Original budget.	684,165,977	537,526,000	78.6%
Actual Operational Expenditure versus Original budget. Satisfactory based on in-year percentage of 50%. A reconciliation on Depreciation must still be done. The Eskom invoice for December 2025 will be captured in January 2026. Interest on long-term loan is paid bi-annually December and June each year.	3,212,506,151	1,435,917,351	44.7%
Actual Operational Expenditure versus Projected target is acceptable.	1,635,253,226	1,435,917,351	87.8%
Capital Expenditure vs Original Capital Budget. Capex improved but is not at a desired level, require intervention. Acceptable based on in-year percentage of 50%. .	627,331,283	296,818,443	47.3%
Capital Expenditure vs Projected target. Capex improved but is not at a desired level, require intervention. YTD Performance is acceptable.	313,665,660	296,818,443	94.6%
Outstanding debtors. Debt over 90 days vs Total Outstanding Debtors	4,108,536,372	4,532,290,216	91%
Arrear Debt including the current account due to Eskom (Bulk Electricity). Payment of current account is compulsory. Payment agreement signed. (Current Account / Arrear Debt / Total Debt)	83,316,483	1,029,888,030	1,113,204,513
Arrear Debt including the current account to Department of Water and Sanitation (Bulk Water). Payment of current account is compulsory. Debt agreement signed. (Current Account / Arrear Debt / Total Debt)	14,866,093	207,832,982	222,699,075

The municipality managed to achieve 50.2% of its total billable revenue, total operational expenditure was 44.7% spent, whilst the total capital budget was 47.3% spent. The average collection rate was 78%. The total outstanding consumer debt amounted to R4,532,290 billion.as at the end of December 2025.

Based on the challenges facing the municipality, it was necessary to adjust both the operational revenue, operational and capital expenditure budgets. Drastic action is required to ensure the liquidity and sustainability of the municipality. This implies that the Credit Control and Debt Collection Policy must be implemented diligently, fairly and timeously.

Consolidated Overview of the 2025/26 Adjustments Budget



Consolidated Overview of the 2025/26 Adjustments Budget	Original Budget	Adjustments Increase (Decrease)	Final Adjustment Budget	% Increase / (Decrease)	Comment
	R'000	R'000	R'000		
Total Operating Revenue (Excl Capital transfers and contributions)	3,234,188	(5,455)	3,228,733	-0.17%	Net downward adjustment of R5,455m
Total Operating Expenditure	3,212,506	271,553	3,484,060	8.45%	Net upward adjustment of R271,553m
Operating Surplus/(Deficit)	21,682	(277,008)	(255,327)	-1277.61%	Increase in Operating Deficit of R255,327m
Capital transfers and contributions	684,166	-	684,166	0.00%	No adjustment
Total Operating Revenue (Incl Capital transfers and contributions)	3,918,354	(5,455)	3,912,899	-0.14%	Net downward adjustment of R5,455m
Surplus/(Deficit) for the year	705,848	(277,008)	428,839	-39.24%	Decrease in Surplus for the year of R277,008m
Total Capital expenditure	627,331	5,450	632,781	0.87%	Increase in Capex of R5,450m
Transfer recognised - Capital	594,927	465	595,392	0.08%	Increase in Capital transfers of R465 thousand
Borrowing	-	-	-	0.00%	No adjustments
Internally generated funds	32,404	4,985	37,389	15.38%	Increase in Internally generated funds of R4,985m
Total exp (Opex and Capex)	3,839,837	277,003	4,116,841	7.21%	Upward adjustment of R277,003m

The chart and table above articulate the consolidated overview of the 2025/26 Adjustment budget with a downward adjustment on total operational revenue of R5,455 million resulting in the final adjusted budget of R3,228,733 billion. The total operating expenditure moved upwards by R271,553 million resulting in the final adjusted budget of R3,484,060 billion. The operating deficit for the year is estimated at R255,327 million for the period. The surplus for the year is budgeted at R428,839 million after taking into consideration the capital transfers and contributions of R684,166 million.

The capital expenditure budget is increasing by R5,450 million as a result of a combination of upward adjustments on capital grants for the approved rollover and adjustments on Internally generated funds. Rolled over funds have been approved and has therefore been factored into the final adjusted capital budget. The final adjusted capital expenditure budget is R632,781 million for the 2025/26 financial year.

4. Adjustment budget tables and narratives

4.1 Adjustment Budget – Revenue Framework

The municipality relies heavily on successful collection of billed revenue to finance its operations. It very important that monthly cash expenditure is measured against monthly billed revenue and collected revenue at the same time. The collection rate is one of the critical key performance indicators that are reported on, on a monthly basis.

It is becoming more and more challenging to collect revenue and recover debt as a result of economic conditions that are not favourable for both businesses and residential customers. The situation is exacerbated by demand for land for informal settlement purposes which put more pressure on demand for services. The municipality should place more emphasis on the pursuance to expedite the sale of land for possible revenue generation enhancements. Electricity remains the main revenue source for the municipality and more stringent revenue protection measures must be implemented to minimise theft, illegal connections and bypassed meters. The Smart meter project RT29 has been implemented and finalised.

Indicated in the table below is the adjustments per Revenue by Source for the adjustments for February 2026 after the Mid-year budget assessment.

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,218,923	-	-	-	-	-	260	260	1,219,183	1,329,174	1,449,350
Service charges - Water	2	362,722	-	-	-	-	-	404	404	363,126	381,821	402,078
Service charges - Waste Water Management	2	106,274	-	-	-	-	-	43	43	106,317	106,601	112,048
Service charges - Waste Management	2	73,593	-	-	-	-	-	4,214	4,214	77,807	76,320	80,287
Sale of Goods and Rendering of Services		18,644	-	-	-	-	-	1,781	1,781	20,425	19,647	20,663
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		142,100	-	-	-	-	-	40,039	40,039	182,139	150,980	159,252
Interest earned from Current and Non Current Assets		18,000	-	-	-	-	-	-	-	18,000	22,000	25,000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		29,740	-	-	-	-	-	-	-	29,740	31,228	32,944
Special rating levies		1,000	-	-	-	-	-	-	-	1,000	1,050	1,103
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3,383	-	-	-	-	-	1,799	1,799	5,182	3,563	3,750
Non-Exchange Revenue												
Property rates	2	717,920	-	-	-	-	-	-	-	717,920	766,250	809,856
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		34,743	-	-	-	-	-	-	-	34,743	36,588	38,418
Licences or permits		8,200	-	-	-	-	-	-	-	8,200	8,610	9,041
Transfer and subsidies - Operational		323,676	-	-	-	-	-	7,730	7,730	331,406	337,400	355,070
Interest		117,020	-	-	-	-	-	(14,480)	(14,480)	102,540	123,467	129,691
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		58,250	-	-	-	-	-	(47,245)	(47,245)	11,005	63,704	69,732
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		3,234,188	-	-	-	-	-	(5,455)	(5,455)	3,228,733	3,458,401	3,698,283

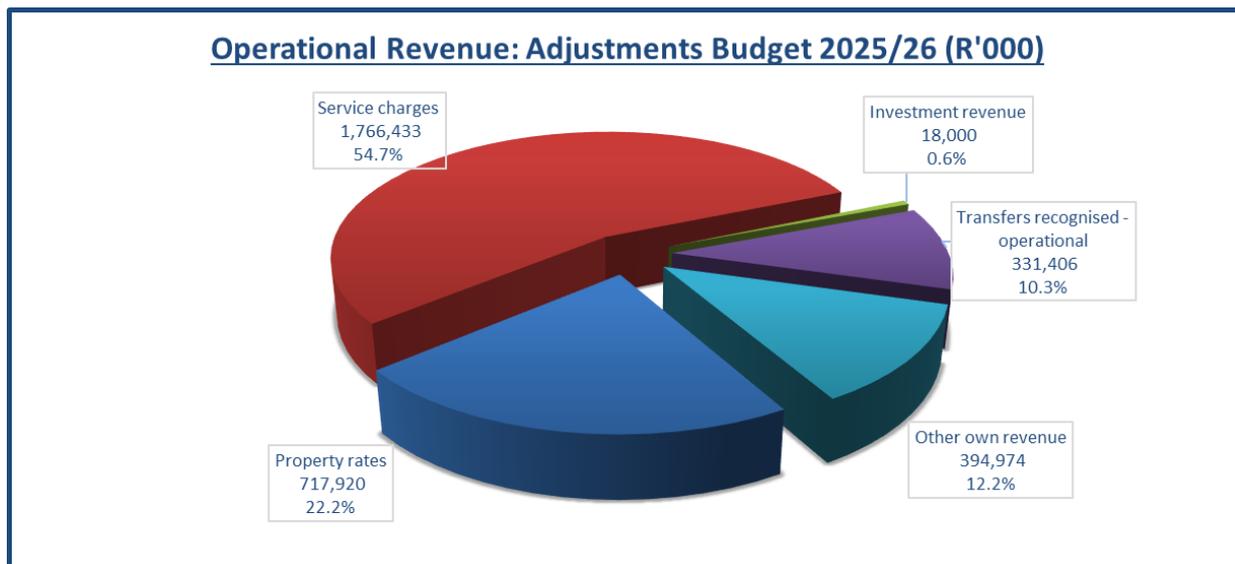
Exchange Revenue

- **Service charges** adjustments are made to provide for the increase on service charges for Refuse removal and minor amendments on service charges for connection fees.
- **Sale of goods and services** – upward adjustment of R1,781 million for increase and decrease on various line items.
- **Interest earned on Receivables** – is adjusted upwards by R40 million as a result of the increase in outstanding debtors.
- **Operational revenue** – is adjusted upwards by R1,799 million for income generated by the Roads department.

Non-exchange revenue

- **Transfers and subsidies operational** – a net upward adjustment of R7,730 million as a result of the following adjustments:
 - An upward adjustment of R7,000 million on Transfers and subsidies for funds received from FBDM for Roads, Sewer maintenance (R2.5 million) and Environmental Health (R4.5 million).
 - Additional funds received for Libraries amounting to R500 thousand
 - Additional funds received of R230 thousand from Coghsta for housing accreditation.
- **Interest** – downward adjustment of R14 million for revenue of interest from Property rates that is not materialising.
- **Operational Revenue** – revenue from availability charges (service charges non-exchange transactions, is not materialising. It was established that revenue for network charges was

erroneously allocated to this vote in the 2023/24 financial year, which resulted in this line item to be over budgeted for the current year.



Overall Service charges contribute 54.7% of total revenue of the municipality, whilst Property rates and taxes contribute 22.2%, Other own revenue sources make up 12.2%, Investment revenue 0.6% and Transfers recognised – operational 10.3%.

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		1,067,130	-	-	-	-	-	13,510	13,510	1,080,640	1,065,219	994,303
Vote 03 - Municipal Manager		2,305	-	-	-	-	-	-	-	2,305	2,432	2,553
Vote 04 - Corporate Services		6,110	-	-	-	-	-	-	-	6,110	6,296	8,894
Vote 05 - Community Services		148,586	-	-	-	-	-	16,045	16,045	164,631	156,221	164,450
Vote 06 - Financial Services		742,122	-	-	-	-	-	-	-	742,122	791,884	836,771
Vote 07 - Strategy Econ Development And Planning		10,003	-	-	-	-	-	700	700	10,703	10,553	11,081
Vote 08 - Infrastructure And Services		1,942,098	-	-	-	-	-	(35,710)	(35,710)	1,906,388	2,088,378	2,252,359
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3,918,354	-	-	-	-	-	(5,455)	(5,455)	3,912,899	4,120,983	4,270,411

Senior Managers are charged with the responsibilities of sound financial management and as such, the assets and resources assigned to the votes generates revenue for the municipality. Financial services vote has the full responsibility of billing and collecting on all services rendered by the municipality. The Municipal and General vote deals with council wide revenue generation including the conditional and unconditional grants, interest received from investments etc.

Executive and Council vote does not generate any revenue. The Municipal Manager's vote generates revenue, as a result of the IUDG allocating the funds to PMU section for operational requirements.

Municipal and general the net upward adjustment of R13,510 million for predominantly Interest from Receivables.

Corporate services no adjustments.

Community Services has been adjusted upwards by R16,045 million as a result of the increase in R4,500 million from FBDM for Environmental Health Services, Service charges and Interest from Receivables.

Financial Services no adjustments.

Strategy, Economic Development and Planning an upward adjustment of R700 thousand for revenue generated from advertisements.

Infrastructure and Services net downward adjustment for predominantly revenue from non-exchange transactions.

4.2 Adjustment Budget – Expenditure Framework

The precarious financial situation that the municipality is facing, necessitated that there be adjustments made in the operational expenditure budget. It is imperative that councillors, management and employees seriously take heed of the dire financial constraints and change their mindsets in how they perceive spending and more critically, the prioritisation of that spending. It is also of the utmost importance that relevant stakeholders seriously consider the financial impact of their decisions. In such difficult financial circumstances, it is essential that decision makers are pro-active and employ all positive mitigations to improve the situation so that it can have a positive end-result which is stabilising Sol Plaatje's cash flow position. It is prudent that wastage be curbed, spending funds with good value for money and adhering to cost containment measures at all times. And to remember, above all else that the municipality is constitutionally obligated to render reliable services at the highest quality.

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
Expenditure By Type												
Employee related costs		1,004,532	-	-	-	-	-	19,763	19,763	1,024,295	1,070,358	1,127,015
Remuneration of councillors		37,083	-	-	-	-	-	-	-	37,083	38,937	41,079
Bulk purchases - electricity		1,000,000	-	-	-	-	-	-	-	1,000,000	1,089,000	1,197,900
Inventory consumed		331,852	-	-	-	-	-	31,623	31,623	363,475	333,672	350,611
Debt impairment		437,149	-	-	-	-	-	89,250	89,250	526,399	470,069	493,169
Depreciation and amortisation		90,200	-	-	-	-	-	-	-	90,200	95,157	100,093
Interest		15,880	-	-	-	-	-	70,020	70,020	85,900	13,737	11,318
Contracted services		45,856	-	-	-	-	-	4,500	4,500	50,356	45,503	51,971
Transfers and subsidies		4,300	-	-	-	-	-	150	150	4,450	3,858	3,967
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		176,654	-	-	-	-	-	20,901	20,901	197,555	181,491	193,117
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		69,000	-	-	-	-	-	35,346	35,346	104,346	72,795	76,799
Total Expenditure		3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039

Indicated in the table above is the adjustments to Expenditure by Type that were effected for 2025/26 adjustments budget after the Mid-year budget assessment. The net upward adjustment amounts to R271,553 million, increasing the total expenditure to R3,484,060 billion.

Considering the municipality's dire cash flow position, it is imperative that the operational expenditure should ideally be adjusted downwards, to ensure that the municipality is sustainable, however, the municipality must at same time make sure that critical service delivery issues are adequately addressed and funded. And the municipality was forced to make the adjustments as to avoid incurring unauthorised expenditure. The areas of adjustments that will be proposed are as follow:

Employee related costs – an upward adjustment of R19,763 million. The adjustment was necessitated due to the excessive Overtime expenditure which remains a major concern as the current year's budget will be overspent. More stringent internal controls must be put in place to curb the over-expenditure. Provision for benefits was also made for the absorption of 125 contract employees of the 497 contract employees, effective 1 February 2026.

Debt impairment – upward adjustment of R89,250 million as the collection rate of 95% was not achieved. Average collection rate is 77% as at 31 January 2026.

Contracted services – the net upward adjustment amounted to R4,500 million, this expenditure relates to legal costs and the costs for security services, project management and occupational health and safety.

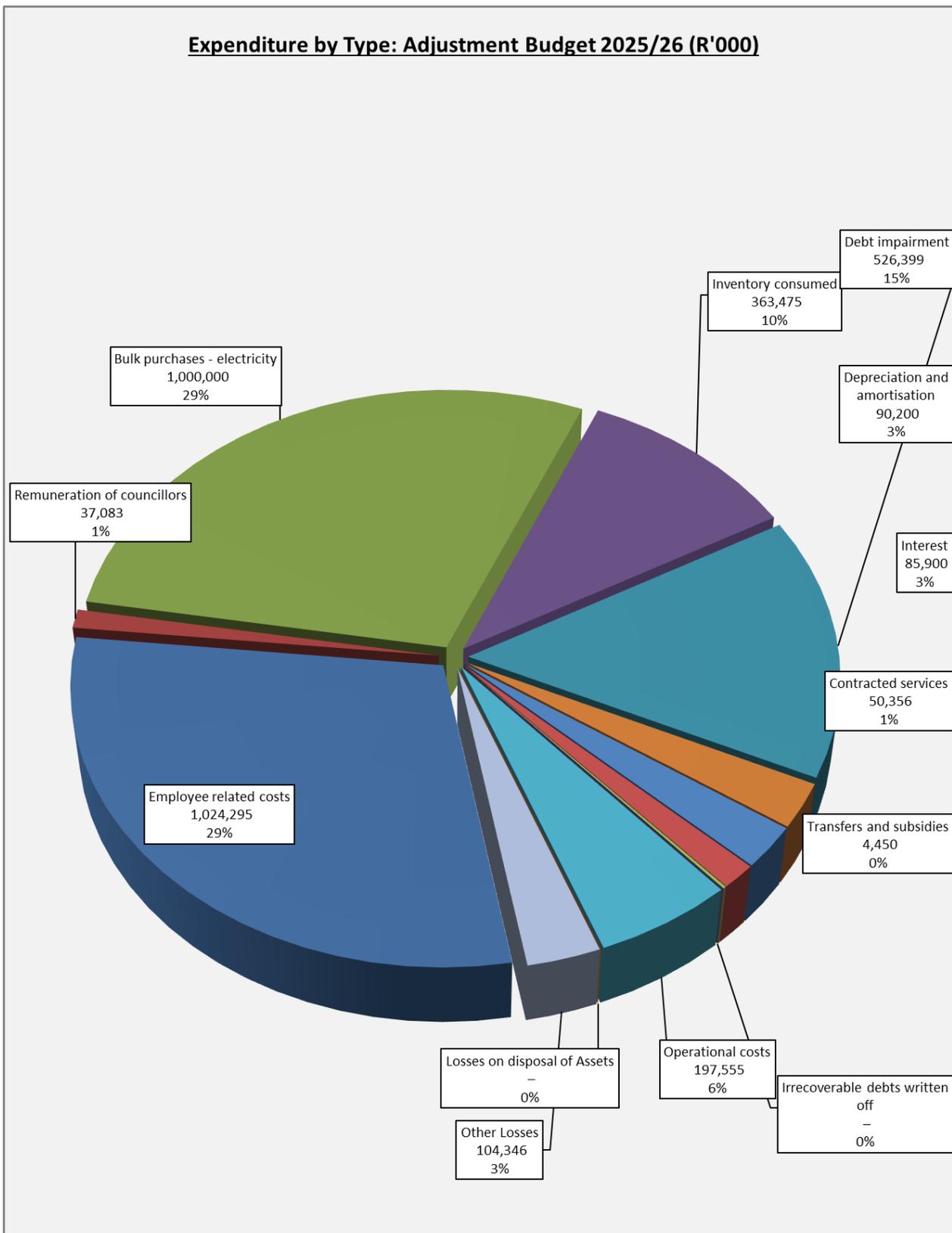
Finance charges is adjusted upwards by R70,020 million which relates to the interest of Eskom for overdue accounts and minor interest charges on overdue accounts.

Inventory consumed (Repairs and maintenance) – net upward adjustment of R31,623 million which relates to downward adjustment on Water inventory and an upward adjustment on Sewerage and Electricity maintenance, EPWP expenditure, procurement of purification chemicals and other minor changes.

Operational costs – net adjustments of R20,901 million which relates to software licenses, legal claims, insurance premiums and other minor changes.

Water losses - is adjusted upwards by R35,346 million.

Indicated in the chart below is the weighting of each expenditure category. The major cost drivers of the municipality are Employee related costs (29%), Bulk purchases electricity (29%), Debt impairment (15%) and Inventory consumed (10%).



The table below indicates adjustment budget of operational expenditure by vote and functional classification for the 2025/26 MTREF. The adjustment budget assumptions had been limited to

the current financial year as the municipality is currently busy with 2026/27 MTREF which will be tabled to Council in March 2026 as per the IDP and Budget Process Plan.

To ensure an easy understanding of the movements, amounts in brackets indicate a reduction in original budget allocated, thus the final budget is expected to be lower with the amount. Budget reductions or increases are informed by year-to-date expenditure, the previous years' actuals, the progress made to date in executing programmes as planned for the year, changes in GRAP standards, the current negative cash flow situation and to ensure a funded Adjustment budget.

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 19/02/2026												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Expenditure by Vote	1											
Vote 01 - Executive & Council		61,221	-	-	-	-	-	734	734	61,955	64,402	67,817
Vote 02 - Municipal And General		464,832	-	-	-	-	-	72,161	72,161	536,992	496,795	520,879
Vote 03 - Municipal Manager		30,614	-	-	-	-	-	656	656	31,271	32,298	33,913
Vote 04 - Corporate Services		81,513	-	-	-	-	-	7,799	7,799	89,312	84,128	90,932
Vote 05 - Community Services		363,848	-	-	-	-	-	17,696	17,696	381,544	384,963	405,114
Vote 06 - Financial Services		173,366	-	-	-	-	-	10,237	10,237	183,603	183,002	192,153
Vote 07 - Strategy Econ Development And Planning		76,090	-	-	-	-	-	1,930	1,930	78,020	73,201	76,862
Vote 08 - Infrastructure And Services		1,961,023	-	-	-	-	-	160,340	160,340	2,121,363	2,095,787	2,259,370
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) for the year	2	705,848	-	-	-	-	-	(277,008)	(277,008)	426,839	706,406	623,372

4.4 Adjustment Budget – Financial Position

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		146,574	-	-	-	-	-	(140,160)	(140,160)	6,414	228,519	293,072
Trade and other receivables from exchange transactions	1	1,518,421	-	-	-	-	-	(22,870)	(22,870)	1,495,551	1,534,712	1,559,013
Receivables from non-exchange transactions	1	1,060,605	-	-	-	-	-	(44,334)	(44,334)	1,016,271	1,162,685	1,271,471
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		112,013	-	-	-	-	-	-	-	112,013	112,013	112,013
VAT		189,484	-	-	-	-	-	-	-	189,484	189,484	189,484
Other current assets		699	-	-	-	-	-	-	-	699	699	699
Total current assets		3,027,796	-	-	-	-	-	(207,363)	(207,363)	2,820,433	3,228,113	3,425,752
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		205,599	-	-	-	-	-	-	-	205,599	207,756	205,820
Property, plant and equipment	3	2,873,339	-	-	-	-	-	6,291	6,291	2,879,630	3,395,992	3,842,522
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		13,480	-	-	-	-	-	(841)	(841)	12,639	12,071	12,071
Intangible assets		38,642	-	-	-	-	-	-	-	38,642	32,629	26,315
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		3,131,060	-	-	-	-	-	5,450	5,450	3,136,510	3,648,448	4,086,727
TOTAL ASSETS		6,158,856	-	-	-	-	-	(201,914)	(201,914)	5,956,943	6,876,561	7,512,479
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		(16,688)	-	-	-	-	-	-	-	(16,688)	(35,520)	(55,520)
Consumer deposits		49,962	-	-	-	-	-	-	-	49,962	49,962	49,962
Trade and other payables from exchange transactions		1,191,824	-	-	-	-	-	75,000	75,000	1,266,824	1,191,824	1,191,824
Trade and other payables from non-exchange transactions		106,409	-	-	-	-	-	-	-	106,409	106,409	106,409
Provisions		788	-	-	-	-	-	-	-	788	788	788
VAT		336,936	-	-	-	-	-	95	95	337,031	367,066	399,613
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1,669,231	-	-	-	-	-	75,095	75,095	1,744,326	1,680,529	1,693,076
Non current liabilities												
Borrowing	1	139,019	-	-	-	-	-	-	-	139,019	139,019	139,019
Provisions	1	303,908	-	-	-	-	-	-	-	303,908	303,908	303,908
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		442,927	-	-	-	-	-	-	-	442,927	442,927	442,927
TOTAL LIABILITIES		2,112,158	-	-	-	-	-	75,095	75,095	2,187,253	2,123,456	2,136,003
NET ASSETS	2	4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3,971,894	-	-	-	-	-	(277,008)	(277,008)	3,694,886	4,678,301	5,301,672
Funds and Reserves		74,804	-	-	-	-	-	-	-	74,804	74,804	74,804
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477

It is anticipated that the net community wealth will decrease to R3,769,690 billion. This is due to a projected reduction in surplus on B4 of R277,008 million. Budgeted cash and cash equivalents are budgeted at R6,414 million down from R146,574 million in original due to increased expenditure. Budgeted Trade and other payables are still high which is exacerbated by the municipality's current cash flow issues. It is envisaged that current assets will decrease by R207,363 million, non-current assets will increase by R5,450 million, Current liabilities will increase by R75,095 million.

4.5 Adjustment Budget – Cash flow Position

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		610,232	-	-	-	-	-	-	-	610,232	651,313	688,378
Service charges		1,891,008	-	-	-	-	-	(49,467)	(49,467)	1,841,542	2,034,564	2,196,724
Other revenue		421,814	-	-	-	-	-	19,044	19,044	440,858	438,219	453,165
Transfers and Subsidies - Operational	1	323,676	-	-	-	-	-	7,730	7,730	331,406	337,400	355,070
Transfers and Subsidies - Capital	1	684,166	-	-	-	-	-	-	-	684,166	662,581	572,128
Interest		46,525	-	-	-	-	-	3,449	3,449	49,974	52,360	57,030
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(3,207,739)	-	-	-	-	-	(44,628)	(44,628)	(3,252,367)	(3,357,496)	(3,607,496)
Finance charges		(15,880)	-	-	-	-	-	(70,020)	(70,020)	(85,900)	(13,737)	(11,318)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		753,802	-	-	-	-	-	(133,892)	(133,892)	619,910	805,204	703,681
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		(721,431)	-	-	-	-	-	(5,450)	(5,450)	(726,881)	(704,426)	(619,128)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(721,431)	-	-	-	-	-	(5,450)	(5,450)	(726,881)	(704,426)	(619,128)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(16,688)	-	-	-	-	-	-	-	(16,688)	(18,832)	(20,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(16,688)	-	-	-	-	-	-	-	(16,688)	(18,832)	(20,000)
NET INCREASE/ (DECREASE) IN CASH HELD		15,684	-	-	-	-	-	(139,342)	(139,342)	(123,659)	81,945	64,553
Cash/cash equivalents at the year begin:	2	130,891	-	-	-	-	-	-	-	130,891	7,232	89,177
Cash/cash equivalents at the year end:	2	146,574	-	-	-	-	-	(139,342)	(139,342)	7,232	89,177	153,730

It is anticipated from the adjustments on B4 that there will be a downward movement on service charges. All other cash collections will remain the same with an anticipated target collection rate of 85%. The upward adjustment on Operational grants of R7,730 million is due to the Francis Baard District Municipality grant and funds from COGHSTA. There is an upward adjustment of R19,044 million Other revenue. The R123 million increase in cash outflow is anticipated in line with the B4 budget adjustments on mainly, employee related costs, repairs and maintenance, contracted services and other operational expenditure, whilst R70 million on finance costs, relates to interest on the Eskom bulk account. There has been a further provision made of R5,450 million for capital expenditure on critical projects. The Cash and cash equivalents at year end is estimated at R7,232 million and should align to the Cash as indicated on B6- Statement of Financial Position. However, due to time constraints this cannot be corrected, but the municipality will endeavour to fix this issue with our service provider. These corrections will not have an effect on the operational revenue and expenditure. The possible corrections may result in a change of the estimated cash and cash equivalents at year end, but this should not be material.

PART 2 - SUPPORTING DOCUMENTATION

5. Adjustment budget assumptions

The adjustment budget assumptions are based on the original assumptions made during the preparation of the 2025/26 MTREF with adjustments based on the mid-year results.

The following are the key assumptions made in adjusting the revenue framework:

1. Increase in projected operational revenue
2. Additional operational grant funding
3. Additional capital grants and CRR funding
4. The current critical financial position

With regards to the expenditure framework, adjustments were made to Employee related costs, Debt impairment, Inventory consumed, Contracted services, as well as Operational costs. The major costs drivers at vote and trading service level had been reviewed, and major changes were identified that informed the adjustments budget.

The following principles should ideally be applied for the adjustments budget:

- there are no additional resources available for the 2025/26 Adjustment Budget. Ideally, votes or sub-votes must not submit any requests for baseline increases, unless proof of additional external funding through grants is confirmed with the transferring department or alternatively that any additional allocations to the votes or sub-votes will need to be funded through reductions in another vote or sub-vote or through reprioritisation, within the vote's budget, or from other vote's budgets.
- Any capital project planned for 2025/26 financial year funded from CRR will be reviewed to ensure that there is funding available.
- What makes this Adjustment extremely difficult is the current financial position of the municipality in conjunction with commitments that have to be factored into the budget, unless the municipality wants to recklessly incur unauthorised expenditure for the year under review which is in contravention of the MFMA.
- Increasing the current collection rate to an acceptable norm and increase the collection rate to at least 95% (NT required norm is 95%). The improved collection rate will positively contribute to the adequate funding of the Adjustments budget. Tough reductions had to be made to ensure that the Adjustment budget is funded. For the previous financial years the budget was assessed by National Treasury and found to be artificially funded due to our high outstanding debtors which must be recouped as a matter of urgency.
- The municipality should also focus on implementing more permanent, long-term solutions to service delivery challenges which will not happen overnight but with improved planning and sound financial management and proven best-practices this can be achieved.

6. Adjustments to budget funding

Operational expenditure is mainly funded from Property rates and Service charges as well as other revenue sources. Operational grants contribute 8.58% to the operating revenue of the municipality. The Equitable share is utilised to fund social package granted to indigent households, and no changes had been proposed in the quantum of free basic services provided. Internally generated funds are currently not fully cash-backed, but the municipality is working towards having this ring-fenced. Conditional grants gazetted by the province or national and allocations from FBDM are considered in the adjustments budget. Unspent conditional grants at year end are applied to be rolled over into the new financial year. Once the approval is obtained, such grants form part of funding available for capital expenditure budget. The rollover request for 2024/25 financial year was approved by National Treasury.

Indicated in the table below is the summary of the revenue and financing activities of the municipality for operational and capital expenditure.

Revenue and Financing source 2024/25 Adjustment Budget	Original Budget	Adjustments Increase (Decrease)	Adjustment Budget	Increase / (Decrease)	Weighting of Total Revenue & Financing
	R'000	R'000	R'000	%	%
Property Rates	717,920	–	717,920	0.00%	18.59%
Service Charges	1,761,512	4,921	1,766,433	0.28%	45.74%
Other Own Revenue	431,080	(18,106)	412,974	-4.20%	10.69%
Transfer recognised - Operational	323,676	7,730	331,406	2.39%	8.58%
Transfer recognised - Capital	594,927	465	595,392	0.08%	15.42%
Borrowing	–	–	–	-	0.00%
Internally generated funds	32,404	4,985	37,389	15.38%	0.97%
Total Revenue and Financing	3,861,519	(5)	3,861,514	0.00%	100.00%
Total expenditure (Opex and Capex)	3,839,837	277,003	4,116,841	7.21%	
Operating Surplus (Deficit)	21,682	(277,008)	(255,327)	-1277.61%	
Transfer recognised - Capital	594,927	465	595,392	0.08%	
Surplus (Deficit) for the year	616,609	(276,544)	340,065	-44.85%	

The Adjustment budget is funded from Service charges at 45.74%. Service charges was adjusted upwards by R4,921 million. Property rates was not adjusted and is contributing 18.59% of the funding mix. Other own revenue constitutes 10.69% of the funding mix and was adjusted downwards with a net movement of R18,106 million, as a result of the decrease service charges from non-exchange transactions. The net increase of R7,730 million on Transfer recognised – Operational was predominantly influenced by the additional funding availed by FBDM for Environmental health, Sewer and Roads. Adjustments for Library grant and funding for housing accreditation funded by COGHSTA. Transfer recognised – Capital resulted in a net upward adjustment of R465 million as a result of the rollover approval for IUDG. Internally generated funds was adjusted upwards by R4,985 million for critical projects. This is not an ideal situation as the municipality is seriously struggling financially but is hopeful that the credit control measures implemented and engagements with departments will yield positive results in recouping a greater portion of outstanding debt. Internally generated funds are not fully cash backed. The municipality is realising a net Operational deficit of R256,242 million, whilst the surplus for the year is estimated at R427,924 million. However, it should be noted that the Adjustments budget will be assessed by National Treasury.

Financial viability and sustainability

Indicated in the table below is the key financial performance indicators. The ratios clearly indicate that the municipality's overall performance and financial health has deteriorated significantly over the last few financial years and is facing severe cash flow constraints. Serious intervention is required to turn the situation around. Critical areas to that require drastic improvement are the collection rate, with a resultant increase in the Cash and cash equivalents and the Cost coverage ratio, reducing outstanding debtors and timeous settling of creditors. For the 2022/23 and 2024/25 financial year, the municipality realised an operating deficit. The current ratio has also been declining for the last few years, due to the increase in outstanding creditors, predominantly for ESKOM and DWS.

Outstanding debtors and creditors

As indicated in the table below pertaining to outstanding debtors and creditors. The ratios are not looking good and clearly demonstrate the critical financial challenges and the municipality's inability to meet short-term commitments. Gross debtors including debt over 90 days has been escalating year-on-year, whilst same trend can be seen for creditors. Net debtors' days and net

creditor days have increased alarming over the 5-year period, although for the year 2023/24, creditors days decreased to 130 days from 346 days in 2022/23. This decrease is a result of the concessionary loan of the municipal debt relief liability which was transferred to long-term liabilities.

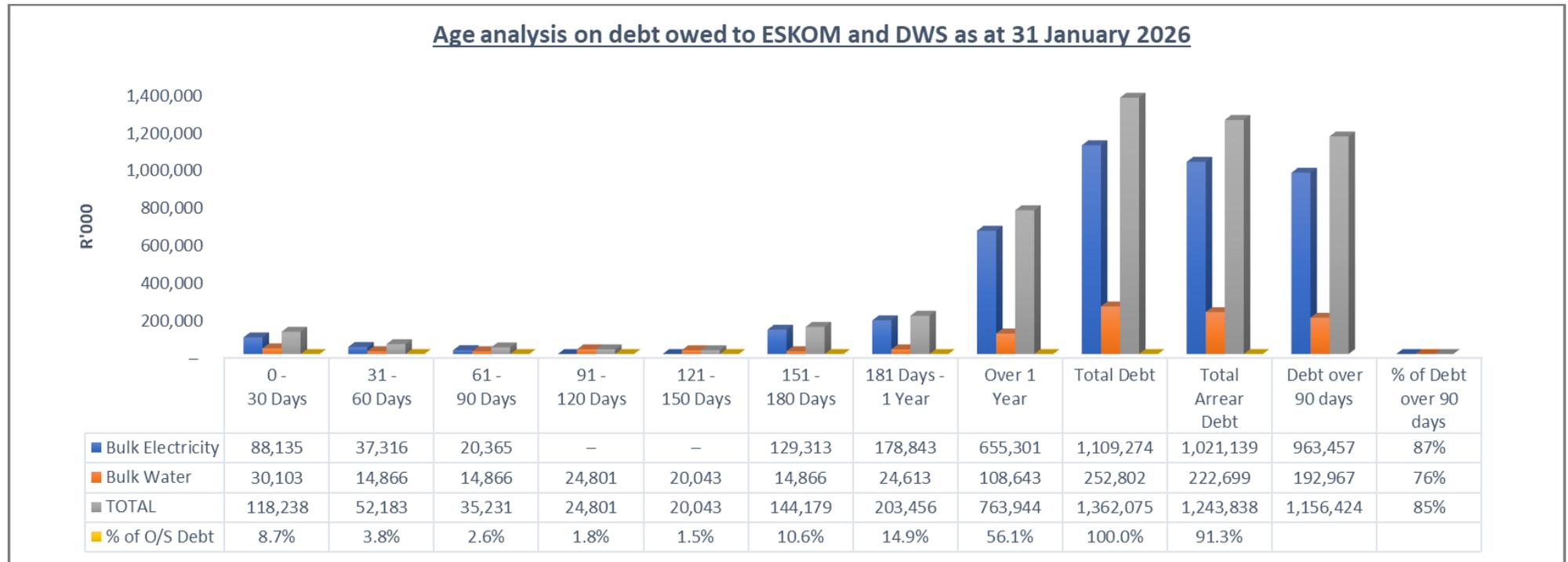
NC091 Sol Plaatje - Key financial performance indicators	Norm	2020/21	2021/22	2022/23	2023/24	2024/25
		Audited Outcome				
R thousand (R'000)						
Operating revenue excl Capital transfers & subsidies		2,066,493	2,340,709	2,394,620	2,938,891	2,970,381
Operating expenditure		2,161,846	2,587,775	2,562,276	2,878,876	3,108,828
Operating Surplus/(Deficit)		(95,353)	(247,066)	(167,655)	60,016	(138,447)
Percentage Capital expenditure	95% - 100%	85%	121%	67%	78%	84%
Percentage Conditional grant performance	95% - 100%	91%	87%	82%	99%	99.9%
Cash/cash equivalents at the year end		39,010	191,126	106,413	113,952	163,937
Collection rate	95%	74%	68%	70%	69%	66%
Cash/Cost coverage ratio	1 - 3 Months	0.2 Month	1.1 Month	0.6 Month	0.6 Month	0.8 Month
Cash / Cost Coverage Ratio (months/days)	1 - 3 Months	7 Days	33 Days	17 Days	17 Days	23 Days
Cost coverage	3:1	0.22	1.11	0.56	0.55	0.77
Debt to revenue ratio	45%	9%	7%	7%	21%	19%
Current ratio (Current Assets / Current Liabilities)	1.5 - 2:1	2.81	1.77	1.54	2.30	1.99
Net outstanding debtors		1,754,110	1,834,080	1,980,162	2,290,881	2,527,489
Net Debtors Days	30 days	394 days	383 days	402 days	411 days	426 days
Outstanding creditors (Trade creditors)		416,521	975,616	1,158,129	505,803	763,745
Creditors Payment Period (Trade Creditors)	30 days	148 days	276 days	346 days	130 days	140 days

Indicated in the table above is the year-on-year Cash and cash equivalents, Cost coverage ratio and collection rate. It is a year-on-year comparison of the audited outcomes from 2020/21 to 2024/25 financial year. Currently the cost coverage is less than one month. The collection rate is well below the norm of 95%.

The main reasons for the decline in Cash and cash equivalents:

- the lower collection rate
- increased capital expenditure, especially increase in CRR funding year-on-year
- non-implementation of the basic charge for 2018/19, 2023/24, 2024/25 and 2025/26
- increase in bulk purchases
- operational expenditure, including excessive expenditure on Overtime and EPWP
- excessive water and electricity losses
- Interest charged on overdue accounts for specifically, ESKOM, resulting in an escalation of Fruitless and Wasteful Expenditure

Debt owed to Eskom and DWS



As at the end of January 2026, the total outstanding debt owed to ESKOM amounts to R1,109,274 billion, whilst the total arrear debt amounts to R1,021,139 million. Debt over 90 days amount to R963,457 million which constitutes 87 percent of the total debt.

As at the end of January 2026, the total outstanding debt owed to DWS which amounts to R252,802 million, whilst the total arrear debt amounts to R222,699 million. Debt over 90 days amount to R192,967 million which constitutes 76 percent of the total debt.

Chart 2.3: Monthly Bulk Payments: DWS & ESKOM: 2023/24, 2024/25 and 2025/26

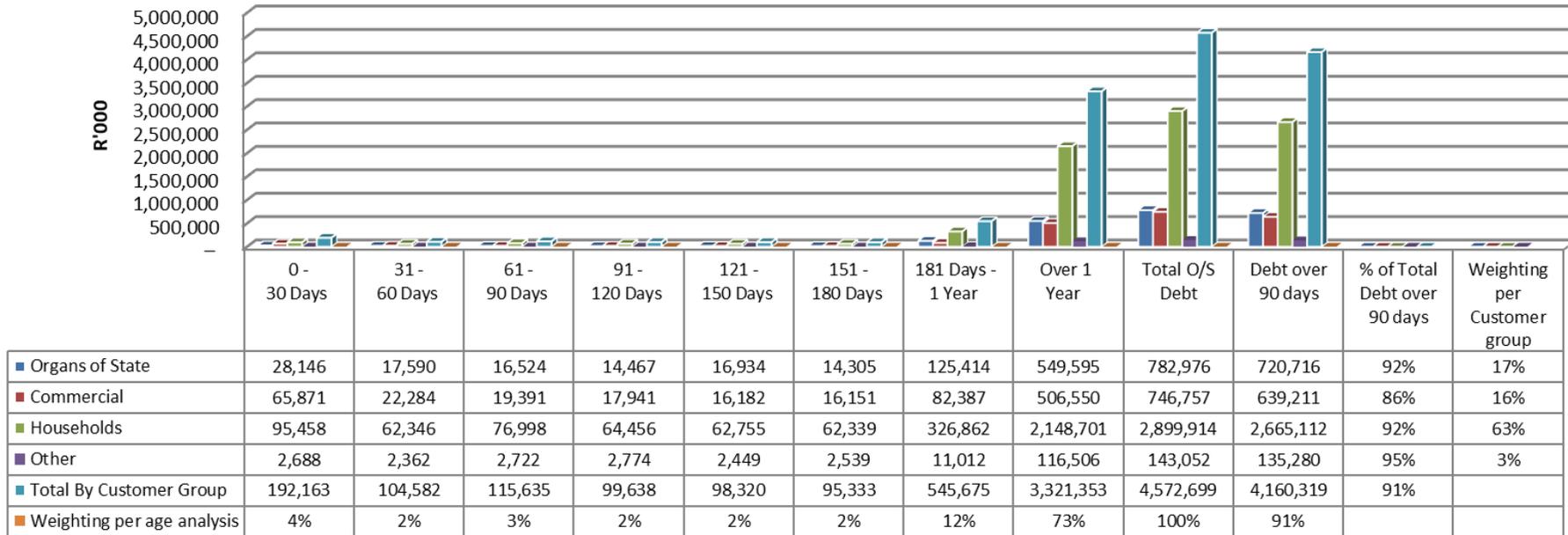


Indicated in Chart 2.3 above, are the monthly payments made to DWS and ESKOM for 2023/24, 2024/25 and 2025/26 financial year as at 31 January 2026.

DWS - The invoice payments for 2023/24 amounts to R198,561 million, whilst payments for 2024/25 amounts to R112,560 million. The payments for 2025/26 amounts to R16,679 million. The total payments amount to R327,891 million. The municipality has shown significant improvement over the 2022/23 and 2023/24 financial years, with the average amount paid per month amounting to approximately R17 million for the 2023/24 financial year. The municipality ran into serious trouble during the 2024/25 financial year invoices for October 2024 to January 2025, June, July, August, September, October, November and December 2025 are now outstanding. The debt agreement with DWS should have been paid up already but due to insufficient cash available this has not materialised. Urgent intervention is necessary to remedy the situation.

ESKOM The municipality made a payment of R46,065 million on the October 2025 account that is fully settled. Partial payment of R46 million was made on the December 2025 account during January 2026. The municipality had insufficient cash available from operations to settle the payment arrangement of R6,700 million. The total payments made for the 2023/24 financial year amounted to R797,617 million and for 2024/25 financial year the payments amounted to R871,251 million and for 2025/26 financial year the payments amounts to R506,696 million, resulting in the total payments for the three periods amounting to R2,175,564 billion. The high months remains a major concern.

Chart 6.2: Debtor's Age Analysis by Customer Group as at 31 January 2026



Indicated in Chart above is the total outstanding debt by Customer Group, including the debt over 90 days, the percentage of total Debt over 90 days and percentage weighting, as at 31 January 2026.

The percentage weighting of debt owed by Customer Group, over 90 days is:

- ❖ Organs of State at 92%; Commercial at 86%; Households at 92% and Other at 95%.

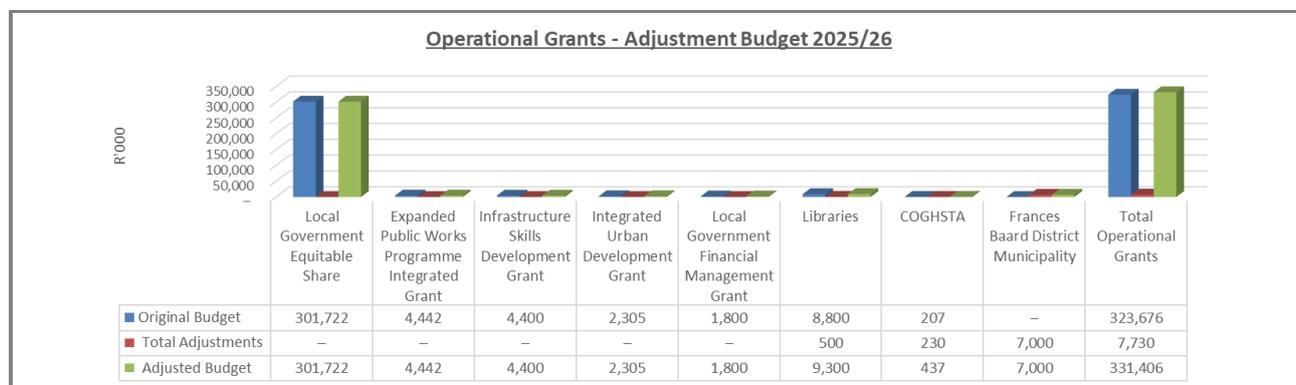
The percentage weighting of debt owed by Customer Group is attributable to:

- ❖ Organs of state at 17%, total debt outstanding is R782,976 million
- ❖ Businesses at 16%, total debt outstanding is R746,757 million
- ❖ Households at 63%, total debt outstanding is R2,899,914 billion
- ❖ Other at 3%, total debt outstanding is R143,052 million.

7. Adjustments to expenditure allocations and grant programme

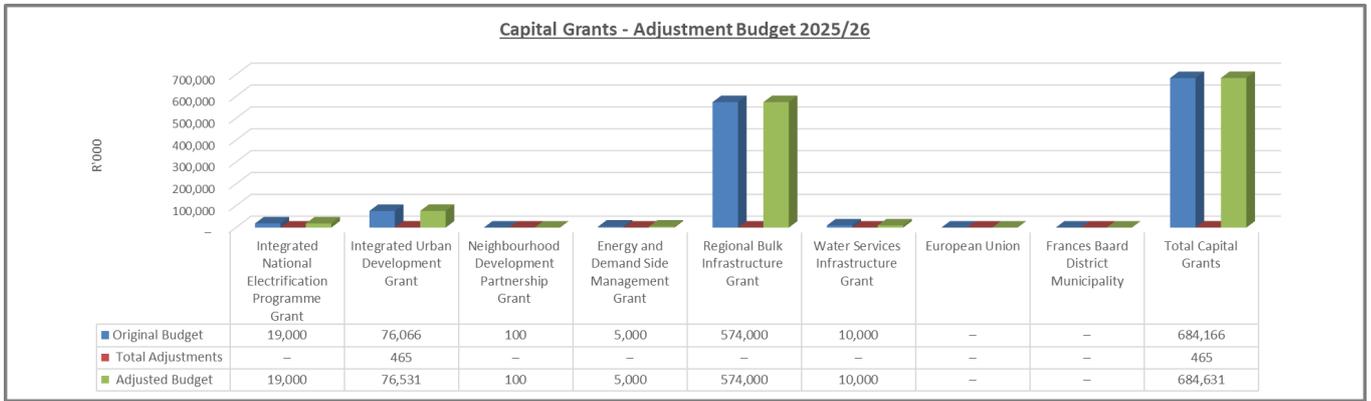
NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 19/02/2026

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		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
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		314,669	-	-	-	-	-	314,669	328,160	345,321
Local Government Equitable Share		301,722	-	-	-	-	-	301,722	319,228	333,668
Energy Efficiency and Demand Side Management Grant	3	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		4,442	-	-	-	-	-	4,442	-	-
Infrastructure Skills Development Grant		4,400	-	-	-	-	-	4,400	4,500	7,000
Integrated Urban Development Grant		2,305	-	-	-	-	-	2,305	2,432	2,553
Local Government Financial Management Grant		1,800	-	-	-	-	-	1,800	2,000	2,100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		9,007	-	-	-	7,730	7,730	16,737	9,240	9,748
Capacity Building and Other Grants		9,007	-	-	-	730	730	9,737	9,240	9,748
Infrastructure Grant	5	-	-	-	-	7,000	7,000	7,000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	323,676	-	-	-	7,730	7,730	331,406	337,400	355,070
Capital Transfers and Grants										
National Government:		684,166	-	-	-	-	-	684,166	662,581	572,128
Energy Efficiency and Demand Side Management Grant		5,000	-	-	-	-	-	5,000	5,000	-
Integrated National Electrification Programme Grant		19,000	-	-	-	-	-	19,000	14,000	14,633
Integrated Urban Development Grant		76,066	-	-	-	-	-	76,066	63,081	65,895
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		100	-	-	-	-	-	100	1,500	1,600
Regional Bulk Infrastructure Grant		574,000	-	-	-	-	-	574,000	579,000	490,000
Water Services Infrastructure Grant		10,000	-	-	-	-	-	10,000	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	684,166	-	-	-	-	-	684,166	662,581	572,128
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1,007,842	-	-	-	7,730	7,730	1,015,572	999,981	927,197



Operational grants increased by R7,730 million. An amount of R7,000 million was allocated from Frances Baard District Municipality. Of this allocation, R2,500 million was allotted for Sewerage and Roads. Maintenance, whilst R4,500 million was for Environmental health services. The Library grant was adjusted upwards by R500 thousand. Additional funding of R230 thousand was received from COGHSTA for housing accreditation.

Sol Plaatje Local Municipality – Adjustment Budget 2025/26



Capital grant adjustments pertains to the increase of IUDG funding amounting to R465 thousand for the approved rollover.

8. Adjustments to allocations and grants made by the municipality

NC091 Sol Plaatje - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 19/02/2026												
Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
<i>[insert description]</i>												
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
<i>Non-Prof.Oth Inst/Grants&Don Diam & Dor</i>	4	750	-	-	-	-	-	-	-	750	-	-
<i>Non-Prof.Oth Inst/Grants&Don Oth Pub Gra</i>		800	-	-	-	-	-	-	-	800	1,000	1,000
<i>Non-Prof.Oth Institut/Gariep</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-Prof.Oth Institut/Sport Council</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-Prof.Other Institutions/Spca</i>		2,600	-	-	-	-	-	-	-	2,600	2,700	2,800
<i>[insert description]</i>												
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		4,150	-	-	-	-	-	-	-	4,150	3,700	3,800
Groups of Individuals												
<i>Hh Oth Trans: Housing - Individual Supp</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Hh Ssp Soc Ass: Grant In Aid</i>		150	-	-	-	-	-	150	-	-	158	167
<i>[insert description]</i>												
Total Non-Cash Grants To Groups Of Individuals:		150	-	-	-	-	-	150	-	-	158	167
TOTAL CASH TRANSFERS	5	4,300	-	-	-	-	-	150	-	4,150	3,858	3,967

An adjustment of R150 thousand was made on grants made by the municipality pertaining to funds required to assist poor households due to fire damage, etc.

9. Adjustments to Councillor allowances and Employee benefits

9.1 Adjustments to Councillor Benefits and Employee benefits

Councillor's Remuneration was not adjusted for the period under review. Various adjustments were made on Employee related costs with the significant increase on Overtime amounting to R17 million and payments in lieu of leave (sale of leave) was adjusted downwards by R7 million. Provision was made for benefits for the absorption of 125 employees of the 497 employees due for absorption.

NC091 Sol Plaatje - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 19/02/2026

Summary of remuneration	Ref	Budget Year 2025/26										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		30,893	-							30,893	0.0%	
Pension and UIF Contributions		1,540	-							1,540	0.0%	
Medical Aid Contributions		710	-							710	0.0%	
Motor Vehicle Allowance		950	-							950	0.0%	
Cellphone Allowance		2,910	-							2,910		
Housing Allowances		-	-							-		
Other benefits and allowances		80	-							80		
Sub Total - Councillors		37,083	-							37,083	0.0%	
% increase			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		8,743	-							8,743	0.0%	
Pension and UIF Contributions		1,351	-							1,351	0.0%	
Medical Aid Contributions		140	-					58	58	198	41.5%	
Overtime			-									
Performance Bonus			-									
Motor Vehicle Allowance		2,113	-							2,113	0.0%	
Cellphone Allowance		198	-							198	0.0%	
Housing Allowances		24	-							24		
Other benefits and allowances			-									
Payments in lieu of leave			-									
Long service awards		31	-							31	0.0%	
Post-retirement benefit obligations	5		-									
Entertainment			-									
Scarcity			-									
Acting and post related allowance			-									
In kind benefits			-									
Sub Total - Senior Managers of Municipality		12,601	-					58	58	12,659	0.5%	
% increase			(0)							0		
Other Municipal Staff												
Basic Salaries and Wages		538,612	-					(2,720)	(2,720)	535,892	-0.5%	
Pension and UIF Contributions		99,661	-					2,554	2,554	102,214	2.6%	
Medical Aid Contributions		69,790	-					4,478	4,478	74,269	6.4%	
Overtime		58,301	-					17,975	17,975	76,276	30.8%	
Performance Bonus		39,432	-					1,484	1,484	40,916		
Motor Vehicle Allowance		50,362	-					(54)	(54)	50,308	-0.1%	
Cellphone Allowance		1,740	-					3	3	1,743	0.2%	
Housing Allowances		3,152	-					47	47	3,199		
Other benefits and allowances		32,935	-					2,783	2,783	35,718		
Payments in lieu of leave		16,200	-					(7,000)	(7,000)	9,200	-43.2%	
Long service awards		31,845	-					156	156	32,001	0.5%	
Post-retirement benefit obligations	5	49,900	-							49,900	0.0%	
Entertainment			-									
Scarcity			-									
Acting and post related allowance			-									
In kind benefits			-									
Sub Total - Other Municipal Staff		991,931	-					19,705	19,705	1,011,636	2.0%	
% increase												
Total Parent Municipality		1,041,615	-					19,763	19,763	1,061,378	1.9%	
TOTAL SALARY, ALLOWANCES & BENEFITS		1,041,615	-					19,763	19,763	1,061,378	1.9%	
% increase												
TOTAL MANAGERS AND STAFF		1,004,532	-					19,763	19,763	1,024,295	2.0%	

10. Adjustments to Service Delivery and Budget Implementation

The audit of reporting on predetermined objectives takes place on an annual basis as part of the regulatory audit process. The criteria against which the reporting is measured are as follows:

- Usefulness of information
- Reliability of information

In addition to the above criteria, the compliance with relevant laws and regulations pertaining to the reporting on predetermined objectives is also audited and reported on in the final management report issued by the Office of the Auditor General.

The municipality must make every effort to ensure that the submitted Annual Performance Report contains information that is accurate and complete, and that requires no audit-related changes. The alignment between the capital budget of the municipality and the service delivery and budget implementation reporting is of the utmost importance. The Top-Layer SDBIP will be reviewed to ensure that the pre-determined objectives indicated as key performance indicators are specific, measurable, achievable, realistic and time-bound.

Efforts have also been made to accurately define the KPI's to avoid ambiguities during the assessment period, the unit of measurement as well as the frequency of measurement. The SDBIP is also directly affected by the adjustments made in the budget, in as far as outputs and outcomes are concerned. It is for this reason that the Adjusted SDBIP is prepared and submitted for approval. Indicated in Annexure B is the Adjusted 2024/25 top layer SDBIP service delivery quarterly targets per key performance area.

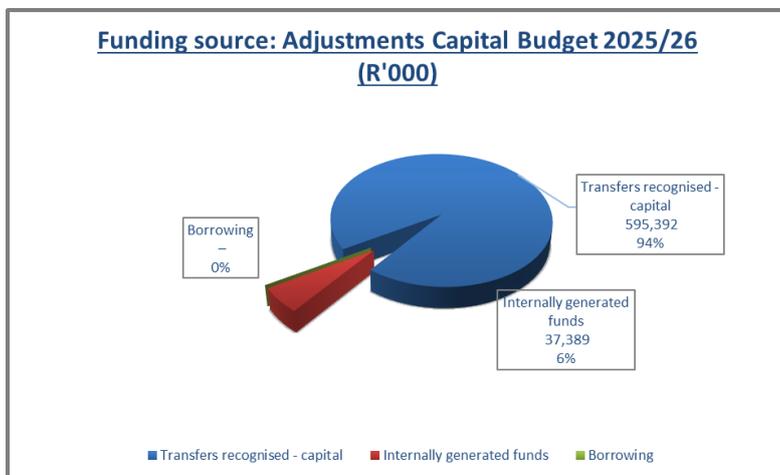
11. Adjustments to Capital expenditure

The capital budget of the municipality comprises of various projects that are aimed at refurbishing and upgrading the existing service delivery infrastructure as well as creation of new infrastructure to meet current and future demand. On an annual basis, the IDP of the municipality is reviewed with an intent to agree on programmes and projects identified for implementation during a three-year period as per the Budget Reporting Regulations requirements.

At the project planning stage, it may be anticipated that the project will be implemented over a single or multi-year with projected start and completion date. It also happens that during the implementation of the project, unforeseen and other contingencies lead to project delays or change of scope, thus resulting in project plan being amended to accommodate all the above circumstances. New funds also become available during the course of the financial year, after the approval of the MTREF, and for these to be incorporated into the capital budget of the municipality, and adjustment of capital expenditure budget became necessary.

NC091 Sol Plaatje - Table B1 Adjustments Budget Summary - 19/02/2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Capital expenditure	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Transfers recognised - capital	594,927	-	-	-	-	-	465	465	595,392	576,158	497,502
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32,404	-	-	-	-	-	4,985	4,985	37,389	36,387	40,870
Total sources of capital funds	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372



The table and charts above, provides a summary of the capital expenditure budget and the sources of funding. The approved capital budget for the 2025/26 MTREF is R627,331 million. This budget is adjusted upwards by R5,450 million funded from Capital Grants and Subsidies recognised of R595,392 million (94%) and internally generated funds to the amount of R37,389 million (6%). The final capital expenditure budget amounts to R632,781 million.

Indicated in the table below is a list of capital projects per funding source.

Project	Original Budget	Adjustments Increase (Decrease)	Adjusted Budget	Funding
ACQ-FLEET REPLACEMENT	4,347,826	-	4,347,826	INTERNALLY GENERATED FUNDS
ACQ-FURNITURE AND OFFICE EQUIP REPLACEMENT	869,565	-	869,565	INTERNALLY GENERATED FUNDS
ACQ-COMPUTER EQUIPMENT REPLACEMENT	6,782,609	- 2,869,565	3,913,044	INTERNALLY GENERATED FUNDS
REFURBISHMENT OF THE VINTAGE TRAM	1,408,696	- 840,957	567,739	INTERNALLY GENERATED FUNDS
TOWNSHIP ESTABLISHMENT	1,739,130	-	1,739,130	INTERNALLY GENERATED FUNDS
PLANNING & DEVELOPMENT	869,565	-	869,565	INTERNALLY GENERATED FUNDS
TOWNSHIP REVITALISATION	869,565	-	869,565	INTERNALLY GENERATED FUNDS
PHDAPLANNING & SURVEYING	1,304,348	-	1,304,348	INTERNALLY GENERATED FUNDS
FENCING OF MARKET	2,039,130	-	2,039,130	INTERNALLY GENERATED FUNDS
CARTERS GLEN SEWER PUMP STATION	6,956,522	- 1,739,130	5,217,392	INTERNALLY GENERATED FUNDS
REFURBISHMENT OF HOMEVALE WWTW	4,347,826	869,565	5,217,391	INTERNALLY GENERATED FUNDS
LERATOPARK SEWER UPGRAD DOWNSTREAM INFRA	-	8,695,652	8,695,652	INTERNALLY GENERATED FUNDS
DISTRIBUTION-ACQ-WAT METER REPLACEMENT	434,783	-	434,783	INTERNALLY GENERATED FUNDS
CAPITAL SPARES-ACQ-PREPAID METERS	434,783	-	434,783	INTERNALLY GENERATED FUNDS
ELECTRIFICATION LERATO PARK	-	869,565	869,565	INTERNALLY GENERATED FUNDS
ABLUTIONS KENILWORTH & PHUTANANG CEMETERY	-	249,223	249,223.00	IUDG
SPECIALISED FLEET REPLACEMENT	7,826,087	- 7,826,087	-	IUDG
UPGRADE OF RITCHIE SPORTS GROUNDS	1,739,130	- 869,565	869,565.00	IUDG
REDEVELOPMENT OF RC ELLIOT HALL	2,173,913	-	2,173,913.00	IUDG
REFURBISHMENT OF HALLS	3,535,632	- 1,489,853	2,045,779.00	IUDG
DEVELOPMENT OF RIVERTON HALL	869,565	- 434,783	434,782.00	IUDG
FENCING OF ABC CEMETERY	5,217,391	- 591	5,216,800.00	IUDG
SATELITE OFFICE CONTAINERS	869,565	- 869,565	-	IUDG
GREENPOINT BUSINESS DEVELOPMENT CENTRE	2,173,913	869,565	3,043,478.00	IUDG
LINING OF STORMWATER CHANNELS WARD 16	2,608,696	1,303,971	3,912,667.00	IUDG
UPGRADE GRAVEL ROADS WARDS VARIOUS	8,260,870	6,014,861	14,275,731.00	IUDG
BEACONSFIELD WASTE WATER TREATMENT WORKS	12,608,696	-	12,608,696.00	IUDG
UPGRADING OF ROODEPAN CEMETERY	-	1,739,130	1,739,130.00	IUDG
HIGH MAST LIGHTS	8,695,652	-	8,695,652.00	IUDG
CONSTRUCTION OLD SINK TOILETS	9,565,217	1,778,494	11,343,711	IUDG
REDEVELOPMENT OF RC ELLIOT HALL	86,957	-	86,957	NDPG
ACQ - CARTERS GLEN SEWER PUMP STATION	8,695,652	-	8,695,652	WSIG
UPGRADE EXISTING/NEW RESERVOIR CONSTRUCT	46,541,197	- 17,149,893	29,391,304	RBIG
REFURBISHMENT/REPLACEMENT BULK PIPELINE	366,546,638	- 168,229,247	198,317,391	RBIG
KBY/RITCHIE NETWORK LEAK DETECT/REPAIR	32,220,315	8,405,772	40,626,087	RBIG
KBY/RITCHIE BULK METERS/PRESSURE MANAGE	3,697,699	13,302,301	17,000,000	RBIG
NEWTON AND RIVERTON WWTW	50,124,585	163,671,067	213,795,652	RBIG
STREET LIGHTS AND HIGH MAST RETROFITTING	4,347,826	-	4,347,826	EEDSM
NETWORKS ACQ - ELECTR SANTA CENTRE	2,804,348	-	2,804,348	INEP
ELECTRIFICATION OF JACKSONVILLE	5,891,304	-	5,891,304	INEP
GALESHEWE TRANSFORMER	7,826,087	-	7,826,087	INEP
TOTAL	627,331,283	5,449,930	632,781,213	

Indicated in the table below is the summary of movement per funding source.

Funding source	Sum of Original Budget	Sum of Adjustments Increase (Decrease)	Sum of Adjusted Budget
EEDSM	4,347,826	-	4,347,826
INEP	16,521,739	-	16,521,739
IUDG	66,144,327	464,800	66,609,127
NDPG	86,957	-	86,957
RBIG	499,130,434	-	499,130,434
WSIG	8,695,652	-	8,695,652
INTERNALLY GENERATED FUNDS	32,404,348	4,985,130	37,389,478
Grand Total	627,331,283	5,449,930	632,781,213

Adjustment Budget Estimate Proposal – Capital expenditure

EEDSM (ENERGY EFFICIENCY DEMAND SIDE MANAGEMENT)

No adjustments were made to the EEDSM Grant for the year under review.

INEP (INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME)

No adjustments were made to the INEP Grant for the year under review.

INTEGRATED URBAN DEVELOPMENT GRANT

An upward adjustment of R465 thousand to make provision for the approved rollover. Funds were reprioritised per project.

NDPG (NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT)

No adjustments were made to the NDPG Grant for the year under review.

RBIG (REGIONAL BULK INFRASTRUCTURE GRANT)

No adjustments were made to the RBIG for the year under review. Funds were transferred between projects.

WSIG (WATER SERVICE INFRASTRUCTURE GRANT)

No adjustments were made to the WSIG Grant for the year under review. It should be noted that the municipality received a letter with the intention of stopping the grant for the current year.

INTERNALLY GENERATED FUNDS

Projects funded from Internally generated funds is adjusted upwards by R4,985 million to make provision for the following.

An amount of R2.9 million was reduced for Computer Equipment Replacement

An amount of R841 thousand was reduced for the Refurbishment of the vintage tram.

An amount of R1.7 million was reduced for the Carters Glen Sewer Pump Station to continue with project to address the sewerage challenges in the area.

An additional amount of R869 thousand was allocated for Homevale Waste Water Treatment Works.

An additional allocation for the Lerato Sewer Upgrade to the value of R8.6 million

An amount of R869 thousand upward adjustment for the Lerato Park Electrification.

Project (Capital Expenditure) Risks

Recent experience has proven that procurement plans, and specifications are not prepared in time and thus delays inception of projects. The municipality is highly capital grant dependent and any reductions or withholding of funds or decline of rollovers can have serious service delivery implications for the municipality. The current is status is exacerbated by the fact that the municipality

does not have sufficient cash available to fund capital projects from internal funds and the liquidity is of such a nature that the municipality cannot afford to obtain long-term loans due to affordability and the impact this will have on tariff setting. Due to the debt relief approval the municipality is prohibited from entering into any new long-term loans for 36 months in line with the duration of the debt relief.

- Delayed planning and procurement processes.
- The grant allocations received by Sol Plaatje Municipality is considerably lower than other secondary cities.
- The stopping of grants will negatively impact our IDP.
- The Municipality have existing contractual commitments.
- Stopping of funds will open the Municipality up for litigation.
- Task Team was established to do weekly monitoring on capital projects, which is chaired by the PMU Manager.

12. Conclusion

The municipality has a long way to go to adequately address its financial difficulties and becoming financially viable. This can only be achieved through a collective effort of revising expenditure patterns by being prudent and conservative and truly consider the prioritisation of key objectives and containing costs. Employing various means to collect outstanding debt and improving the collection rate. And ultimately creating a committed payment culture from all customers in the municipal jurisdiction. In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, stricter consequence management must be applied, ensure that acts, regulations and policies are adhered to, enhance revenue collection and operational and capital funds are spent effectively with good value for money. The onus is on the Executive Mayor and the Municipal Manager to ensure that this budget is implemented and delivers the expected outcomes as per the adjusted SDBIP.

13. Other Supporting Documentation

Summary of Observations and recommendations from National Treasury emanating from the 2024/25 Mid-year budget and performance engagement.

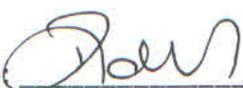
Debt Relief Compliance Certificates issued by National Treasury for December 2024, which is accompanied by the monthly debt relief non-compliance report.

12. Municipal Manager's Quality Certification

Rene' Godsson, acting Municipal Manager of **Sol Plaatje Local Municipality (NC091)**, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: Rene' Godsson

Acting Municipal Manager of Sol Plaatje Local Municipality (NC091)

Signature: 

Date: 28/02/2026

ANNEXURE A : B-SCHEDULES

Municipal adjustments budgets & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational structure votes		Display Sub-Votes
Vote 01 - Executive & Council	Vote 01 Executive & Council	01.1 - Councilor's Expenses
Vote 02 - Municipal And General	01.1 Councilor's Expenses	01.2 - Executive Mayor Admin
Vote 03 - Municipal Manager	01.2 Executive Mayor Admin	01.3 - Speakers Office Admin
Vote 04 - Corporate Services	01.3 Speakers Office Admin	02.1 - Municipal And General
Vote 05 - Community Services	Vote 02 Municipal And General	02.2 - Mun - Insurance Fund - Short Term
Vote 06 - Financial Services	02.1 Municipal And General	02.3 - Mun - Workmen's Compensation Fund
Vote 07 - Strategy, Econ Development And Planning	02.2 Mun - Insurance Fund - Short Term	03.1 - Municipal Manager - Admin
Vote 08 - Infrastructure And Services	02.3 Mun - Workmen's Compensation Fund	03.2 - Internal Investigations
Vote 09	Vote 03 Municipal Manager	03.3 - Internal Audit
Vote 10	03.1 Municipal Manager - Admin	03.4 - Isp Unit
Vote 11	03.2 Internal Investigations	03.5 - Project Management Unit - Pmu
Vote 12	03.3 Internal Audit	04.1 - Corporate Services - Admin
Vote 13	03.4 Isp Unit	04.2 - Office Services And Archives
Vote 14	03.5 Project Management Unit - Pmu	04.3 - H R - Management
Vote 15 - Other	Vote 04 Corporate Services	04.4 - H R - Recruitment And Benefits
	04.1 Corporate Services - Admin	04.5 - H R - Training And Development
	04.2 Office Services And Archives	04.6 - H R - Local Authority Training
	04.3 H R - Management	04.7 - Publicity And Media Coordination
	04.4 H R - Recruitment And Benefits	04.8 - Risk Management
	04.5 H R - Training And Development	04.9 - Security And Protection
	04.6 H R - Local Authority Training	05.1 - Community Services - Admin
	04.7 Publicity And Media Coordination	05.2 - Emergency Services
	04.8 Risk Management	05.3 - Biodiversity And Landscape
	04.9 Security And Protection	05.4 - Libraries
	Vote 05 Community Services	05.5 - Road Traffic Regulations
	05.1 Community Services - Admin	05.6 - Vehicle Licensing And Testing
	05.2 Emergency Services	05.7 - Community Parks
	05.3 Biodiversity And Landscape	05.8 - Sport Grounds And Stadiums
	05.4 Libraries	05.9 - Community Halls And Facilities
	05.5 Road Traffic Regulations	05.10 - Swimming Pools
	05.6 Vehicle Licensing And Testing	05.11 - Cemeteries
	05.7 Community Parks	05.12 - Resorts And Camping Sites Inside Spm
	05.8 Sport Grounds And Stadiums	05.13 - Resorts And Camping Sites Outside Spm
	05.9 Community Halls And Facilities	05.14 - Resort Transka
	05.10 Swimming Pools	05.15 - Health - Admin
	05.11 Cemeteries	05.16 - Health - Clinics
	05.12 Resorts And Camping Sites Inside Spm	05.17 - Health - Inspectors
	05.13 Resorts And Camping Sites Outside Spm	05.18 - Health - Commoraise And Pound
	05.14 Resort Transka	05.19 - Refuse - Pollution Control/Collection
	05.15 Health - Admin	05.20 - Refuse - Landfill Sites
	05.16 Health - Clinics	05.21 - Refuse - Maintenance
	05.17 Health - Inspectors	Vote 06 Financial Services
	05.18 Health - Commoraise And Pound	06.1 - Financial Services Admin
	05.19 Refuse - Pollution Control/Collection	06.2 - Financial Management Grant
	05.20 Refuse - Landfill Sites	06.3 - Asset And Risk
	05.21 Refuse - Maintenance	06.4 - Budget And Financial Reporting
	Vote 06 Financial Services	06.5 - Expenditure Ceditors/Payroll
	06.1 Financial Services Admin	06.6 - Information Technology
	06.2 Financial Management Grant	06.7 - Billing Finance
	06.3 Asset And Risk	06.8 - Property Rates And Valuations
	06.4 Budget And Financial Reporting	06.9 - Real Estate & Property Management
	06.5 Expenditure Ceditors/Payroll	06.10 - Debt Collection
	06.6 Information Technology	06.11 - Supply Chain Management
	06.7 Billing Finance	Vote 07 Sedo Admin
	06.8 Property Rates And Valuations	07.1 - Sedo Admin
	06.9 Real Estate & Property Management	07.2 - Tourism
	06.10 Debt Collection	07.3 - Properties Services
	06.11 Supply Chain Management	07.4 - Economic Development And Planning
	Vote 07 Sedo Admin	07.5 - Town Planning
	07.1 Sedo Admin	07.6 - Building Inspectorate
	07.2 Tourism	07.7 - Properties Maintenance
	07.3 Properties Services	07.8 - Markets And Street Trading
	07.4 Economic Development And Planning	07.9 - Urban Renewal Program
	07.5 Town Planning	Vote 08 Infrastructure And Services
	07.6 Building Inspectorate	08.1 - Infrastructure Admin
	07.7 Properties Maintenance	08.2 - Ce - Water And Sanitation
	07.8 Markets And Street Trading	08.3 - Public Toilets
	07.9 Urban Renewal Program	08.4 - Mechanical Workshops
	Vote 08 Infrastructure And Services	08.5 - Fleet
	08.1 Infrastructure Admin	08.6 - Roads Planning And Design
	08.2 Ce - Water And Sanitation	08.7 - Road Construction And Maintenance
	08.3 Public Toilets	08.8 - Housing - Admin
	08.4 Mechanical Workshops	08.9 - Housing - Maintenance
	08.5 Fleet	08.10 - Sewerage - Retiulation
	08.6 Roads Planning And Design	08.11 - Sewerage - Treatment
	08.7 Road Construction And Maintenance	08.12 - Sewerage - Maintenance
	08.8 Housing - Admin	08.13 - Water - Treatment
	08.9 Housing - Maintenance	08.14 - Water - Distribution
	08.10 Sewerage - Retiulation	08.15 - Water - Maintenance
	08.11 Sewerage - Treatment	08.16 - Electricity - Admin
	08.12 Sewerage - Maintenance	08.17 - Electricity - Maintenance
	08.13 Water - Treatment	08.18 - Electricity - Streetlights Maintenance
	08.14 Water - Distribution	Vote 09
	08.15 Water - Maintenance	Vote 10
	08.16 Electricity - Admin	Vote 11
	08.17 Electricity - Maintenance	Vote 12
	08.18 Electricity - Streetlights Maintenance	Vote 13
	Vote 09	Vote 14
	Vote 10	Vote 15
	Vote 11	Other
	Vote 12	
	Vote 13	
	Vote 14	
	Vote 15	

NC091 Sol Plaatje - Contact Information

A. GENERAL INFORMATION

Municipality	NC091 Sol Plaatje	Set name on 'Instructions' sheet
Grade	5	1 Grade in terms of the Remuneration of Public Office Bearers Act.
Province	NC NORTHERN CAPE	
Web Address	www.solplaatje.org.za	
e-mail Address	info@solplaatje.org.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	x5030
City / Town	Kimberley
Postal Code	8300
Street address	
Building	Civic Centre
Street No. & Name	Sol Plaatje Drive
City / Town	Kimberley
Postal Code	8301
General Contacts	
Telephone number	0538306911
Fax number	0538331005

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Elizabeth Dipuo Peters	Name	S.M Le Fleur
Telephone number	0538306489	Telephone number	0538306331
Cell number	073 055 1501	Cell number	0610115903
Fax number		Fax number	
E-mail address	dpeters@solplaatje.org.za	E-mail address	slefeur@solplaatje.org.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Ms	Title	Mr
Name	Martha Barbara Bartlett	Name	Ben Johnson
Telephone number	0538306213	Telephone number	0538306269
Cell number	082 925 9576	Cell number	0791372266
Fax number		Fax number	
E-mail address	mbarlett@solplaatje.org.za	E-mail address	bjohnson@solplaatje.org.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Ms
Name	Bartholomew Serapeo Malala	Name	J Bonokwane
Telephone number	0538306100	Telephone number	0538306471
Cell number	071 592 5089	Cell number	0727213953
Fax number	0538331005	Fax number	0538331005
E-mail address	bmatala@solplaatje.org.za	E-mail address	jbokwane@solplaatje.org.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Lehlohonolo Rapodie	Name	Mapule Mogaqwe
Telephone number	0538306500	Telephone number	0538306502
Cell number	061 139 8336	Cell number	0717200682
Fax number	0538326571	Fax number	0538314658
E-mail address	L.Rapodie@solplaatje.org.za	E-mail address	mmogaqwe@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Mr
Name	BIANCA ERASMUS	Name	JAMES CHISANGO
Telephone number	0538305223	Telephone number	053 830 6522
Cell number	0825607414	Cell number	079 110 2034
Fax number		Fax number	
E-mail address	berasmus@solplaatje.org.za	E-mail address	jchisango@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	CELESTE CROUCH	Name	CANDY JENNEKE
Telephone number	0538306533	Telephone number	0538306564
Cell number	0813066399	Cell number	0670506684
Fax number	0866912126	Fax number	0538314658
E-mail address	ccrouch@solplaatje.org.za	E-mail address	cjenneke@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	JJ WAGNER	Name	
Telephone number	0538306504	Telephone number	
Cell number	0828346330	Cell number	
Fax number		Fax number	
E-mail address	jjwagner@solplaatje.org.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

NC091 Sol Plaatje - Table B1 Adjustments Budget Summary - 19/02/2026

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	717,920	-	-	-	-	-	-	-	717,920	766,250	809,856
Service charges	1,761,512	-	-	-	-	-	4,921	4,921	1,766,433	1,893,915	2,043,763
Investment revenue	18,000	-	-	-	-	-	-	-	18,000	22,000	25,000
Transfers recognised - operational	323,676	-	-	-	-	-	7,730	7,730	331,406	337,400	355,070
Other own revenue	413,080	-	-	-	-	-	(18,106)	(18,106)	394,974	438,837	464,594
Total Revenue (excluding capital transfers and contributions)	3,234,188	-	-	-	-	-	(5,455)	(5,455)	3,228,733	3,458,401	3,698,283
Employee costs	1,004,532	-	-	-	-	-	19,763	19,763	1,024,295	1,070,358	1,127,015
Remuneration of councillors	37,083	-	-	-	-	-	-	-	37,083	38,937	41,079
Depreciation & asset impairment	527,349	-	-	-	-	-	89,250	89,250	616,599	565,225	593,262
Finance charges	15,880	-	-	-	-	-	70,020	70,020	85,900	13,737	11,318
Inventory consumed and bulk purchases	1,331,852	-	-	-	-	-	31,623	31,623	1,363,475	1,422,672	1,548,511
Transfers and subsidies	4,300	-	-	-	-	-	150	150	4,450	3,858	3,967
Other expenditure	291,510	-	-	-	-	-	60,747	60,747	352,257	299,788	321,887
Total Expenditure	3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/(Deficit)	21,682	-	-	-	-	-	(277,008)	(277,008)	(255,327)	43,825	51,244
Transfers and subsidies - capital (monetary allocations)	684,166	-	-	-	-	-	-	-	684,166	662,581	572,128
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372
Capital expenditure & funds sources											
Capital expenditure	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Transfers recognised - capital	594,927	-	-	-	-	-	465	465	595,392	576,158	497,502
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32,404	-	-	-	-	-	4,985	4,985	37,389	36,387	40,870
Total sources of capital funds	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Financial position											
Total current assets	3,027,796	-	-	-	-	-	(207,363)	(207,363)	2,820,433	3,228,113	3,425,752
Total non current assets	3,131,060	-	-	-	-	-	5,450	5,450	3,136,510	3,648,448	4,086,727
Total current liabilities	1,669,231	-	-	-	-	-	75,095	75,095	1,744,326	1,680,529	1,693,076
Total non current liabilities	442,927	-	-	-	-	-	-	-	442,927	442,927	442,927
Community wealth/Equity	4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477
Cash flows											
Net cash from (used) operating	753,802	-	-	-	-	-	(133,892)	(133,892)	619,910	805,204	703,681
Net cash from (used) investing	(721,431)	-	-	-	-	-	(5,450)	(5,450)	(726,881)	(704,426)	(619,128)
Net cash from (used) financing	(16,688)	-	-	-	-	-	-	-	(16,688)	(18,832)	(20,000)
Cash/cash equivalents at the year end	146,574	-	-	-	-	-	(139,342)	(139,342)	7,232	89,177	153,730
Cash backing/surplus reconciliation											
Cash and investments available	1,207,179	-	-	-	-	-	(184,494)	(184,494)	1,022,686	1,391,204	1,564,544
Application of cash and investments	(892,372)	-	-	-	-	-	169,623	169,623	(722,748)	(970,844)	(1,059,416)
Balance - surplus (shortfall)	2,099,551	-	-	-	-	-	(354,117)	(354,117)	1,745,434	2,362,048	2,623,959
Asset Management											
Asset register summary (WDV)	2,737,499	-	-	-	-	-	5,450	5,450	2,742,949	2,627,556	2,453,290
Depreciation	90,200	-	-	-	-	-	-	-	90,200	95,157	100,093
Renewal and Upgrading of Existing Assets	510,094	-	-	-	-	-	21,556	21,556	531,651	550,787	454,015
Repairs and Maintenance	373,745	-	-	-	-	-	45,214	45,214	418,959	388,133	410,832
Free services											
Cost of Free Basic Services provided	73,840	-	-	-	-	-	-	-	73,840	78,737	71,983
Revenue cost of free services provided	105,700	-	-	-	-	-	-	-	105,700	113,352	121,424
Households below minimum service level											
Water:	6	-	-	-	-	-	-	-	6	6	6
Sanitation/sewerage:	6	-	-	-	-	-	-	-	6	6	6
Energy:	6	-	-	-	-	-	-	-	6	6	6
Refuse:	12	-	-	-	-	-	-	-	12	12	12

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 19/02/2026

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		1,815,862	-	-	-	-	-	13,510	13,510	1,829,372	1,863,927	1,840,521
Executive and council		1,067,130	-	-	-	-	-	13,510	13,510	1,080,640	1,065,219	994,303
Finance and administration		748,732	-	-	-	-	-	-	-	748,732	798,707	846,219
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		46,152	-	-	-	-	-	5,252	5,252	51,404	48,265	50,906
Community and social services		12,888	-	-	-	-	-	522	522	13,410	13,532	14,256
Sport and recreation		2,910	-	-	-	-	-	-	-	2,910	3,071	3,247
Public safety		570	-	-	-	-	-	-	-	570	601	634
Housing		29,708	-	-	-	-	-	230	230	29,938	30,976	32,680
Health		75	-	-	-	-	-	4,500	4,500	4,575	84	89
Economic and environmental services		23,377	-	-	-	-	-	2,499	2,499	25,876	24,596	25,836
Planning and development		9,207	-	-	-	-	-	700	700	9,907	9,713	10,199
Road transport		14,170	-	-	-	-	-	1,799	1,799	15,969	14,883	15,637
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		2,020,883	-	-	-	-	-	(26,716)	(26,716)	1,994,167	2,171,497	2,339,815
Energy sources		1,305,623	-	-	-	-	-	(46,974)	(46,974)	1,258,649	1,423,554	1,552,123
Water management		448,093	-	-	-	-	-	3,302	3,302	451,395	471,708	496,909
Waste water management		157,774	-	-	-	-	-	5,933	5,933	163,707	161,191	169,641
Waste management		109,393	-	-	-	-	-	11,023	11,023	120,416	115,045	121,142
Other		12,081	-	-	-	-	-	-	-	12,081	12,698	13,333
Total Revenue - Functional	2	3,918,354	-	-	-	-	-	(5,455)	(5,455)	3,912,899	4,120,983	4,270,411
Expenditure - Functional												
Governance and administration		756,026	-	-	-	-	-	90,780	90,780	846,806	799,611	841,910
Executive and council		532,963	-	-	-	-	-	73,074	73,074	606,037	568,488	596,351
Finance and administration		219,046	-	-	-	-	-	17,706	17,706	236,752	226,884	241,108
Internal audit		4,017	-	-	-	-	-	-	-	4,017	4,238	4,450
Community and public safety		219,901	-	-	-	-	-	8,429	8,429	228,330	233,503	245,817
Community and social services		52,711	-	-	-	-	-	552	552	53,264	57,438	59,978
Sport and recreation		66,957	-	-	-	-	-	433	433	67,389	70,684	74,802
Public safety		47,422	-	-	-	-	-	2,702	2,702	50,124	50,117	52,873
Housing		31,345	-	-	-	-	-	(1,067)	(1,067)	30,278	32,694	34,436
Health		21,467	-	-	-	-	-	5,809	5,809	27,276	22,569	23,728
Economic and environmental services		189,177	-	-	-	-	-	24,241	24,241	213,418	196,229	206,921
Planning and development		55,838	-	-	-	-	-	(195)	(195)	55,643	55,803	58,631
Road transport		132,364	-	-	-	-	-	24,436	24,436	156,800	139,398	147,205
Environmental protection		975	-	-	-	-	-	-	-	975	1,029	1,085
Trading services		2,016,320	-	-	-	-	-	145,740	145,740	2,162,060	2,153,869	2,319,459
Energy sources		1,303,951	-	-	-	-	-	85,385	85,385	1,389,336	1,410,381	1,537,259
Water management		445,043	-	-	-	-	-	36,019	36,019	481,062	467,266	491,525
Waste water management		158,834	-	-	-	-	-	16,903	16,903	175,737	162,178	170,534
Waste management		108,493	-	-	-	-	-	7,433	7,433	115,925	114,045	120,142
Other		31,081	-	-	-	-	-	2,364	2,364	33,445	31,364	32,932
Total Expenditure - Functional	3	3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) for the year		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 19/02/2026

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	2026/27	2027/28
Other		31,081	-	-	-	-	-	2,364	2,364	33,445	31,364	32,932
Abattoirs												
Air Transport												
Forestry												
Licensing and Regulation		18,521	-	-	-	-	-	150	150	18,671	19,447	20,419
Markets		8,097	-	-	-	-	-	2,264	2,264	10,361	7,525	7,901
Tourism		4,463	-	-	-	-	-	(50)	(50)	4,413	4,392	4,612
Total Expenditure - Functional	3	3,212,596	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) for the year		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		1,067,130	-	-	-	-	-	13,510	13,510	1,080,640	1,065,219	994,303
Vote 03 - Municipal Manager		2,305	-	-	-	-	-	-	-	2,305	2,432	2,553
Vote 04 - Corporate Services		6,110	-	-	-	-	-	-	-	6,110	6,296	8,894
Vote 05 - Community Services		148,586	-	-	-	-	-	16,045	16,045	164,631	156,221	164,450
Vote 06 - Financial Services		742,122	-	-	-	-	-	-	-	742,122	791,884	836,771
Vote 07 - Strategy Econ Development And Planning		10,003	-	-	-	-	-	700	700	10,703	10,553	11,081
Vote 08 - Infrastructure And Services		1,942,098	-	-	-	-	-	(35,710)	(35,710)	1,906,388	2,088,378	2,252,359
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3,918,354	-	-	-	-	-	(5,455)	(5,455)	3,912,899	4,120,983	4,270,411
Expenditure by Vote	1											
Vote 01 - Executive & Council		61,221	-	-	-	-	-	734	734	61,955	64,402	67,817
Vote 02 - Municipal And General		464,832	-	-	-	-	-	72,161	72,161	536,992	496,795	520,879
Vote 03 - Municipal Manager		30,614	-	-	-	-	-	656	656	31,271	32,298	33,913
Vote 04 - Corporate Services		81,513	-	-	-	-	-	7,799	7,799	89,312	84,128	90,932
Vote 05 - Community Services		363,848	-	-	-	-	-	17,696	17,696	381,544	384,963	405,114
Vote 06 - Financial Services		173,366	-	-	-	-	-	10,237	10,237	183,603	183,002	192,153
Vote 07 - Strategy Econ Development And Planning		76,090	-	-	-	-	-	1,930	1,930	78,020	73,201	76,862
Vote 08 - Infrastructure And Services		1,961,023	-	-	-	-	-	160,340	160,340	2,121,363	2,095,787	2,259,370
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) for the year	2	705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1												
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-
01.1 - Councillor's Expenses		-	-	-	-	-	-	-	-	-	-	-	-
01.2 - Executive Mayor Admin		-	-	-	-	-	-	-	-	-	-	-	-
01.3 - Speakers Office Admin		-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		1,067,130	-	-	-	-	-	13,510	13,510	1,080,640	1,065,219	994,303	
02.1 - Municipal And General		1,066,330	-	-	-	-	-	13,510	13,510	1,079,840	1,064,379	993,421	
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-	-	-	-	800	840	882	
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-	-	-	
Vote 03 - Municipal Manager		2,305	-	-	-	-	-	-	-	2,305	2,432	2,553	
03.1 - Municipal Manager - Admin		-	-	-	-	-	-	-	-	-	-	-	
03.2 - Internal Investigations		-	-	-	-	-	-	-	-	-	-	-	
03.3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	
03.4 - Idp Unit		-	-	-	-	-	-	-	-	-	-	-	
03.5 - Project Management Unit - Pmu		2,305	-	-	-	-	-	-	-	2,305	2,432	2,553	
Vote 04 - Corporate Services		6,110	-	-	-	-	-	-	-	6,110	6,296	8,894	
04.1 - Corporate Services - Admin		-	-	-	-	-	-	-	-	-	-	-	
04.2 - Office Services And Archives		60	-	-	-	-	-	-	-	60	64	66	
04.3 - H R - Management		-	-	-	-	-	-	-	-	-	-	-	
04.4 - H R - Recruitment And Benefits		-	-	-	-	-	-	-	-	-	-	-	
04.5 - H R - Training And Development		1,650	-	-	-	-	-	-	-	1,650	1,733	1,828	
04.6 - H R - Local Authority Training		4,400	-	-	-	-	-	-	-	4,400	4,500	7,000	
04.7 - Publicity And Media Coordination		-	-	-	-	-	-	-	-	-	-	-	
04.8 - Risk Management		-	-	-	-	-	-	-	-	-	-	-	
04.9 - Security And Protection		-	-	-	-	-	-	-	-	-	-	-	
Vote 05 - Community Services		148,586	-	-	-	-	-	16,045	16,045	164,631	156,221	164,450	
05.1 - Community Services - Admin		-	-	-	-	-	-	-	-	-	-	-	
05.2 - Emergency Services		500	-	-	-	-	-	-	-	500	528	557	
05.3 - Biodiversity And Landscape		-	-	-	-	-	-	-	-	-	-	-	
05.4 - Libraries		8,987	-	-	-	-	-	520	520	9,507	9,436	9,955	
05.5 - Road Traffic Regulations		13,270	-	-	-	-	-	-	-	13,270	13,934	14,630	
05.6 - Vehicle Licensing And Testing		9,480	-	-	-	-	-	-	-	9,480	9,954	10,452	
05.7 - Community Parks		-	-	-	-	-	-	-	-	-	-	-	
05.8 - Sport Grounds And Stadiums		1,000	-	-	-	-	-	-	-	1,000	1,060	1,124	
05.9 - Community Halls And Facilities		501	-	-	-	-	-	-	-	501	526	552	
05.10 - Swimming Pools		350	-	-	-	-	-	-	-	350	371	393	
05.11 - Cemeteries		3,400	-	-	-	-	-	2	2	3,402	3,570	3,749	
05.12 - Resorts And Camping Sites Inside Spm		740	-	-	-	-	-	-	-	740	777	820	
05.13 - Resorts And Camping Sites Outside Spm		500	-	-	-	-	-	-	-	500	525	554	
05.14 - Resort Transka		320	-	-	-	-	-	-	-	320	338	356	
05.15 - Health - Admin		-	-	-	-	-	-	-	-	-	-	-	
05.16 - Health - Clinics		-	-	-	-	-	-	-	-	-	-	-	
05.17 - Health - Inspections		75	-	-	-	-	-	4,500	4,500	4,575	84	89	
05.18 - Health - Commonage And Pound		70	-	-	-	-	-	-	-	70	74	78	
05.19 - Refuse - Pollution Control/Collection		109,393	-	-	-	-	-	11,023	11,023	120,416	115,045	121,142	
05.20 - Refuse - Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
05.21 - Refuse - Maintenance		-	-	-	-	-	-	-	-	-	-	-	
Vote 06 - Financial Services		742,122	-	-	-	-	-	-	-	742,122	791,884	836,771	
06.1 - Financial Services Admin		-	-	-	-	-	-	-	-	-	-	-	
06.2 - Financial Management Grant		1,800	-	-	-	-	-	-	-	1,800	2,000	2,100	
06.3 - Asset And Risk		-	-	-	-	-	-	-	-	-	-	-	
06.4 - Budget And Financial Reporting		1	-	-	-	-	-	-	-	1	1	1	
06.5 - Expenditure Creditors/Payroll		890	-	-	-	-	-	-	-	890	939	986	
06.6 - Information Technology		-	-	-	-	-	-	-	-	-	-	-	
06.7 - Billing Finance		717,930	-	-	-	-	-	-	-	717,930	766,260	809,866	
06.8 - Property Rates And Valuations		-	-	-	-	-	-	-	-	-	-	-	
06.9 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-	-	-	
06.10 - Debt Collection		21,501	-	-	-	-	-	-	-	21,501	22,684	23,818	
06.11 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 07 - Strategy Econ Development And Planning		10,003	-	-	-	-	-	700	700	10,703	10,553	11,081	
07.1 - Sedp Admin		-	-	-	-	-	-	-	-	-	-	-	
07.2 - Tourism		101	-	-	-	-	-	-	-	101	107	112	
07.3 - Properties Services		500	-	-	-	-	-	-	-	500	528	554	
07.4 - Economic Development And Planning		700	-	-	-	-	-	700	700	1,400	739	775	
07.5 - Town Planning		2,500	-	-	-	-	-	-	-	2,500	2,638	2,769	
07.6 - Building Inspectorate		3,702	-	-	-	-	-	-	-	3,702	3,906	4,101	
07.7 - Properties Maintenance		-	-	-	-	-	-	-	-	-	-	-	
07.8 - Markets And Street Trading		2,500	-	-	-	-	-	-	-	2,500	2,638	2,769	
07.9 - Urban Renewal Program		-	-	-	-	-	-	-	-	-	-	-	
Vote 08 - Infrastructure And Services		1,942,098	-	-	-	-	-	(35,710)	(35,710)	1,906,388	2,088,378	2,252,359	
08.1 - Infrastructure Admin		-	-	-	-	-	-	-	-	-	-	-	
08.2 - Ce - Water And Sanitation		-	-	-	-	-	-	-	-	-	-	-	
08.3 - Public Toilets		-	-	-	-	-	-	-	-	-	-	-	
08.4 - Mechanical Workshops		-	-	-	-	-	-	-	-	-	-	-	
08.5 - Fleet		-	-	-	-	-	-	-	-	-	-	-	
08.6 - Roads Planning And Design		-	-	-	-	-	-	-	-	-	-	-	
08.7 - Road Construction And Maintenance		900	-	-	-	-	-	1,799	1,799	2,699	950	1,006	
08.8 - Housing - Admin		29,708	-	-	-	-	-	230	230	29,938	30,976	32,680	

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
08.9 - Housing - Maintenance		-	-	-	-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation		157,774	-	-	-	-	-	5,933	5,933	163,707	161,191	169,641	
08.11 - Sewerage - Treatment		-	-	-	-	-	-	-	-	-	-	-	
08.12 - Sewerage - Maintenance		-	-	-	-	-	-	-	-	-	-	-	
08.13 - Water - Treatment		-	-	-	-	-	-	-	-	-	-	-	
08.14 - Water - Distribution		448,093	-	-	-	-	-	3,302	3,302	451,395	471,708	496,909	
08.15 - Water - Maintenance		-	-	-	-	-	-	-	-	-	-	-	
08.16 - Electricity - Admin		1,305,623	-	-	-	-	-	(46,974)	(46,974)	1,258,649	1,423,554	1,552,123	
08.17 - Electricity - Maintenance		-	-	-	-	-	-	-	-	-	-	-	
08.18 - Electricity - Streetlights Maintenance		-	-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	3,918,354	-	-	-	-	-	(5,455)	(5,455)	3,912,899	4,120,983	4,270,411	
Expenditure by Vote	1												
Vote 01 - Executive & Council		61,221	-	-	-	-	-	734	734	61,955	64,402	67,817	
01.1 - Councillor's Expenses		37,083	-	-	-	-	-	-	-	37,083	38,937	41,079	
01.2 - Executive Mayor Admin		9,340	-	-	-	-	-	307	307	9,647	9,853	10,346	
01.3 - Speakers Office Admin		14,798	-	-	-	-	-	427	427	15,225	15,612	16,392	
Vote 02 - Municipal And General		464,832	-	-	-	-	-	72,161	72,161	536,992	496,795	520,879	
02.1 - Municipal And General		464,032	-	-	-	-	-	64,661	64,661	528,692	495,955	519,997	
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-	-	6,000	6,000	6,800	840	882	
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	1,500	1,500	1,500	-	-	
Vote 03 - Municipal Manager		30,614	-	-	-	-	-	656	656	31,271	32,298	33,913	
03.1 - Municipal Manager - Admin		14,183	-	-	-	-	-	180	180	14,363	14,963	15,711	
03.2 - Internal Investigations		1,517	-	-	-	-	-	24	24	1,541	1,600	1,680	
03.3 - Internal Audit		7,048	-	-	-	-	-	-	-	7,048	7,435	7,807	
03.4 - Idp Unit		3,213	-	-	-	-	-	453	453	3,666	3,390	3,560	
03.5 - Project Management Unit - Pmu		4,653	-	-	-	-	-	-	-	4,653	4,909	5,155	
Vote 04 - Corporate Services		81,513	-	-	-	-	-	7,799	7,799	89,312	84,128	90,932	
04.1 - Corporate Services - Admin		11,996	-	-	-	-	-	139	139	12,135	11,707	12,292	
04.2 - Office Services And Archives		7,539	-	-	-	-	-	801	801	8,340	7,954	8,391	
04.3 - HR - Management		12,514	-	-	-	-	-	145	145	12,659	13,140	13,862	
04.4 - H R - Recruitment And Benefits		2,753	-	-	-	-	-	-	-	2,753	2,891	3,050	
04.5 - H R - Training And Development		3,692	-	-	-	-	-	300	300	3,992	3,876	4,090	
04.6 - H R - Local Authority Training		4,400	-	-	-	-	-	-	-	4,400	4,500	7,000	
04.7 - Publicity And Media Coordination		5,292	-	-	-	-	-	34	34	5,326	5,053	5,305	
04.8 - Risk Management		1,559	-	-	-	-	-	-	-	1,559	1,653	1,752	
04.9 - Security And Protection		31,767	-	-	-	-	-	6,381	6,381	38,148	33,366	35,190	
Vote 05 - Community Services		363,848	-	-	-	-	-	17,696	17,696	381,544	384,963	405,114	
05.1 - Community Services - Admin		5,872	-	-	-	-	-	205	205	6,077	6,166	6,474	
05.2 - Emergency Services		45,854	-	-	-	-	-	2,702	2,702	48,556	48,471	51,137	
05.3 - Biodiversity And Landscape		975	-	-	-	-	-	-	-	975	1,029	1,085	
05.4 - Libraries		21,721	-	-	-	-	-	585	585	22,306	24,624	25,523	
05.5 - Road Traffic Regulations		49,156	-	-	-	-	-	413	413	49,569	51,614	54,195	
05.6 - Vehicle Licensing And Testing		18,521	-	-	-	-	-	150	150	18,671	19,447	20,419	
05.7 - Community Parks		27,755	-	-	-	-	-	61	61	27,816	29,420	31,185	
05.8 - Sport Grounds And Stadiums		9,254	-	-	-	-	-	13	13	9,267	9,810	10,398	
05.9 - Community Halls And Facilities		7,186	-	-	-	-	-	131	131	7,317	7,545	7,923	
05.10 - Swimming Pools		6,340	-	-	-	-	-	185	185	6,525	6,720	7,124	
05.11 - Cemeteries		23,805	-	-	-	-	-	(164)	(164)	23,641	25,269	26,532	
05.12 - Resorts And Camping Sites Inside Spm		13,107	-	-	-	-	-	148	148	13,255	13,691	14,445	
05.13 - Resorts And Camping Sites Outside Spm		6,090	-	-	-	-	-	(226)	(226)	5,864	6,390	6,741	
05.14 - Resort Transka		4,410	-	-	-	-	-	252	252	4,662	4,653	4,909	
05.15 - Health - Admin		3,926	-	-	-	-	-	108	108	4,034	4,122	4,328	
05.16 - Health - Clinics		5,792	-	-	-	-	-	887	887	6,679	6,111	6,447	
05.17 - Health - Inspections		11,749	-	-	-	-	-	4,814	4,814	16,562	12,336	12,953	
05.18 - Health - Commonage And Pound		1,568	-	-	-	-	-	-	-	1,568	1,646	1,737	
05.19 - Refuse - Pollution Control/Collection		76,822	-	-	-	-	-	7,229	7,229	84,051	80,563	84,729	
05.20 - Refuse - Landfill Sites		4,663	-	-	-	-	-	204	204	4,867	4,896	5,165	
05.21 - Refuse - Maintenance		19,282	-	-	-	-	-	-	-	19,282	20,439	21,665	
Vote 06 - Financial Services		173,366	-	-	-	-	-	10,237	10,237	183,603	183,002	192,153	
06.1 - Financial Services Admin		5,743	-	-	-	-	-	21	21	5,764	6,059	6,362	
06.2 - Financial Management Grant		1,800	-	-	-	-	-	-	-	1,800	2,000	2,100	
06.3 - Asset And Risk		7,629	-	-	-	-	-	20	20	7,649	8,048	8,450	
06.4 - Budget And Financial Reporting		18,498	-	-	-	-	-	(15)	(15)	18,483	19,515	20,491	
06.5 - Expenditure Creditors/Payroll		12,830	-	-	-	-	-	247	247	13,077	13,535	14,212	
06.6 - Information Technology		20,965	-	-	-	-	-	3,019	3,019	23,984	22,118	23,223	
06.7 - Billing Finance		51,599	-	-	-	-	-	1,813	1,813	53,412	54,436	57,158	
06.8 - Property Rates And Valuations		13,042	-	-	-	-	-	25	25	13,067	13,759	14,447	
06.9 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-	-	-	
06.10 - Debt Collection		22,394	-	-	-	-	-	5,082	5,082	27,476	23,626	24,807	
06.11 - Supply Chain Management		18,868	-	-	-	-	-	24	24	18,892	19,906	20,901	
Vote 07 - Strategy Econ Development And Planning		76,090	-	-	-	-	-	1,930	1,930	78,020	73,201	76,862	

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
07.1 - Sedp Admin		5,531	-	-	-	-	-	49	49	5,580	3,731	3,917
07.2 - Tourism		4,463	-	-	-	-	-	(50)	(50)	4,413	4,392	4,612
07.3 - Properties Services		2,340	-	-	-	-	-	-	-	2,340	2,469	2,592
07.4 - Economic Development And Planning		9,828	-	-	-	-	-	(627)	(627)	9,201	9,366	9,834
07.5 - Town Planning		17,202	-	-	-	-	-	105	105	17,307	18,149	19,056
07.6 - Building Inspectorate		5,329	-	-	-	-	-	146	146	5,475	5,622	5,904
07.7 - Properties Maintenance		19,056	-	-	-	-	-	43	43	19,099	17,472	18,345
07.8 - Markets And Street Trading		8,097	-	-	-	-	-	2,264	2,264	10,361	7,525	7,901
07.9 - Urban Renewal Program		4,243	-	-	-	-	-	-	-	4,243	4,477	4,700
Vote 08 - Infrastructure And Services		1,961,023	-	-	-	-	-	160,340	160,340	2,121,363	2,095,787	2,259,370
08.1 - Infrastructure Admin		5,550	-	-	-	-	-	1,075	1,075	6,625	5,856	6,178
08.2 - Ce - Water And Sanitation		8,090	-	-	-	-	-	(1,396)	(1,396)	6,694	8,535	9,004
08.3 - Public Toilets		2,679	-	-	-	-	-	(219)	(219)	2,460	2,813	2,953
08.4 - Mechanical Workshops		28,128	-	-	-	-	-	1,035	1,035	29,163	29,816	31,903
08.5 - Fleet		0	-	-	-	-	-	(1,637)	(1,637)	(1,637)	-	0
08.6 - Roads Planning And Design		7,658	-	-	-	-	-	(1,936)	(1,936)	5,722	8,079	8,523
08.7 - Road Construction And Maintenance		75,549	-	-	-	-	-	25,959	25,959	101,508	79,705	84,487
08.8 - Housing - Admin		20,734	-	-	-	-	-	(2,754)	(2,754)	17,980	21,553	22,737
08.9 - Housing - Maintenance		10,611	-	-	-	-	-	1,687	1,687	12,298	11,142	11,699
08.10 - Sewerage - Reticulation		24,276	-	-	-	-	-	3,630	3,630	27,906	25,168	26,030
08.11 - Sewerage - Treatment		49,091	-	-	-	-	-	1,505	1,505	50,596	51,791	54,639
08.12 - Sewerage - Maintenance		60,117	-	-	-	-	-	11,987	11,987	72,104	58,503	61,721
08.13 - Water - Treatment		103,334	-	-	-	-	-	8,492	8,492	111,826	108,471	113,862
08.14 - Water - Distribution		233,628	-	-	-	-	-	29,378	29,378	263,006	244,463	256,783
08.15 - Water - Maintenance		67,448	-	-	-	-	-	(1,851)	(1,851)	65,597	71,495	75,785
08.16 - Electricity - Admin		1,169,820	-	-	-	-	-	79,824	79,824	1,249,644	1,268,268	1,387,205
08.17 - Electricity - Maintenance		84,008	-	-	-	-	-	4,361	4,361	88,369	89,109	94,068
08.18 - Electricity - Streetlights Maintenance		10,300	-	-	-	-	-	1,200	1,200	11,500	11,021	11,792
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) for the year	2	705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,218,923	-	-	-	-	-	260	260	1,219,183	1,329,174	1,449,350
Service charges - Water	2	362,722	-	-	-	-	-	404	404	363,126	381,821	402,078
Service charges - Waste Water Management	2	106,274	-	-	-	-	-	43	43	106,317	106,601	112,048
Service charges - Waste Management	2	73,593	-	-	-	-	-	4,214	4,214	77,807	76,320	80,287
Sale of Goods and Rendering of Services		18,644	-	-	-	-	-	1,781	1,781	20,425	19,647	20,663
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		142,100	-	-	-	-	-	40,039	40,039	182,139	150,980	159,252
Interest earned from Current and Non Current Assets		18,000	-	-	-	-	-	-	-	18,000	22,000	25,000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		29,740	-	-	-	-	-	-	-	29,740	31,228	32,944
Special rating levies		1,000	-	-	-	-	-	-	-	1,000	1,050	1,103
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3,383	-	-	-	-	-	1,799	1,799	5,182	3,563	3,750
Non-Exchange Revenue												
Property rates	2	717,920	-	-	-	-	-	-	-	717,920	766,250	809,856
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		34,743	-	-	-	-	-	-	-	34,743	36,588	38,418
Licences or permits		8,200	-	-	-	-	-	-	-	8,200	8,610	9,041
Transfer and subsidies - Operational		323,676	-	-	-	-	-	7,730	7,730	331,406	337,400	355,070
Interest		117,020	-	-	-	-	-	(14,480)	(14,480)	102,540	123,467	129,691
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		58,250	-	-	-	-	-	(47,245)	(47,245)	11,005	63,704	69,732
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3,234,188	-	-	-	-	-	(5,455)	(5,455)	3,228,733	3,458,401	3,698,283
Expenditure By Type												
Employee related costs		1,004,532	-	-	-	-	-	19,763	19,763	1,024,295	1,070,358	1,127,015
Remuneration of councillors		37,083	-	-	-	-	-	-	-	37,083	38,937	41,079
Bulk purchases - electricity		1,000,000	-	-	-	-	-	-	-	1,000,000	1,089,000	1,197,900
Inventory consumed		331,852	-	-	-	-	-	31,623	31,623	363,475	333,672	350,611
Debt impairment		437,149	-	-	-	-	-	89,250	89,250	526,399	470,069	493,169
Depreciation and amortisation		90,200	-	-	-	-	-	-	-	90,200	95,157	100,093
Interest		15,880	-	-	-	-	-	70,020	70,020	85,900	13,737	11,318
Contracted services		45,856	-	-	-	-	-	4,500	4,500	50,356	45,503	51,971
Transfers and subsidies		4,300	-	-	-	-	-	150	150	4,450	3,858	3,967
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		176,654	-	-	-	-	-	20,901	20,901	197,555	181,491	193,117
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		69,000	-	-	-	-	-	35,346	35,346	104,346	72,795	76,799
Total Expenditure		3,212,506	-	-	-	-	-	271,553	271,553	3,484,060	3,414,576	3,647,039
Surplus/(Deficit)		21,682	-	-	-	-	-	(277,008)	(277,008)	(255,327)	43,825	51,244
Transfers and subsidies - capital (monetary allocations)		684,166	-	-	-	-	-	-	-	684,166	662,581	572,128
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		1,739	-	-	-	-	-	(870)	(870)	870	-	6,430
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		6,579	-	-	-	-	-	(1,925)	(1,925)	4,654	4,348	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		3,130	-	-	-	-	-	-	-	3,130	2,609	2,696
Vote 08 - Infrastructure And Services		524,952	-	-	-	-	-	(4,785)	(4,785)	520,167	494,826	460,167
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	536,400	-	-	-	-	-	(7,579)	(7,579)	528,821	501,782	469,293
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		19,826	-	-	-	-	-	(10,446)	(10,446)	9,380	18,696	28,696
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		5,217	-	-	-	-	-	(1)	(1)	5,217	4,167	-
Vote 06 - Financial Services		870	-	-	-	-	-	(870)	(870)	-	-	-
Vote 07 - Strategy Econ Development And Planning		7,361	-	-	-	-	-	29	29	7,389	5,952	4,348
Vote 08 - Infrastructure And Services		57,657	-	-	-	-	-	24,317	24,317	81,974	81,947	36,035
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		90,931	-	-	-	-	-	13,029	13,029	103,960	110,762	69,079
Total Capital Expenditure - Vote		627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Capital Expenditure - Functional												
Governance and administration		22,435	-	-	-	-	-	(12,186)	(12,186)	10,249	18,696	35,126
Executive and council		21,565	-	-	-	-	-	(11,316)	(11,316)	10,249	18,696	35,126
Finance and administration		870	-	-	-	-	-	(870)	(870)	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,797	-	-	-	-	-	(1,925)	(1,925)	9,871	8,515	-
Community and social services		11,797	-	-	-	-	-	(1,925)	(1,925)	9,871	8,515	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		17,913	-	-	-	-	-	8,188	8,188	26,101	47,943	47,478
Planning and development		7,043	-	-	-	-	-	870	870	7,913	8,561	7,043
Road transport		10,870	-	-	-	-	-	7,319	7,319	18,188	39,382	40,435
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		571,739	-	-	-	-	-	12,213	12,213	583,952	537,391	455,768
Energy sources		30,000	-	-	-	-	-	870	870	30,870	19,130	16,203
Water management		499,565	-	-	-	-	-	1,739	1,739	501,304	504,348	427,826
Waste water management		42,174	-	-	-	-	-	9,605	9,605	51,778	13,913	11,739
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		3,448	-	-	-	-	-	(841)	(841)	2,607	-	-
Total Capital Expenditure - Functional	3	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Funded by:												
National Government		594,927	-	-	-	-	-	465	465	595,392	576,158	497,502
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	594,927	-	-	-	-	-	465	465	595,392	576,158	497,502
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		32,404	-	-	-	-	-	4,985	4,985	37,389	36,387	40,870
Total Capital Funding		627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 19/02/2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Capital expenditure - Municipal Vote													
Multi-year expenditure appropriation													
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		1,739	-	-	-	-	-	(870)	(870)	870	-	-	6,430
02.1 - Municipal And General		1,739	-	-	-	-	-	(870)	(870)	870	-	-	6,430
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		6,579	-	-	-	-	-	(1,925)	(1,925)	4,654	4,348	-	-
05.9 - Community Halls And Facilities		6,579	-	-	-	-	-	(1,925)	(1,925)	4,654	4,348	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		3,130	-	-	-	-	-	-	-	3,130	2,609	2,696	-
07.4 - Economic Development And Planning		-	-	-	-	-	-	-	-	-	-	-	-
07.5 - Town Planning		3,043	-	-	-	-	-	-	-	3,043	1,304	1,304	-
07.9 - Urban Renewal Program		87	-	-	-	-	-	-	-	87	1,304	1,391	-
Vote 08 - Infrastructure And Services		524,952	-	-	-	-	-	(4,785)	(4,785)	520,167	494,826	460,167	-
08.6 - Roads Planning And Design		10,870	-	-	-	-	-	7,319	7,319	18,188	39,382	40,435	-
08.10 - Sewerage - Reticulation		37,826	-	-	-	-	-	8,735	8,735	46,561	5,217	3,043	-
08.14 - Water - Distribution		463,212	-	-	-	-	-	(21,708)	(21,708)	441,504	444,139	414,950	-
08.16 - Electricity - Admin		13,043	-	-	-	-	-	870	870	13,913	6,087	1,739	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		536,400	-	-	-	-	-	(7,579)	(7,579)	528,821	501,782	469,293	-
Capital expenditure - Municipal Vote													
Single-year expenditure appropriation													
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		19,826	-	-	-	-	-	(10,446)	(10,446)	9,380	18,696	28,696	-
02.1 - Municipal And General		19,826	-	-	-	-	-	(10,446)	(10,446)	9,380	18,696	28,696	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		5,217	-	-	-	-	-	(1)	(1)	5,217	4,167	-	-
05.8 - Sport Grounds And Stadiums		-	-	-	-	-	-	-	-	-	-	-	-
05.11 - Cemeteries		5,217	-	-	-	-	-	(1)	(1)	5,217	4,167	-	-
Vote 06 - Financial Services		870	-	-	-	-	-	(870)	(870)	-	-	-	-
06.7 - Billing Finance		870	-	-	-	-	-	(870)	(870)	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		7,361	-	-	-	-	-	29	29	7,389	5,952	4,348	-
07.2 - Tourism		1,409	-	-	-	-	-	(841)	(841)	568	-	-	-
07.4 - Economic Development And Planning		2,174	-	-	-	-	-	870	870	3,043	-	-	-
07.5 - Town Planning		1,739	-	-	-	-	-	-	-	1,739	5,952	4,348	-
07.8 - Markets And Street Trading		2,039	-	-	-	-	-	-	-	2,039	-	-	-
Vote 08 - Infrastructure And Services		57,657	-	-	-	-	-	24,317	24,317	81,974	81,947	36,035	-
08.6 - Roads Planning And Design		-	-	-	-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation		4,348	-	-	-	-	-	870	870	5,217	8,696	8,696	-
08.14 - Water - Distribution		36,353	-	-	-	-	-	23,447	23,447	59,800	60,208	12,876	-
08.16 - Electricity - Admin		16,957	-	-	-	-	-	-	-	16,957	13,043	14,463	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		90,931	-	-	-	-	-	13,029	13,029	103,960	110,762	69,079	-
Total Capital Expenditure		627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372	-

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		146,574	-	-	-	-	-	(140,160)	(140,160)	6,414	228,519	293,072
Trade and other receivables from exchange transactions	1	1,518,421	-	-	-	-	-	(22,870)	(22,870)	1,495,551	1,534,712	1,559,013
Receivables from non-exchange transactions	1	1,060,605	-	-	-	-	-	(44,334)	(44,334)	1,016,271	1,162,685	1,271,471
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		112,013	-	-	-	-	-	-	-	112,013	112,013	112,013
VAT		189,484	-	-	-	-	-	-	-	189,484	189,484	189,484
Other current assets		699	-	-	-	-	-	-	-	699	699	699
Total current assets		3,027,796	-	-	-	-	-	(207,363)	(207,363)	2,820,433	3,228,113	3,425,752
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		205,599	-	-	-	-	-	-	-	205,599	207,756	205,820
Property, plant and equipment	3	2,873,339	-	-	-	-	-	6,291	6,291	2,879,630	3,395,992	3,842,522
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		13,480	-	-	-	-	-	(841)	(841)	12,639	12,071	12,071
Intangible assets		38,642	-	-	-	-	-	-	-	38,642	32,629	26,315
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		3,131,060	-	-	-	-	-	5,450	5,450	3,136,510	3,648,448	4,086,727
TOTAL ASSETS		6,158,856	-	-	-	-	-	(201,914)	(201,914)	5,956,943	6,876,561	7,512,479
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		(16,688)	-	-	-	-	-	-	-	(16,688)	(35,520)	(55,520)
Consumer deposits		49,962	-	-	-	-	-	-	-	49,962	49,962	49,962
Trade and other payables from exchange transactions		1,191,824	-	-	-	-	-	75,000	75,000	1,266,824	1,191,824	1,191,824
Trade and other payables from non-exchange transactions		106,409	-	-	-	-	-	-	-	106,409	106,409	106,409
Provisions		788	-	-	-	-	-	-	-	788	788	788
VAT		336,936	-	-	-	-	-	95	95	337,031	367,066	399,613
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1,669,231	-	-	-	-	-	75,095	75,095	1,744,326	1,680,529	1,693,076
Non current liabilities												
Borrowing	1	139,019	-	-	-	-	-	-	-	139,019	139,019	139,019
Provisions	1	303,908	-	-	-	-	-	-	-	303,908	303,908	303,908
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		442,927	-	-	-	-	-	-	-	442,927	442,927	442,927
TOTAL LIABILITIES		2,112,158	-	-	-	-	-	75,095	75,095	2,187,253	2,123,456	2,136,003
NET ASSETS	2	4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		3,971,894	-	-	-	-	-	(277,008)	(277,008)	3,694,886	4,678,301	5,301,672
Funds and Reserves		74,804	-	-	-	-	-	-	-	74,804	74,804	74,804
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		610,232	-	-	-	-	-	-	-	610,232	651,313	688,378
Service charges		1,891,008	-	-	-	-	-	(49,467)	(49,467)	1,841,542	2,034,564	2,196,724
Other revenue		421,814	-	-	-	-	-	19,044	19,044	440,858	438,219	453,165
Transfers and Subsidies - Operational	1	323,676	-	-	-	-	-	7,730	7,730	331,406	337,400	355,070
Transfers and Subsidies - Capital	1	684,166	-	-	-	-	-	-	-	684,166	662,581	572,128
Interest		46,525	-	-	-	-	-	3,449	3,449	49,974	52,360	57,030
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(3,207,739)	-	-	-	-	-	(44,628)	(44,628)	(3,252,367)	(3,357,496)	(3,607,496)
Finance charges		(15,880)	-	-	-	-	-	(70,020)	(70,020)	(85,900)	(13,737)	(11,318)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		753,802	-	-	-	-	-	(133,892)	(133,892)	619,910	805,204	703,681
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		(721,431)	-	-	-	-	-	(5,450)	(5,450)	(726,881)	(704,426)	(619,128)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(721,431)	-	-	-	-	-	(5,450)	(5,450)	(726,881)	(704,426)	(619,128)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(16,688)	-	-	-	-	-	-	-	(16,688)	(18,832)	(20,000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(16,688)	-	-	-	-	-	-	-	(16,688)	(18,832)	(20,000)
NET INCREASE/ (DECREASE) IN CASH HELD		15,684	-	-	-	-	-	(139,342)	(139,342)	(123,659)	81,945	64,553
Cash/cash equivalents at the year begin:	2	130,891	-	-	-	-	-	-	-	130,891	7,232	89,177
Cash/cash equivalents at the year end:	2	146,574	-	-	-	-	-	(139,342)	(139,342)	7,232	89,177	153,730

NC091 Sol Plaatje - Table B8 Cash backed reserves/accumulated surplus reconciliation - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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 Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	146,574	-	-	-	-	-	(139,342)	(139,342)	7,232	89,177	153,730
Other current investments > 90 days		1,060,605	-	-	-	-	-	(45,151)	(45,151)	1,015,454	1,302,027	1,410,814
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		1,207,179	-	-	-	-	-	(184,494)	(184,494)	1,022,686	1,391,204	1,564,544
Applications of cash and investments												
Unspent conditional transfers		106,409	-	-	-	-	-	-	-	106,409	106,409	106,409
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		147,452	-	-	-	-	-	95	95	147,547	177,582	210,129
Other working capital requirements	2	(1,232,978)	-	-	-	-	-	169,529	169,529	(1,063,450)	(1,341,580)	(1,462,699)
Other provisions		788	-	-	-	-	-	-	-	788	788	788
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		85,957	-	-	-	-	-	-	-	85,957	85,957	85,957
Total Application of cash and investments:		(892,372)	-	-	-	-	-	169,623	169,623	(722,748)	(970,844)	(1,059,416)
Surplus(shortfall)		2,099,551	-	-	-	-	-	(354,117)	(354,117)	1,745,434	2,362,048	2,623,959

NC091 Sol Plaatje - Table B9 Asset Management - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2026/27	+2 2027/28	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15,652	-	-	-	-	-	7,319	7,319	22,971	29,817	26,957
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		1,409	-	-	-	-	-	(841)	(841)	568	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
Roads Infrastructure		10,870	-	-	-	-	-	7,319	7,319	18,188	39,382	40,435
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		30,000	-	-	-	-	-	870	870	30,870	19,130	16,203
Water Supply Infrastructure		499,565	-	-	-	-	-	1,739	1,739	501,304	504,348	427,826
Sanitation Infrastructure		42,174	-	-	-	-	-	9,605	9,605	51,778	13,913	11,739
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		582,609	-	-	-	-	-	19,532	19,532	602,141	576,773	496,203
Community Facilities		12,561	-	-	-	-	-	434	434	12,995	5,471	1,391
Sport and Recreation Facilities		1,739	-	-	-	-	-	(620)	(620)	1,119	-	6,430
Community Assets		14,300	-	-	-	-	-	(186)	(186)	14,114	5,471	7,821
Heritage Assets		1,409	-	-	-	-	-	(841)	(841)	568	-	-
Revenue Generating		4,783	-	-	-	-	-	-	-	4,783	6,387	5,652
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		4,783	-	-	-	-	-	-	-	4,783	6,387	5,652
Operational Buildings		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	870	-
Intangible Assets		-	-	-	-	-	-	-	-	-	870	-
Computer Equipment		7,652	-	-	-	-	-	(3,739)	(3,739)	3,913	3,913	3,913
Furniture and Office Equipment		870	-	-	-	-	-	-	-	870	1,739	1,739
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		12,174	-	-	-	-	-	(7,826)	(7,826)	4,348	13,043	23,043
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	627,331	-	-	-	-	-	5,450	5,450	632,781	612,545	538,372
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,737,499	-	-	-	-	-	5,450	5,450	2,742,949	2,627,556	2,453,290
Roads Infrastructure		254,446	-	-	-	-	-	7,319	7,319	261,765	263,969	245,082
Storm water Infrastructure		198,686	-	-	-	-	-	-	-	198,686	193,095	187,224
Electrical Infrastructure		374,388	-	-	-	-	-	870	870	375,257	354,023	341,078
Water Supply Infrastructure		821,462	-	-	-	-	-	1,739	1,739	823,201	816,749	730,210
Sanitation Infrastructure		483,157	-	-	-	-	-	9,605	9,605	492,761	454,896	452,722
Solid Waste Infrastructure		2,389	-	-	-	-	-	-	-	2,389	(14,381)	(32,073)
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2,134,527	-	-	-	-	-	19,532	19,532	2,154,059	2,068,350	1,924,242
Community Assets		209,915	-	-	-	-	-	(2,546)	(2,546)	207,370	188,897	174,160
Heritage Assets		52,122	-	-	-	-	-	(841)	(841)	51,281	44,700	38,386
Investment properties		205,599	-	-	-	-	-	-	-	205,599	207,756	205,820

NC091 Sol Plaatje - Table B9 Asset Management - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		7,868	-	-	-	-	-	(2,870)	(2,870)	4,998	1,833	(1,490)
Furniture and Office Equipment		647	-	-	-	-	-	-	-	647	(593)	(2,809)
Machinery and Equipment		(148)	-	-	-	-	-	-	-	(148)	(1,731)	(3,392)
Transport Assets		31,311	-	-	-	-	-	(7,826)	(7,826)	23,485	22,686	22,716
Land		95,658	-	-	-	-	-	-	-	95,658	95,658	95,658
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,737,499	-	-	-	-	-	5,450	5,450	2,742,949	2,627,556	2,453,290
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		90,200	-	-	-	-	-	-	-	90,200	95,157	100,093
Repairs and Maintenance by asset class	3	373,745	-	-	-	-	-	45,214	45,214	418,959	388,133	410,832
Roads Infrastructure		74,566	-	-	-	-	-	24,959	24,959	99,525	78,681	83,397
Storm water Infrastructure		3,200	-	-	-	-	-	-	-	3,200	3,376	3,579
Electrical Infrastructure		89,489	-	-	-	-	-	6,654	6,654	96,143	94,986	100,418
Water Supply Infrastructure		60,459	-	-	-	-	-	149	149	60,608	64,087	67,932
Sanitation Infrastructure		53,233	-	-	-	-	-	11,807	11,807	65,040	51,279	54,102
Solid Waste Infrastructure		23,345	-	-	-	-	-	204	204	23,549	24,705	26,166
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		304,291	-	-	-	-	-	43,773	43,773	348,064	317,114	335,594
Community Facilities		2,840	-	-	-	-	-	(196)	(196)	2,644	3,274	3,457
Sport and Recreation Facilities		650	-	-	-	-	-	100	100	750	686	726
Community Assets		3,490	-	-	-	-	-	(96)	(96)	3,394	3,960	4,183
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		11,014	-	-	-	-	-	287	287	11,301	11,583	12,172
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		11,014	-	-	-	-	-	287	287	11,301	11,583	12,172
Operational Buildings		14,942	-	-	-	-	-	4,940	4,940	19,882	13,139	13,825
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		14,942	-	-	-	-	-	4,940	4,940	19,882	13,139	13,825
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1,326	-	-	-	-	-	442	442	1,768	1,399	1,472
Machinery and Equipment		28,125	-	-	-	-	-	(1,413)	(1,413)	26,712	29,802	31,855
Transport Assets		10,557	-	-	-	-	-	(2,719)	(2,719)	7,838	11,136	11,732
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		463,945	-	-	-	-	-	45,214	45,214	509,159	483,289	510,926
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		81.3%	0.0%							84.0%	89.9%	84.3%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		565.5%	0.0%							589.4%	578.8%	453.6%
<i>R&M as a % of PPE</i>		13.7%	0.0%							15.3%	14.8%	16.7%
<i>Renewal and upgrading and R&M as a % of PPE</i>		32.3%	0.0%							34.7%	35.7%	35.3%

NC091 Sol Plaatje - Table B10 Basic service delivery measurement - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		45497	0	0	0	0	0	0	0	45	45497	45497
Piped water inside yard (but not in dwelling)		16686	0	0	0	0	0	0	0	17	16686	16686
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	0	-	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	-	-	-
<i>Minimum Service Level and Above sub-total</i>		62	-	-	-	-	-	-	-	62	62	62
Using public tap (< min.service level)	3	4455	0	0	0	0	0	0	0	4	4455	4455
Other water supply (< min.service level)	3.4	0	0	0	0	0	0	0	0	-	0	0
No water supply		1677	0	0	0	0	0	0	0	2	1677	1677
<i>Below Minimum Service Level sub-total</i>		6	-	-	-	-	-	-	-	6	6	6
Total number of households	5	68	-	-	-	-	-	-	-	68	68	68
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		59366	0	0	0	0	0	0	0	59,366	59,366	59,366
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	-	0	0
Chemical toilet		407	0	0	0	0	0	0	0	407	407	407
Pit toilet (ventilated)		2530	0	0	0	0	0	0	0	2,530	2,530	2,530
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	0	-	0	0
<i>Minimum Service Level and Above sub-total</i>		62,303	-	-	-	-	-	-	-	62,303	62,303	62,303
Bucket toilet		3292	0	0	0	0	0	0	0	3,292	3,292	3,292
Other toilet provisions (< min.service level)		678	0	0	0	0	0	0	0	678	678	678
No toilet provisions		2042	0	0	0	0	0	0	0	2,042	2,042	2,042
<i>Below Minimum Service Level sub-total</i>		6,012	-	-	-	-	-	-	-	6,012	6,012	6,012
Total number of households	5	68,315	-	-	-	-	-	-	-	68,315	68,315	68,315
Energy:												
Electricity (at least min. service level)		5606	0	0	0	0	0	0	0	5,606	5,606	5,606
Electricity - prepaid (> min.service level)		57017	0	0	0	0	0	0	0	57,017	57,017	57,017
<i>Minimum Service Level and Above sub-total</i>		62,623	-	-	-	-	-	-	-	62,623	62,623	62,623
Electricity (< min.service level)		4335	0	0	0	0	0	0	0	4,335	4,335	4,335
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	-	-	-
Other energy sources		1354	0	0	0	0	0	0	0	1,354	1,354	1,354
<i>Below Minimum Service Level sub-total</i>		5,689	-	-	-	-	-	-	-	5,689	5,689	5,689
Total number of households	5	68,312	-	-	-	-	-	-	-	68,312	68,312	68,312
Refuse:												
Removed at least once a week (min.service)		56740	0	0	0	0	0	0	0	56,740	56,740	56,740
<i>Minimum Service Level and Above sub-total</i>		56,740	-	-	-	-	-	-	-	56,740	56,740	56,740
Removed less frequently than once a week		757	0	0	0	0	0	0	0	757	757	757
Using communal refuse dump		2545	0	0	0	0	0	0	0	2,545	2,545	2,545
Using own refuse dump		3697	0	0	0	0	0	0	0	3,697	3,697	3,697
Other rubbish disposal		259	0	0	0	0	0	0	0	259	259	259
No rubbish disposal		4316	0	0	0	0	0	0	0	4,316	4,316	4,316
<i>Below Minimum Service Level sub-total</i>		11,574	-	-	-	-	-	-	-	11,574	11,574	11,574
Total number of households	5	68,314	-	-	-	-	-	-	-	68,314	68,314	68,314
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		12	-	-	-	-	-	-	-	12	12	12
Sanitation (free minimum level service)		12	-	-	-	-	-	-	-	12	12	12
Electricity/other energy (50kwh per household per month)		12	-	-	-	-	-	-	-	12	12	12
Refuse (removed at least once a week)		12	-	-	-	-	-	-	-	12	12	12
<i>Informal Settlements</i>		0	-	-	-	-	-	-	-	0	0	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		8,000	-	-	-	-	-	-	-	8,000	8,440	8,904
Sanitation (free sanitation service to indigent households)		25,500	-	-	-	-	-	-	-	25,500	27,030	28,517
Electricity/other energy (50kwh per indigent household per month)		13,000	-	-	-	-	-	-	-	13,000	14,300	15,730
Refuse (removed once a week for indigent households)		17,000	-	-	-	-	-	-	-	17,000	17,850	18,832
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		10,340	-	-	-	-	-	-	-	10,340	11,117	-
Total cost of FBS provided		73,840	-	-	-	-	-	-	-	73,840	78,737	71,983
Highest level of free service provided												
Property rates (R'000 value threshold)		15000	0	0	0	0	0	0	0	15,000	15000	15000
Water (kilolitres per household per month)		6	0	0	0	0	0	0	0	6	6	6
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (Rand per household per month)		221.98	0	0	0	0	0	0	0	222	235.28	248.08
Electricity (kw per household per month)		50	0	0	0	0	0	0	0	50	50	50
Refuse (average litres per week)		21	0	0	0	0	0	0	0	21	21	21
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		36,400	-	-	-	-	-	-	-	36,400	38,402	40,322
Water (in excess of 6 kilolitres per indigent household per month)		20,000	-	-	-	-	-	-	-	20,000	21,100	22,261
Sanitation (in excess of free sanitation service to indigent households)		3,500	-	-	-	-	-	-	-	3,500	3,710	3,914
Electricity/other energy (in excess of 50 kwh per indigent household per month)		41,000	-	-	-	-	-	-	-	41,000	45,100	49,610
Refuse (in excess of one removal a week for indigent households)		4,800	-	-	-	-	-	-	-	4,800	5,040	5,317
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	105,700	-	-	-	-	-	-	-	105,700	113,352	121,424

NC091 Sol Plaatje - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
R thousands												
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		754,320	-	-	-	-	-	-	-	754,320	804,652	850,179
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		36,400	-	-	-	-	-	-	-	36,400	38,402	40,322
Net Property Rates		717,920	-	-	-	-	-	-	-	717,920	766,250	809,856
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		1,272,923	-	-	-	-	-	260	260	1,273,183	1,388,574	1,514,690
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		41,000	-	-	-	-	-	-	-	41,000	45,100	49,610
Less Cost of Free Basis Services (50 kwh per indigent household per month)		13,000	-	-	-	-	-	-	-	13,000	14,300	15,730
Net Service charges - Electricity		1,218,923	-	-	-	-	-	260	260	1,219,183	1,329,174	1,449,350
Service charges - Water												
Total Service charges - water		390,722	-	-	-	-	-	404	404	391,126	411,361	433,243
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		20,000	-	-	-	-	-	-	-	20,000	21,100	22,261
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		8,000	-	-	-	-	-	-	-	8,000	8,440	8,904
Net Service charges - Water		362,722	-	-	-	-	-	404	404	363,126	381,821	402,078
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		135,274	-	-	-	-	-	43	43	135,317	137,341	144,479
Less Revenue Foregone (in excess of free sanitation service to indigent households)		3,500	-	-	-	-	-	-	-	3,500	3,710	3,914
Less Cost of Free Basis Services (free sanitation service to indigent households)		25,500	-	-	-	-	-	-	-	25,500	27,030	28,517
Net Service charges - Waste Water Management		106,274	-	-	-	-	-	43	43	106,317	106,601	112,048
Service charges - Waste Management												
Total refuse removal revenue		95,393	-	-	-	-	-	4,214	4,214	96,607	99,210	104,436
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		4,800	-	-	-	-	-	-	-	4,800	5,040	5,317
Less Cost of Free Basis Services (removed once a week to indigent households)		17,000	-	-	-	-	-	-	-	17,000	17,850	18,832
Service charges - Waste Management		73,593	-	-	-	-	-	4,214	4,214	77,807	76,320	80,287
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		547,355	-	-	-	-	-	(2,720)	(2,720)	544,635	579,204	609,713
Pension and UIF Contributions		101,012	-	-	-	-	-	2,554	2,554	103,566	106,464	112,179
Medical Aid Contributions		69,930	-	-	-	-	-	4,536	4,536	74,466	73,718	77,661
Overtime		58,301	-	-	-	-	-	17,975	17,975	76,276	61,453	64,874
Performance Bonus		39,432	-	-	-	-	-	1,484	1,484	40,916	41,563	43,794
Motor Vehicle Allowance		52,475	-	-	-	-	-	(54)	(54)	52,421	55,292	58,174
Cellphone Allowance		1,938	-	-	-	-	-	3	3	1,941	2,043	2,151
Housing Allowances		3,176	-	-	-	-	-	47	47	3,223	3,349	3,525
Other benefits and allowances		32,935	-	-	-	-	-	2,783	2,783	35,718	34,663	36,571
Payments in lieu of leave		16,200	-	-	-	-	-	(7,000)	(7,000)	9,200	26,375	27,694
Long service awards		31,876	-	-	-	-	-	156	156	32,032	33,590	35,402
Post-retirement benefit obligations		49,900	-	-	-	-	-	-	-	49,900	52,645	55,277
Entertainment		-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
sub-total		1,004,532	-	-	-	-	-	19,763	19,763	1,024,295	1,070,358	1,127,015
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs		1,004,532	-	-	-	-	-	19,763	19,763	1,024,295	1,070,358	1,127,015
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		84,500	-	-	-	-	-	-	-	84,500	89,143	93,779
Lease amortisation		5,700	-	-	-	-	-	-	-	5,700	6,014	6,314
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation		90,200	-	-	-	-	-	-	-	90,200	95,157	100,093
Bulk purchases												
Electricity Bulk Purchases		1,000,000	-	-	-	-	-	-	-	1,000,000	1,089,000	1,197,900
Total bulk purchases		1,000,000	-	-	-	-	-	-	-	1,000,000	1,089,000	1,197,900
Transfers and grants												
Cash transfers and grants		4,300	-	-	-	-	-	150	150	4,450	3,858	3,967
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		4,300	-	-	-	-	-	150	150	4,450	3,858	3,967
Contracted services												
Outsourced Services		11,976	-	-	-	-	-	12,250	12,250	24,226	10,643	15,186
Consultants and Professional Services		10,155	-	-	-	-	-	1,500	1,500	11,655	9,762	10,248
Contractors		23,725	-	-	-	-	-	(9,250)	(9,250)	14,475	25,098	26,537
Total contracted services		45,856	-	-	-	-	-	4,500	4,500	50,356	45,503	51,971
Operational Costs												
Collection costs		2,400	-	-	-	-	-	-	-	2,400	2,532	2,659
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		9,000	-	-	-	-	-	230	230	9,230	9,495	9,970
Other Operational Costs		165,254	-	-	-	-	-	20,671	20,671	185,925	169,464	180,489
Total Other Operational Costs		176,654	-	-	-	-	-	20,901	20,901	197,555	181,491	193,117
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	174,443	-	-	-	-	-	25,246	25,246	199,689	184,280	195,004
Inventory Consumed (Project Maintenance)		188,927	-	-	-	-	-	20,126	20,126	209,053	192,827	204,118
Contracted Services		3,180	-	-	-	-	-	(250)	(250)	2,930	3,431	3,685
Other Expenditure		7,195	-	-	-	-	-	92	92	7,287	7,596	8,025
Total Repairs and Maintenance Expenditure	15	373,745	-	-	-	-	-	45,214	45,214	418,959	388,133	410,832
Inventory Consumed												
Inventory Consumed - Water		73,000	-	-	-	-	-	(19,246)	(19,246)	53,754	75,000	78,000
Inventory Consumed - Other		258,852	-	-	-	-	-	50,869	50,869	309,721	258,672	272,611
Total Inventory Consumed & Other Material		331,852	-	-	-	-	-	31,623	31,623	363,475	333,672	350,611

NC091 Sol Plaatje - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 19/02/2026

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H	I	J	K
R thousands													
ASSETS													
Trade and other receivables from exchange transactions													
Electricity		398,258	-	-	-	-	-	(17,961)	(17,961)	380,297	419,288	444,343	
Water		1,060,185	-	-	-	-	-	(11,653)	(11,653)	1,048,532	1,123,749	1,190,697	
Waste		277,507	-	-	-	-	-	1,901	1,901	279,409	283,890	290,855	
Waste Water		368,853	-	-	-	-	-	1,389	1,389	370,242	386,269	404,791	
Other trade receivables from exchange transactions		1,086,338	-	-	-	-	-	3,454	3,454	1,089,792	994,237	901,047	
Gross: Trade and other receivables from exchange transactions		3,191,141	-	-	-	-	-	(22,870)	(22,870)	3,168,271	3,207,433	3,231,733	
Less: Impairment for debt	1	(1,672,720)	-	-	-	-	-	-	-	(1,672,720)	(1,672,720)	(1,672,720)	
Impairment for Electricity		-	-	-	-	-	-	-	-	-	-	-	
Impairment for Water		-	-	-	-	-	-	-	-	-	-	-	
Impairment for Waste		-	-	-	-	-	-	-	-	-	-	-	
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	-	
Impairment for other trade receivables from exchange transactions		(1,672,720)	-	-	-	-	-	-	-	(1,672,720)	(1,672,720)	(1,672,720)	
Total net Trade and other receivables from Exchange Transactions		1,518,421	-	-	-	-	-	(22,870)	(22,870)	1,495,551	1,534,712	1,559,013	
Receivables from non-exchange transactions													
Property rates		1,018,970	-	-	-	-	-	(41,759)	(41,759)	977,211	1,118,083	1,222,945	
Less: Impairment of Property rates		-	-	-	-	-	-	-	-	-	-	-	
Net Property rates		1,018,970	-	-	-	-	-	(41,759)	(41,759)	977,211	1,118,083	1,222,945	
Other receivables from non-exchange transactions		60,605	-	-	-	-	-	(2,575)	(2,575)	58,032	63,573	67,498	
Impairment for other receivables from non-exchange transactions		(18,972)	-	-	-	-	-	-	-	(18,972)	(18,972)	(18,972)	
Net other receivables from non-exchange transactions		41,634	-	-	-	-	-	(2,575)	(2,575)	39,060	44,602	48,526	
Total net Receivables from non-exchange transactions		1,060,605	-	-	-	-	-	(44,334)	(44,334)	1,016,271	1,162,685	1,271,471	
Inventory													
Water													
Opening Balance		3,008	-	-	-	-	-	-	-	3,008	3,008	3,008	
System Input Volume		142,000	-	-	-	-	-	16,100	16,100	158,100	147,795	154,799	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Purchases		142,000	-	-	-	-	-	16,100	16,100	158,100	147,795	154,799	
Natural Sources		-	-	-	-	-	-	-	-	-	-	-	
Authorised Consumption	12	(73,000)	-	-	-	-	-	19,246	19,246	(53,754)	(75,000)	(78,000)	
Billed Authorised Consumption		(73,000)	-	-	-	-	-	19,246	19,246	(53,754)	(75,000)	(78,000)	
Billed Metered Consumption		(71,000)	-	-	-	-	-	19,246	19,246	(51,754)	(73,000)	(76,000)	
Free Basic Water		(8,000)	-	-	-	-	-	-	-	(8,000)	(8,440)	(8,904)	
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-	
Revenue Water		(63,000)	-	-	-	-	-	19,246	19,246	(43,754)	(64,560)	(67,096)	
Billed Unmetered Consumption		(2,000)	-	-	-	-	-	-	-	(2,000)	(2,000)	(2,000)	
Free Basic Water		(2,000)	-	-	-	-	-	-	-	(2,000)	(2,000)	(2,000)	
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-	
Revenue Water		-	-	-	-	-	-	-	-	-	-	-	
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-	
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-	
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-	
Water Losses		(69,000)	-	-	-	-	-	(35,346)	(35,346)	(104,346)	(72,795)	(76,799)	
Apparent losses		(22,000)	-	-	-	-	-	(35,346)	(35,346)	(57,346)	(23,210)	(24,487)	
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-	
Customer Meter Inaccuracies		(22,000)	-	-	-	-	-	(35,346)	(35,346)	(57,346)	(23,210)	(24,487)	
Real losses		(47,000)	-	-	-	-	-	-	-	(47,000)	(49,585)	(52,312)	
Leakage on Transmission and Distribution Mains		(10,000)	-	-	-	-	-	-	-	(10,000)	(10,550)	(11,130)	
Leakage and Overflows at Storage Tanks/Reservoirs		(10,000)	-	-	-	-	-	-	-	(10,000)	(10,550)	(11,130)	
Leakage on Service Connections up to the point of Customer Meter		(11,000)	-	-	-	-	-	-	-	(11,000)	(11,605)	(12,243)	
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-	
Unavoidable Annual Real Losses		(16,000)	-	-	-	-	-	-	-	(16,000)	(16,880)	(17,808)	
Non-revenue Water		(69,000)	-	-	-	-	-	(35,346)	(35,346)	(104,346)	(72,795)	(76,799)	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing Balance Water		3,008	-	-	-	-	-	-	-	3,008	3,008	3,008	
Agricultural													
Opening Balance		-	-	-	-	-	-	-	-	-	-	-	
Acquisitions		-	-	-	-	-	-	-	-	-	-	-	
Issues		-	-	-	-	-	-	-	-	-	-	-	
Adjustments		-	-	-	-	-	-	-	-	-	-	-	
Write-offs		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Consumables													
Standard Rated													
Opening Balance		2,561	-	-	-	-	-	-	-	2,561	2,561	2,561	
Acquisitions		28,528	-	-	-	-	-	10,563	10,563	39,091	30,092	31,731	
Issues		(28,528)	-	-	-	-	-	(10,563)	(10,563)	(39,091)	(30,092)	(31,731)	
Adjustments		-	-	-	-	-	-	-	-	-	-	-	
Write-offs		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Standard Rated		2,561	-	-	-	-	-	-	-	2,561	2,561	2,561	
Zero Rated													
Opening Balance		1,038	-	-	-	-	-	-	-	1,038	1,038	1,038	
Acquisitions		21,759	-	-	-	-	-	(100)	(100)	21,659	22,976	24,286	
Issues		(21,759)	-	-	-	-	-	100	100	(21,659)	(22,976)	(24,286)	
Adjustments		-	-	-	-	-	-	-	-	-	-	-	
Write-offs		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Zero Rated		1,038	-	-	-	-	-	-	-	1,038	1,038	1,038	
Finished Goods													
Opening Balance		-	-	-	-	-	-	-	-	-	-	-	
Acquisitions		-	-	-	-	-	-	-	-	-	-	-	
Issues		-	-	-	-	-	-	-	-	-	-	-	
Adjustments		-	-	-	-	-	-	-	-	-	-	-	
Write-offs		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	-	
Materials and Supplies													
Opening Balance		53,208	-	-	-	-	-	-	-	53,208	53,208	53,208	
Acquisitions		208,565	-	-	-	-	-	40,407	40,407	248,971	205,604	216,594	
Issues		(208,565)	-	-	-	-	-	(40,407)	(40,407)	(248,971)	(205,604)	(216,594)	
Adjustments		-	-	-	-	-	-	-	-	-	-	-	
Write-offs		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Materials and Supplies		53,208	-	-	-	-	-	-	-	53,208	53,208	53,208	
Work-in-progress													
Opening Balance		-	-	-	-	-	-	-	-	-	-	-	
Materials		-	-	-	-	-	-	-	-	-	-	-	
Transfers		-	-	-	-	-	-	-	-	-	-	-	
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-	
Housing Stock													
Opening Balance		52,199	-	-	-	-	-	-	-	52,199	52,199	52,199	
Acquisitions		-	-	-	-	-	-	-	-	-	-	-	
Transfers		-	-	-	-	-	-	-	-	-	-	-	
Sales		-	-	-	-	-	-	-	-	-	-	-	
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	
Closing Balance - Housing Stock		52,199	-	-	-	-	-	-	-	52,199	52,199	52,199	

NC091 Sol Plaatje - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 19/02/2026

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
R thousands													
Land													
Opening Balance		-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		112,013	-	-	-	-	-	-	-	-	112,013	112,013	112,013
Property, plant & equipment													
PPE at cost/valuation (excl. finance leases)		3,991,844	-	-	-	-	-	6,291	6,291	3,998,135	4,603,323	5,143,299	
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		1,118,505	-	-	-	-	-	-	-	1,118,505	1,207,331	1,300,778	
Total Property, plant & equipment	1	2,873,339	-	-	-	-	-	6,291	6,291	2,879,630	3,395,992	3,842,522	
LIABILITIES													
Current liabilities - Financial liabilities													
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		(16,688)	-	-	-	-	-	-	-	(16,688)	(35,520)	(55,520)	
Total Current liabilities - Financial liabilities		(16,688)	-	-	-	-	-	-	-	(16,688)	(35,520)	(55,520)	
Trade and other payables													
Trade and other payables from exchange transactions		1,191,824	-	-	-	-	-	75,000	75,000	1,266,824	1,191,824	1,191,824	
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-	
Trade payables from Non-exchange transactions: Unspent conditional Grants		106,409	-	-	-	-	-	-	-	106,409	106,409	106,409	
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-	-	
VAT		336,936	-	-	-	-	-	95	95	337,031	367,066	399,613	
Total Trade and other payables	1	1,635,169	-	-	-	-	-	75,095	75,095	1,710,264	1,665,239	1,697,846	
Non current liabilities - Financial liabilities													
Borrowing	3	139,019	-	-	-	-	-	-	-	139,019	139,019	139,019	
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-	
Total Non current liabilities - Financial liabilities		139,019	-	-	-	-	-	-	-	139,019	139,019	139,019	
Non current liabilities - Long Term portion of trade payables													
Electricity Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-	
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-	-	
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-	
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-	-	
Provisions - non current													
Retirement benefits		302,980	-	-	-	-	-	-	-	302,980	302,980	302,980	
Refuse landfill site rehabilitation		1,046	-	-	-	-	-	-	-	1,046	1,046	1,046	
Other		(118)	-	-	-	-	-	-	-	(118)	(118)	(118)	
Total Provisions - non current		303,908	-	-	-	-	-	-	-	303,908	303,908	303,908	
CHANGES IN NET ASSETS													
Accumulated surplus/(Deficit)													
Accumulated surplus/(Deficit) - opening balance		3,267,859	-	-	-	-	-	0	0	3,267,859	3,973,707	4,680,113	
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-	
Restated balance		3,267,859	-	-	-	-	-	0	0	3,267,859	3,973,707	4,680,113	
Surplus/(Deficit)		705,848	-	-	-	-	-	(277,008)	(277,008)	428,839	706,406	623,372	
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-	
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-	
Other adjustments		(1,812)	-	-	-	-	-	-	-	(1,812)	(1,812)	(1,812)	
Accumulated Surplus/(Deficit)	1	3,971,894	-	-	-	-	-	(277,008)	(277,008)	3,694,886	4,678,301	5,301,672	
Reserves													
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-	
Capital replacement		51,500	-	-	-	-	-	-	-	51,500	51,500	51,500	
Self-insurance		12,151	-	-	-	-	-	-	-	12,151	12,151	12,151	
Other reserves		11,153	-	-	-	-	-	-	-	11,153	11,153	11,153	
Revaluation		-	-	-	-	-	-	-	-	-	-	-	
Total Reserves	2	74,804	-	-	-	-	-	-	-	74,804	74,804	74,804	
TOTAL COMMUNITY WEALTH/EQUITY	2	4,046,698	-	-	-	-	-	(277,008)	(277,008)	3,769,690	4,753,105	5,376,477	

NC091 Sol Plaatje - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 19/02/2026

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating				Baa1.za	0.0%	160.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				14.1%	0.0%	15.6%	14.3%	14.1%
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				185.8%	0.0%	185.8%	185.8%	185.8%
Liquidity									
Current Ratio	Current assets/current liabilities				181.4%	0.0%	161.7%	192.1%	202.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				179.4%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.7	0.0	0.6	0.8	0.9
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				0.0%		0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				95.4%	0.0%	93.5%	92.7%	90.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				15.8%	0.0%	18.2%	17.5%	19.9%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments					1115.6%	0.0%	23649.3%	1867.4%	1104.4%
Other Indicators									
	Total Volume Losses (kW)	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical	#####	0.0%	0.0%	#####		#####	#####	0.0%
	Total Cost of Losses (Rand '000)	197,510	-	-	148,335		148,335	163,169	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	-	-	0		0	0	-
Water Volumes :System input	Bulk Purchase	121,805	-	-	137,150		137,150	144,693	-
	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)	#####	0.0%	0.0%	#####		#####	#####	0.0%
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	77,948	-	-	68,575		68,575	72,347	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	-	-	0		0	0	-
Employee costs	Employee costs/(Total Revenue - capital revenue)				31.1%	0.0%	31.7%	30.9%	30.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				11.6%	0.0%	13.0%	11.2%	11.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				23.8%	0.0%	27.6%	23.2%	22.8%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				661.5%	0.0%	660.4%	673.9%	720.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				46.9%	0.0%	46.3%	44.4%	42.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

NC091 Sol Plaatje - Supporting Table SB6 Adjustments Budget - funding measurement - 19/02/2026

R thousands	Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures											
	Cash/cash equivalents at the year end - R'000	1	18(1)b				146,574	-	7,232	89,177	153,730
	Cash + investments at the yr end less applications - R'000	2	18(1)b				2,099,551	-	1,745,434	2,362,048	2,623,959
	Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
	Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				705,848	-	428,839	706,406	623,372
	Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-0.6%	1.2%
	Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	94.0%	0.0%	92.8%	93.9%	93.8%
	Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				36.7%	0.0%	36.0%	37.2%	38.2%
	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				103.2%	0.0%	70.1%	145.6%	0.0%
	Current consumer debtors % change - incr(decr)	11	18(1)a							7.4%	4.4%
	Long term receivables % change - incr(decr)	12	18(1)a							-5.9%	0.0%
	R&M % of Property Plant & Equipment	13	20(1)(vi)				13.7%	0.0%	15.3%	14.8%	16.7%
	Asset renewal % of capital budget	14	20(1)(vi)				78.0%	0.0%	80.0%	84.3%	79.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 19/02/2026

Description	Ref	Budget Year 2025/26						Budget Year	Budget Year	
		Original	Prior	Multi-year	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	
		Budget	Adjusted	capital	Govt	Adjusts.		Budget	Budget	
R thousands		7	8	9	10	11	12			
		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		314,669	-	-	-	-	-	314,669	328,160	345,321
Local Government Equitable Share		301,722	-	-	-	-	-	301,722	319,228	333,668
Energy Efficiency and Demand Side Management Grant	3	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		4,442	-	-	-	-	-	4,442	-	-
Infrastructure Skills Development Grant		4,400	-	-	-	-	-	4,400	4,500	7,000
Integrated Urban Development Grant		2,305	-	-	-	-	-	2,305	2,432	2,553
Local Government Financial Management Grant		1,800	-	-	-	-	-	1,800	2,000	2,100
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		9,007	-	-	-	7,730	7,730	16,737	9,240	9,748
Capacity Building and Other Grants		9,007	-	-	-	730	730	9,737	9,240	9,748
Infrastructure Grant	5	-	-	-	-	7,000	7,000	7,000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	323,676	-	-	-	7,730	7,730	331,406	337,400	355,070
Capital Transfers and Grants										
National Government:		684,166	-	-	-	-	-	684,166	662,581	572,128
Energy Efficiency and Demand Side Management Grant		5,000	-	-	-	-	-	5,000	5,000	-
Integrated National Electrification Programme Grant		19,000	-	-	-	-	-	19,000	14,000	14,633
Integrated Urban Development Grant		76,066	-	-	-	-	-	76,066	63,081	65,895
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		100	-	-	-	-	-	100	1,500	1,600
Regional Bulk Infrastructure Grant		574,000	-	-	-	-	-	574,000	579,000	490,000
Water Services Infrastructure Grant		10,000	-	-	-	-	-	10,000	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	684,166	-	-	-	-	-	684,166	662,581	572,128
TOTAL RECEIPTS OF TRANSFERS & GRANTS		1,007,842	-	-	-	7,730	7,730	1,015,572	999,981	927,197

NC091 Sol Plaatje - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 19/02/2026

Description	Ref	Budget Year 2025/26							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		252,673	-	-	-	34,144	34,144	286,817	262,134	275,021
Equitable Share		239,722	-	-	-	34,144	34,144	273,866	253,198	263,363
Expanded Public Works Programme Integrated Grant		4,442	-	-	-	-	-	4,442	-	-
Infrastructure Skills Development Grant		4,400	-	-	-	-	-	4,400	4,500	7,000
Integrated Urban Development Grant		2,305	-	-	-	-	-	2,305	2,432	2,553
Local Government Financial Management Grant		1,804	-	-	-	-	-	1,804	2,004	2,104
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8,942	-	-	-	6,745	6,745	15,687	9,145	9,648
Capacity Building and Other Grants		8,942	-	-	-	745	745	9,687	9,145	9,648
Infrastructure Grant		-	-	-	-	6,000	6,000	6,000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		261,615	-	-	-	40,889	40,889	302,504	271,279	284,668
Capital expenditure of Transfers and Grants										
National Government:		594,927	-	-	-	465	465	595,392	576,158	497,502
Energy Efficiency and Demand Side Management Grant		4,348	-	-	-	-	-	4,348	4,348	-
Integrated National Electrification Programme Grant		16,522	-	-	-	-	-	16,522	12,174	12,724
Integrated Urban Development Grant		66,144	-	-	-	465	465	66,609	54,853	57,300
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		87	-	-	-	-	-	87	1,304	1,391
Regional Bulk Infrastructure Grant		499,130	-	-	-	-	-	499,130	503,478	426,087
Water Services Infrastructure Grant		8,696	-	-	-	-	-	8,696	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		594,927	-	-	-	465	465	595,392	576,158	497,502
Total capital expenditure of Transfers and Grants		856,542	-	-	-	41,354	41,354	897,896	847,436	782,171

NC091 Sol Plaatje - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 19/02/2026

Description	Ref	Budget Year 2025/26						Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(3,604)	-	-	-	-	-	(3,604)	(3,604)	(3,604)
Current year receipts		(10,642)	-	-	-	-	-	(10,642)	(6,500)	(9,100)
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		(24,888)	-	-	-	-	-	(24,888)	(16,604)	(21,804)
Conditions still to be met - transferred to liabilities		10,642	-	-	-	-	-	10,642	6,500	9,100
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		(3,490)	-	-	-	-	-	(3,490)	(3,490)	(3,490)
Current year receipts		(9,007)	-	-	-	(7,730)	(7,730)	(16,737)	(9,240)	(9,748)
Conditions met - transferred to revenue		(21,505)	-	-	-	(15,460)	(15,460)	(36,965)	(21,970)	(22,987)
Conditions still to be met - transferred to liabilities		9,007	-	-	-	7,730	7,730	16,737	9,240	9,748
Total operating transfers and grants revenue		(46,393)	-	-	-	(15,460)	(15,460)	(61,853)	(38,575)	(44,791)
Total operating transfers and grants - CTBM	2	19,649	-	-	-	7,730	7,730	27,379	15,740	18,848
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(91,862)	-	-	-	-	-	(91,862)	(91,862)	(91,862)
Current year receipts		(608,100)	-	-	-	-	-	(608,100)	(599,500)	(506,233)
Conditions met - transferred to revenue		(1,308,062)	-	-	-	-	-	(1,308,062)	(1,290,862)	(1,104,328)
Conditions still to be met - transferred to liabilities		608,100	-	-	-	-	-	608,100	599,500	506,233
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		(1,308,062)	-	-	-	-	-	(1,308,062)	(1,290,862)	(1,104,328)
Total capital transfers and grants - CTBM		608,100	-	-	-	-	-	608,100	599,500	506,233
TOTAL TRANSFERS AND GRANTS REVENUE		(1,354,455)	-	-	-	(15,460)	(15,460)	(1,369,915)	(1,329,437)	(1,149,119)
TOTAL TRANSFERS AND GRANTS - CTBM		627,749	-	-	-	7,730	7,730	635,479	615,240	525,081

NC091 Sol Plaatje - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27 Adjusted Budget	+2 2027/28 Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
Non-Prof.Oth Inst/Grants&Don Diam & Dor	4	750	-	-	-	-	-	-	-	750	-	-
Non-Prof.Oth Inst/Grants&Don Oth Pub Gra		800	-	-	-	-	-	-	-	800	1,000	1,000
Non-Prof.Oth Institut/Gariep		-	-	-	-	-	-	-	-	-	-	-
Non-Prof.Oth Institut/Sport Council		-	-	-	-	-	-	-	-	-	-	-
Non-Prof.Other Institutions/Spca		2,600	-	-	-	-	-	-	-	2,600	2,700	2,800
[insert description]									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		4,150	-	-	-	-	-	-	-	4,150	3,700	3,800
Groups of Individuals												
Hh Oth Trans: Housing - Individual Supp		-	-	-	-	-	-	-	-	-	-	-
Hh Ssp Soc Ass: Grant In Aid		150	-	-	-	-	-	-	150	-	158	167
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		150	-	-	-	-	-	-	150	-	158	167
TOTAL CASH TRANSFERS	5	4,300	-	-	-	-	-	-	150	-	4,150	3,858
Non-cash transfers to other municipalities												
[insert description]	1								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMS'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3								-	-		
[insert description]									-	-		
[insert description]									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
[insert description]	4								-	-		
[insert description]									-	-		
[insert description]									-	-		
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals												
Ts_O_lk_Hh_Esb_Injury On Duty		-	-	-	-	-	-	-	-	-	-	-
Ts_O_lk_Hh_Esb_Leave Gratuity		-	-	-	-	-	-	-	-	-	-	-
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		4,300	-	-	-	-	-	-	150	-	4,150	3,858

NC091 Sol Plaatje - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 19/02/2026

Summary of remuneration	Ref	Budget Year 2025/26										% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R (thousands)												
Councillors (Political Office Bearers plus Other)												
Basic Salaries and Wages		30,893	-							30,893	0.0%	
Pension and UIF Contributions		1,540	-							1,540	0.0%	
Medical Aid Contributions		710	-							710	0.0%	
Motor Vehicle Allowance		950	-							950	0.0%	
Cellphone Allowance		2,910	-							2,910		
Housing Allowances		-	-							-		
Other benefits and allowances		80	-							80		
Sub Total - Councillors		37,083	-							37,083	0.0%	
% increase			(0)									
Senior Managers of the Municipality												
Basic Salaries and Wages		8,743	-							8,743	0.0%	
Pension and UIF Contributions		1,351	-							1,351	0.0%	
Medical Aid Contributions		140	-					58	58	198	41.5%	
Overtime		-	-							-		
Performance Bonus		-	-							-		
Motor Vehicle Allowance		2,113	-							2,113	0.0%	
Cellphone Allowance		198	-							198	0.0%	
Housing Allowances		24	-							24		
Other benefits and allowances		-	-							-		
Payments in lieu of leave		-	-							-		
Long service awards		31	-							31	0.0%	
Post-retirement benefit obligations	5	-	-							-		
Entertainment		-	-							-		
Scarcity		-	-							-		
Acting and post related allowance		-	-							-		
In kind benefits		-	-							-		
Sub Total - Senior Managers of Municipality		12,601	-					58	58	12,659	0.5%	
% increase			(0)							0		
Other Municipal Staff												
Basic Salaries and Wages		538,612	-					(2,720)	(2,720)	535,892	-0.5%	
Pension and UIF Contributions		99,661	-					2,554	2,554	102,214	2.6%	
Medical Aid Contributions		69,790	-					4,478	4,478	74,269	6.4%	
Overtime		58,301	-					17,975	17,975	76,276	30.8%	
Performance Bonus		39,432	-					1,484	1,484	40,916		
Motor Vehicle Allowance		50,362	-					(54)	(54)	50,308	-0.1%	
Cellphone Allowance		1,740	-					3	3	1,743	0.2%	
Housing Allowances		3,152	-					47	47	3,199		
Other benefits and allowances		32,935	-					2,783	2,783	35,718		
Payments in lieu of leave		16,200	-					(7,000)	(7,000)	9,200	-43.2%	
Long service awards		31,845	-					156	156	32,001	0.5%	
Post-retirement benefit obligations	5	49,900	-					-	-	49,900	0.0%	
Entertainment		-	-							-		
Scarcity		-	-							-		
Acting and post related allowance		-	-							-		
In kind benefits		-	-							-		
Sub Total - Other Municipal Staff		991,931	-					19,705	19,705	1,011,636	2.0%	
% increase												
Total Parent Municipality		1,041,615	-					19,763	19,763	1,061,378	1.9%	
Board Members of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Board Fees												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
Sub Total - Board Members of Entities		-	-					-	-	-		
% increase												
Senior Managers of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
Sub Total - Senior Managers of Entities		-	-					-	-	-		
% increase												
Other Staff of Entities												
Basic Salaries and Wages												
Pension and UIF Contributions												
Medical Aid Contributions												
Overtime												
Performance Bonus												
Motor Vehicle Allowance												
Cellphone Allowance												
Housing Allowances												
Other benefits and allowances												
Payments in lieu of leave												
Long service awards												
Post-retirement benefit obligations	5											
Entertainment												
Scarcity												
Acting and post related allowance												
In kind benefits												
Sub Total - Other Staff of Entities		-	-					-	-	-		
% increase												
Total Municipal Entities		-	-					-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		1,041,615	-					19,763	19,763	1,061,378	1.9%	
% increase												
TOTAL MANAGERS AND STAFF		1,004,532	-					19,763	19,763	1,024,295	2.0%	

NC091 Sol Plaatje - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 19/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		136,166	49,636	77,726	112,177	94,507	172,108	26,056	0	91,630	91,630	91,630	137,375	1,080,640	1,065,219	994,303
Vote 03 - Municipal Manager		-	-	352	231	198	175	159	-	192	192	192	614	2,305	2,432	2,553
Vote 04 - Corporate Services		4	526	428	233	342	470	274	-	509	509	509	2,305	6,110	6,296	8,894
Vote 05 - Community Services		11,828	10,597	11,526	11,061	11,167	10,119	12,481	26	15,591	15,591	15,591	39,053	164,631	156,221	164,450
Vote 06 - Financial Services		166,749	53,566	54,914	53,519	48,286	53,709	54,039	0	61,843	61,843	61,843	71,809	742,122	791,884	836,771
Vote 07 - Strategy Econ Development And Plannin		317	3,824	561	407	294	483	256	146	974	974	974	1,495	10,703	10,553	11,081
Vote 08 - Infrastructure And Services		141,106	144,222	152,223	134,136	127,105	120,044	148,977	324	154,700	154,700	154,700	474,154	1,906,388	2,088,378	2,252,359
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		456,171	262,370	297,729	311,763	281,899	357,109	242,243	496	325,438	325,438	325,438	726,803	3,912,899	4,120,983	4,270,411
Expenditure by Vote																
Vote 01 - Executive & Council		4,516	4,571	4,616	4,702	4,773	5,428	4,597	11	5,249	5,249	5,249	12,994	61,955	64,402	67,817
Vote 02 - Municipal And General		16,917	68,245	17,101	16,003	74,561	14,932	10,355	563	53,168	53,168	53,168	158,810	536,992	496,795	520,879
Vote 03 - Municipal Manager		1,964	2,660	2,274	2,119	2,621	2,403	2,072	2	2,682	2,682	2,682	7,108	31,271	32,298	33,913
Vote 04 - Corporate Services		5,834	6,259	6,550	6,708	6,681	7,916	6,231	429	8,353	8,353	8,353	17,647	89,312	84,128	90,932
Vote 05 - Community Services		22,716	30,421	24,823	25,379	30,437	29,461	24,828	1,126	33,860	33,860	33,860	90,773	381,544	384,963	405,114
Vote 06 - Financial Services		10,763	11,938	12,690	10,962	10,935	13,923	10,279	288	16,495	16,495	16,495	52,341	183,603	183,002	192,153
Vote 07 - Strategy Econ Development And Plannin		3,644	4,891	4,783	4,213	4,120	6,155	4,294	149	6,727	6,727	6,727	25,592	78,020	73,201	76,862
Vote 08 - Infrastructure And Services		28,892	246,885	248,158	126,022	97,539	135,813	136,535	4,371	179,844	175,844	178,844	562,617	2,121,363	2,095,787	2,259,370
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		95,245	375,870	320,995	196,108	231,668	216,032	199,191	6,939	306,377	302,377	305,377	927,883	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit)		360,926	(113,500)	(23,266)	115,656	50,231	141,077	43,052	(6,443)	19,062	23,062	20,062	(201,079)	428,839	706,406	623,372

NC091 Sol Plaatje - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 19/02/2026

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
<i>Governance and administration</i>		302,973	103,782	133,128	165,985	143,163	226,340	80,423	2	154,024	154,024	154,024	211,505	1,829,372	1,863,927	1,840,521
Executive and council		136,166	49,636	77,726	112,177	94,507	172,108	26,056	0	91,630	91,630	91,630	137,375	1,080,640	1,065,219	994,303
Finance and administration		166,806	54,146	55,402	53,808	48,656	54,232	54,367	2	62,394	62,394	62,394	74,130	748,732	798,707	846,219
Internal audit													-	-	-	-
<i>Community and public safety</i>		2,276	2,741	4,689	3,268	2,778	2,966	2,678	109	4,896	4,896	4,896	15,210	51,404	48,265	50,906
Community and social services		303	396	418	348	333	308	264	91	1,178	1,178	1,178	7,413	13,410	13,532	14,256
Sport and recreation		157	138	92	597	118	332	179	9	243	243	243	560	2,910	3,071	3,247
Public safety		148	31	18	37	43	19	6	8	48	48	48	116	570	601	634
Housing		1,668	2,175	4,160	2,286	2,284	2,306	2,228	0	2,522	2,522	2,522	5,265	29,938	30,976	32,680
Health		-	-	-	-	-	-	-	-	906	906	906	1,856	4,575	84	89
<i>Economic and environmental services</i>		585	2,417	1,029	881	607	1,634	474	172	2,448	2,448	2,448	10,734	25,876	24,596	25,836
Planning and development		255	2,261	843	573	455	597	353	145	907	907	907	1,702	9,907	9,713	10,199
Road transport		330	156	186	307	152	1,037	120	27	1,541	1,541	1,541	9,032	15,969	14,883	15,637
Environmental protection													-	-	-	-
<i>Trading services</i>		148,625	151,582	157,669	141,262	134,417	126,231	156,148	318	163,064	163,064	163,064	488,723	1,994,167	2,171,497	2,339,815
Energy sources		100,666	97,682	102,559	79,443	77,355	68,837	91,208	307	99,407	99,407	99,407	342,371	1,258,649	1,423,554	1,552,123
Water management		27,166	31,500	32,503	39,443	34,509	35,331	42,871	12	38,001	38,001	38,001	94,055	451,395	471,708	496,909
Waste water management		11,543	12,793	12,909	12,877	12,887	12,602	12,609	-	14,334	14,334	14,334	32,483	163,707	161,191	169,641
Waste management		9,251	9,607	9,698	9,499	9,665	9,460	9,460	-	11,321	11,321	11,321	19,814	120,416	115,045	121,142
<i>Other</i>		1,711	1,849	1,213	368	934	(61)	2,520	(105)	1,007	1,007	1,007	632	12,081	12,698	13,333
Total Revenue - Functional		456,171	262,370	297,729	311,763	281,899	357,109	242,243	496	325,438	325,438	325,438	726,803	3,912,899	4,120,983	4,270,411
Expenditure - Functional																
<i>Governance and administration</i>		42,517	96,319	45,830	43,713	103,583	49,406	37,030	379	81,158	81,158	81,158	184,555	846,806	799,611	841,910
Executive and council		22,269	74,348	22,822	21,639	80,822	21,504	15,943	577	59,028	59,028	59,028	169,027	606,037	568,488	596,351
Finance and administration		19,838	21,610	22,566	21,707	22,396	27,515	20,718	(198)	21,795	21,795	21,795	15,214	236,752	226,884	241,108
Internal audit		410	361	442	367	365	387	368	-	335	335	335	313	4,017	4,238	4,450
<i>Community and public safety</i>		14,520	16,013	16,562	15,616	16,186	18,402	15,367	486	20,011	20,011	20,011	55,145	228,330	233,503	245,817
Community and social services		3,500	3,700	3,930	3,814	3,923	4,703	3,586	162	4,503	4,503	4,503	12,438	53,264	57,438	59,978
Sport and recreation		4,244	5,647	4,988	4,952	4,981	5,731	5,083	177	5,666	5,666	5,666	14,587	67,389	70,684	74,802
Public safety		3,808	3,194	3,621	3,583	3,618	4,131	3,343	37	4,492	4,492	4,492	11,313	50,124	50,117	52,873
Housing		1,622	1,882	2,359	1,839	2,156	2,075	1,880	84	2,399	2,399	2,399	9,186	30,278	32,694	34,436
Health		1,346	1,589	1,665	1,429	1,508	1,763	1,476	26	2,951	2,951	2,951	7,622	27,276	22,569	23,728
<i>Economic and environmental services</i>		11,649	14,065	19,568	19,008	19,357	20,506	12,676	762	20,613	20,613	20,613	33,989	213,418	196,229	206,921
Planning and development		3,878	4,103	4,378	4,167	4,027	4,996	4,099	12	4,614	4,614	4,614	12,141	55,643	55,803	58,631
Road transport		7,698	9,885	15,115	14,766	15,255	15,389	8,501	750	15,918	15,918	15,918	21,689	156,800	139,398	147,205
Environmental protection		73	78	75	75	75	121	76	-	81	81	81	158	975	1,029	1,085
<i>Trading services</i>		24,736	247,032	237,022	115,805	90,489	124,839	132,194	5,281	181,532	177,532	180,532	645,065	2,162,060	2,153,869	2,319,459
Energy sources		6,797	184,817	182,524	81,378	20,833	85,630	84,903	1,935	110,473	106,473	109,473	414,099	1,389,336	1,410,381	1,537,259
Water management		5,706	36,891	42,223	18,565	45,236	23,208	34,443	2,436	44,049	44,049	44,049	140,206	481,062	467,266	491,525
Waste water management		7,280	14,613	6,912	9,679	13,349	10,051	6,612	335	16,481	16,481	16,481	57,461	175,737	162,178	170,534
Waste management		4,953	10,711	5,363	6,183	11,071	5,950	6,236	576	10,528	10,528	10,528	33,300	115,925	114,045	120,142
<i>Other</i>		1,823	2,441	2,013	1,966	2,053	2,878	1,924	30	3,063	3,063	3,063	9,129	33,445	31,364	32,932
Total Expenditure - Functional		95,245	375,870	320,995	196,108	231,668	216,032	199,191	6,939	306,377	302,377	305,377	927,883	3,484,060	3,414,576	3,647,039
Surplus/ (Deficit) 1.		360,926	(113,500)	(23,266)	115,656	50,231	141,077	43,052	(6,443)	19,062	23,062	20,062	(201,079)	428,839	706,406	623,372

NC091 Sol Plaatje - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 19/02/2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		98,482	95,551	100,359	77,146	75,009	66,751	89,164	307	101,629	101,629	101,629	311,529	1,219,183	1,329,174	1,449,350
Service charges - Water		20,228	24,848	25,806	32,720	27,620	29,302	36,725	12	30,308	30,308	30,308	74,942	363,126	381,821	402,078
Service charges - Waste Water Management		8,680	9,928	10,014	9,940	9,913	9,940	9,932	-	8,865	8,865	8,865	11,376	106,317	106,601	112,048
Service charges - Waste Management		7,113	7,472	7,540	7,330	7,448	7,473	7,473	-	6,976	6,976	6,976	5,031	77,807	76,320	80,287
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		15,331	15,430	15,665	15,422	15,611	13,608	13,890	-	19,849	19,849	19,849	17,633	182,139	150,980	159,252
Interest earned from Current and Non Current Assets		(817)	350	618	570	620	491	493	-	1,500	1,500	1,500	11,175	18,000	22,000	25,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,690	2,197	4,181	2,306	2,304	2,321	2,247	5	2,478	2,478	2,478	5,054	29,740	31,228	32,944
Licence and permits		35	35	36	30	27	10	48	-	83	83	83	(470)	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	5,182	5,182	3,563	3,750
Operational Revenue		240	247	300	379	222	1,212	276	7	642	642	642	375	5,182	3,563	3,750
Non-Exchange Revenue																
Property rates		165,288	53,012	53,196	51,463	53,125	53,470	53,211	-	59,827	59,827	59,827	55,674	717,920	766,250	809,856
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,631	680	1,179	1,909	(4,763)	(8)	768	22	2,895	2,895	2,895	24,640	34,743	36,588	38,418
Licences or permits		1,635	274	1,116	295	865	(92)	2,412	(105)	683	683	683	(250)	8,200	8,610	9,041
Transfer and subsidies - Operational		125,718	534	1,441	5,167	578	101,456	521	-	28,519	28,519	28,519	10,435	331,406	337,400	355,070
Interest		8,879	8,608	8,838	8,645	8,737	7,561	7,654	-	6,856	6,856	6,856	23,050	102,540	123,467	129,691
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		954	965	961	914	987	1,032	977	-	(4,595)	(4,595)	(4,595)	18,001	11,005	63,704	69,732
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		456,171	224,350	232,147	215,543	199,049	295,534	226,356	496	268,425	268,425	268,425	573,378	3,232,915	3,460,915	3,700,931
Expenditure By Type																
Employee related costs		68,753	71,186	72,746	73,555	74,402	89,637	73,598	18	87,664	87,664	87,664	237,410	1,024,295	1,070,358	1,127,015
Remuneration of councillors		2,743	2,781	2,738	2,771	2,900	2,823	2,799	-	3,090	3,090	3,090	8,256	37,083	38,937	41,079
Bulk purchases - electricity		-	154,510	173,852	71,687	(11,155)	70,461	74,304	-	69,000	65,000	68,000	264,341	1,000,000	1,089,000	1,197,900
Inventory consumed		7,843	23,451	31,928	28,645	24,664	26,791	23,336	5,499	33,979	33,979	33,979	89,381	363,475	333,672	350,611
Debt impairment		-	109,287	-	-	109,287	-	-	-	54,279	54,279	54,279	144,987	526,399	470,069	493,169
Depreciation and amortisation		-	-	-	-	-	-	-	-	7,517	7,517	7,517	67,650	90,200	95,157	100,093
Interest		0	2	3	-	2	8,245	-	2	14,018	14,018	14,018	35,593	85,900	13,737	11,318
Contracted services		120	1,040	2,513	3,297	3,066	2,593	1,730	166	4,721	4,721	4,721	21,667	50,356	45,503	51,971
Transfers and subsidies		-	-	650	-	21	650	2	4	388	388	388	1,958	4,450	3,858	3,967
Irrecoverable debts written off		-	2	4	-	(4)	-	4	-	-	-	-	(5)	-	-	-
Operational costs		15,786	13,611	21,307	16,153	18,109	14,832	11,014	1,249	18,901	18,901	18,901	28,789	197,555	181,491	193,117
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	15,253	-	10,375	-	12,404	-	12,819	12,819	12,819	27,856	104,346	72,795	76,799
Total Expenditure		95,245	375,870	320,995	196,108	231,668	216,032	199,191	6,939	306,377	302,377	305,377	927,883	3,484,060	3,414,576	3,647,039
Surplus/(Deficit)		360,926	(151,520)	(88,847)	19,435	(32,618)	79,502	27,165	(6,443)	(37,952)	(33,952)	(36,952)	(354,505)	(251,144)	46,339	53,892
Transfers and subsidies - capital (monetary allocations)		-	38,021	65,582	96,220	82,849	61,575	15,887	-	57,014	57,014	57,014	152,990	684,166	662,581	572,128
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		360,926	(113,500)	(23,266)	115,656	50,231	141,077	43,052	(6,443)	19,062	23,062	20,062	(201,515)	433,022	708,920	626,020

NC091 Sol Plaatje - Supporting Table SB15 Adjustments Budget - monthly cash flow - 19/02/2026

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		34,740	35,729	125,913	38,586	31,869	37,641	35,531	-	50,853	50,853	50,853	117,665	610,232	651,313	688,378
Service charges - electricity revenue		78,503	76,891	96,526	97,259	73,285	61,491	90,361	-	108,021	108,021	108,021	397,872	1,296,251	1,472,642	1,605,254
Service charges - water revenue		12,924	11,600	16,712	17,375	16,129	13,636	16,699	-	29,742	29,742	29,742	162,604	356,905	375,216	395,128
Service charges - sanitation revenue		4,774	5,345	6,698	5,823	5,208	5,586	5,119	-	9,115	9,115	9,115	43,478	109,376	109,688	115,314
Service charges - refuse		3,816	3,911	4,843	4,486	3,791	4,088	3,857	-	6,584	6,584	6,584	30,465	79,009	77,017	81,028
Rental of facilities and equipment		7	4	4	5	3	2	4	-	2,669	2,669	2,669	23,993	32,031	32,811	34,606
Interest earned - external investments		389	350	618	570	620	491	493	-	1,500	1,500	1,500	9,968	18,000	22,000	25,000
Interest earned - outstanding debtors		1,211	2,251	4,425	1,733	1,836	1,747	2,619	-	2,664	2,664	2,664	8,159	31,974	30,360	32,030
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,629	679	1,180	1,907	(4,765)	(9)	766	-	2,895	2,895	2,895	24,670	34,743	36,588	38,418
Licences and permits		1,670	308	1,152	324	892	(82)	2,460	-	767	767	767	176	9,200	9,660	10,143
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		125,503	5,311	(130)	1,893	6,890	105,074	2,000	-	27,617	27,617	27,617	2,014	331,406	337,400	355,070
Other revenue		189,042	26,561	(241,922)	27,693	212,387	25,352	37,877	-	30,407	30,407	30,407	(3,328)	364,884	359,161	369,999
Cash Receipts by Source		454,209	168,940	16,020	197,654	348,145	255,018	197,786	-	272,834	272,834	272,834	817,736	3,274,012	3,513,855	3,750,367
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		37,496	300,550	-	-	177,000	22,480	-	-	57,014	57,014	57,014	(24,402)	684,166	662,581	572,128
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1,337	19	(1,326)	18	(12)	(6)	9	-	-	-	-	(39)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	(400)	35,432	35,432	35,432	284,076	389,973	402,620	413,685
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		493,042	469,509	14,694	197,672	525,133	277,493	197,795	(400)	365,281	365,281	365,281	1,077,372	4,348,151	4,579,057	4,736,179
Cash Payments by Type																
Employee related costs		(59,316)	(61,038)	(59,484)	(60,732)	(62,100)	(77,394)	(58,370)	-	85,358	85,358	85,358	1,206,656	1,024,295	1,070,358	1,127,015
Remuneration of councillors		(3,058)	(3,093)	(3,051)	(3,075)	(3,157)	(3,136)	(3,116)	-	3,090	3,090	3,090	49,499	37,083	38,937	41,079
Finance charges		(1,207)	-	-	-	-	-	-	-	7,158	7,158	7,158	65,632	85,900	13,737	11,318
Bulk purchases - Electricity	2	15,846	159,759	76,217	86,858	45,222	64,037	97,159	-	93,750	93,750	93,750	298,652	1,125,000	1,252,350	1,377,585
Acquisitions - water & other inventory	3	141	16,910	280	153	-	294	141	-	15,151	15,151	15,151	118,442	181,815	169,964	178,019
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		269,464	410,178	191,755	216,351	301,741	336,068	179,911	-	53,811	53,811	53,811	(1,421,172)	645,727	562,373	599,321
Cash Payments by Type		221,868	522,715	205,717	239,555	281,706	319,869	215,726	-	258,318	258,318	258,318	317,709	3,099,821	3,107,720	3,334,336
Other Cash Flows/Payments by Type																
Capital assets		193	34,703	59,318	84,234	72,302	46,068	15,882	-	60,573	60,573	60,573	232,460	726,881	704,426	619,128
Repayment of borrowing		-	-	-	-	-	-	-	-	1,391	1,391	1,391	12,516	16,688	18,832	20,000
Other Cash Flows/Payments		432	5,497	-	1,081	407	1,425	2,409	-	19,871	19,871	19,871	167,584	238,447	263,513	284,477
Total Cash Payments by Type		222,494	562,915	265,035	324,870	354,415	367,362	234,018	-	340,153	340,153	340,153	730,269	4,081,837	4,094,491	4,257,941
NET INCREASE/(DECREASE) IN CASH HELD		270,548	(93,406)	(250,341)	(127,198)	170,718	(89,869)	(36,223)	(400)	25,127	25,127	25,127	347,103	266,315	484,565	478,238
Cash/cash equivalents at the month/year beginning:		130,891	401,439	308,033	57,691	(69,507)	101,212	11,343	(24,880)	(25,280)	(153)	24,975	50,102	130,891	397,205	881,771
Cash/cash equivalents at the month/year end:		401,439	308,033	57,691	(69,507)	101,212	11,343	(24,880)	(25,280)	(153)	24,975	50,102	397,205	397,205	881,771	1,360,009

NC091 Sol Plaatje - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 19/02/2026

Description - Municipal Vote	Ref	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	477	173	(29)	(29)	(29)	307	870	-	6,430
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	1,044	78	233	233	233	2,833	4,654	4,348	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	1,070	206	-	-	-	-	-	261	261	261	1,072	3,130	2,609	2,696
Vote 08 - Infrastructure And Services		193	25,227	48,211	71,448	64,863	39,513	18,357	4,400	42,589	42,589	42,589	120,190	520,167	494,826	460,167
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	193	26,297	48,417	71,448	64,863	39,513	19,878	4,650	43,054	43,054	43,054	124,401	528,821	501,782	469,293
Single-year expenditure appropriation																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	436	157	100	4,502	(4,502)	-	(176)	(176)	(176)	9,216	9,380	18,696	28,696
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	5,217	-	-	-	-	-	-	362	362	362	(1,087)	5,217	4,167	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	(101)	(101)	(101)	304	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	1,739	1,008	318	388	44	77	619	619	619	1,958	7,389	5,952	4,348
Vote 08 - Infrastructure And Services		-	3,189	8,726	11,622	7,022	1,664	463	-	9,610	9,610	9,610	20,457	81,974	81,947	36,035
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	8,406	10,901	12,787	7,440	6,555	(3,996)	77	10,314	10,314	10,314	30,849	103,960	110,762	69,079
Total Capital Expenditure	2	193	34,703	59,318	84,234	72,302	46,068	15,882	4,727	53,368	53,368	53,368	155,250	632,781	612,545	538,372

NC091 Sol Plaatje - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 19/02/2026

Description	Ref	Budget Year 2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
Governance and administration		-	-	436	157	100	4,502	(4,025)	173	(307)	(307)	(307)	9,827	10,249	18,696	35,126
Executive and council		-	-	436	157	100	4,502	(4,025)	173	(205)	(205)	(205)	9,523	10,249	18,696	35,126
Finance and administration		-	-	-	-	-	-	-	-	(101)	(101)	(101)	304	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	5,217	-	-	-	-	1,044	78	596	596	596	1,746	9,871	8,515	-
Community and social services		-	5,217	-	-	-	-	1,044	78	596	596	596	1,746	9,871	8,515	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		193	2,142	1,963	2,843	658	2,709	4,866	172	2,930	2,930	2,930	1,765	26,101	47,943	47,478
Planning and development		-	1,070	314	600	318	388	44	77	761	761	761	2,820	7,913	8,561	7,043
Road transport		193	1,072	1,650	2,243	340	2,321	4,822	95	2,169	2,169	2,169	(1,055)	18,188	39,382	40,435
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	27,344	55,287	80,827	71,545	38,856	13,998	4,305	50,030	50,030	50,030	141,702	583,952	537,391	455,768
Energy sources		-	2,997	880	4,103	1,169	2,064	343	51	2,674	2,674	2,674	11,241	30,870	19,130	16,203
Water management		-	23,565	54,408	76,724	70,375	32,219	13,655	2,851	41,920	41,920	41,920	101,747	501,304	504,348	427,826
Waste water management		-	782	-	-	-	4,573	-	1,403	5,435	5,435	5,435	28,714	51,778	13,913	11,739
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	1,631	408	-	-	-	-	119	119	119	210	2,607	-	-
Total Capital Expenditure - Functional		193	34,703	59,318	84,234	72,302	46,068	15,882	4,727	53,368	53,368	53,368	155,250	632,781	612,545	538,372

NC091 Sol Plaatje - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26								Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		88,715	-	-	-	-	-	(4,976)	(4,976)	83,739	31,639	50,009
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		25,217	-	-	-	-	-	870	870	26,087	13,913	14,463
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		25,217	-	-	-	-	-	870	870	26,087	13,913	14,463
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		46,541	-	-	-	-	-	(15,411)	(15,411)	31,130	9,030	26,850
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		46,541	-	-	-	-	-	(17,150)	(17,150)	29,391	9,030	26,850
Distribution		-	-	-	-	-	-	1,739	1,739	1,739	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		16,957	-	-	-	-	-	9,565	9,565	26,522	8,696	8,696
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		16,957	-	-	-	-	-	9,565	9,565	26,522	8,696	8,696
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		3,043	-	-	-	-	-	435	435	3,478	4,167	-
Community Facilities		3,043	-	-	-	-	-	435	435	3,478	4,167	-
Halls		870	-	-	-	-	-	(435)	(435)	435	-	-
Centres		2,174	-	-	-	-	-	870	870	3,043	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	4,167	-

NC091 Sol Plaatje - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Police												
Purfs												
Public Open Space												
Nature Reserves												
Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties		4,783	-	-	-	-	-	-	-	4,783	6,387	5,652
Revenue Generating		4,783	-	-	-	-	-	-	-	4,783	6,387	5,652
Improved Property		4,783	-	-	-	-	-	-	-	4,783	6,387	5,652
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											870	
Servitudes												
Licences and Rights											870	
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications												
Load Settlement Software Applications												
Unspecified											870	
Computer Equipment		7,652	-	-	-	-	-	(3,739)	(3,739)	3,913	3,913	3,913
Computer Equipment		7,652	-	-	-	-	-	(3,739)	(3,739)	3,913	3,913	3,913
Furniture and Office Equipment		870	-	-	-	-	-	-	-	870	1,739	1,739
Furniture and Office Equipment		870	-	-	-	-	-	-	-	870	1,739	1,739
Machinery and Equipment												
Machinery and Equipment												
Transport Assets		12,174	-	-	-	-	-	(7,826)	(7,826)	4,348	13,043	23,043
Transport Assets		12,174	-	-	-	-	-	(7,826)	(7,826)	4,348	13,043	23,043
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 new assets to be adjusted	1	117,237	-	-	-	-	-	(16,106)	(16,106)	101,130	61,758	84,357

NC091 Sol Plaatje - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2026/27	2027/28	
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		478,241	-	-	-	-	-	17,189	17,189	495,431	515,318	419,237	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	14,783	15,217	
Roads		-	-	-	-	-	-	-	-	-	14,783	15,217	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		435	-	-	-	-	-	-	-	435	870	1,739	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		435	-	-	-	-	-	-	-	435	870	1,739	
Water Supply Infrastructure		452,589	-	-	-	-	-	17,150	17,150	469,739	494,448	399,237	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		50,125	-	-	-	-	-	163,671	163,671	213,796	9,116	24,508	
Bulk Mains		402,465	-	-	-	-	-	(146,521)	(146,521)	256,943	485,333	374,729	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		25,217	-	-	-	-	-	39	39	25,257	5,217	3,043	
Pump Station		15,652	-	-	-	-	-	(1,739)	(1,739)	13,913	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		9,565	-	-	-	-	-	1,778	1,778	11,344	5,217	3,043	
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		11,257	-	-	-	-	-	(621)	(621)	10,636	1,304	7,821	
Community Facilities		9,517	-	-	-	-	-	(1)	(1)	9,517	1,304	1,391	
Halls		2,261	-	-	-	-	-	-	-	2,261	1,304	1,391	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		5,217	-	-	-	-	-	(1)	(1)	5,217	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Puris		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		2,039	-	-	-	-	-	-	-	2,039	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		1,739	-	-	-	-	-	(620)	(620)	1,119	-	6,430	

NC091 Sol Plaatje - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26										Budget Year +1	Budget Year +2
		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	
R thousands													
Indoor Facilities													
Outdoor Facilities		1,739	-	-	-	-	-	(620)	(620)	1,119	-	6,430	
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 renewal of existing assets to be adjusted	1	489,498	-	-	-	-	-	16,568	16,568	506,066	516,622	427,058	

NC091 Sol Plaatje - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<i>Abattoirs</i>												
<i>Airports</i>												
<i>Taxi Ranks/Bus Terminals</i>												
<i>Capital Spares</i>												
<i>Sport and Recreation Facilities</i>		650	-	-	-	-	-	100	100	750	686	726
<i>Indoor Facilities</i>		350	-	-	-	-	-	-	-	350	371	393
<i>Outdoor Facilities</i>		300	-	-	-	-	-	100	100	400	315	332
<i>Capital Spares</i>												
Heritage assets												
<i>Monuments</i>												
<i>Historic Buildings</i>												
<i>Works of Art</i>												
<i>Conservation Areas</i>												
<i>Other Heritage</i>												
Investment properties		11,014	-	-	-	-	-	287	287	11,301	11,583	12,172
<i>Revenue Generating</i>		11,014	-	-	-	-	-	287	287	11,301	11,583	12,172
<i>Improved Property</i>		9,914	-	-	-	-	-	287	287	10,201	10,428	10,959
<i>Unimproved Property</i>		1,100	-	-	-	-	-	-	-	1,100	1,155	1,213
<i>Non-revenue Generating</i>												
<i>Improved Property</i>												
<i>Unimproved Property</i>												
Other assets		14,942	-	-	-	-	-	4,940	4,940	19,882	13,139	13,825
<i>Operational Buildings</i>		14,942	-	-	-	-	-	4,940	4,940	19,882	13,139	13,825
<i>Municipal Offices</i>		13,542	-	-	-	-	-	4,543	4,543	18,085	11,655	12,237
<i>Pay/Enquiry Points</i>												
<i>Building Plan Offices</i>												
<i>Workshops</i>		1,400	-	-	-	-	-	397	397	1,797	1,484	1,588
<i>Yards</i>												
<i>Stores</i>												
<i>Laboratories</i>												
<i>Training Centres</i>												
<i>Manufacturing Plant</i>												
<i>Depots</i>												
<i>Capital Spares</i>												
<i>Housing</i>												
<i>Staff Housing</i>												
<i>Social Housing</i>												
<i>Capital Spares</i>												
Biological or Cultivated Assets												
<i>Biological or Cultivated Assets</i>												
Intangible Assets												
<i>Servitudes</i>												
<i>Licences and Rights</i>												
<i>Water Rights</i>												
<i>Effluent Licenses</i>												
<i>Solid Waste Licenses</i>												
<i>Computer Software and Applications</i>												
<i>Lead Settlement Software Applications</i>												
<i>Unspecified</i>												
Computer Equipment												
<i>Computer Equipment</i>												
Furniture and Office Equipment		1,326	-	-	-	-	-	442	442	1,768	1,399	1,472
<i>Furniture and Office Equipment</i>		1,326	-	-	-	-	-	442	442	1,768	1,399	1,472
Machinery and Equipment		28,125	-	-	-	-	-	(1,413)	(1,413)	26,712	29,802	31,855
<i>Machinery and Equipment</i>		28,125	-	-	-	-	-	(1,413)	(1,413)	26,712	29,802	31,855
Transport Assets		10,557	-	-	-	-	-	(2,719)	(2,719)	7,838	11,136	11,732
<i>Transport Assets</i>		10,557	-	-	-	-	-	(2,719)	(2,719)	7,838	11,136	11,732
Land												
<i>Land</i>												
Zoo's, Marine and Non-biological Animals												
<i>Zoo's, Marine and Non-biological Animals</i>												
Living resources												
<i>Mature</i>												
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
<i>Immature</i>												
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Total Repairs and Maintenance Expenditure to be adjusted	1	373,745	-	-	-	-	-	45,214	45,214	418,959	388,133	410,832

NC091 Sol Plaatje - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2026/27	2027/28
R thousands												
<i>Abattoirs</i>												
<i>Airports</i>												
<i>Taxi Ranks/Bus Terminals</i>												
<i>Capital Spares</i>												
<i>Sport and Recreation Facilities</i>												
<i>Indoor Facilities</i>												
<i>Outdoor Facilities</i>												
<i>Capital Spares</i>												
Heritage assets												
<i>Monuments</i>												
<i>Historic Buildings</i>												
<i>Works of Art</i>												
<i>Conservation Areas</i>												
<i>Other Heritage</i>												
Investment properties		300								300	317	332
<i>Revenue Generating</i>		300								300	317	332
<i>Improved Property</i>												
<i>Unimproved Property</i>		300								300	317	332
<i>Non-revenue Generating</i>												
<i>Improved Property</i>												
<i>Unimproved Property</i>												
Other assets												
<i>Operational Buildings</i>												
<i>Municipal Offices</i>												
<i>Pay/Enquiry Points</i>												
<i>Building Plan Offices</i>												
<i>Workshops</i>												
<i>Yards</i>												
<i>Stores</i>												
<i>Laboratories</i>												
<i>Training Centres</i>												
<i>Manufacturing Plant</i>												
<i>Depots</i>												
<i>Capital Spares</i>												
<i>Housing</i>												
<i>Staff Housing</i>												
<i>Social Housing</i>												
<i>Capital Spares</i>												
Biological or Cultivated Assets												
<i>Biological or Cultivated Assets</i>												
Intangible Assets		5,700								5,700	6,014	6,314
<i>Servitudes</i>												
<i>Licences and Rights</i>		5,700								5,700	6,014	6,314
<i>Water Rights</i>												
<i>Effluent Licenses</i>												
<i>Solid Waste Licenses</i>												
<i>Computer Software and Applications</i>		5,700								5,700	6,014	6,314
<i>Lead Settlement Software Applications</i>												
<i>Unspecified</i>												
Computer Equipment		3,000								3,000	3,165	3,323
<i>Computer Equipment</i>		3,000								3,000	3,165	3,323
Furniture and Office Equipment		2,000								2,000	2,110	2,216
<i>Furniture and Office Equipment</i>		2,000								2,000	2,110	2,216
Machinery and Equipment		1,500								1,500	1,583	1,662
<i>Machinery and Equipment</i>		1,500								1,500	1,583	1,662
Transport Assets		9,000								9,000	9,495	9,970
<i>Transport Assets</i>		9,000								9,000	9,495	9,970
Land												
<i>Land</i>												
Zoo's, Marine and Non-biological Animals												
<i>Zoo's, Marine and Non-biological Animals</i>												
Living resources												
<i>Mature</i>												
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
<i>Immature</i>												
<i>Policing and Protection</i>												
<i>Zoological plants and animals</i>												
Total Depreciation to be adjusted	1	90,200								90,200	95,157	100,093

NC091 Sol Plaatje - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 19/02/2026

Description	Ref	Budget Year 2025/26										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<i>Indoor Facilities</i>									-	-			
<i>Outdoor Facilities</i>									-	-			
<i>Capital Spares</i>									-	-			
Heritage assets		1,409	-	-	-	-	-	(841)	(841)	568	-	-	
<i>Monuments</i>									-	-			
<i>Historic Buildings</i>									-	-			
<i>Works of Art</i>		1,409	-	-	-	-	-	(841)	(841)	568	-	-	
<i>Conservation Areas</i>									-	-			
<i>Other Heritage</i>									-	-			
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-	-	-	
Other assets		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-	
<i>Operational Buildings</i>		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-	
<i>Municipal Offices</i>		3,536	-	-	-	-	-	(1,490)	(1,490)	2,046	4,348	-	
<i>Pay/Enquiry Points</i>									-	-			
<i>Building Plan Offices</i>									-	-			
<i>Workshops</i>									-	-			
<i>Yards</i>									-	-			
<i>Stores</i>									-	-			
<i>Laboratories</i>									-	-			
<i>Training Centres</i>									-	-			
<i>Manufacturing Plant</i>									-	-			
<i>Depots</i>									-	-			
<i>Capital Spares</i>									-	-			
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Staff Housing</i>									-	-			
<i>Social Housing</i>									-	-			
<i>Capital Spares</i>									-	-			
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
<i>Biological or Cultivated Assets</i>									-	-			
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
<i>Servitudes</i>									-	-			
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Water Rights</i>									-	-			
<i>Effluent Licenses</i>									-	-			
<i>Solid Waste Licenses</i>									-	-			
<i>Computer Software and Applications</i>									-	-			
<i>Load Settlement Software Applications</i>									-	-			
<i>Unspecified</i>									-	-			
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
<i>Computer Equipment</i>									-	-			
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
<i>Furniture and Office Equipment</i>									-	-			
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
<i>Machinery and Equipment</i>									-	-			
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
<i>Transport Assets</i>									-	-			
Land		-	-	-	-	-	-	-	-	-	-	-	
<i>Land</i>									-	-			
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
<i>Zoo's, Marine and Non-biological Animals</i>									-	-			
Living resources		-	-	-	-	-	-	-	-	-	-	-	
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>									-	-			
<i>Zoological plants and animals</i>									-	-			
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Policing and Protection</i>									-	-			
<i>Zoological plants and animals</i>									-	-			
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	20,597	-	-	-	-	-	4,988	4,988	25,585	34,165	26,957	

NC091 Sol Plaatje - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 19/02/2026

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality:																	
<i>List all capital projects grouped by Function</i>																	
Cemeteries, Funeral Parlours And Crematoriums	Fencing Of Abc Cemetery	02020200100200101	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Community Facilities	Cemeteries/Crematoria	WHOLE OF THE MUNICIPALITY	24.76571	-28.73312	5,217	5,217	-	-	-	-
Community Halls And Facilities	Refurbishment Of Halls	02020200300100101	UPGRADING	and responsive economic growth	Governance	TEGIC OBJECTIVE	Operational Buildings	Municipal Offices	WHOLE OF THE MUNICIPALITY	-28.736	24.736	3,536	2,046	4,348	4,348	-	-
Corporate Wide Strategic Planning (tdps)	Development Of Riverton Hall	C0020203002001001	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Community Facilities	Halls	WHOLE OF THE MUNICIPALITY	24.69881	-28.52008	8,770	435	-	-	-	-
Electricity	Screenpoint Business Development Centre	02020302002001002_0	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Community Facilities	Centres	WHOLE OF THE MUNICIPALITY	0	0	2,174	3,043	-	-	-	-
Electricity	Electrification Lerato Park	D001002001008_000	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WARD 28	-28.758241	24.737008	-	870	-	-	-	-
Finance	Rehabilitation Kemythang Cemeteries	02020201002002002_0	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	WARD 28	-28.7	24.792	-	289	-	-	-	-
Finance	Upgrade Of Ritchie Sports Grounds	02020100200200202	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Sport And Recreation Facilities	Outdoor Facilities	WHOLE OF THE MUNICIPALITY	-28.7	24.792	1,739	870	-	-	6,430	6,430
Finance	Acq-Computer Equipment Replacement	PC020203004_0000	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Computer Equipment	Computer Equipment	WHOLE OF THE MUNICIPALITY	24.77201	-28.77924	6,783	3,913	3,913	3,913	3,913	3,913
Finance	Satellite Office Containers	PC020203004_0	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Computer Equipment	Computer Equipment	WHOLE OF THE MUNICIPALITY	24.77201	-28.77924	870	-	-	-	-	-
Finance	Specialised Fleet Replacement	PC020203010_0000	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	-28.716	24.774	7,826	-	-	-	5,652	5,652
Sewerage	Carters Glen Sewer Pump Station	01001001005001_0	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Sanitation Infrastructure	Pump Station	WHOLE OF THE MUNICIPALITY	-28.760794	24.719656	6,957	5,217	-	-	-	-
Sewerage	Construction Old Sink Toilets	01001001005005_0	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Sanitation Infrastructure	Toilet Facilities	WHOLE OF THE MUNICIPALITY	-28.748242	24.735855	9,565	11,344	5,217	5,217	3,043	3,043
Sewerage	Lerato Park Sewer Upgr Downstream Infrastructure	0201002005002_000	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Sanitation Infrastructure	Reticalation	WARD 28	-28.758	24.737	-	8,696	-	-	-	-
Sewerage	Refurbishment Of Homevale Wwtw	0201002005002_000	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Sanitation Infrastructure	Reticalation	WHOLE OF THE MUNICIPALITY	-28.758	24.737	4,348	5,217	8,696	8,696	8,696	8,696
Tourism	Refurbishment Of The Vintage Tram	020202002006003_0	UPGRADING	and contribute to a better environment	Governance	TEGIC OBJECTIVE	Heritage Assets	Heritage Assets	WHOLE OF THE MUNICIPALITY	-28.741	24.755	1,409	568	-	-	-	-
Town Planning, Building Regulations And	Lining Of Stormwater Channels Ward 16	01001002006001_0	UPGRADING	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads Infrastructure	WARD 16	-28.704	24.709	2,609	3,913	7,208	7,208	8,696	8,696
Town Planning, Building Regulations And	Upgrade Gravel Roads Wards Various	01001002006001_0	UPGRADING	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	-28.704	24.709	8,261	14,276	17,391	17,391	16,522	16,522
Water Distribution	Newton And Riverton Wwtw	C001001001004005	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	-28.521	24.699	59,125	213,796	9,116	9,116	24,508	24,508
Water Distribution	KoyRitchie Bulk Meters Pressure Management	C001001001004006	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	24.6994	-28.51873	3,698	17,000	206	206	-	-
Water Distribution	KoyRitchie Network Leak Detect/Repair	C001001001004006	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	24.6994	-28.51873	32,220	40,626	59,132	59,132	11,137	11,137
Water Distribution	Refurbishment/Replacement Bulk Pipelines	C001001001004006	RENEWAL	and responsive economic growth	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	24.6994	-28.51873	386,547	198,317	425,994	425,994	363,592	363,592
Water Distribution	Upgrade Existing/New Reservoir Construction	PC001002004006_0	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	-29.021	24.361	46,541	29,391	9,030	9,030	26,850	26,850
Water Distribution	Standpipes	PC001002004007_0	NEW	and responsive economic growth	Growth	TEGIC OBJECTIVE	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	0	0	-	1,739	-	-	-	-
Entities:																	
<i>List all capital projects grouped by Municipal Entity</i>																	
Entity Name																	
<i>Project name</i>																	

ANNEXURE B:
ADJUSTED 2025/26 TOP LAYER SDBIP

Sol Plaatje Municipality
2025-2026: Top Layer KPI Report

Municipal Manager

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL100	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of project management meetings conducted by the Project Management Unit by 30 June 2026	N/A	N/A	Number of meetings conducted		Minutes of meetings held		9	10		2		3	
TL101	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of project management reports tabled at the Executive Management Team meetings by 30 June 2026	N/A	N/A	Number of reports tabled		Agenda and Minutes of EMT		3	12		3		3	
TL102	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Compile the final Annual Report for submission to council by 31 March 2026	N/A	N/A	Final Annual Report for submitted to council by 31 March 2026		Final annual report submitted		0	1		1		0	
TL103	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June 2026	N/A	N/A	Risk Based Audit Plan developed and submitted to the audit committee by 30 June 2026		Developed Risk Based Audit Plan		1	1		0		1	
TL104	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Report quarterly on the progress of risk mitigation to the MM and EMT by 30 June 2026	Report quarterly on the progress of risk mitigation to the Audit and Risk Committee by 30 June 2026	The Risk report must be tabled quarterly to the Audit and Risk Committee, which EMT and MM forms part of.	Quarterly reports on strategic risk register		Quarterly reports on risk mitigation		4	4		1		1	
TL105	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Number of audits conducted as per the internal audit plan by 30 June 2026	N/A	N/A	Number of internal audits conducted		Proof of internal audits conducted		15	20		5		5	
TL106	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Number of audit committee meetings conducted annually	N/A	N/A	Number of audit committee meetings conducted		Proof of audit committee meetings conducted		6	4		1		1	
TL107	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Compile the final IDP and submit to council by 31 May 2026	N/A	N/A	Final IDP submitted to Council by 31 May 2026		Council resolution		1	1		0		1	

TL108	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Compile the final SDBIP and submit to council by 28 June 2026	Compile the final SDBIP and submit to the Executive Mayor for approval by 28 June 2026	According to the MFMA 56 of 2003 the SDBIP must be approved by the Executive Mayor and not Council.	Final signed SDBIP		Final approved SDBIP by Executive Mayor		1	1		0		1	
TL109	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Percentage implementation of all approved Mayoral programmes as per the annual plan by 30 June 2026	N/A	N/A	% implementation		Annual Plan of programmes implemented		0%	100%		80%		100%	
TL110	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Percentage implementation of the public participation programme for IDP and budget as per the approved schedule by 30 June 2026	N/A	N/A	% implementation		Proof of programmes implemented as per the approved schedule		0%	100%		0%		0%	
TL111	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	Coordinate Bi-annual performance assessments of the MM and managers reporting directly to the MM by 30 June 2026	N/A	N/A	Performance assessments conducted twice per year		Number of assessments conducted		0	2		1		1	
TL112	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	% Completion of the appointed Sec 56 & 57 Managers performance agreements by August 2025	N/A	N/A	% Completion of Performance agreements developed, submitted and publicised		Performance agreements developed, submitted and publicised		100%	100%		0%		0%	
TL97	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage Completion on the construction of the satellite office containers by 30 June 2026	KPI TO BE REMOVED	KPI to be removed due to non-availability of funds to implement the project	% Completion as per the annual project plan		Project progress report		0.00%	100%		0%		100%	
TL98	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage Progress on the construction of the Riverton Community Hall by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report and practical completion certificate		0%	100%		0%		100%	
TL99	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Create full-time equivalents through EPWP initiatives by 30 June 2026	N/A	N/A	Number of full-time equivalents created by 30 June		Register and reports of FTEs created through EPWP		1 154	553		0		553	

Corporate Services

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL17	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	To disseminate on a monthly basis the electronic municipal newsletter through social media platforms by 30 June 2026	To disseminate on a quarterly basis the electronic municipal newsletter through social media platforms by 30 June 2026	KPI reviewed and the newsletter will now be printed on a quarterly basis due to limited content and resources.	Monthly distribution	Quarterly distribution	Monthly newsletters distributed	Quarterly newsletters distributed	1	12	4	3	1	3	1

TL18	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Number of quarterly reports submitted on gender activities (mainstream values of moral regeneration movement, child centered governance approach, women empowerment and gender equity and quality) by 30 June 2026	Number of programmes implemented on gender activities, mainstream values of moral regeneration movement, child centered governance approach, women empowerment and gender equity and quality by 30 June 2026	KPI was reviewed and amended as it was not in line with the S.M.A.R.T principles.	Number of reports submitted	Number of programmes implemented	Quarterly reports	Report and attendance register	0	4	1	1	
TL19	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Percentage facilitation of Council and its Committee meetings as per the approved schedule by 30 June 2026	N/A	N/A	% facilitation as per the approved schedule		Schedule of facilitated council and Committee meetings held		0%	100%	100%	100%	
TL20	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	Limit vacancy rate to 20% of funded post by 30 June 2026 ((Number of funded posts vacant divided by budgeted funded posts) x100)	N/A	N/A	(Number of funded posts vacant divided by budgeted funded posts) x100		Reviewed municipal organizational structure		7.75. %	20%	20%	20%	
TL21	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	Review the Workplace Skills Plan and submit plan to the LGSETA by 30 April 2026	N/A	N/A	Workplace Skills Plan submitted to LGSETA		Reviewed Workplace Skills Plan		1	1	0	1	
TL22	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	Review the organisational structure in line with the staff regulations and submit to council by 30 September 2025	N/A	N/A	Number of organisational structures reviewed and submitted to council		Copy of the organisational structure and council resolution		0	1	0	0	

Community and Social Developmental Services

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL23	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Number of reading outreach programmes conducted at all libraries by 30 June 2026	N/A	N/A	Number of outreach programmes held		Outreach programmes conducted		68	60		15		15	
TL24	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	% Completion of the planning and designs for the redevelopment of the Ritchie sports grounds by 30 June 2026	N/A	N/A	% Completion of the planning and designs as per the annual project plan		Completed planning and designs as per the annual project plan		0%	100%		75%		100%	
TL25	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	% Refurbishment of the Ritchie Community Hall by 30 June 2026	KPI TO BE REMOVED	KPI to be removed due to non-availability of funds to implement the project.	% Progress on the refurbishment as per the annual project plan		Project progress report and practical completion certificate		0%	100%		75%		100%	
TL26	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	% Completion for the refurbishment of the Floors/Colville Community hall by 30 June 2026	N/A	N/A	% Progress on the completion for the refurbishment of the Community hall as per the annual project plan		Project progress report and practical completion certificate		68%	100%		0%		0.00%	
ROLL OVER	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services		Percentage progress on the upgrading and building of ablation blocks at Kenilworth and Phutanang Cemeteries by 30 June 2026	Project is a continuation from the 2024/25 financial year. Project was incomplete with 85% performance. Additional funds have been provided for the project to be completed.		Percentage progress as per project plan		Project progress report and practical completion certificate	85%		100%				100%
TL27	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Number of road blocks conducted by 30 June 2026	N/A	N/A	Number of roadblocks conducted		Road blocks conducted		17	8		2		2	
TL28	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Plan and conduct stop and check points to improve road safety by 30 June 2026	N/A	N/A	Number of stop and checkpoints conducted		Stop and check points conducted		10 171	6 000		1 500		1 500	
TL29	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Conduct quarterly awareness for HIV, STI and TB by 30 June 2026	N/A	N/A	Number of awareness campaigns conducted		Quarterly campaigns conducted		4	4		1		1	
TL30	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Monthly inspections conducted at food premises to ensure compliance to legislation by 30 June 2026	N/A	N/A	Number of Inspections conducted		Inspections conducted		3 439	2 700		675		675	
TL31	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Monthly inspections conducted at non-food premises to ensure compliance to legislation by 30 June 2026		Target to be adjusted because focus is more on food premises. Food safety is a high priority due to the increase in food establishments . Target has been reduced to 800 from 1200.	Number of inspections conducted		Inspections conducted		455	1 200	800	300	200	300	200

TL32	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Number of water samples collected and submitted to the Laboratory by 30 June 2026	N/A	N/A	Number of water samples collected and submitted to the Laboratory		Proof of submission to the Laboratory		615	600		150		150	
TL33	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Review of the Indigent Burial Policy by 30 June 2026	N/A	N/A	Final Reviewed Indigent Burial Policy		Approval of Final Reviewed Indigent Burial Policy		1	1		0		0	
TL34	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Review of the Integrated Waste Management Plan (IWMP) and municipal waste by-laws to align with the National Waste Management Strategy by 30 June 2026	N/A	N/A	Draft IWMP and municipal waste by-laws		Draft and adopted IWMP and municipal waste by-laws		0	1		1		0	
TL35	Provision of Community and Social Services	Strategic Objective 6: Provision of Community and Social Services	Percentage completion of the fencing of the ABC Cemetery by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report and practical completion certificate		0%	100%		75%		100%	

Financial Services

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL36	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Develop and submit an audit action plan to Council to address matters raised by the auditor general within 60 days after the end of the audit	N/A	N/A	Developed and submitted audit action plan		Proof of Council resolution		1	1		1		0	
TL37	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Number of scheduled annual IT strategic planning sessions with each ED by 31 November 2025	N/A	N/A	Number of schedule IT strategic planning sessions with each ED		Minutes of strategic planning session meetings with eds. Minutes of ICT Steering Committee meetings indicating review of meeting outputs		0	5		5		0	
TL38	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Quarterly review of the ICT Strategic Risk Register by the ICT Steering Committee by 30 June 2026	N/A	N/A	Quarterly review of the ICT Strategic Risk Register		Approved minutes of ICT Steering Committee indicating risk register review. Revised Risk Register		0	4		1		1	
TL39	Good Governance and Public Participation	Strategic Objective 3: Good, Clean and Transparent Governance and Public Participation	Quarterly ICT Steering Committee meetings to ensure effective ICT Governance by 30 June 2026	N/A	N/A	Quarterly minutes of ICT Steering Committee		Approved minutes of ICT Steering Committee meetings held		0	4		1		1	
TL40	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Number of indigent households earning less than R4 500 provided with free basic services (water, electricity, refuse and sanitation) by 30 June 2026	N/A	N/A	Number of indigent households provided with free basic services (water, electricity, refuse and sanitation)		Indigent Register		7 390	11 800		0		11 800	
TL41	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2026 (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	N/A	N/A	% of Capital budget spent by 30 June (Actual amount spent on capital projects /Total amount budgeted for capital projects) X100)		Financial and Audit reports		91%	90%		75%		90%	
TL42	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	The percentage of the total municipal operational budget spent by 30 June 2026 ((Actual amount spent on total operational budget/Total operational budget) X100)	N/A	N/A	% of the total municipal operational budget spent by 30 June 2026		Financial and Audit reports		95%	90%		75%		90%	
TL45	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2026 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease)	Financial viability measured in terms of the municipality's ability to meet its service debt obligations by 30 June 2026 Debt (Total Borrowings) / Revenue (Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100	KPI corrected to align to Circular 71 Uniform Financial Ratios and Norms The norm is 45%	Debt to revenue by 30 June		Financial and Audit reports		35%	10%	45%	10%	0%	10%	45%

TL46	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Maintain the debt coverage ratio of 2.10:1 against net assets of the municipality by 30 June 2026 (Current Assets / Current Liabilities)	N/A	N/A	Debt coverage ratio		Financial and Audit reports		2.57:1	2	2.10:1	2	2.10:1	2	2.10:1
TL47	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Reduce net debtor days to 300 days by 30 June 2026 ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) × 365	N/A	N/A	Net debtor days		Financial and Audit reports		426			300		300	
TL48	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Financial viability measured in terms of the available cash to cover fixed operating expenditure by 30 June 2026 (Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	N/A	N/A	Cost coverage ratio by 30 June		Financial and Audit reports		0.82:1			1		1	
TL49	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Number of planned BSC meetings conducted to process bids by 30 June 2026	N/A	N/A	Number of meetings conducted		Minutes of BSC meetings conducted		32	24		6		6	
TL50	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	95% collection rate and ensure payment based on correct account by 30 June 2026 (receipts/ billing x100)	N/A	N/A	95% collection rate achieved		Financial and Audit reports		77%	95%		95%		95%	
TL51	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Perform an annual cost analysis for each trading services for the new budget by 31 March 2026 (Water, Electricity, Sanitation and Refuse)	N/A	N/A	Cost analysis report		Reports submitted to CFO and EMT		1	1		1		0	
TL52	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	75% reduction of irregular expenditure by 30 June 2026		Unit of Measurement adjusted, formula has changed to ensure that the unit of measurement is in line with the correct accounting principles.	% reduction of irregular expenditure after condonement (Current year - Prior year) / Prior year		% reduction of irregular expenditure after recovery/write-off (Cumulative expenditure incurred to date - Previous balance incurred) / Previous balance incurred	UIFW Register and Statement of Financial Performance		0%	75%		75%		75%
TL53	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	100% elimination of Fruitless & wasteful expenditure by 30 June 2026		Unit of Measurement adjusted, formula has changed to ensure that the unit of measurement is in line with the correct accounting principles.	% Elimination of Fruitless and wasteful expenditure after condonement against total operational expenditure x100		% Elimination of Fruitless and wasteful expenditure after recovery/write-off (Cumulative expenditure incurred to date - Previous balance incurred) / Previous balance incurred	UIFW Register and Statement of Financial Performance		0%	100%		100%		100%

TL54	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Reduce 75% of Unauthorised expenditure by 30 June 2026	100% Elimination of unauthorised expenditure by 30 June 2026	Annual target was adjusted in accordance with the MFMA of 2003, which requires municipalities to prevent unauthorised expenditure. The Unit of Measurement adjusted, formula has changed to ensure that the unit of measurement is in line with the correct accounting principles.	% of Unauthorised expenditure after condonement against total operational expenditure x100	% of Unauthorised expenditure after recovery/write-off (Cumulative expenditure incurred to date - Previous balance incurred) / Previous balance incurred	UIFW Register and Statement of Financial Performance		0%	75%	100%	75%	100%	75%	100%
TL55	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	% Submission of financial and non-financial mSCOA data strings and documentation on the GoMuni web-based application by the set deadlines provided by National Treasury by 30 June 2026. (All reports to be uploaded within 10 working days after the month-end)	N/A	N/A	% of reports loaded on the GoMuni application		Go Muni uploaded status report		90%	100%		100%		100%	
TL56	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Reduce Trade Creditors payment period to 30 days by 30 June 2026 (Trade Creditors Outstanding / Credit Purchases/(Operating and Capital) x365)	N/A	N/A	Creditors Payment Period (Trade Creditors)		Financial and Audit reports		284	30		30		30	
TL57	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Prepare and submit the Asset Register for the FY 2024/25 to the Auditor General by 31 August 2025	N/A	N/A	Approved Asset Register submitted to the Auditor General		Proof of submission to AG		1	1		0		0	
TL58	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure by 30 June 2026 (employee related costs and councillors remuneration/total operating expenditure x100	N/A	N/A	Employee cost as a percentage of total operating cost		Financial and Audit reports		29%	33%		33%		33%	
TL59	Institutional Development and Municipal Transformation	Strategic Objective 5: Improved Institutional Management	To implement ICT systems and technology to enable the municipality to deliver excellent customer experience by 30 June 2026	N/A	N/A	Percentage implementation of the ICT operational plan		ICT Operational Plan		98%	100%		100%		100%	

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL10	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage completion of environmental studies for Carters Glen mixed-use precinct by 30 June 2026			% Progress as per the annual project plan		Completed Environmental Studies		0%	100%		0.00%		100%	
TL11	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage implementation of the township revitalization programme	N/A	N/A	% Progress as per the annual project plan		Project Implementation Plan and completion report		0%	100%		0.00%		100%	
TL12	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage upgrade of the Tram by 30 June 2026	N/A	N/A	% Completion as per the annual plan		Project progress report and practical completion certificate		68%	100%		0.00%		100%	
TL13	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage establishment of the Greenpoint Business Development Centre by 30 June 2026	N/A	N/A	% Completion as per the annual plan		Project Implementation Plan and completion report		0%	100%		0.00%		100%	
TL14	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage completion of the design, printing and distribution of tourism Brochures by 30 June 2026	N/A	N/A	% completion as per the annual plan		Project Implementation Plan and completion report		0%	100%		0.00%		100%	
TL15	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Percentage progress on the completion of the fencing of the market by 30 June 2026	N/A	N/A	% completion as per the annual plan		Project Implementation Plan and completion report		0%	100%		0.00%		100%	
TL16	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Number of tourism information boards installed (new and replaced) by 30 June 2026	N/A	N/A	Number of signage boards installed		Project Implementation Plan and completion report		12	10		3		4	

TL2	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	% Progress on the redevelopment (Planning and Designs) of the RC Elliot Hall as per the annual plan by 30 June 2026	N/A	N/A	Percentage progress as per the annual plan		Completed planning and design Report		10%	30%		0.00%		30%	
TL3	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	To process 80% category 1 land-use applications received until 30 April through Municipal Planning Tribunal by 30 June 2026	N/A	N/A	% of category 1 land use applications processed		Register of processed Category 1 land use applications		80%	80%		0.00%		80%	
TL4	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Number of processed building plans received before 1 July 2025	N/A	N/A	Number of building plans processed		Register indicating the number of building plans processed which were received before 1 July 2025, number and dates when plans were addressed		201	200		0		200	
TL5	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2026	N/A	N/A	Average response time in weeks to process building plans		Register indicating the steps for processing and dates when each step was signed off		7	11		11		11	
TL6	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process by 30 June 2026	N/A	N/A	Average response time in weeks to process building plans		Register indicating the steps for processing and dates when each step was signed off		4	11		11		11	
TL7	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Number of workshops provided to SMMEs by 30 June 2026	N/A	N/A	Number of workshop provided to SMMEs		Workshop report and attendance register		18	10		2		2	3
TL8	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Number of erven planned and surveyed by 30 June 2026	N/A	N/A	Number of erven planned and surveyed		Layout Plan and Draft SG diagram		1 088	300		0		300	

TL9	Local Economic Development	Strategic Objective 1: Economic Growth Through Promoting Sol Plaatje Municipality as an Economic Hub	Number of marketing and promotion of tourist attractions conducted annually	N/A	N/A	Number of programmes conducted		Quarterly reports		5	4		1		1	
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Infrastructure and Services

SDBIP REF	National KPA	Strategic Objective	KPI Name	Proposed Adjusted KPI or New KPI	Reason for Adjustment	Unit of Measurement	Proposed Adjusted Unit of Measurement	Source of Evidence	Proposed Adjusted Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2026		Quarter ending June 2026	
													Target	Proposed Adjustment	Target	Proposed Adjustment
TL43	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Limit unaccounted for electricity to less than 25% by 30 June 2026 ((Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100)	N/A	N/A	% unaccounted for electricity by 30 June 2026		Financial and Audit reports		26%	25%		25%		25%	
TL44	Municipal Financial Viability and Management	Strategic Objective 4: Establishment of a Healthy Financial Management	Limit unaccounted for water (Non-Revenue Water) to less than 40% by 30 June 2026 ((Number of kilolitres Water Purified - Number of kilolitres Water Sold) / Number of kilolitre's Water Purified) X100)	N/A	N/A	% unaccounted for water (Non-Revenue Water) annually		Financial and Audit reports		67%	40%		40%		40%	
TL60	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of households in Santa Centre to be connected to the electricity network by 30 June 2026	N/A	N/A	Number of households to be connected to the electricity network		Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected		0	139		139		0	
TL61	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of households in Jacksonville to be connected to the electricity network by 30 June 2026	N/A	N/A	Number of households to be connected to the electricity network		Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected		0	271		271		0	
TL62	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage completion on the procurement and delivery of the Galeshewe 20MVA transformer by 30 June 2026	N/A	N/A	Percentage completion on the procurement and delivery of the transformer		Project progress report and practical completion certificate		0%	100%		100%		0.00%	
TL63	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of new high-mast lights to be constructed by 30 June 2026	N/A	N/A	Number of new high-mast lights constructed		Project progress report and practical completion certificate		0	20	20	0		20	
TL64	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the refurbishment of the filters and backwash system for the new Waste Water Treatment Works (WWTW), Phase 1 by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report for the refurbishment of the filters and backwash system		20%	100%		80%		100%	
TL65	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the security at the Riverton water treatment works by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report for the upgrading of security		50%	100%		0.00%		0.00%	
TL66	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the repair of emergency leakages at the Newton reservoir by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report for the repair of the emergency leakages		51%	100%		0.00%		0.00%	
TL67	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the completion of the emergency water meter installation and procurement of a water quality monitoring hardware, Ph 1 by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		87%	100%		0.00%		0.00%	

TL68	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant - Riverton , Ph 1 by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		93%	100%		0.00%		0.00%	
TL69	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage completion on the design work for Phase 1 of the Kimberley network leak detection and repair by 30 June 2026	% Completion on the Kimberley prioritised network leak detection and repairs Phase 1 by 30 June 2026	Project description was reviewed and project plan indicates that the milestones for the 2025/26 financial year are beyond the design phase. Thus the KPI is reviewed accordingly to ensure alignment of targets, outputs and other relevant project documentation.	% Progress as per annual project plan		Project progress report		50%	100%		80%		100%	
TL70	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage completion on the design work for Phase 2 of the Kimberley network leak detection and repair 30 June 2026	% Completion on the Kimberley prioritised network leak detection and repairs Phase 2 by 30 June 2026	Project description was reviewed and project plan indicates that the milestones for the 2025/26 financial year are beyond the design phase. Thus the KPI is reviewed accordingly to ensure alignment of targets, outputs and other relevant project documentation.	% Progress as per annual project plan		Project progress report		20%	60%		35%		60%	
TL71	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing work by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report		68%	100%		0.00%		0.00%	
TL72	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works by 30 June 2026	N/A	N/A	% Progress as per the annual project plan		Project progress report		91%	100%		0.00%		0.00%	
TL73	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	% Completion of the upgrade of the Ritchie Water Treatment Works (WTW) and bulk pipeline by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		20%	100%		80%		100%	
TL74	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the repair of the bulk pipeline from Riverton to Mid station (Section 2) by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		0%	100%		80%		100%	
TL75	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the installation of the 1200 mm new steel bulk water pipe line from Mid station to Newton Reservoir (Section 3) by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		0%	60%		35%		60%	
TL76	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the procurement of the of the bulk 1200 ND steel pipeline material by 30 June 2026	N/A	N/A	% Progress as per the procurement plan		Procurement plan and Delivery notes		71%	100%		80%		100%	
TL77	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the installation of bulk water meters and pressure regulating valves by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report		99%	100%		0.00%		0.00%	
TL78	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the security at the Newton Reservoir Complex (Electrical) by 30 June 2026	Percentage progress on the upgrade of the Newton Reservoir Complex CCTV System by 30 June 2026	KPI was reviewed and amended as it was not in line with the S.M.A.R.T principles.	% Progress as per annual project plan		Project progress report		20%	50%		30%		50%	

TL79	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the upgrade of the security at the Newton Reservoir Complex (Mechanical) by 30 June 2026	Percentage progress on the upgrade of the security at the Newton Reservoir Complex (Civil) by 30 June 2026	Project description was reviewed as it must be civil works and not mechanical. KPI was reviewed and amended as it was not in line with the S.M.A.R.T principles.	% Progress as per annual project plan		Project progress report for the upgrading of security		20%	50%		30%		50%	
TL80	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the update of the Emergency Leak Repairs on priority leaks identified from Smart ball Survey and Midstation Valve Repairs by 30 June 2026	N/A	N/A	% Progress as per annual project plan		Project progress report as per the annual plan		88%	100%		0.00%		0.00%	
TL81	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	99% water quality level achieved as per SANS 241 annually by 30 June 2026	N/A	N/A	% water quality level achieved as per SANS 241 criteria annually		IRIS report, Laboratory Analysis Report, Monitoring Report		74%	99%		99%		99%	
TL82	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	80% waste water effluent quality level achieved as per National Effluent Quality Standards by 30 June 2026	N/A	N/A	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually		IRIS Report, Laboratory Analysis Report, Monitoring Report		56%	80%		80%		80%	
TL83	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of square metres of roads to be resealed by 30 June 2026		KPI to be removed due to non-availability of funds to implement the project	Square metres of road to be resealed		Project progress reports and practical completion certificate		90 000	250 000		125 000		0	
TL84	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Distance of kilometres of residential roads upgraded from gravel to a paved surface by 30 June 2026	N/A	N/A	Number of kilometres paved		Project progress reports and practical completion certificate		4.6	5		2.5		0	
TL85	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Replace 250W HPS luminaires with 100W LED luminaires by 30 June 2026	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		285	262		87		88	
TL86	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Replace 70W MV luminaires with 36W LED luminaires by 30 June 2026	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		277	200		67		67	
TL87	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Replace 400W MV luminaires with 276W LED luminaires by 30 June 2026		The remaining structures that require LED replacements are less than the original target, thus the target was reduced from 315 to 100. target will now be realistic as it reflects the number of highmast lights that require LED replacements.	Number of luminaires replaced		Project progress reports and practical completion certificate		460	315	100	105	50	105	50
TL88	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Replacement of 125W MV luminaires with 36W LED luminaires by 30 June 2026	N/A	N/A	Number of luminaires replaced		Project progress reports and practical completion certificate		482	300		100		100	
TL89	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the refurbishment of the Beaconsfield waste water treatment works by 30 June 2026	N/A	N/A	Percentage progress as per project plan		Project progress report		0%	100%		75%		100%	
TL90	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the refurbishment of the Homevale waste water treatment works by 30 June 2026	N/A	N/A	Percentage progress as per project plan		Project progress report		12%	100%		75%		100%	
TL91	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress on the construction phase for the Carters Ridge sewer pump station (Phase 2) as per the annual plan by 30 June 2026	N/A	N/A	Percentage progress as per the annual project plan		Project progress report		56%	100%		75%		100%	

TL92	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Number of old zinc toilets to be reconstructed by 30 June 2026	N/A	N/A	Number of old zinc toilets to be reconstructed		Project progress report for number of old zinc toilets to be reconstructed		180	400		400		0	
NEW	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery		Percentage progress on the upgrade of Roodepan Cemetery Municipality by 30 June 2026			Percentage progress as per the annual project plan		Project progress reports and practical completion certificate				100%		25%	100%
TL93	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100) by 30 June 2026	N/A	N/A	Percentage of identified fleet delivered		Delivery inspection report		44%	100%		0.00%		100%	
TL94	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Upgrade water infrastructure (replace 500 water meters) by 30 June 2026	N/A	N/A	Number of water meters replaced		Report for number of water meters replaced		819	500		250		0	
TL95	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Upgrade electricity infrastructure (replace 50 prepaid electricity meters) by 30 June 2026	N/A	N/A	Number of electricity meters replaced		Report for number electricity meters replaced		15 453	50		25		0	
NEW	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery		Number of households in Lerato Park (Ph 7) to be connected to the electricity network by 30 June 2026			Number of households to be connected to the electricity network		Approved layout plans, signed off completion certificate of the various engineers/ project managers (COC), annexure detailing erven connected	0		40				40
NEW	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery		% Completion for the installation of electrical and mechanical components in Lerato Park Sewer Pump Station by 30 June 2026			Percentage progress as per the annual project plan		Project progress reports and practical completion certificate	62.80%		100%				100%
TL96	Basic Service Delivery and Infrastructure Development	Strategic Objective 2: Improved Service Delivery	Percentage progress for on upgrading of storm water channels in various areas of Sol Plaatje municipal area by 30 June 2026	N/A	N/A	Percentage progress on upgrading of storm water channels		Project progress reports and practical completion certificate		72%	100%		50%		100%	

Other supporting documents



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Dear Mr Matlala

OBSERVATIONS AND RECOMMENDATIONS EMERGING FROM THE MID-YEAR BUDGET AND PERFORMANCE ENGAGEMENT HELD ON 02 AND 03 FEBRUARY 2026

The focus of the annual mid-year budget and performance assessment engagement was on the municipality's 2024/25 financial year's performance, the 2025/26 mid-year performance including the Integrated Development Plan (IDP) and Service Delivery Budget and Implementation Plan (SDBIP) performance and preparations for the 2026/27 Medium Term Revenue and Expenditure Framework.

The engagement was well represented by the municipality's officials including the Acting Municipal Manager, the Chief Financial Officer and other Executive Directors. Several sector departments were also in attendance with representatives from the National Treasury (NT).

The municipality must be commended for its preparedness and the detailed content of the presentation that represented the topical areas of the deliberations.

A summation of the observations, recommendations and resolutions emanating from the discussions is presented below, which should inform the municipality's 2026/27 MTREF budget where applicable.

KEY OBSERVATIONS

INSTITUTIONAL ARRANGEMENT: FRAGILE

- The political and administrative instability continues to affect strategic oversight and operational continuity of the municipality.
- The Municipal Manager was suspended in September 2025, and an Acting Municipal Manager has been seconded by the MEC of Cooperative Governance, Human Settlements and Traditional Affairs (CoGHSTA) since 29 September 2025. The suspension matter remains sub-judice.

- The municipality appointed the Chief Financial Officer, Executive Director (ED): Infrastructure & Services and ED: Corporate resulting in no vacancies at top management; however, a vacancy rate of 35 per cent was reported at senior management level and 28 per cent at middle management level.
- Delays in filling critical positions weaken the municipality's ability to effectively plan, implement, and monitor programmes. This results in slower decision-making, reduced oversight, and increased risk of underperformance across key service delivery initiatives.
- Reliance on acting appointments undermines accountability and weakens decision-making processes.
- The administration faces pressure to permanently absorb 497 employees with estimated additional cost of R58 million while the municipality does not have the financial ability to absorb additional cost due to cashflow constraints.
- Additionally, Labour insisted that the municipality absorbs 125 employees effective from 1 December 2025 with demands.
- The competency assessments for all executive managers have been completed, with two assessments currently undergoing verification.
- Measures currently underway include:
 - ❖ Strengthening oversight structures to improve governance effectiveness and performance;
 - ❖ Improved coordination of audit and compliance processes to ensure improved reporting quality;
 - ❖ Targeted interventions are being implemented to stabilise senior management and reduce reliance on acting appointments;
 - ❖ Troika meets twice a week.

FINANCIAL HEALTH: DECLINE

- The operating revenue performance for 2024/25 reached 96.6 per cent of the adjusted budget, indicating that the municipality largely met its revised revenue targets. Operating expenditure stood at 97.2 per cent of the adjusted budget, reflecting a high level of budget utilisation.
- The mid-year revenue achievement for 2025/26 stands at 50.2 per cent, while expenditure performance is at 44.7 per cent, which is broadly aligned with mid-year projections.
- The current ratio is reported at 1.99, which is within the generally accepted norm of 1.5 to 2 for municipalities.
- The municipality's overtime for 2024/25 financial year stood at 8.9 per cent above the norm of 5 per cent of the employee related costs.
- The municipality is experiencing severe cash flow pressure, primarily driven by low revenue collection rates and high creditor obligations. The current average collection rate of approximately 70 per cent significantly limits cash inflows, while escalating bulk service and supplier commitments place continuous strain on available liquidity.

- The total debtors amount to R4.5 billion, with 91 per cent of the debt older than 90 days, indicating a serious breakdown in payment culture. Households account for 63 per cent of the total outstanding debt, followed by businesses at 16.7 per cent and organs of state at 17.2 per cent.
- Outstanding debt owed by government departments amounts to R779.2 million, with over 91 per cent older than 90 days. This severely undermines cash flow and places pressure on service delivery. National Treasury suggests that the Premier must urgently intervene and urge departments that are owing the municipality to urgently make arrangements to pay the outstanding debt.
- Cash and cash equivalents increased from R114 million to R163.9 million in 2024/25, indicating an improved reported cash position. However, R741 thousand relates to unspent grants.
- The financial impact is evident in the municipality's deteriorating cash position, with a net decrease in cash of R119.5 million, reducing cash from R163.9 million to R44.4 million as at 31 December 2025;
- With a cost coverage ratio at 0.8 months in 2024/25 compared to the 1 to 3 months norm, the rising debtor book significantly constrains the municipality's ability to convert billed revenue into cash, increasing reliance on grant funding and delaying creditor payments.
- A total amount owed to creditors is R1.4 billion, of which most of it (R1.1 billion or 81.6 per cent) is outstanding for more than 90 days as at 31 December 2025. This increase is indicative of the municipality's ongoing cash flow constraints and its inability to settle supplier and bulk service accounts within the prescribed 30-day period of receiving the invoice constituting non-compliance with the Municipal Finance Management Act (MFMA).
- Bulk of the creditors due relate to bulk electricity at R1.1 billion or 79.3 per cent as at 31 December 2025. Outstanding Eskom obligations remain a material financial risk, notwithstanding the municipality's participation in the MFMA Circular 124 debt relief programme non-compliance will result in the municipality being removed from the Municipal Debt Relief Programme which will be a huge financial blow to the municipality's critical financial position.
- The municipality continues to face the impact of under- and unfunded mandates with clinics and resorts which are 100 per cent funded by the municipality, while libraries and environmental health are partially funded at 57 per cent and 62 per cent respectively, highlighting the financial strain of under- and unfunded mandates.

FINANCIAL GOVERNANCE: DECLINE

- Of concern is that the municipality continues to receive a qualified audit opinion, with recurring findings over multiple years. The ongoing absence of an unqualified audit opinion is a concerning indicator. It underscores the need to strengthen internal controls, enhance the capacity of the internal audit function, and ensure timely and effective management responses to audit findings.
- The municipality has not fully implemented the Audit Action Plan, which continues to hinder progress in addressing recurring audit findings.

- The Annual Financial Statements (AFS) are prepared internally; however, material misstatements identified by the Auditor-General (AGSA) indicate that the AFS were not prepared to the required quality and thereafter reviewed by Internal Audit (Contract out – Independent) and reviewed by the Audit Committee.
- The municipality has one outstanding submission pending on the Muni eMonitoring System.
- The municipality has exceeded budgeted allocations in key areas, notably consultant fees and overtime, rather than achieving the intended savings.
- Out of nine modules, the municipality has completed only three, highlighting the need to accelerate progress to meet full compliance requirements.
- While no material new irregular expenditure was recorded in key Supply Chain Management (SCM) deviation categories during 2024/25, unauthorised, irregular, and fruitless and wasteful expenditure (UIFWe) continues to pose a significant governance challenge.
- To date, the municipal Standard Chart of Account (*mSCOA*) Steering Committee is not functional. Minutes have not been submitted to National Treasury, and to date no notification or invitation to attend meetings has been received.
- The current *mSCOA* roadmap is outdated and not aligned with MFMA Circular 126, which may hinder effective monitoring, phased execution of key initiatives, and alignment with the municipality's strategic objectives.
- The Municipal Public Accounts Committee (MPAC) and management have implemented several measures, including:
 - ❖ Strategies to reduce UIFWE;
 - ❖ Regular investigations and reporting to Council; and
 - ❖ Strengthened consequence management processes.

SERVICE DELIVERY – FRAGILE

- At mid-year, 89 active performance indicators of the Service Delivery and Budget Implementation Plan (SDBIP) were assessed, with 42 indicators achieved, representing a 47 per cent overall achievement rate.
- Water losses remained high at 67 per cent in 2024/25, compared to 66 per cent in 2023/24, while the norm is 15-30 per cent.
- Electricity losses increased to 25.8 per cent in 2024/25 from 24.4 per cent in 2023/24, while the norm is 7-10 per cent.
- The Infrastructure and Services Directorate had 33 active KPIs, of which 20 were not achieved, reflecting significant underperformance in key service delivery areas.

- Capital budget performance with a year-to-date spend of R296.8 million, total approved capital budget of R627.3 million resulting in total capex performance of 47.31 per cent by mid-year in 2025/26 and 85.3 per cent in 2024/25.
- The lowest performing conditional grants were Water Services Infrastructure Grant which stood at 7.2 per cent, Expanded Public Works Programme Integrated Grant which stood at 25 per cent and Local Government Financial Management Grant stood at 35.3 per cent as at 31 December 2025.
- Repairs & Maintenance is 11.6 per cent above the norm of 8 per cent however aged infrastructure continues to hamper service delivery and has negative environmental impacts.
- The municipality has high dependence on conditional grants, which fund approximately 95 per cent of the capital programme.

RECOMMENDATIONS

It was recommended that the municipality:

- Implement targeted interventions to reduce water and electricity losses, with clear accountability and monitoring mechanisms;
- Strengthen revenue management by improving the collection rate to 95 per cent, including recovery of approximately R2.2 million owed by councilors and approximately R15 million by staff, and ensure compliance with the municipality's credit control policy;
- Prioritise the payment of creditors within 30 days of receiving the invoice, in line with MFMA requirements, and maintain compliance with Eskom Debt Relief conditions to qualify for further debt write-offs and avoid credit control measures;
- Engage the Department of Public Works and Infrastructure (as EPWP performance has outpaced targets) to request additional funding, noting that the stopping and reallocation process in terms of Sections 18 and 19 of the 2025 DoRA is underway (noting that as at 31 December 2025, the municipality has fully utilised its 2025/26 allocation);
- Exercise caution regarding the low expenditure on Integrated National Electrification Programme (INEP) and Water Services Infrastructure Grant (WSIG), as these grants may be at risk of being stopped or reallocated;
- Expedite the filling of critical vacant posts to ensure operational continuity and effective execution of key functions;
- Follow up with the Transferring Officer for the Neighborhood Development Partnership Programme Grant (NDPG) on the approval of the project plan to mitigate implementation delays;
- Complete the six outstanding modules due at the six month mark relating to the Financial Management Capability Maturity Model;

- Address the outstanding issue of 32 users not registered on the system to ensure full functionality and compliance;
- Monitor the implementation of internal audit recommendations to ensure that gaps identified by the internal audit function are addressed before the end of the financial year;
- Utilise the web-enabled Audit Action Plan system to track progress on the development and implementation of resolutions arising from AGSA findings;
- Capacitate the internal team responsible for the preparation of the Annual Financial Statements to ensure that the AFS are prepared to the required quality and in compliance with applicable reporting standards;
- Take steps to curb overtime spending to within the norms;
- Implement infrastructure protection measures to ensure that buildings that house infrastructure, e.g. water treatment works, are properly maintained (fix leaking roofs and broken windows);
- Strengthen procurement planning and contract management;
- Revisit the 2025/26 Municipal e-Monitor evaluations to address outstanding revisions;
- Upload the approved Cost Containment Policy in the next evaluation cycle;
- Ensure full compliance with prescribed processes for the investigation and processing of UIFWe, and strengthen preventative controls to avoid recurrence;
- Extend future reports to include progress made by the Disciplinary Board on UIF&W matters;
- Take note of MFMA Budget Circular 132 (December 2025), particularly the additional instances of fruitless and wasteful expenditure related to legal costs;
- Fill vacant internal audit positions and appropriately balance consulting and assurance work to ensure that the internal audit function remains adequately resourced and effective;
- Revisit the Audit Action Plan (AAP), submit it to National Treasury for review and comments, and thereafter resubmit it to Council for approval using the web-based enabled system;
- Submit a detailed turnaround strategy, including clear actions, responsible officials and timeframes, to National Treasury;
- Take advantage of the training made available for the recently appointed disciplinary board/MPAC;
- Develops a detailed roadmap, tabled and form part of discussions at Steering Committee meetings and adopted in conjunction with the budget in line with MFMA Circular 126 to support effective implementation and oversight;
- Establish an *m*SCOA Steering Committee and that meetings be scheduled monthly, minutes and resolutions of those meetings be shared with National Treasury with progress on the implementation of the *m*SCOA reform be reported to Council. The National Treasury must be invited to these meetings;

- National Treasury suggests that the Premier must urgently intervene and urge departments that are owing the municipality to urgently make arrangements to pay the outstanding debt.
- Should adhere to the guidance provided in paragraph 3 (pages 4 and 5) of the Budget Circular No. 107 as the outgoing council may be tempted to prepare an 'election friendly budget' with unrealistically low tariff increases and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens their respective municipality's financial sustainability and service delivery. The City should rather be conservative and limit capital expenditure to approved grants and the operating expenditure must not exceed anticipated revenue.

National Treasury appreciates the municipality's preparation efforts to ensuring robust and informative discussions for the duration of the engagement.

Kind regards



MANDLA GILIMANI
DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
06 February 2026

CC THE CHIEF FINANCIAL OFFICER
Ms Lehlohonolo Rapodile

For more information contact:

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File Ref: NC091/16



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FROM: Mr Mandla Gilimani, Tel: 012 315 5807, Email: mandla.gilimani@treasury.gov.za

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KIMBERLEY PRETORIA
8300

Mr Sadesh Ramjathan
Director: Revenue Management
National Treasury
Private Bag X 115
0001

Email: bmgaguli@solplaatje.org.za

Dear Ms Mgaguli and Mr Ramjathan

MFMA CIRCULAR NO.124 – MUNICIPAL DEBT RELIEF NATIONAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF NC091 SOL PLAATJE LOCAL MUNICIPALITY DURING DECEMBER 2025

Sol Plaatje Local Municipality has concluded its second compliance cycle under the Municipal Debt Relief Programme with a strong overall score of 85%—a clear signal that governance reforms and financial discipline are taking hold. The municipality has made tangible strides in budget preparation, in-year financial reporting, and the operational effectiveness of its oversight structures. Council committees are engaging more regularly, and documentation of key financial decisions has improved markedly.

Yet this governance progress stands in stark contrast to a stubborn revenue crisis. Collection performance remains critically weak: 60% in Q1 and only a marginal improvement to 61% in Q2—still dramatically short of the MDRP's 95% benchmark. This shortfall is not merely a technical gap; it directly undermines liquidity, jeopardises service delivery, and stalls the municipality's path to financial self-sufficiency. Compounding the challenge are persistent weaknesses in expenditure control, arrears management, and inconsistent enforcement of credit control policies—particularly concerning major creditors.

Most critically, Eskom arrears represent a make-or-break issue. MDRP conditions are explicit: any outstanding balance on the Eskom current account disqualifies the municipality from the second-cycle debt write-off and halts all further debt relief considerations. Without full and timely settlement of this account, Sol Plaatje's recovery trajectory lacks credibility—regardless of its 85% compliance score.

Nkwama wa Tiko • Gwama la Muvhuso • Nasionale Tesourie • Lefapha la Bosetshaba la Matlotlo • uMnyango wezezimali • Litiko leTetimali taVelonkhe • Tirelo ya Matlotlo s Bosetshahaba
Tshebeletso ya Matlotlo a Naha • UMnyango weziMali • Isebe leNgxowa Mali yeLizwe

The path forward demands execution, not intention. To lock in gains and access debt relief, the municipality must:

Enforce credit control measures uniformly and without political interference. Prioritise Eskom current account payments as a non-negotiable operational imperative. Accelerate practical debt recovery and account restructuring for large debtors. Embed monthly monitoring of collection rates and arrears trends into governance routines.

The 85% compliance score proves Sol Plaatje can meet MDRP standards on governance. But financial sustainability hinges on one metric above all others: collections. Without rapid, sustained improvement—starting with Eskom—the municipality risks losing hard-won progress and forfeiting the debt relief essential to its survival. The next quarter's collection figures will be the true test of recovery.

Condition 6.1 – Municipality non-compliance

The December 2025 compliance assessment reveals that Sol Plaatje Local Municipality is navigating a widening gap between policy intent and operational reality. While the municipality retains formal standing within the Municipal Debt Relief Programme, three interlocking structural failures are eroding the foundation of its recovery effort—and, if unaddressed, will jeopardise continued eligibility.

1. The Enforcement Deficit: When Rules Lack Teeth

Credit control depends on predictability. Yet in Sol Plaatje, disconnection protocols for electricity and water non-payment are applied selectively varying by area, consumer type, and administrative discretion. This inconsistency does more than weaken collections; it signals that payment is optional. The result is a self-reinforcing cycle: irregular enforcement breeds non-compliance, which deepens revenue shortfalls, which further undermines enforcement capacity.

Required correction: Disconnections must transition from discretionary acts to systematic procedures—governed by published schedules, standardised triggers, and adequately staffed field teams. The Credit Control and Debt Collection Policy cannot remain a document on a shelf; it must become the operational heartbeat of revenue management.

2. The Governance-Execution Chasm: Resolutions Without Results

Council has demonstrated political commitment through MDRP-aligned resolutions and formal undertakings. But commitment without execution is performative governance. Administrative follow-through remains fragmented: decisions are recorded yet not actioned; commitments are

made yet not monitored. This disconnect erodes institutional credibility and leaves Council unable to hold management accountable for delivery.

Required correction: Embed MDRP compliance into the machinery of governance. Institute a standing Council agenda item with structured performance dashboards. Formalise a resolution-tracking register that logs each directive, assigns accountability, sets deadlines, and reports monthly on status. Governance must shift from endorsing plans to verifying outcomes.

3. The Bulk Services Breach: Payment as a Proxy for Credibility

Payments to Eskom and Water Boards are not merely financial transactions—they are credibility markers. Sol Plaatje's pattern of partial, delayed, or irregular settlements signals operational instability to its most critical creditors. This behaviour directly contravenes MDRP conditions and places second-cycle debt relief at immediate risk. No amount of governance improvement compensates for failure to honour current obligations to bulk service providers.

Required correction: Treat Eskom and Water Board accounts as non-negotiable payment priorities. Implement ring-fenced cash-flow protocols that allocate funds to these creditors before discretionary expenditure. Introduce dual-level monitoring—administrative (weekly) and Council (monthly)—to ensure payments align precisely with agreed terms.

NC091 Sol Plaatje Local Municipality overall relief performance for December 2025:

National Treasury		Province																																												
 <p>Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>		<p>NW</p> <table border="1"> <tr> <th>Code</th> <th>District</th> <th>Code Description</th> </tr> <tr> <td>NC091</td> <td>Frances Baard</td> <td>Sol Plaatje</td> </tr> </table>		Code	District	Code Description	NC091	Frances Baard	Sol Plaatje																																					
Code	District	Code Description																																												
NC091	Frances Baard	Sol Plaatje																																												
Monthly Performance Report																																														
Municipal Details			Part A										Part B					Part C				Part D				Part E					Scoring and Rating															
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating	
25 July 25	Sol Plaatje	NC091	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	No	Yes	Yes	80%	Above Moderate	
26 August 25	Sol Plaatje	NC091	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	No	Yes	Yes	83%	Above Moderate	
27 September 25	Sol Plaatje	NC091	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	No	Yes	Yes	No	Yes	Yes	71%	Moderate compliance	
28 October 25	Sol Plaatje	NC091	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	Yes	Yes	No	83%	Above Moderate	
29 November 25	Sol Plaatje	NC091	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	N/A	N/A	N/A	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	Yes	Yes	Yes	No	No	Yes	Yes	No	78%	Moderate compliance	
30 December 25	Sol Plaatje	NC091	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes	No	85%	Above Moderate								
31 January 26	Sol Plaatje	NC091																																											0%	Not completed
32 February 26	Sol Plaatje	NC091																																											0%	Not completed
33 March 26	Sol Plaatje	NC091																																											0%	Not completed
34 April 26	Sol Plaatje	NC091																																											0%	Not completed
35 May 26	Sol Plaatje	NC091																																											0%	Not completed
36 June 26	Sol Plaatje	NC091																																											0%	Not completed

Sol Plaatje Local Municipality is formally cautioned that its continued failure to settle Eskom obligations in full during the second MDRP compliance cycle constitutes a material breach of programme conditions under MFMA Circular No. 124. Despite achieving an 85% overall compliance score for December 2025—reflecting progress in governance structures and financial reporting—



this advancement is critically undermined by the municipality's inability to meet its most fundamental financial obligation: paying for bulk electricity services currently consumed.

The Eskom current account remains outstanding despite repeated undertakings to clear it. This is not a minor administrative delay but a direct contravention of a non-negotiable MDRP prerequisite. Under the programme's framework, settlement of current bulk service accounts is a gateway condition—not an optional target. Without full compliance, the approved second-cycle debt write-off is withheld, and further relief considerations are suspended indefinitely.

Revenue performance compounds this breach. Collection rates registered 60% in the first quarter and only marginally improved to 61% in the second quarter—34 percentage points below the 95% MDRP benchmark. This persistent shortfall reflects deeper systemic failures: inconsistent application of disconnections, weak arrears management, and a credit control environment that lacks enforcement credibility. The result is a self-reinforcing cycle of declining revenue, eroded liquidity, and increasing reliance on debt to fund day-to-day operations.

The consequences extend beyond Treasury's assessment. Unpaid Eskom accounts heighten the risk of supply interruption, threatening water pumping, sanitation systems, and essential municipal services. Community trust deteriorates as residents observe the municipality defaulting on its own bills while demanding payment from households and businesses. Oversight institutions—including the Provincial Treasury and Municipal Public Accounts Committee—have flagged this pattern as evidence of unsustainable financial management.

Partial or delayed payments to Eskom are expressly incompatible with MDRP conditions. The framework requires full and timely settlement of current obligations as proof of restored financial discipline. Anything less invalidates the premise upon which debt relief was granted and signals that the municipality has not internalised the behavioural changes necessary for recovery.

To restore compliance and preserve programme eligibility, three actions are non-negotiable. First, the Eskom current account must be settled in full immediately, with subsequent payments made strictly in accordance with agreed terms. Second, credit control enforcement must be applied consistently and without exception—disconnections implemented uniformly across all consumer categories based on policy triggers, not political discretion. Third, collection performance must demonstrate verifiable month-on-month improvement toward the 95% benchmark, supported by weekly monitoring and public reporting.



Condition 6.2 – Application-based supported by Council’s resolution

Sol Plaatje Local Municipality has secured final approval to participate in the Municipal Debt Relief Programme—a milestone earned not by entitlement, but through deliberate institutional renewal. What began as a conditional opportunity has matured into formal endorsement by National Treasury, following Council's decisive resolution and the municipality's demonstrable commitment to rebuilding its financial foundations. This transition from provisional to confirmed status reflects more than procedural compliance; it signals a shift in organisational mindset—from crisis management toward structured recovery.

The road to approval was paved with introspection. Municipal leadership commissioned a thorough institutional assessment, confronting structural frailties and operational gaps without defensiveness. The findings did not gather dust on a shelf. Instead, they became the blueprint for a focused reform agenda—one that treats financial discipline not as a constraint, but as the prerequisite for sustainable service delivery. Weak internal controls were reinforced. Revenue systems were recalibrated. Expenditure patterns were scrutinised. And governance mechanisms were re-anchored in accountability rather than rhetoric.

These reforms have taken concrete form across four interlocking fronts. Financial oversight has been re-engineered through structured reporting cycles that bridge the administrative–political divide, ensuring that Council receives timely, accurate intelligence on fiscal performance—not after crises emerge, but before they escalate. Budgeting has evolved from an annual formality into a strategic tool for resource prioritisation, with cost-containment embedded in planning rather than imposed as emergency austerity. Ethical leadership has been elevated from aspiration to expectation, with consequence management applied consistently to reinforce integrity at all levels. And perhaps most critically, performance monitoring has been institutionalised—not as a box-ticking exercise for Treasury, but as an internal early-warning system that flags slippage, triggers intervention, and tracks progress against MDRP milestones in real time.

Final approval is not an endpoint. It is authorisation to proceed—contingent on sustained execution. The municipality now carries the responsibility to prove that its reforms are durable, not decorative; that its improved systems withstand political pressure and operational stress; and that its commitment to financial recovery outlasts the current administration. The debt relief framework provides breathing space—but only the municipality itself can convert that space into lasting stability. With final approval secured, the true test begins transforming conditional hope into unconditional credibility.



Condition 6.3 – Maintaining the Eskom bulk current account

As of December 31, 2025—with subsequent payments through January 7, 2026, considered—Sol Plaatje Local Municipality occupies a deeply concerning position within the Municipal Debt Relief Programme, characterised by partial compliance with bulk service obligations and a troubling trajectory of post-approval debt accumulation that fundamentally undermines the premise of the debt relief intervention. The municipality secured formal approval to participate in the MDRP on October 30, 2023, premised on Council's solemn undertaking to restore financial discipline, settle current accounts with bulk service providers in full and on time, and implement a credible pathway toward sustainable solvency. At the point of approval, the municipality's ring-fenced Eskom debt—representing legacy obligations as at March 31, 2023—stood at R744 million. To date, R248 millions of this ring-fenced amount has been written off in accordance with the programme's phased relief mechanism, leaving a net ring-fenced balance of R496 million that remains subject to the arrears repayment plan. However, this legacy debt constitutes only one dimension of the municipality's Eskom exposure. Compounding the challenge, Sol Plaatje has accumulated R163 million in residual new arrear debt—obligations that emerged between the March 2023 ring-fencing date and the October 2023 approval date but were not included in the formally ring-fenced amount. Most alarmingly, the municipality has generated R465 million in post-approval debt relief growth, reflecting obligations incurred after formal entry into the programme. This figure represents a critical failure of financial discipline: the MDRP was designed precisely to prevent the accumulation of new debt while legacy obligations are being resolved, yet Sol Plaatje has added nearly half a billion rand to its Eskom liability in just over two years of programme participation. With a current outstanding balance of R95 million and payments now exceeding three months in arrears, the municipality has been formally classified as overdue and assessed as being in standard breach of MDRP conditions—a designation that triggers heightened monitoring by National Treasury and places future debt write-offs in jeopardy.

This breach is not an abstract accounting classification but the direct consequence of a persistent, documented pattern of irregular and partial payments that has characterised the municipality's relationship with Eskom throughout 2025. The payment history reveals a cycle of selective settlements that prioritises historical arrears while allowing current accounts to accumulate, thereby perpetuating liquidity strain and deepening the debt burden. In July 2025, Eskom issued an invoice totalling R146.873 million inclusive of R5.424 million in interest; the municipality responded with a payment of only R30 million, leaving R116.873 million outstanding and immediately placing the account in arrears. August 2025 saw payments totalling R152.830 million, yet these were strategically allocated to settle only specific historical accounts—August 2024, January 2025, April 2025, and May 2025 and the August 2025 current account began



accumulating. Critically, cash constraints during this period also prevented settlement of the August 2025 Water Board account of R14.866 million, demonstrating that payment failures extend beyond Eskom to other essential bulk service providers and reflect systemic liquidity management weaknesses rather than isolated Eskom-specific challenges. September 2025 brought a R70 million payment applied to the July 2025 Eskom account, but the August 2025 invoice of R129.313 million (including R4.112 million in interest) received no payment whatsoever, allowing arrears to compound further. A modest improvement emerged in October 2025 when the municipality fully settled the September 2025 Eskom current account with a payment of R81.800 million inclusive of R4.264 million in interest—a positive demonstration that current account discipline is achievable when prioritised. Yet this single month of compliance failed to arrest the broader deterioration: accumulated arrears remained substantial, the post-approval debt growth trajectory continued upward, and the structural drivers of irregular payment behaviour—weak revenue collection, poor cash-flow forecasting, and inconsistent enforcement of internal payment protocols—remained unaddressed.

These payment patterns represent a direct repudiation of the three non-negotiable commitments Council made when applying for MDRP inclusion. First, the undertaking to settle all current accounts with Eskom and other bulk service providers in full and on time has been consistently violated, as evidenced by the recurring pattern of partial payments and accounts left outstanding for multiple billing cycles. Second, the commitment to implement and adhere to a credible arrears repayment plan has been undermined by the R465 million in post-approval debt growth—effectively adding new debt faster than legacy obligations are being resolved, thereby rendering the repayment plan structurally unworkable. Third, the pledge to maintain strict financial discipline sufficient to justify phased debt write-offs has not been honoured; the standard breach classification confirms that the municipality has failed to demonstrate the behavioural change and operational discipline that formed the basis for National Treasury's approval. The implications of this breach extend beyond procedural non-compliance. Under the MDRP framework, continued eligibility for debt relief—and particularly access to subsequent write-off tranches—is conditional upon demonstrable progress in three areas: governance performance, revenue collection improvement, and consistent settlement of current accounts. Sol Plaatje's failure on the third criterion is particularly damaging because it is binary and verifiable: accounts are either current or they are not. There is no acceptable middle ground where partial payments or delayed settlements satisfy programme requirements. The current standard breach status serves as a formal warning that, without immediate and sustained corrective action, the municipality risks escalation to a material breach designation. Such an escalation would trigger National Treasury's authority to suspend further debt write-offs, withhold conditional grants, and potentially issue termination letters that would remove Sol Plaatje from the programme entirely reinstating full creditor pressure on the R496 million net

ring-fenced debt and exposing the municipality to Eskom disconnection protocols that would cripple water pumping, sanitation systems, and essential service delivery.

The path to remediation demands more than renewed commitments or revised payment schedules. It requires the municipality to fundamentally re-engineer its cash-flow management practices, treating Eskom and Water Board payments as non-negotiable operational imperatives that must be funded before discretionary expenditure. This means implementing ring-fenced payment protocols that allocate revenue directly to bulk service providers upon receipt, establishing weekly cash-flow forecasting to anticipate shortfalls before invoices become due, and empowering finance officials to enforce payment discipline without political interference. Concurrently, the municipality must accelerate revenue collection efforts to close the gap between the current 61% collection rate and the 95% MDRP benchmark, recognising that sustainable payment capacity cannot be achieved through expenditure cuts alone. Until these measures produce verifiable results—evidenced by three consecutive months of full and timely Eskom settlements, elimination of accounts exceeding 30 days outstanding, and demonstrable reduction in the R95 million current balance—the municipality's standing within the MDRP will remain precarious. The debt relief approval granted in October 2023 was not a reward for past performance but an investment in future discipline. Sol Plaatje now faces the urgent task of proving that this investment was justified—or accepting the consequences of its failure to do so.

Condition 6.4 – A funded MTREF

Sol Plaatje Local Municipality's approved 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) is technically funded; however, its sustainability remains fragile. National Treasury's assessment indicates that the municipality's fiscal stability over the medium term will depend primarily on its ability to strengthen revenue collection efficiency and apply materially tighter expenditure discipline.

Projected revenue growth is expected to be driven by electricity, water, property rates, and national transfers. These gains, however, are being weakened by persistently high technical and non-technical losses in both the electricity and water value chains, which remain well above national norms. Elevated losses dilute the revenue impact of tariff adjustments, reduce the effective billing base, and erode the municipality's overall financial position. In addition, the budget appears to rely on optimistic collection assumptions and does not adequately provide for debt impairment. Under-provisioning for doubtful debts risks overstating own revenue, placing pressure on cash flow and increasing the likelihood of in-year funding gaps.

On the expenditure side, employee-related costs and bulk purchases continue to consume a significant share of operating resources, limiting fiscal space for maintenance, asset care, and



service delivery improvements. The capital programme is largely grant-funded, with only a limited contribution from own revenue. This reliance on external funding increases exposure to implementation risk and raises concerns regarding liquidity, counterpart funding requirements, and the municipality's ability to meet project readiness and cash-flow obligations. Cash flow projections further point to constrained flexibility, with liquidity and coverage indicators suggesting that the municipality may struggle to meet short-term obligations should revenue performance not improve materially.

While the MTREF is aligned to the Integrated Development Plan (IDP) and has complied with the prescribed consultation and approval processes, its credibility is weakened by ambitious revenue projections, insufficient provisioning for bad debts, and the underutilisation of available resources for indigent support. The level of free basic services and support to indigent households remains below what could reasonably be funded from national transfers, increasing the risk of service delivery shortfalls and heightened social pressure. Overall, the MTREF provides a platform for stabilisation, but its success will depend on demonstrable improvements in collection discipline, meaningful reduction in distribution losses, realistic debt impairment provisioning, and more prudent management of both operating and capital commitments.

Conditions 6.5 – Cost reflective tariffs

An in-depth review of Sol Plaatje Local Municipality's 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) confirms that none of the four major trading services—water, sanitation, electricity and solid waste—are cost reflective. Budgeted revenue across these services remains below the full cost of service delivery, including operations, maintenance, asset renewal and minimum reliability requirements. This structural imbalance, verified using the National Treasury tariff tool, is widening over the MTREF period and poses a material risk to financial sustainability and the municipality's ability to maintain acceptable service delivery outcomes.

Across the trading services portfolio, tariffs are set below full cost recovery, resulting in persistently underfunded operations. In the water function, pressures are particularly acute. Ageing infrastructure, high distribution losses and deferred maintenance continue to drive operating costs upward, while non-cost-reflective tariffs constrain the municipality's ability to arrest losses, fund essential repairs and restore asset integrity. The consequence is an expanding annual funding gap, growing maintenance backlogs, and heightened risk of service interruptions and system failures.

The sanitation service reflects similar vulnerabilities. Tariffs that do not reflect the true cost of service delivery limit the municipality's capacity to operate and maintain wastewater systems effectively, rehabilitate reticulation networks, and upgrade treatment works to meet regulatory and capacity requirements. Structural underfunding in this function undermines sustainability and



elevates public health and environmental risk, particularly where infrastructure is under-maintained or operating beyond design capacity.

Electricity remains the municipality's most financially exposed trading service. Eskom bulk purchase costs continue to escalate, yet tariffs are not aligned to the full cost of supply. This risk is compounded by technical and non-technical losses that remain materially above national norms, further eroding margins and reducing cash available for network maintenance and refurbishment. The inability to move toward cost-reflective tariffs weakens the municipality's ability to honour Eskom payment obligations, address losses systematically, and stabilise the electricity trading account. This entrenches financial distress and directly undermines service reliability and compliance expectations under the Municipal Debt Relief Programme (MDRP).

Solid waste services also exhibit a recurring operating deficit. Current tariffs are insufficient to cover routine operational requirements and do not provide for the renewal of critical assets such as fleet and equipment. The operational consequences include service instability, frequent equipment breakdowns, and declining service coverage, especially in peripheral and low-income areas. Continued underfunding in this function exacerbates inefficiency and erodes public confidence in basic municipal services.

Taken together, these deficits point to a systemic financial imbalance across the municipality's trading services. Without decisive tariff restructuring towards cost reflectivity, improved metering and billing accuracy, and stronger enforcement of credit control and revenue collection policies, the current operating model will remain unsustainable. National Treasury has emphasised that progress toward cost-reflective tariffs across all services is essential to restore operational stability, protect service delivery, and maintain ongoing eligibility under the MDRP framework.

Condition 6.6 – Electricity and water as collection tools

Sol Plaatje Local Municipality continues to exhibit fundamental weaknesses in its credit control and revenue enforcement environment, undermining both financial recovery and compliance under the Municipal Debt Relief Programme (MDRP). While some isolated corrective steps are evident, the overall framework remains fragmented, inconsistently applied, and financially damaging.

The municipality's Quarter 2 performance for December 2025 confirms that revenue enforcement is not translating into sustained cash realisation. The total average collection rate for the whole demarcation stands at 61% for Quarter 2, with total billings of R547,951,689 against collections of R334,244,910, leaving R213,706,779 uncollected for the quarter. Even when excluding Eskom-supplied areas, the collection rate remains at 62%, with R180,796,467 uncollected. This indicates



that the underlying constraint is not limited to Eskom-supplied areas, but reflects systemic billing, enforcement and payment-discipline weaknesses across the municipal revenue base.

By service, the performance profile reveals an imbalanced and ineffective enforcement approach. Property rates achieved an average Quarter 2 collection rate of 67% (R52,510,728 uncollected). Electricity shows an average Quarter 2 collection rate of 99%, with collections of R148,563,435 against billings of R149,824,188—this near-perfect collection rate is consistent with electricity being the primary enforcement lever and the cash dynamics of prepaid purchases. In stark contrast, the core municipal service charges remain materially under-collected: water at 46% (R54,937,495 uncollected), wastewater at 37% (R23,088,807 uncollected), and refuse at 40% (R17,328,418 uncollected). Interest collection is exceptionally weak at 8% (R64,580,579 uncollected), reinforcing the scale of arrears accumulation and the limited effectiveness of deterrence and recovery measures.

A key structural weakness remains the full implementation of consolidated billing. Consolidated billing for Property rates, water, sanitation, refuse and electricity are billed for the majority of accounts, whilst some is billed separately rather than through a single consolidated consumer account. This impairs the structured allocation of partial payments in the required order of priority, weakens the municipality's ability to manage arrears at customer level, and limits traceability of debt across services. The result is a blurred account position per consumer, reduced accountability for non-payment, and uncontrolled growth in outstanding balances.

On enforcement, the municipality continues to apply electricity disconnections and prepaid purchase blocks to defaulting consumers (excluding registered indigent households), but enforcement is narrow and uneven. Electricity has effectively become the dominant enforcement instrument, while water restrictions are not applied, despite being one of the most effective tools for restoring payment discipline (while still protecting the minimum free basic service). The Quarter 2 outcomes reinforce this imbalance: electricity collections are comparatively strong at 99%, while water, wastewater and refuse collections remain materially below what is required for financial sustainability.

These weaknesses are compounded by indigent management shortcomings. Although indigent households are protected from disconnections, consumption is not effectively constrained to the national norms of 50 kWh electricity and 6 kilolitres water per month, resulting in overconsumption beyond subsidised thresholds and avoidable pressure on the operating budget. Administrative compliance gaps are further evident where prescribed reporting requirements are not fully met, weakening oversight and the credibility of corrective actions.



Compounding these operational gaps, more than 15,000 smart meters installed during the previous year (2024) have not yet translated into improved collection outcomes across services. The expected benefits of smart metering—automated enforcement capability, consumption control, improved billing accuracy and faster recovery—are not being realised because the technology has not been embedded into a coherent end-to-end revenue strategy encompassing billing, credit control, indigent controls, reconciliation and consequence management. This implementation shortfall is further exacerbated where basic charges approved through the tariff-setting process are not consistently applied in billing systems, directly suppressing potential revenue and undermining both tariff credibility and cost recovery. The Q2 data clearly demonstrates that without fundamental restructuring of the revenue enforcement framework—and effective utilisation of already-installed infrastructure—the municipality cannot achieve the sustainable collection rates required to meet MDRP conditions or ensure financial viability.

Condition 6.7: Maintain a Minimum Average Quarterly Collection Rate

Sol Plaatje Local Municipality's revenue collection performance during the first half of the 2025/26 financial year reveals a municipality operating under severe fiscal strain, with collection outcomes remaining critically below the thresholds required for financial sustainability and MDRP compliance. In Quarter 1, the municipality recorded a collection rate of 60% across the whole demarcation, translating to R427.760 million collected against billings of R712.603 million—a shortfall of R284.842 million that directly undermined cash-flow capacity for essential service delivery. When Eskom-supplied areas were excluded to isolate municipal operational performance, the collection rate improved only marginally to 63%, with R386.831 million collected against R615.489 million billed and R228.658 million remaining outstanding. This limited variance between the two metrics confirms that revenue management weaknesses are not confined to external supply arrangements but reflect deep-seated structural deficiencies within the municipality's own billing, enforcement, and collections systems. The persistent 37–40 percentage point gap below the MDRP's 95% benchmark represents not merely a technical compliance shortfall but a fundamental threat to liquidity, operational continuity, and the credibility of the municipality's financial recovery trajectory.

Quarter 2 performance demonstrated only marginal improvement, with the overall collection rate inching upward to 61% for the whole demarcation—R334.245 million collected against billings of R547.952 million, leaving R213.707 million uncollected. Similarly, collections excluding Eskom-supplied areas reached 62%, with R297.098 million collected against R477.895 million billed and R180.796 million outstanding. While the one percentage point improvement between quarters may suggest incremental progress, the reality is more concerning: the absolute rand value of uncollected revenue remained stubbornly high at over R200 million, and the trajectory of improvement is insufficient to close the 34 percentage point gap to the MDRP benchmark within any reasonable timeframe. Critically, the data reveals that even in areas where the municipality exercises full



operational control over billing and enforcement, collection discipline remains weak indicating that the problem lies not in external constraints but in internal execution failures across credit control, consequence management, and revenue administration. Without a step-change in enforcement rigour and system coherence, these marginal quarterly fluctuations will not alter the municipality's underlying financial trajectory.

The implications of this sustained underperformance extend beyond compliance reporting to the very viability of municipal operations. Each quarter of sub-65% collection rates compounds arrears accumulation, erodes working capital, and forces the municipality into a cycle of borrowing—or worse, non-payment—to fund current operations, particularly bulk service obligations to Eskom and Water Boards. This pattern directly contravenes the foundational premise of the MDRP: that debt relief is conditional upon demonstrable restoration of revenue discipline and payment credibility. The marginal improvement from 60% to 61% does not constitute evidence of structural reform; rather, it reflects temporary fluctuations within a fundamentally broken revenue framework. To reverse this trajectory, Sol Plaatje must move beyond isolated tactical interventions and implement a comprehensive revenue recovery programme that integrates consolidated billing, balanced enforcement across all services (not just electricity), rigorous arrears management with clear escalation protocols, and monthly Council-level accountability for collection performance. Without such systemic intervention, the municipality will remain trapped in a cycle of debt accumulation that ultimately jeopardises both its MDRP standing and its capacity to deliver basic services to residents.



Conditions 6.8 – Completeness of the Revenue Base

GV Reconciliation Summary						
Province	NC					
District	Frances Baard District					
Type	LM					
Municipal Name	Sol Plaatje					
GV Period	01/07/2023 - 30/06/2027					
Financial Year	2025/2026					
Reconciliation Period	Quarter 2					
Part A - Reconciliation Summary						
Number of Properties				Market Values		
Property Categories	Valuation Roll	Mun System	Variance	Valuation Roll	Mun System	Variance
Residential	51165	51165	0	24 238 653 603	24 238 653 603	-
Industrial	203	203	0	80 174 000	80 174 000	-
Business and Commercial	2338	2338	0	7 647 200 001	7 647 200 001	-
Agricultural	425	425	0	2 636 716 700	2 636 716 700	-
Mining	21	21	0	102 685 400	102 685 400	-
State Owned for Public Purpose	133	133	0	2 498 871 000	2 498 871 000	-
PSI	453	453	0	149 999 000	149 999 000	-
PBO	229	229	0	517 999 001	517 999 001	-
Multi Use	0	0	0	-	-	-
Vacant	0	0	0	-	-	-
POW	240	240	0	609 109 000	609 109 000	-
Municipal	9304	9304	0	1578 008 503	1578 008 503	-
Other	0	0	0	-	-	-
Total	64 511	64 511	-	40 780 982 208	40 780 982 208	-
Part B - Detailed Reconciliation						
Monthly Billing - Mapped Accounts				Monthly Billing - Un Mapped Accounts		
Property Categories	GV	MFS	Variance	GV	MFS	Variance
Residential	24 136 092	23 926 566	209 526	24 136 092	24 068 923	67 169
Industrial	2 534 701	2 406 920	127 781	2 534 701	2 476 789	57 912
Business and Commercial	24 176 623	21 961 762	2 214 861	24 176 623	22 104 070	2 072 553
Agricultural	694 775	489 960	204 815	694 775	490 677	204 097
Mining	649 288	622 019	27 270	649 288	622 019	27 270
State Owned for Public Purpose	10 796 997	3 453 148	7 343 849	10 796 997	3 453 148	7 343 849
PSI	-	-	-	-	-	-
PBO	-	2 498	- 2 498	-	-	-
Multi Use	-	-	-	-	-	-
Vacant	-	-	-	-	-	-
POW	-	13 554	- 13 554	-	-	-
Municipal	-	-	-	-	-	-
Other	-	-	-	-	0	0
Total	62 988 476	52 876 427	10 112 049	62 988 476	53 215 626	9 772 850

Sol Plaatje Local Municipality's General Valuation reconciliation for Quarter 2 of the 2025/26 financial year presents a paradoxical picture: while the municipality demonstrates exceptional accuracy in property enumeration and valuation recording, a significant operational disconnect undermines its ability to convert this asset base into billable revenue. Part A of the reconciliation confirms perfect alignment between the General Valuation roll and the municipal billing system across all 64,511 properties—spanning residential, industrial, commercial, agricultural, mining, and public-purpose categories—with zero variance in both property counts and total market value of R40.781 billion. This technical precision reflects robust cadastral management and valuation administration. However, this surface-level accuracy masks a deeper systemic failure in revenue administration, as the mere existence of accurate property records does not guarantee that these assets are being effectively leveraged for municipal income generation. The reconciliation thus exposes a critical governance gap: the municipality has successfully completed the foundational

valuation exercise required under the Municipal Property Rates Act but has not yet operationalised this data into a coherent, revenue-optimising billing framework.

The operational shortfall becomes starkly evident in Part B of the reconciliation, which compares General Valuation billing values against actual Municipal Financial System (MFS) billing outputs. For mapped accounts—properties correctly linked to billing records—the GV system indicates billable amounts totalling R62,988,476, yet the MFS reflects only R52,876,427, creating a substantial variance of R10,112,049. Similarly, unmapped accounts show a variance of R9,772,850 between GV billing potential (R62,988,476) and MFS realisation (R53,215,626). These discrepancies are not evenly distributed but concentrate in high-value categories where revenue leakage has the greatest fiscal impact. Most notably, State Owned for Public Purpose properties exhibit a R7,343,849 shortfall in both mapped and unmapped accounts—suggesting systemic under-billing of government entities despite their substantial market value of R2.499 billion. As indicated by the municipality, government get billed annually and some businesses and households opt to get billed annually. Business and Commercial properties, representing R7.647 billion in market value, show variances of R2.215 million (mapped) and R2.073 million (unmapped), indicating inconsistent tariff application or incomplete billing coverage across commercial ratepayers. Even residential properties—comprising over 79% of the property base—show measurable variances of R209,526 (mapped) and R67,169 (unmapped), cumulatively representing significant lost revenue across the municipality's largest ratepayer segment.

These billing variances directly exacerbate Sol Plaatje's already precarious financial position and compound the revenue collection challenges documented in previous MDRP assessments. When valuation-based billing potential is systematically under-realised—as evidenced by the R10 million-plus quarterly gap between GV billing values and MFS outputs—the municipality effectively operates with a constrained revenue base before collection efforts even begin. The annual billing on Property distorts this figure. This structural revenue leakage interacts destructively with the municipality's weak collection performance (61% in Q2), creating a dual deficit: not only does Sol Plaatje fail to collect from billed amounts, but it also fails to bill the full amount legally permissible under its valuation roll. The consequence is a compounding erosion of fiscal capacity that undermines debt relief eligibility, jeopardises bulk service payments, and restricts service delivery funding. Addressing this requires more than billing system corrections; it demands integrated governance action to align valuation administration with revenue management, enforce consistent tariff application across all property categories—including government entities—and implement rigorous monthly reconciliation protocols that flag and resolve billing variances before they accumulate. Without closing this valuation-to-billing gap, even dramatic improvements in collection rates will prove insufficient to achieve the financial sustainability required for MDRP compliance and long-term municipal viability.

Condition 6.9 – Monitor and Report on compliance

Sol Plaatje Local Municipality has successfully uploaded all mandatory financial and operational data strings to the GoMuni platform, National Treasury's centralised municipal reporting system. This timely submission demonstrates the municipality's adherence to statutory reporting requirements and reinforces its commitment to fiscal transparency and accountable governance under the Municipal Finance Management Act.

In compliance with Section 71 of the MFMA, the municipality maintains a consistent record of fulfilling its monthly reporting obligations through GoMuni. These submissions deliver a comprehensive fiscal snapshot—including revenue collection performance, expenditure patterns, budget execution metrics, and emerging financial risk indicators—providing stakeholders with reliable, standardised data for assessment and intervention.

The Section 71 reporting cycle functions as a critical accountability mechanism within the municipal financial management framework. For executive leadership, the data enables evidence-based decision-making and early corrective action where budgetary or operational deviations arise. For oversight bodies—including National Treasury, Provincial Treasury, and the Municipal Public Accounts Committee—the reports serve as an essential diagnostic tool for monitoring financial sustainability, MDRP compliance, and governance maturity. By sustaining punctual and accurate GoMuni submissions, Sol Plaatje strengthens institutional credibility, supports informed oversight, and aligns its financial administration with national standards of municipal accountability.

MFMA S71 Statement component		Compliance (Yes / No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the municipality's progress in implementing the municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors with the implementation of the municipality's Budget Funding Plan and / or Funded Budget.	Yes
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components-	



MFMA S71 Statement component		Compliance (Yes / No)
3.1.1	The municipality's MFMA Circular 124 self-assessment	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular 128 (Annexure B)	Yes
3.2	The municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the municipality	Yes
3.4.1	The municipality's revenue collection performance <ul style="list-style-type: none"> i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward 	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular 128 (Annexure C) .	Yes
3.6.1	The summary of the municipality's property rates reconciliation was undertaken in the National Treasury format.	Yes
3.6.2	The municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The municipality's proof of payment of any such Eskom and / or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the debt relief reporting to the mayor and / or Mayoral Committee meeting	Yes

Sol Plaatje Local Municipality's MFMA Section 71 statement represents a robust demonstration of compliance with both the Municipal Debt Relief Programme (MDRP) and MFMA Circular 124 requirements, distinguished by its methodological rigor and substantive depth. The Budget Performance Overview delivers a transparent, chronologically structured analysis of budget execution that neither obscures nor minimizes implementation challenges. Where progress has been constrained, the statement precisely identifies contributing operational and financial barriers

while articulating concrete remedial measures currently in progress. This forthright approach establishes a credible foundation for informed oversight by Council, National Treasury, and Provincial Treasury, transforming routine reporting into a strategic governance tool that enables proactive risk management and timely intervention.

The statement's conclusion elevates compliance beyond procedural obligation by fully integrating MFMA Circular 124, Condition 6.9. It systematically identifies implementation risks associated with the funded budget and budget funding plan, while articulating specific mitigation strategies that demonstrate the municipality's commitment to fiscal discipline. This structured risk management approach reflects a sophisticated understanding of the consequences of non-compliance and establishes a clear framework for containing fiscal slippage before it escalates to critical levels. Complementing this, Annexure B provides comprehensive alignment with MFMA Budget Circular 128, incorporating the required Circular 124 self-assessment, a longitudinal view of debt relief compliance since National Treasury approval, and the most recent Provincial Treasury compliance certificate. The revenue collection documentation exceeds minimum requirements through its detailed presentation of overall performance metrics, ward-level reporting by electricity supplier, and structured indigent management information—all meticulously formatted according to prescribed standards.

The statement's technical completeness is further demonstrated through its precise property rates reconciliation in National Treasury format, coupled with a month-by-month tracking of corrective actions addressing valuation roll to billing system variances. This systematic approach transforms data into actionable insight, demonstrating not only awareness of potential revenue leakage but also accountability for remediation. Similarly, the bulk service obligations section provides an unbroken audit trail through current account documentation, proof of payment, and mSCOA-aligned reconciliation statements for both Eskom and Water Board accounts—directly supporting MDRP compliance verification. Concluding with clear, actionable recommendations to the Mayor and Mayoral Committee, the statement establishes a compelling roadmap for political and executive leadership. This comprehensive reporting framework not only satisfies regulatory requirements but creates a powerful platform for evidence-based decision-making and strategic oversight. Moving forward, the municipality must ensure that this exemplary reporting framework is matched by consistent implementation of documented corrective actions, with measurable progress on revenue enforcement, expenditure control, and bulk account payment discipline to translate reporting excellence into tangible financial recovery.

Condition 6.10 – National Treasury certification of municipal compliance

National Treasury serves as the central steward of fiscal integrity within the Municipal Debt Relief Programme, exercising rigorous oversight to ensure that debt relief catalyses



sustainable financial recovery rather than providing temporary respite. This role extends beyond granting approval to actively enforcing strict compliance conditions, monitoring implementation fidelity, and safeguarding public resources against renewed distress. Through structured evaluation and continuous monitoring, Treasury reinforces accountability across the local government sector while protecting the credibility of the national debt relief framework itself—ensuring that write-offs translate into behavioural change, not repeated cycles of insolvency.

In this context, National Treasury has formally certified Sol Plaatje Local Municipality as compliant with applicable MDRP conditions—a designation that carries substantive operational weight. This certification confirms that the municipality has demonstrated the minimum standards of governance functionality, financial management controls, revenue enforcement discipline, and bulk account settlement required to responsibly manage debt relief. Importantly, certification is not a permanent achievement but a conditional endorsement that remains valid only while the municipality sustains the systems and behaviours that earned it. It represents Treasury's measured confidence in Sol Plaatje's foundational progress, not an assurance of continued eligibility should performance deteriorate.

To sustain this standing, National Treasury applies a structured monitoring framework focused on five interdependent pillars: budget credibility to prevent unrealistic planning that triggers new arrears; cash-flow discipline to ensure operational continuity and creditor confidence; revenue performance measured against the 95% collection benchmark to address the root cause of municipal insolvency; expenditure control to protect scarce resources for core service delivery; and consistent, full settlement of bulk service accounts to maintain essential supply and programme eligibility. This approach is deliberately forward-looking—designed to identify slippage early, demand evidence-based corrective action, and escalate non-compliance before fiscal deterioration becomes irreversible

Condition 6.11 – Limitation on Municipal borrowing powers

The restriction on municipal borrowing—and the prohibition on incurring new debt during the debt relief period—forms a core element of the control framework underpinning the Municipal Debt Relief Programme. These provisions are designed to entrench fiscal discipline by ensuring that borrowing activity is tightly regulated, remains within statutory limits, and does not undermine the objective of restoring financial sustainability. By preventing municipalities from accumulating new obligations while historic arrears are being resolved, the framework limits fiscal slippage, protects liquidity, and strengthens the credibility of the debt relief intervention.

Since the commencement of the Debt Relief Programme on 1 October 2023, Sol Plaatje Local Municipality has complied with these borrowing restrictions. The municipality has not incurred new debt during the relief period, reducing exposure to additional repayment pressures and demonstrating alignment with prudent financial management principles. This approach supports the stabilisation effort by allowing the municipality to focus on improving revenue performance, strengthening cash-flow discipline, and implementing corrective actions required under the programme.

Continued adherence to borrowing controls is essential to sustaining stakeholder confidence, including that of residents, creditors, oversight institutions, and potential investors. By avoiding unsustainable borrowing and prioritising expenditure control and operational efficiency, the municipality strengthens its financial resilience and improves its ability to maintain service delivery while progressing toward long-term fiscal recovery.

Condition 6.12 Proper management of resources and Condition 6.13 – Accounting Treatment

The updated Supplementary Guide to MFMA Circular No. 124 introduces significant reforms to strengthen the governance, transparency, and accountability of municipal debt relief fund management under the Municipal Debt Relief Programme. These enhancements establish a more robust framework to ensure that debt relief resources are deployed responsibly and in strict accordance with programme conditions, thereby supporting credible financial recovery rather than enabling renewed fiscal distress.

A central reform requires municipalities to channel debt relief funds through their general ledger accounts while maintaining distinct traceability via monthly mSCOA reporting. This integrated-yet-transparent approach embeds debt relief transactions within normal financial operations—avoiding parallel accounting systems—while preserving an auditable trail for oversight institutions. The model ensures that relief funds inform day-to-day liquidity management without obscuring their purpose or diluting accountability.

To enhance sector-wide consistency and oversight effectiveness, the Guide mandates the monthly upload of complete bank statements and certified bank reconciliations to the GoMuni platform. This digital reporting requirement eliminates information asymmetry between municipalities and oversight bodies, enabling National and Provincial Treasuries to monitor cash flows in near real-time, verify payment commitments to bulk service providers, and detect emerging liquidity risks before they escalate.

The Guide also clarifies accounting treatment for debt relief benefits, requiring municipalities to formally recognise interest and penalty write-offs—such as those granted by Eskom—in their financial records. This ensures that balance sheets and income statements accurately

reflect the economic substance of debt relief interventions, supporting audit readiness and preventing misrepresentation of financial performance. Complementing this, municipalities must maintain comprehensive documentation of all debt relief transactions, supported by regular reconciliations between creditor statements, municipal records, and mSCOA submissions. This control framework mitigates the risk of unauthorised adjustments, strengthens audit trails, and safeguards against the recurrence of unsustainable debt accumulation.

Underpinning these technical reforms is a renewed emphasis on transparency and stakeholder accountability as foundational principles of sustainable municipal finance. By leveraging standardised digital systems like GoMuni, National Treasury advances a culture of open governance where financial decisions are traceable, verifiable, and subject to meaningful scrutiny. Collectively, these measures establish a disciplined yet practical framework that positions municipalities to protect public resources, demonstrate credible progress toward financial stability, and rebuild confidence in local government's capacity to manage its fiscal obligations responsibly.

Condition 6.14 – NERSA Licence

Participation in the Municipal Debt Relief Programme (MDRP) is governed by stringent conditions that are intended to entrench financial recovery, strengthen accountability, and promote responsible governance. One of the most consequential provisions is that, in cases of sustained non-compliance, a municipality may be required to voluntarily apply to the National Energy Regulator of South Africa (NERSA) for the revocation of its electricity distribution licence in terms of section 17 of the Electricity Regulation Act, 2006. This provision operates as a strong enforcement measure, directly linking continued participation in the MDRP to the municipality's ability to responsibly manage its electricity distribution function and to meet its financial and regulatory obligations.

This requirement is not applied automatically; it is triggered only where a municipality is formally removed from the programme due to persistent non-compliance. Its inclusion in the MDRP framework underscores the seriousness with which National Treasury views ongoing failure to implement corrective actions, honour bulk service obligations, and maintain basic financial discipline. The potential loss of the electricity licence signals that sustained non-performance has consequences that extend beyond reporting outcomes and may fundamentally alter how the electricity service is governed and delivered.

The measure reflects National Treasury's emphasis on accountability and durable reform in municipal financial management. MDRP participation requires more than technical compliance at a point in time—it demands consistent operational discipline, effective governance oversight, and

prudent financial stewardship throughout the programme period. Continued access to debt relief benefits, and the municipality's ability to protect service delivery, depends on maintaining these standards through sustained implementation, credible performance improvement, and demonstrable compliance with the programme's conditions.

High-Level Recommendations:

Prioritise Eskom Current Account Settlement as a Non-Negotiable Operational Imperative

Immediately implement ring-fenced cash-flow protocols that allocate revenue to Eskom before discretionary expenditure. Establish weekly finance committee reviews of bulk service payment status with escalation to Municipal Manager for any deviation. Full and timely settlement of the current account is binary—partial payments invalidate MDRP eligibility and block the second-cycle debt write-off. Without this, all other reforms lack credibility.

Restructure Revenue Enforcement Beyond Electricity-Only Tactics

End reliance on electricity disconnections as the sole enforcement lever. Within 30 days, implement controlled water restrictions for non-payment (while protecting minimum free basic services) and enhance consolidated billing to enable cross-service debt recovery. This balanced approach must be uniformly applied across all consumer categories—no exemptions based on political considerations—to restore payment discipline across water (46%), wastewater (37%) and refuse (40%) services.

Close the R10+ Million Valuation-to-Billing Gap Through System Integration

Appoint a dedicated revenue integrity task team to reconcile General Valuation billing potential with Municipal Financial System outputs within 60 days. Prioritise correction of under-billing in high-value categories—particularly State Owned for Public Purpose properties (R7.3 million shortfall)—and enforce consistent tariff application across all property types. Revenue leakage at the billing stage compounds collection weaknesses; both must be addressed simultaneously. The municipality has indicated that government predominantly gets billed annually.

Embed Smart Meter Infrastructure into an End-to-End Revenue Strategy

Move beyond hardware installation to operationalise the 15,000+ smart meters installed in 2024. Within the next quarter, integrate meter data with billing systems to enable automated consumption controls for indigent households (capping at 50 kWh electricity/6 kl water), real-time arrears monitoring, and targeted enforcement. Technology without process integration delivers no revenue benefit.



Adopt Conservative, Evidence-Based Revenue Assumptions in Budget Execution

Revise MTREF implementation to reflect actual collection capacity (61%) rather than optimistic projections. Strengthen debt impairment provisioning to prevent overstated revenue and redirect national transfers to fund indigent support at appropriate levels. Fiscal sustainability requires planning for current reality—not aspirational targets—while implementing aggressive but realistic collection improvement trajectories.

Institutionalise Monthly Council Accountability for Revenue Performance

Transform Council oversight from passive endorsement to active verification. Introduce a standing agenda item with structured dashboards tracking: (i) Eskom/Water Board payment status, (ii) service-specific collection rates against 95% benchmark, (iii) arrears growth/reduction by category, and (iv) enforcement action metrics. Council must hold management accountable for outcomes—not just plans—with consequence management for sustained underperformance.

Accelerate Tariff Restructuring Toward Cost Reflectivity with Phased Implementation

Commission an urgent review of trading service tariffs with a 12-month roadmap to cost reflectivity for water, sanitation, electricity and solid waste. Implement transparent communication campaigns to prepare communities for necessary adjustments, coupled with strengthened indigent targeting to protect vulnerable households. Without cost-reflective tariffs, operational deficits will persist regardless of collection improvements—undermining service delivery sustainability and MDRP compliance.

For enquiries, please feel free to contact Mr. Mandla Gilimani on mandla.gilimani@treasury.gov.za.

Kind regards

MANDLA GILIMANI
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DATE: 11/02/2026

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Annexures (December 2025 Compliance Certificates)

Annexure A2 - Monthly

		National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003	
National Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period			Dec'25
National Financial Year			2025/26
Demarcation Code of Municipality being assessed			NC091
District	Frances Baard		
Demarcation Description	Sol Plaatje		
<p>I, Mandla Gilimani, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>			
<p align="center">Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list</p>			
<p>6.3 + Maintaining the Eskom and bulk water current account – Condition 6.12 (current account for the purpose of this exercise means the account for a single month's consumption):</p>			
1	6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No
2	6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes
3	6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
4	6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	No
5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	Yes
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes
6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)			Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>	Yes
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations? <i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>	Yes



11	6.4.2	- If the municipality's MTREF is not funded , has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded
<p><i>Note - if the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/ NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework , does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
<p>6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:</p>			
15	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	No
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No
<p>6.6 Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.</p>			
<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</p>			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>			
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1.	6.7.1 = Yes



21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed <u>and</u> the reason(s) for the failure?	6.7.1 = Yes
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://lguploadportal.treasury.gov.za ?	Yes
6.9 Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes



31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	<input type="text" value="Yes"/>
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ?	<input type="text" value="Yes"/>
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
	6.10	Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	<input type="text" value="Yes"/>
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://lguploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	<input type="text" value="Yes"/>
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	<input type="text" value="No"/>
<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>			
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	<input type="text" value="No"/>
<i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124: condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>			
	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	<input type="text" value="No"/>
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	<input type="text" value="No"/>
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>			
39		Supporting evidence: Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="text" value="Yes"/>
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	<input type="text" value="Yes"/>
41	6.14	'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	<input type="text" value="Yes"/>
<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>			



PT: HOD/ NT / MM Name: Mandla Gilimani

Signature of HOD/ NT/ MM:

Date: 11/02/2026

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD) /Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.

**Note – The Signed Certificate to be uploaded on Goniwe must not include comments column - comments need to be incorporated into the related PT report

Monthly Performance Report



National Treasury
Municipal Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Province		
NW		
Code	District	Code Description
NC891	Frances Baard	Sol Plaatje

Municipal Details		Monthly Performance Report																												Scoring and Rating															
		Part A				Part B				Part C				Part D				Part E				Part F																							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score	Rating
25 July 25	Sol Plaatje	NC891	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	80%	Above Moderate
26 August 25	Sol Plaatje	NC891	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	74%	Moderate compliance
27 September 25	Sol Plaatje	NC891	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	83%	Above Moderate
28 October 25	Sol Plaatje	NC891	No	No	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	76%	Moderate compliance
29 November 25	Sol Plaatje	NC891	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	83%	Above Moderate
30 December 25	Sol Plaatje	NC891	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	N/A	N/A	Yes	Yes	Yes	No	No	No	N/A	N/A	N/A	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	83%	Above Moderate
31 January 26	Sol Plaatje	NC891																																										0%	Not completed
32 February 26	Sol Plaatje	NC891																																										0%	Not completed
33 March 26	Sol Plaatje	NC891																																										0%	Not completed
34 April 26	Sol Plaatje	NC891																																										0%	Not completed
35 May 26	Sol Plaatje	NC891																																										0%	Not completed
36 June 26	Sol Plaatje	NC891																																										0%	Not completed
37 July 26	Sol Plaatje	NC891																																										0%	Not completed
38 August 26	Sol Plaatje	NC891																																										0%	Not completed
39 September 26	Sol Plaatje	NC891																																										0%	Not completed
40 October 26	Sol Plaatje	NC891																																										0%	Not completed
41 November 26	Sol Plaatje	NC891																																										0%	Not completed

		Comments/Motivation
HOD Name:	Mandla Gilimani	
Signature of HOD:		
Date:	11/02/2026	

** Note – If the official is signing on behalf of the Head of the Provincial Treasury (HOD), the written procurement of the HOD must be attached as an Annexure to this Certificate of Compliance.