

ITEM

BUDGET AND TREASURY OFFICE: 2024/2025 ADJUSTMENT BUDGET REPORT

PURPOSE

The purpose of this report is to table the proposed adjustment on the 2024/2025 Annual Budget to the Council for consideration and approval.

INTRODUCTION

Section 28 of the Municipal Finance Management Act, 2003 (MFMA) allows a municipality to revise its approved annual budget through an adjustments budget:

- 1) A municipality may revise an approved annual budget through an adjustment budget;
- 2) An adjustment budget:
 - a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
 - e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - f) May correct any errors in the annual budget; and
 - g) May provide for any other expenditure within a prescribed framework.
- 3) An adjustment budget must be in a prescribed form.
- 4) Only the mayor may table an adjustment budget in the municipal council, but an adjustment budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

- 5) When an adjustment budget is tabled, it must be accompanied by:
 - a) An explanation how the adjustment budget affects the annual budget;
 - b) A motivation of any material changes to the annual budget;
 - c) An explanation of the impact of any increased spending on the annual budget and the annual budget for the next two financial years; and
 - d) Any other supporting documentation that may be prescribed.
- 6) Municipal tax and tariffs may not be increased during a financial year.
- 7) Sections 22(b) and 24(3) apply in respect of an adjustment budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustment budget.

RECOMMENDATIONS THAT:

1. In terms of the Municipal Finance Management Act, 2003 (Act No 56 of 2003) the Municipal Council should approve the 2024/2025 Proposed Adjustments on the Annual Budget of the West Rand District Municipality.
 - a. That revenue budget be adjusted from R394,629 million to R402,676 million
 - b. That the operational expenditure budget be adjusted from R389,736 million to R396,598 million
 - c. That the capital expenditure budget to be adjusted from R4,7 million to R5,7 million.
2. That the Adjusted budget be published on the municipal website and be submitted to National and Provincial Treasury.

WEST RAND DISTRICT MUNICIPALITY



ADJUSTED BUDGET REPORT 2024/2025 MTREF

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PART ONE: ADJUSTMENT BUDGETS

1. Section one:

2. Purpose

To seek approval from the Council on the adjustments proposed to the 2024/2025 Adjustment Budget.

3. Section two: Resolutions

It is recommended –

- 1) In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003); Municipal Council should approve the 2024/25 Proposed Adjustments on the Annual Budget of West Rand District Municipality:
 - That total revenue budget be adjusted from R394,629 million to R402,676
 - That the operational expenditure budget be adjusted from R389,736 million to R 396,597 million.
 - That the capital expenditure budget to be adjusted from R4,7 million to R5,7 million.

- 2) That the Adjusted budget be published on the municipal website and be submitted to National and Provincial Treasury.

4. Section three: Executive summary

4.1. Introduction

In every financial year, the municipality is expected that a performance assessment (review) with regard to the implementation of the agreed IDP strategic objectives and the service delivery programmes as outlined in our SDBIP should be performed on the quarterly basis.

Following the completion of quarterly performance assessments for both financial and non-financial compiled in accordance with section 72 of the Municipal Finance Management Act (MFMA), an assessment was determined whether is it necessary for the municipality to adjust or review its annual budget (Adjustment Budget) or not.

In the case of West Rand District Municipality, an assessment on performance is being carried on quarterly basis through an SDBIP and quarterly financial reports. As a result there is a need to review our approved annual budget through the outlined processes of the Adjustment Budget.

The Mid-Year Budget and Performance assessment report of December 2024 and its SDBIP were used to review whether we have spent and collected accordingly and whether we have implemented the approved programmes.

4.2. Legislative background

The West Rand District Municipality has followed Section 28 of the Municipal Finance Management Act, 2003 (MFMA) that allows a municipality to revise its approved annual budget through an adjustment budget. Amongst other, the municipality has approved the adjustments budgets to adjust the revenue and expenditure estimates downwards of material under-collection of revenue during the current year; to appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for; correct any errors in the annual budget.

4.3. 2023/24 GAUTENG PROVINCIAL GOVERNMENT MEDIUM TERM BUDGET POLICY STATEMENT

The MEC of Finance delivered the Gauteng Provincial budget speech on 26 November 2024:

The province is emerging from the calamitous effects of the COVID-19 global pandemic that devastated the provincial and national economies. During the sharp contraction of 2020, South Africa's GDP declined by 6.2 percent to R4.30 trillion at constant 2015 prices.

Fiscal constraints have affected social services and a wide-range of government programmes.

In response to these challenges, the Gauteng Provincial Treasury implemented the Revenue Enhancement Strategy which focuses on maximising revenue collection to resource provincial priorities within the challenging economic and fiscal environment

THE STATE OF GAUTENG MUNICIPALITIES

The most recent Gauteng Socio Economic Review and Outlook (SERO) published in 2024 indicates that economic activity in Gauteng municipalities saw a modest growth of 0.6 per cent, with marginal increase of 1.3 per cent and 2.8 per cent projected for 2024 and 2025, respectively.

The audit outcomes of Gauteng municipalities indicates significant governance challenges, particularly in terms of compliance. Compliance with legislation is not improving and remains a stumbling block towards good governance, as most municipalities still did not comply with procurement legislation. The most common findings identified by AG with respect to the challenges impacting the performance of municipalities relates to expenditure management, unauthorised, irregular and fruitless and wasteful expenditure, procurement and contract management, material misstatements or limitation in submission of annual financial statements and consequence management. Some

We have introduced the AFS Accelerator Program which requires municipalities to produce interim financial statements. Additionally, we are in the process of finalising the rolling out of a 3-year capacity building training program that will assist in capacitating municipal officials, councilors, and other relevant oversight structures to be able to effectively execute their respective legislative responsibilities. The training will cover broad MFMA areas including budgeting, revenue and expenditure management, asset management, risk management, accounting and audit support as well as supply chain management.

INCREASING THE REVENUE OF MUNICIPALITIES

The Gauteng Provincial Government's commitment to support municipalities in enhancing their revenue capability is ongoing.

THE 2024 ADJUSTMENT BUDGET

The Adjustments Budget is being tabled at a time when GPG is constrained not only by the outlined economic environment, but also the reality of the importance for a credible debt management policy, considering the implications of the e-Toll debt on the provincial fiscus.

Furthermore, it is important to emphasise that the Gauteng Provincial Government will NOT be cutting jobs in education, health or any of the sectors that have been impacted by the budget cuts and debt prioritisation. Therefore, the following additional

allocations are being made to partially offset pressures in Compensation of Employees:

- An amount R600 million for the **Department of Health**
- An amount of R300 million for the **Department of Education**
- An amount of R70 million for the **Department of Social Development**
- An amount of R59 million for the **Department of Environment**
- An amount of R42.2 million for the **Department of Infrastructure Development**

As part of supporting the most vulnerable members of society, an additional amount of R221.8 million is allocated to reinstate the budget allocated to qualifying non-profit institutions back to the 2023/24 baseline of R2.1 billion. An additional amount of R109 million is allocated to the **Department of Human Settlements** to fund Interim Sanitation.

An amount of R260 million is allocated to **Roads and Transport**, of which R250 million is to cover the shortfall in the Gautrain Patronage Guarantee, a contractual commitment, and the balance of R10 million towards Goods and Services. For **Community Safety**, an amount of R68.5 million is reallocated, which comprises interdepartmental receivable balances, which are funds spent on behalf of other organs of state.

As part of enhancing the capacity of the state, we are allocating an amount of R8.3 million for the establishment of the **Department of Environment**, of which R2.4 million and R5.8 million is for the establishment of the Office of the HoD and Office of the MEC, respectively. We will also allocate an amount of R150 million to the **Department of e-Government** towards the replacement of obsolete equipment for the Gauteng Provincial Network. Additionally, an amount of R128 million is allocated to the **Department of Infrastructure Development** for office accommodation.

CONCLUSION

Given the maintenance of fiscal discipline, the province will prioritise the reprioritisation of budgets, identification of efficiency gains, and making of trade-offs to fund the government priorities. Fiscal discipline requires that governments maintain fiscal positions that are consistent with macroeconomic stability and sustained economic growth.

Partnerships with private sector, donor funding, developmental finance are among the possible alternative funding sources. The provincial government also views Public Private Partnerships as a key vehicle to not only deliver infrastructure but for its ability to stimulate the economy, create jobs and deliver projects within cost, time and quality whilst providing the upfront funding for these projects.

4.4. 2024/25 West Rand District Municipal budget

The adjustment budget seeks to rectify issues identified in the mid-year assessment of the financial results as well as the inclusion of the additional allocations. It is drafted

in terms of section 28 of the MFMA. The municipality has implemented financial strategies to improve financial situation with continued guidance and support provided by the external stakeholders. The WRDM biggest challenge still remains Powers and Functions, Unfunded and Under- Funded Mandates. The municipality strongly believe that the organization will continue as a going concern given the commitment towards service delivery. The WRDM adjustment budget is in the view of the monthly to quarterly financial reports to evaluate if the implemented budget is in the favourable position to move from unfunded to funded budgets.

A high-level summary of the 2024/25 adjustment budgets is provided in the table below:

Table 1: High level summary of the 2024/25 Adjustment Budgets

Summary Budgeted Financial Performance (All) for the period ending 30 June 2025

Description	Ref	Current year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework	
		Original Budget	Adjustment	Adjusted Budget	Budget Year 2025/26	Budget Year 2026/27
Rand	1					
Revenue						
Exchange Revenue						
Interest earned from Current and Non Current Assets		6 758 736	723 404	7 482 140	7 826 318	8 178 503
Transfer and subsidies - Operational		331 754 760	1 359 816	333 192 228	348 519 070	364 202 429
Transfer and subsidies - Capital		3 600 000	-	3 600 000	3 765 600	3 935 052
Other Revenue		52 515 540	5 886 240	58 401 780	61 088 262	63 837 234
Total Revenue		394 629 036	7 969 460	402 676 148	421 199 251	440 153 217
Expenditure						
Operational costs		389 736 720	6 861 236	396 597 956	414 841 462	433 509 328
Capital Expenditure		4 700 004	1 000 000	5 700 004	5 962 204	6 230 503
Total Expenditure		394 436 724	7 861 236	402 297 960	420 803 666	439 739 831
Surplus/(Deficit) for the year		192 312	108 224	378 188	395 585	413 386

The computation of the adjusted budget summary has taken into account both income and expenditure according to the Municipality's mid-year figures. Therefore, the current budget indicates that the municipality should adopt better financial management decisions in order to provide for functions that are either funded or under-funded to reduce the budget deficit and to improve overall liquidity of the municipality until the situation is resolved. The upward adjustment from the total expenditure is higher than the upward adjustment from the total revenue due to high standard of living and low collections from own revenue generated.

Furthermore, the municipality has made a provision for non-cash items by increasing expenditure to prevent unauthorized expenditure.

4.5. Impact of National Development Programme approach

The National Development Programme is a new integrated planning model for Cooperative Governance which seeks to be a new integrated, district-based, service delivery approach aimed at fast-tracking service delivery and ensure that municipalities are adequately supported and resourced to carry out their mandate.

The implementation of the National Development Programme enhances intergovernmental relations wherein different sector departments collaborate in the implementation of service delivery projects in different local municipalities within the West Rand Region.

The National Development Programme (NDP) is in the process of being reviewed in line with the process plan developed by National and Provincial Department of Cooperative Governance and Traditional Affairs (CoGTA) including other sector departments, wherein the current projects will be assessed and the new projects may be identified to accelerate service delivery. The process plan for the review of NDP will also be submitted to Council for endorsement.

4.6. Municipal Regulations on a Standard Chart of Accounts (mSCOA)

The municipality has prepared its budget and B schedules on version 6.8 of the mSCOA classification framework.

4.8. Operating budget

Expenditure and Revenue by municipal vote

Table 2: Operating budget by municipal vote

Gauteng: West Rand (DC48) - Table A2 Budgeted Financial Performance by Functional Classification as at 30 June 2025

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Revenue - Functional										
Municipal governance and administration		74 401	72 673	77 756	124 516	131 126	130 126	137 158	143 330	149 636
Executive and council		9 012	23 025	16 671	40 118	40 118	40 118	41 963	43 851	45 781
Finance and administration		56 455	49 648	53 944	84 399	91 008	90 008	95 194	99 478	103 855
Internal audit		8 934		7 141				-	-	-
Community and public safety		158 257	156 378	173 794	185 848	187 286	187 286	195 901	204 716	213 724
Public safety		112 162	109 393	125 075	134 051	134 051	134 051	140 217	146 527	152 974
Health		46 095	46 984	48 720	51 797	53 235	53 235	55 684	58 190	60 750
Economic and environmental services		23 999	75 495	106 295	83 425	83 425	83 425	87 263	91 189	95 202
Planning and development		23 999	75 495	106 295	83 425	83 425	83 425	87 263	91 189	95 202
Trading services		519	568	514	840	840	840	879	918	958
Energy sources		519	568	514	840	840	840	879	918	958
Total Revenue - Functional	2	257 176	305 114	358 359	394 629	402 676	401 676	421 199	440 153	459 520
Expenditure - Functional										
Municipal governance and administration		95 386	108 012	109 348	124 343	130 579	130 579	136 586	142 732	149 012
Executive and council		21 979	26 155	35 761	42 360	42 620	42 620	44 580	46 587	48 636
Finance and administration		59 716	72 741	69 790	81 983	87 959	87 959	92 005	96 145	100 376
Internal audit		13 692	9 115	3 797				-	-	-
Community and public safety		141 660	151 687	167 800	181 970	184 576	184 576	193 066	201 754	210 631
Public safety		100 000	105 666	118 912	130 435	131 856	131 856	137 922	144 128	150 470
Health		41 660	46 021	48 889	51 535	52 719	52 719	55 145	57 626	60 162
Economic and environmental services		21 110	53 416	79 734	83 424	81 443	81 443	85 190	89 023	92 940
Planning and development		21 110	53 416	79 734	83 424	81 443	81 443	85 190	89 023	92 940
Total Expenditure - Functional	3	258 156	313 115	356 882	389 737	396 598	396 598	414 841	433 509	452 584
Surplus/(Deficit)		(980)	(8 001)	1 477	4 892	6 078	5 078	6 358	6 644	6 936

4.8.1 The above income and expenditure summary table indicates the adjustments per municipal vote due to following reasons.

- Revenue adjustments to the vote Corporate Services and Finance an anticipated interest to be received from call account investments.
- Revenue adjustment for Health Services was due to a re-classification of the 10% allocation from the HIV Grant to WRDM for administrative purposes.
- The expenditure adjustment in the Finance and Corporate Services votes were due to the funds allocated to repairs and maintenance of the WRDM main building.
- The expenditure adjustment for Health Services was due to the re-allocation of the 10% administrative fees form the HIV Grant.

A summary of the operating budget is provided in the table below:

Table 3: Operating budget Revenue by source and expenditure by type

Gauteng: West Rand (DC48) - Table A4 Budgeted Financial Performance (All) as at 30 June 2025

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	519	568	514	840	840	840	136	879	918	958
Sale of Goods and Rendering of Services		1 459	1 604	1 466	11 038	11 038	11 038	580	11 546	12 066	12 597
Interest earned from Current and Non Current Assets		1 495	3 334	6 665	6 759	7 482	7 482	1 517	7 826	8 179	8 538
Dividends		183	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		(1 827)	2 027	2 094	3 252	3 471	3 471	565	3 631	3 794	3 961
Licence and permits		30	421	533	734	734	734	9	768	802	838
Operational Revenue		215	232	224	23 042	28 708	27 708	32	30 029	31 380	32 761
Non-Exchange Revenue											
Transfer and subsidies - Operational		239 794	249 460	267 522	331 755	333 115	333 115	128 607	348 438	364 118	380 139
Gains on disposal of Assets		-	6	-	1 426	1 426	1 426	-	1 492	1 559	1 628
Other Gains		5 775	800	(63)	12 183	12 183	12 183	-	12 743	13 317	13 903
Total Revenue (excluding capital transfers and contrib		247 648	258 452	278 955	391 029	398 998	397 998	131 446	417 352	436 133	455 323
Expenditure											
Employee related costs	2	199 954	210 246	216 278	238 454	236 454	236 454	54 405	247 331	258 461	269 833
Remuneration of councillors		11 019	11 978	13 155	14 809	14 809	14 809	3 188	15 490	16 187	16 899
Inventory consumed	8	267	475	740	410	611	611	140	640	668	698
Debt impairment	3	(9 391)	(859)	536	(1 869)	(1 869)	(1 869)	-	(1 955)	(2 043)	(2 133)
Depreciation and amortisation		6 030	5 123	5 350	6 594	6 594	6 594	0	6 897	7 208	7 525
Interest		3 476	2 545	2 774	11 747	12 247	12 247	187	12 810	13 387	13 976
Contracted services		11 215	46 291	74 084	73 056	78 361	78 361	18 134	81 965	85 654	89 423
Transfers and subsidies		11 363	11 932	12 242	12 807	12 807	12 807	6 978	13 396	13 999	14 614
Irrecoverable debts written off		-	156	716	-	-	-	-	-	-	-
Operational costs		24 359	25 163	30 988	33 730	36 584	36 584	7 208	38 267	39 989	41 749
Other Losses		(137)	66	21	-	-	-	-	-	-	-
Total Expenditure		258 156	313 115	356 882	389 737	396 598	396 598	90 240	414 841	433 509	452 584
Surplus/(Deficit)		(10 508)	(54 663)	(77 927)	1 292	2 400	1 400	41 206	2 511	2 624	2 739
Transfers and subsidies - capital (monetary allocations)	6	9 518	46 662	79 404	3 600	3 600	3 600	54	-	-	-
Surplus/(Deficit) for the year		(980)	(8 001)	1 477	4 892	6 000	5 000	41 260	2 511	2 624	2 739

4.8.2 The adjusted operating surplus

- The adjusted budget with an operational surplus of R6 million excluding capital expenditure was due to recoveries of R14 million stemming from recoveries of funds from the previous impaired investment made at VBS bank.
- The portion of R3,6 million from recoveries was already considered in the original budget estimation as a potential source of revenue. Due to limited revenue stream the upward adjustment of R10,5 million of recoveries is allocated to expenditure items with an upward adjustments which includes maintenance of building, ICT equipment, Operating computer software licences and other expenditure. The figures are provided from the tables.
- Operational Expenditure includes both cash and non-cash items (i.e. depreciation, impairment and finance charges from actuarial valuations), which must be funded as per mscoa regulations.
- Due to cash flow challenges the other portion of recoveries is transferred at cash flow statement to reduce the anticipated cash flow deficit.
- A break-down of the allocation of expenditure for funds from the recoveries is provided below:

	Balance
Recoveries received	14 157 326
Less original budget estimation	3 600 000
Total Adjustment	10 557 326
Expenditure Allocated to recoveries	8 352 144
<i>Maintenance of WRDM building</i>	<i>3 700 000</i>
<i>Acquisition of computer equipment</i>	<i>1 000 000</i>
<i>Security services</i>	<i>1 391 684</i>
<i>Computer Software Licences</i>	<i>1 000 000</i>
<i>Advertising Staff Recruitment</i>	<i>100 000</i>
<i>Legal Advice and Litigation</i>	<i>627 340</i>
<i>Audit Committee</i>	<i>236 348</i>
<i>Cellular Expenditure</i>	<i>296 772</i>
Remaining Balance transferred to cashflow	2 205 182

- Inventory consumed was adjusted upwards in order to accommodate the petty cash expenditure allocated to each municipal vote each month.

Contracted services and other expenditure breakdown

Table 4: Contracted Services

Contracted Services Break-down	Original Budget	YTD Expenditure	Adjustment	Adjusted Budget	Reason for adjustment	Vote
Accounting and Auditing	205 728	156 522	-	205 728	Accounting and auditing was under budgeted for	Finance
Actuaries	30 000	26 200	-	30 000		Finance
Audit Committee	760 188	504 078	236 348	996 536	Committee are yet to sit during the upcoming remaining quarters	Municipal Manager Town Secretary and Chief Executive
Project Management	99 996	-	-	99 996		Economic Development
Legal Advice and Litigation	1 292 892	1 097 846	627 340	1 920 232	The expense is variable and depends on unforeseeable events	Administrative and Corporate Support
Contractors:Building	64 367 004	20 331 724	-	64 367 004		Local Economic Development
Maintenance of Buildings and Facilities	729 396	35 521	-	729 396		Administrative and Corporate Support
Maintenance of Equipment	170 004	-	-	170 004		Administrative and Corporate Support
Maintenance of Unspecified Assets	99 996	87 075	49 756	149 752	Repairs and maintenance of vehicles was under budgeted for	Finance
Maintenance of Unspecified Assets	729 396	204 154	3 000 000	3 729 396	The WRDM building requires repairs due to its current condition	Fire Fighting and Protection
Burial Services	399 996	46 696	-	399 996		Health Services
Hygiene Services	157 356	44 150	-	157 356		Health Services
Outsourced Professional Staff	399 996	-	-	399 996		Local Economic Development
Security Services	3 613 812	2 435 447	1 391 684	5 005 496	The contract contains both fixed and variable cost of which the variable costs cannot be pre-determined accurately hence under-budgeted	Fire Fighting and Protection
	73 055 760	24 969 413	5 305 128	78 360 888		

Table 5: Other Operating expenditure

Operational Expenditure Break-down	Original Budget	YTD Expenditure	Adjustment	Adjusted Budget	Reason for adjustment	Vote
Operating Lease	471 588	102 586	-	471 588		- Corporate Support
Advertising Publicity and Marketing:Auctions	25 368	-	-	25 368		- Finance
Advertising Publicity and Marketing:Municipal Newsletters	98 496	23 553	-	98 496		- Corporate Support
Expenditure:Operational Cost:Advertising Publicity and Marketing:Staff Recruitment	71 136	25 173	100 000	171 136		- Corporate Support
Advertising Publicity and Marketing:Tenders	276 588	119 053	53 584	330 172	The amount was under budgeted for.	Finance
Bank Charges	43 932	23 864	10 576	54 508	The expense is variable and charged according to the frequency of transactions.	Finance
Cellular Expenditure	2 451 912	571 977	296 772	2 748 684	The expense is variable and billed according to usage.	Corporate Support
Telephone Fax Telegraph and Telex	96 468	65 366	37 352	133 820	The expense is variable and billed according to usage.	Corporate Support
External Audit Fees	4 397 436	3 545 740	-	4 397 436		- Municipal Manager
Computer Software Licences	94 104	-	-	94 104		- Finance
Computer Software Licences	4 782 732	3 246 162	1 000 000	5 782 732		- Corporate Support
Insurance Excess Payments	13 932	20 207	40 000	53 932	The expenditure is variable and depends on the occurrence of unforeseeable events.	Finance
Insurance Underwriting Premiums	2 413 956	1 588 249	-	2 413 956		- Finance
Learnerships and Internships	243 048	105 150	-	243 048		- Finance
Learnerships and Internships	304 872	57 546	-	304 872		- Local Economic Development
Learnerships and Internships	3 000 000	1 147 527	-	3 000 000		- Corporate Support
Motor Vehicle Licence and Registrations	51 996	23 539	10 000	41 996	The expense is variable and fluctuates depending on the no of vehicles that will have expired licences at that particular period.	Finance
Municipal Services	4 977 780	2 748 904	-	4 977 780		- Corporate Support
Professional Bodies Membership and Subscription	2 417 448	15 387	-	2 417 448		- Finance
Skills Development Fund Levy	2 029 404	1 121 186	-	2 029 404		- Finance
System Access and Information Fees	399 996	-	-	399 996		- Local Economic Development
Transport Provided as Part of Departmental Activities:Municipal Activities	261 360	225 640	1 176 420	1 437 780	10% allocation from HIV transfer .	Health Services
Car Rental	92 868	99 380	45 932	138 800	The trend in the expenditure suggests that an adjustment is required.	Corporate Support
Uniform and Protective Clothing	-	66 673	67 000	67 000	Uniform was not originally budgeted for.	Corporate Support
Uniform and Protective Clothing	-	29 910	30 000	30 000	PPE was not originally budgeted for.	Fire Fighting and Protection
Vehicle Tracking	58 668	25 273	-	58 668		- Finance
Wet Fuel	2 554 488	1 050 000	-	2 554 488		- Finance
Wet Fuel	99 996	-	-	99 996		- Local Economic Development
Workmen's Compensation Fund	2 000 004	2 925 260	-	2 000 004	The has committed to paying off the expenditure on a monthly basis.	Corporate Support
	33 729 576	18 973 304	2 847 636	36 577 212		

4.9. Capital budget

National Treasury has urged municipality to prioritize spending on infrastructure. The summary of capital projects over the MTREF is listed in the table below.

The Fire Services Capital grant remains un-adjusted at R3,6 million, in addition capital expenditure from internally generated funds will be adjusted from R1 million to R2 million, this increase is due to the required purchase of the ICT server and other peripheral computer equipment.

All grants are anticipated to be utilized by end of the financial year.

Table 6: Capital projects as % of total municipal budget

Gauteng: West Rand (DC48) - Table A5 Budgeted Capital Expenditure by Functional Classification and Funding for 4th Quarter ended 30 June 2025

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Capital Expenditure - Functional											
<i>Municipal governance and administration</i>		492 960	894 368	500 874	1 100 004	2 100 004	2 100 004	462 619	2 196 604	2 295 451	2 396 451
Finance and administration		492 960	894 368	500 874	1 100 004	2 100 004	2 100 004	462 619	2 196 604	2 295 451	2 396 451
<i>Community and public safety</i>		4 757 508	965 934	5 457 423	3 600 000	3 600 000	3 600 000	-	3 765 600	3 938 818	4 112 126
Public safety		4 757 508	965 934	5 457 423	3 600 000	3 600 000	3 600 000	-	3 765 600	3 938 818	4 112 126
<i>Economic and environmental services</i>		9 000	269 748	39 497	-	-	-	-	-	-	-
Planning and development		9 000	269 748	39 497	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	5 259 468	2 130 050	5 997 794	4 700 004	5 700 004	5 700 004	462 619	5 962 204	6 234 269	6 508 577
Funded by											
National Government	-		298 328	276 075	77 964	77 964	77 964	46 957	81 550	85 302	89 055
Provincial Government		4 757 508	120 739	5 441 023	3 600 000	3 600 000	3 600 000	-	3 765 600	3 938 818	4 112 126
Transfers recognised - capital	4	4 757 508	419 067	5 717 098	3 677 964	3 677 964	3 677 964	46 957	3 847 150	4 024 119	4 201 181
Borrowing	6										
Internally generated funds			920 785	517 274	1 022 040	2 022 040	2 022 040	415 662	2 115 054	2 212 346	2 309 690
Total Capital Funding	7	4 757 508	1 339 852	6 234 372	4 700 004	5 700 004	5 700 004	462 619	5 962 204	6 236 466	6 510 870

4.10. Repairs and maintenance expenditure

The adjusted budget allocation for the repairs and maintenance will be adjusted from R1,7 million to R4,7 million due to repairs of the WRDM building and maintenance of unspecified assets. Maintenance of building will be adjusted from R729 thousand to R3,7 million, funds for maintenance of building will be appropriated from the recoveries received from the impaired VBS funds.

In terms of National Treasury norms repairs and maintenance must be 8% of total operating budget, however due financial challenges faced by the municipality repairs and maintenance is 1% of the total operating budget in 2024/25

Table 7: Repairs and maintenance expenditure

Description	2024/2025				
	Original Budget	Adjustments	Adjusted Budget	Budget Year +2025/26	Budget Year +2026/27
R thousands					
Maintenance of municipal properties	729	3 000	3 729	3 901	4 076
Repairs of Fire vehicles and equipment	729	–	729	763	797
Repair of computer equipment and ICT equipment	170	–	170	178	186
Repairs of municipal vehicles	100	50	150	157	164
Total repairs and expenditure	1 729	3 050	4 779	4 998	5 223
Total municipal expenditure	393 337		400 680		
% of municipal expenditure	0.4%		1.2%		

4.11. Cash flow analysis

Table 8: Free cash flow analysis

Total Applicable to Investments	Balance (R'000)
Cash and Cash equivalents 31 January 2025	46 545 000
Unspent Conditional Grants	- 9 402 000
Free Cash-flow 31 January 2025	37 143 000
Obligations	- 66 000 000
Feb-25	- 22 000 000
Mar-25	- 22 000 000
Apr-25	- 22 000 000
Equitable Share - March 2025	61 031 000
Net Inflow	32 174 000
Obligations	- 40 000 000
May-25	- 20 000 000
Jun-25	- 20 000 000
Nat Cash-flow- (deficit) June 2025	- 7 826 000

The own revenue generated for the remaining months is excluded on the above table and it can reduce the deficit by end of the financial year.

4.12. Unfunded and underfunded mandates

The municipality is still facing the challenge of carrying unfunded mandates, namely firefighting and disaster management functions. These unfunded mandates constitutes more than 45% of the operating budget. The firefighting function is responsible for servicing all households, businesses and farms of the West Rand region and it is centralized at the district municipality. Municipal Health services focus on health inspections and environmental health is underfunded and constitutes more than 18% of the operating budget. It is imperative that a permanent solution be sought to fund both unfunded and underfunded mandates.

4.13. Powers and Functions

The restoration of Powers and functions in terms of section 84(1) of the Municipal structures Act remains a priority to the municipality to enable a sustainable financial position of the District. The financial situation of the municipality is mainly caused by the fact that the municipality is completely grant dependent due to it having been deprived of its powers and functions that would have allowed it to generate its own revenue. Several interactions with external stakeholders in National and Provincial Government to remedy the situation has not yet been achieved.

4.14. Financial recovery plan

The municipality has been under the financial recovery plan since 2018/19 financial year. On the 1st of February 2018, the municipality invoked section 135 of the Municipal Finance Management Act (MFMA). In May 2018, the predictions of the municipality being unable to meet its obligations realized. The financial situation of the Municipality having not improved, the Provincial Executive resolved to place the Municipality under administration as per section 139(5)(a) of the Constitution of the Republic of South Africa. This particular intervention imposes a financial recovery plan on a municipality. We therefore request that you consider affording the Municipality an opportunity to make an arrangement to settle its outstanding liability within the perimeters of the financial recovery plan to be implemented. The municipality prepared the financial turnaround strategy from 2019/20 financial year as plan in achieving a funded budget in future. The implementation both the financial recovery plan and financial turnaround strategy managed to reduce the financial pressures of the municipality, however a permanent solution must be sought in resolving the challenges relating to unfunded and underfunded mandates.

4.15. Conclusion

The adjustment budget has been prepared in such a way that value for money and sustainability are key considerations. It is important to note that expenditure required to address the challenges facing the municipality and our communities will always exceed the available funding, hence the implementation of the financial strategies to achieve the balance to expenditure against realistically anticipated revenue as stipulated in Section 18 of the MFMA.

The WRDM has merely managed to achieve funded adjusted budget due to the recovery of VBS funds which were previously impaired and not included during 2024/2025 the original budget preparation. However this does not distort the fact that the municipality is under financial recovery and requires additional funding in order to continue to be sustainable in the foreseeable future.

5. Section four: Adjustment budget tables

The following budget tables will be attached as **Annexure A** after locking the budget on the system:

- Table B1 – Budget summary;
- Table B2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);
- Table B3 – Budgeted Financial Performance (expenditure and revenue by vote)
- Table B4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
- Table B5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
- Table B6 – Budgeted Financial Position;
- Table B7 – Budgeted Cash Flows;

PART TWO: SUPPORTING DOCUMENTATION

6. Section five: Measurable performance objectives and indicators

This budget is indicative of our commitment to achieving the objectives of local government set out in the Constitution of the Republic of South Africa and to do so in an efficient, effective and sustainable manner. These commitments are entrenched in our mission, vision and value statements and as such are reflected so in our budget and services delivery processes.

The Adjustment budget has been compiled in such a manner to ensure sustainable service delivery and to invest in infrastructure that will ensure growth over the medium term to long term.

7. Section 6: Expenditure on allocations and grant programmes

All grants that grants were allocated according to DoRA and gazette has no amendments.

The various grants are listed in a table below:

Table 9: Grants allocation

Gauteng: West Rand (DC48) - Table SA18 Transfers and Grant Receipts for the period ended 28 February 2025

Description	Ref	2021/22	2022/23	2023/24	Current year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjustment	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Rand											
RECEIPTS											
Operating											
National Government											
Equitable Share		222 589 000	230 252 000	238 415 948	244 123 008	-	244 123 008	244 123 008	255 352 666	266 843 536	278 851 495
Expanded Public Works Programme Integrated Grant		1 090 000	1 221 000	1 203 000	1 250 004	-	1 250 004	1 250 004	1 307 504	1 366 342	1 426 461
Local Government Financial Management Grant		1 000 000	1 200 000	1 200 000	1 200 000	-	1 200 000	1 200 000	1 255 200	1 311 684	1 369 398
Neighbourhood Development Partnership Grant					64 367 004	-	64 367 004	64 367 004	67 327 886	70 357 641	73 453 377
Road Asset Management Systems Grant [Schedule 5B]				2 646 700	2 910 996	-	2 910 996	2 910 996	3 044 902	3 181 922	3 321 927
Total Operating/National Government		224 679 000	232 673 000	243 465 648	313 851 012	-	313 851 012	313 851 012	328 288 159	343 061 126	358 422 659
Provincial Government											
Capacity Building and Other		11 514 310	14 228 584	20 748 851	13 068 000	-	13 068 000	13 068 000	13 669 128	14 284 239	14 912 745
Total Operating/Provincial Government		11 514 310	14 228 584	20 748 851	13 068 000	-	13 068 000	13 068 000	13 669 128	14 284 239	14 912 745
Other Grant Providers											
Education, Training and Development Practices SETA Unspecified				3 181 773	3 000 000	-	3 000 000	3 000 000	3 138 000	3 279 210	3 423 495
					1 835 748	-	1 835 748	1 835 748	1 920 192	2 006 601	2 094 892
Total Operating/Other Grant Providers		-	-	3 181 773	4 835 748	-	4 835 748	4 835 748	5 058 192	5 285 811	5 518 387
Total Operating		236 193 310	246 901 584	267 396 272	331 754 760	-	331 754 760	331 754 760	347 015 479	362 631 176	378 853 791
Capital											
National Government											
Neighbourhood Development Partnership Grant			44 000 000	73 429 000	64 367 000	-	64 367 000	64 367 000	67 327 882	70 357 637	73 453 373
Rural Road Asset Management Systems Grant		2 518 450	2 338 302		2 911 000	-	2 911 000	2 911 000	3 044 906	3 181 927	3 321 932
Total Capital/National Government		2 518 450	46 338 302	73 429 000	67 278 000	-	67 278 000	67 278 000	70 372 788	73 539 563	76 775 304
Provincial Government											
Capacity Building and Other		7 000 000	323 592	5 975 487	3 600 000	-	3 600 000	3 600 000	3 765 600	3 935 052	4 108 194
Total Capital/Provincial Government		7 000 000	323 592	5 975 487	3 600 000	-	3 600 000	3 600 000	3 765 600	3 935 052	4 108 194
Total Capital		9 518 450	46 661 894	79 404 487	70 878 000	-	70 878 000	70 878 000	74 138 388	77 474 615	80 883 499
TOTAL		245 711 760	293 563 478	346 800 759	402 632 760	-	402 632 760	402 632 760	421 153 867	440 105 791	459 737 289

8. Section seven: Transfers and grants made by the municipality

Table 10: Transfers allocation

Description	Proportion	Current year 2024/25		
		Original Budget	Adjustment	Adjusted Budget
Transfers & Subsidies				
Mogale City Local Municipality	44%	5 174 928	-	5 174 928
Rand West City Local Municipality	32%	3 763 584	-	3 763 584
Merafong City Local Municipality	24%	2 691 708	-	2 691 708
Administrative Fees 10%		1 437 780	-	1 437 780
Total Transfers		13 068 000	-	13 068 000

9. Section eight: SDBIP

In line with the graph above performance for the 2024/25 as at 31 December 2024 is at 100%, this indicates consistent performance where performance was reported at 94% in December 2023.

The municipality's performance is measured in line with the six (6) key performance areas of local government, which are service delivery, institutional planning and transformation, local economic development, financial viability; and good governance and public participation. Against this, below is a graph that outlines municipal performance as per municipal departments over the first half of the 2024/25 financial year ending 31 December 2024.

ADJUSTMENT CONSIDERATIONS

Adjustment consideration(s) are to be dealt with in the 2024/25 Adjustment SDBIP process.

At high level the following areas have been identified as possible adjustments:

- KPIs targets may be adjusted downward / upwards in line with actual audited performance of 1st and 2nd quarters.
- Only 3rd and 4th quarter targets may be adjusted in instances where the annual target is being revised.
- The revised and adjusted departmental SDBIP must be approved and signed off by the respective Executive Managers before submitting to PMS office

ANNEXURES: B-SCHEDULE

DC48 West Rand - Table B1 Adjustments Budget Summary – 27 February 2025

Description	2024/25									Budget Year 2025/26	Budget Year 2026/27
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	840	–	–	–	–	–	–	–	840	879	919
Investment revenue	6 759	–	–	–	–	–	723	723	7 482	7 070	7 395
Transfers recognised - operational	331 755	–	–	–	–	–	–	1 360	1 360	333 115	347 015
Other own revenue	51 676	–	–	–	–	–	–	5 886	5 886	57 562	56 539
Total Revenue (excluding capital transfers and contributions)	391 029	–	–	–	–	–	7 969	7 969	398 998	409 016	427 831
Employee costs	238 454	–	–	–	–	–	(2 000)	(2 000)	236 454	249 423	260 897
Remuneration of councillors	14 809	–	–	–	–	–	–	–	14 809	15 490	16 202
Depreciation & asset impairment	4 725	–	–	–	–	–	–	–	4 725	4 942	5 170
Finance charges	11 747	–	–	–	–	–	500	500	12 247	12 287	12 852
Inventory consumed and bulk purchases	410	–	–	–	–	–	–	–	410	429	449
Transfers and subsidies	12 807	–	–	–	–	–	–	–	12 807	13 396	14 012
Other expenditure	106 785	–	–	–	–	–	8 160	8 160	114 945	111 697	116 836
Total Expenditure	389 737	–	–	–	–	–	6 660	6 660	396 396	407 665	426 417
Surplus/(Deficit)	1 292	–	–	–	–	–	1 309	1 309	2 602	1 352	1 414
Transfers and subsidies - capital (monetary allocations)	3 600	–	–	–	–	–	78	78	3 678	3 766	3 939
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	4 892	–	–	–	–	–	1 387	1 387	6 280	5 117	5 353
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	4 892	–	–	–	–	–	1 387	1 387	6 280	5 117	5 353
Capital expenditure & funds sources											
Capital expenditure	4 700	–	–	–	–	–	1 000	1 000	5 700	4 916	5 142
Transfers recognised - capital	3 678	–	–	–	–	–	–	–	3 678	3 847	4 024
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	1 022	–	–	–	–	–	1 000	1 000	2 022	1 069	1 118
Total sources of capital funds	4 700	–	–	–	–	–	1 000	1 000	5 700	4 916	5 142
Financial position											
Total current assets	27 999	–	–	–	–	–	(162)	(162)	27 837	28 220	28 451
Total non current assets	67 598	–	–	–	–	–	1 000	1 000	68 598	67 534	67 467
Total current liabilities	130 892	–	–	–	–	–	(847)	(847)	130 044	178 474	178 524
Total non current liabilities	73 704	–	–	–	–	–	500	500	74 204	26 054	25 933
Community wealth/Equity	(108 999)	–	–	–	–	–	1 387	1 387	(107 612)	(108 774)	(108 539)
Cash flows											
Net cash from (used) operating	(17 222)	–	–	–	–	–	(10 849)	(10 849)	(28 071)	(12 608)	(13 188)
Net cash from (used) investing	(4 700)	–	–	–	–	–	–	–	(4 700)	(4 916)	(5 142)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	(3 397)	–	–	–	–	–	(10 849)	(10 849)	(14 246)	1 001	195
Cash backing/surplus reconciliation											
Cash and investments available	5 906	–	–	–	–	–	(10 125)	(10 125)	(4 220)	5 325	4 718
Application of cash and investments	123 965	–	–	–	–	–	(4 541)	(4 541)	119 423	171 373	171 242
Balance - surplus (shortfall)	(118 059)	–	–	–	–	–	(5 584)	(5 584)	(123 643)	(166 048)	(166 524)
Asset Management											
Asset register summary (WDV)	67 598	–	–	–	–	–	1 000	1 000	68 598	67 534	67 467
Depreciation	6 594	–	–	–	–	–	–	–	6 594	6 897	7 215
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	1 629	–	–	–	–	–	3 000	3 000	4 629	1 704	1 782
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC48 West Rand - Table B2 Adjustments Budget Financial Performance (functional classification) – 27 February 2025

Standard Description	Ref	2024/25									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.		Budget	Budget	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		124 516	-	-	-	-	-	6 609	6 609	131 126	130 244	136 235	
Executive and council		40 118	-	-	-	-	-	-	-	40 118	41 963	43 893	
Finance and administration		84 399	-	-	-	-	-	6 609	6 609	91 008	88 281	92 342	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		185 848	-	-	-	-	-	1 438	1 438	187 286	194 397	203 339	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672	
Economic and environmental services		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277	
Planning and development		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		840	-	-	-	-	-	-	-	840	879	919	
Energy sources		840	-	-	-	-	-	-	-	840	879	919	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	394 629	-	-	-	-	-	8 047	8 047	402 676	412 782	431 770	
Expenditure - Functional													
Governance and administration		124 343	-	-	-	-	-	6 236	6 236	130 579	130 063	136 046	
Executive and council		42 360	-	-	-	-	-	260	260	42 620	44 309	46 347	
Finance and administration		81 983	-	-	-	-	-	5 976	5 976	87 959	85 754	89 699	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		181 970	-	-	-	-	-	2 606	2 606	184 576	190 340	199 096	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		130 435	-	-	-	-	-	1 422	1 422	131 856	136 435	142 711	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		51 535	-	-	-	-	-	1 184	1 184	52 719	53 906	56 385	
Economic and environmental services		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276	
Planning and development		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276	
Road transport		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	389 737	-	-	-	-	-	6 861	6 861	396 598	407 665	426 417	
Surplus/ (Deficit) for the year		4 892	-	-	-	-	-	1 186	1 186	6 078	5 117	5 353	

DC48 West Rand - Table B2 Adjustments Budget Financial Performance (functional classification) - B – 27 February 2025

Standard Classification Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		1 A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H				
R thousand	1													
Revenue - Functional														
<i>Municipal governance and administration</i>		124 516	-	-	-	-	-	6 609	6 609	131 126	130 244	136 235		
Executive and council		40 118	-	-	-	-	-	-	-	40 118	41 963	43 893		
Mayor and Council		12 566	-	-	-	-	-	-	-	12 566	13 144	13 749		
Municipal Manager, Town Secretary and Chief Executive		27 552	-	-	-	-	-	-	-	27 552	28 819	30 145		
Finance and administration		84 399	-	-	-	-	-	6 609	6 609	91 008	88 281	92 342		
Administrative and Corporate Support		44 071	-	-	-	-	-	220	220	44 291	46 099	48 219		
Asset Management		500	-	-	-	-	-	-	-	500	523	547		
Finance		39 051	-	-	-	-	-	6 390	6 390	45 441	40 847	42 726		
Fleet Management		-	-	-	-	-	-	-	-	-	-	-		
Human Resources		-	-	-	-	-	-	-	-	-	-	-		
Information Technology		-	-	-	-	-	-	-	-	-	-	-		
Legal Services		-	-	-	-	-	-	-	-	-	-	-		
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-	-	-		
Property Services		776	-	-	-	-	-	-	-	776	812	849		
Risk Management		-	-	-	-	-	-	-	-	-	-	-		
Security Services		-	-	-	-	-	-	-	-	-	-	-		
Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-		
Valuation Service		-	-	-	-	-	-	-	-	-	-	-		
Internal audit		-	-	-	-	-	-	-	-	-	-	-		
Governance Function		-	-	-	-	-	-	-	-	-	-	-		
Community and public safety		185 848	-	-	-	-	-	1 438	1 438	187 286	194 397	203 339		
Community and social services		-	-	-	-	-	-	-	-	-	-	-		
Aged Care		-	-	-	-	-	-	-	-	-	-	-		
Agricultural		-	-	-	-	-	-	-	-	-	-	-		
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-		
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-	-	-		
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-		
Community Halls and Facilities		-	-	-	-	-	-	-	-	-	-	-		
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-		
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-		
Disaster Management		-	-	-	-	-	-	-	-	-	-	-		
Education		-	-	-	-	-	-	-	-	-	-	-		
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-		
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-		
Language Policy		-	-	-	-	-	-	-	-	-	-	-		
Libraries and Archives		-	-	-	-	-	-	-	-	-	-	-		
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-		
Media Services		-	-	-	-	-	-	-	-	-	-	-		
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-		
Population Development		-	-	-	-	-	-	-	-	-	-	-		
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-		
Theatres		-	-	-	-	-	-	-	-	-	-	-		
Zoo's		-	-	-	-	-	-	-	-	-	-	-		
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-		
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-		
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-		
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-		
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-		
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-		
Public safety		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667		
Civil Defence		-	-	-	-	-	-	-	-	-	-	-		
Cleansing		-	-	-	-	-	-	-	-	-	-	-		
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-		
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-		
Fire Fighting and Protection		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667		
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-		
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-		
Pounds		-	-	-	-	-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-		
Housing		-	-	-	-	-	-	-	-	-	-	-		
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-		
Health		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672		
Ambulance		-	-	-	-	-	-	-	-	-	-	-		
Health Services		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672		
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-		
Food Control		-	-	-	-	-	-	-	-	-	-	-		
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-	-	-		
Vector Control		-	-	-	-	-	-	-	-	-	-	-		
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-		
Economic and environmental services		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277		
Planning and development		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277		
Billboards		-	-	-	-	-	-	-	-	-	-	-		
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-	-	-		
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-		
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-		
Economic Development/Planning		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277		
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-		
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	-	-	-	-	-		
Project Management Unit		-	-	-	-	-	-	-	-	-	-	-		
Provincial Planning		-	-	-	-	-	-	-	-	-	-	-		
Support to Local Municipalities		-	-	-	-	-	-	-	-	-	-	-		
Road transport		-	-	-	-	-	-	-	-	-	-	-		

DC48 West Rand - Table B2 Adjustments Budget Financial Performance (functional classification) - B – 27 February 2025

Standard Classification Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27	
		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		
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H				
R thousand	1													
<i>Public Transport</i>														
<i>Road and Traffic Regulation</i>														
<i>Roads</i>														
<i>Taxi Ranks</i>														
<i>Environmental protection</i>														
<i>Biodiversity and Landscape</i>														
<i>Coastal Protection</i>														
<i>Indigenous Forests</i>														
<i>Nature Conservation</i>														
<i>Pollution Control</i>														
<i>Soil Conservation</i>														
Trading services		840									840	879	919	
<i>Energy sources</i>		840									840	879	919	
<i>Electricity</i>		840									840	879	919	
<i>Street Lighting and Signal Systems</i>														
<i>Nonelectric Energy</i>														
<i>Water management</i>														
<i>Water Treatment</i>														
<i>Water Distribution</i>														
<i>Water Storage</i>														
<i>Waste water management</i>														
<i>Public Toilets</i>														
<i>Sewerage</i>														
<i>Storm Water Management</i>														
<i>Waste Water Treatment</i>														
<i>Waste management</i>														
<i>Recycling</i>														
<i>Solid Waste Disposal (Landfill Sites)</i>														
<i>Solid Waste Removal</i>														
<i>Street Cleaning</i>														
Other														
<i>Abattoirs</i>														
<i>Air Transport</i>														
<i>Forestry</i>														
<i>Licensing and Regulation</i>														
<i>Markets</i>														
<i>Tourism</i>														
Total Revenue - Functional	2	394 629							3 047	3 047	402 676	412 782	431 770	
Expenditure - Functional														
Municipal governance and administration		124 343							6 236	6 236	130 579	130 063	136 046	
<i>Executive and council</i>		42 360							260	260	42 620	44 309	46 347	
<i>Mayor and Council</i>		14 809									14 809	15 490	16 202	
<i>Municipal Manager, Town Secretary and Chief Executive</i>		27 552							260	260	27 811	28 819	30 145	
<i>Finance and administration</i>		81 983							5 976	5 976	87 969	85 754	89 699	
<i>Administrative and Corporate Support</i>		27 208							550	550	27 758	28 469	29 769	
<i>Asset Management</i>														
<i>Finance</i>		36 795							731	731	37 526	38 487	40 258	
<i>Fleet Management</i>		100							50	50	150	105	109	
<i>Human Resources</i>		3 000									3 000	3 138	3 262	
<i>Information Technology</i>														
<i>Legal Services</i>														
<i>Marketing, Customer Relations, Publicity and Media Co-</i>														
<i>Property Services</i>		14 880							4 645	4 645	19 525	15 565	16 281	
<i>Risk Management</i>														
<i>Security Services</i>														
<i>Supply Chain Management</i>														
<i>Valuation Service</i>														
<i>Internal audit</i>														
<i>Governance Function</i>														
Community and public safety		181 970							2 606	2 606	184 576	190 340	199 096	
<i>Community and social services</i>														
<i>Aged Care</i>														
<i>Agricultural</i>														
<i>Animal Care and Diseases</i>														
<i>Cemeteries, Funeral Parlours and Crematoriums</i>														
<i>Child Care Facilities</i>														
<i>Community Halls and Facilities</i>														
<i>Consumer Protection</i>														
<i>Cultural Matters</i>														
<i>Disaster Management</i>														
<i>Education</i>														
<i>Indigenous and Customary Law</i>														
<i>Industrial Promotion</i>														
<i>Language Policy</i>														
<i>Libraries and Archives</i>														
<i>Literacy Programmes</i>														
<i>Media Services</i>														
<i>Museums and Art Galleries</i>														
<i>Population Development</i>														
<i>Provincial Cultural Matters</i>														
<i>Theatres</i>														
<i>Zoo's</i>														
<i>Sport and recreation</i>														

DC48 West Rand - Table B2 Adjustments Budget Financial Performance (functional classification) - B – 27 February 2025

Standard Classification Description	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27
		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	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Public safety</i>		130 435	-	-	-	-	-	1 422	422	131 856	136 435	142 711	
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Fire Fighting and Protection</i>		130 435	-	-	-	-	-	1 422	422	131 856	136 435	142 711	
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Pounds</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Health</i>		51 535	-	-	-	-	-	1 184	184	52 719	53 906	56 385	
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Health Services</i>		51 535	-	-	-	-	-	1 184	184	52 719	53 906	56 385	
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Food Control</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Health Surveillance and Prevention of Communicable Diseases</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276	
<i>Planning and development</i>		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276	
<i>Billboards</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic Development/Planning</i>		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276	
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Project Management Unit</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Road transport</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Public Transport</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Road and Traffic Regulation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Roads</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Environmental protection</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Biodiversity and Landscape</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	-	
<i>Energy sources</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Electricity</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Water management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Water Distribution</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Waste water management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Sewerage</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Waste management</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Recycling</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Solid Waste Removal</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Air Transport</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Forestry</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Licensing and Regulation</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Markets</i>		-	-	-	-	-	-	-	-	-	-	-	
<i>Tourism</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	389 737	-	-	-	-	-	6 861	6 861	396 598	407 665	426 417	
Surplus/ (Deficit) for the year		4 892	-	-	-	-	-	1 186	1 186	6 078	5 117	5 353	

Vote Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjsts.	Total Adjsts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<i>[Insert departmental structure etc]</i>												
R thousands												
Revenue by Vote	1											
Vote 1 - Corporate Governance		12 566	-	-	-	-	-	-	-	12 566	13 144	13 749
Vote 2 - Municipal Manager & Support		27 552	-	-	-	-	-	-	-	27 552	28 819	30 145
Vote 3 - Corporate Services		46 188	-	-	-	-	-	220	220	46 407	48 312	50 535
Vote 4 - Budget & Treasury Office		39 051	-	-	-	-	-	6 390	6 390	45 441	40 847	42 726
Vote 5 - Health & Social Development		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672
Vote 6 - Public Safety		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667
Vote 7 - Regional Planning & Economic Development		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	394 629	-	-	-	-	-	8 047	8 047	402 676	412 782	431 770
Expenditure by Vote	1											
Vote 1 - Corporate Governance		14 809	-	-	-	-	-	-	-	14 809	15 490	16 202
Vote 2 - Municipal Manager & Support		27 552	-	-	-	-	-	260	260	27 811	28 819	30 145
Vote 3 - Corporate Services		45 088	-	-	-	-	-	5 195	5 195	50 283	47 162	49 331
Vote 4 - Budget & Treasury Office		36 895	-	-	-	-	-	781	781	37 676	38 592	40 367
Vote 5 - Health & Social Development		51 535	-	-	-	-	-	1 184	1 184	52 719	53 906	56 385
Vote 6 - Public Safety		130 435	-	-	-	-	-	1 422	1 422	131 856	136 435	142 711
Vote 7 - Regional Planning & Economic Development		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	87 262	91 276
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	389 737	-	-	-	-	-	6 861	6 861	396 598	407 665	426 417
Surplus/ (Deficit) for the year	2	4 892	-	-	-	-	-	1 186	1 186	6 078	5 117	5 353

DC48 West Rand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B – 27

February 2025

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2024/25									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Corporate Governance		12 566	-	-	-	-	-	-	-	12 566	13 144	13 749
1.1 - Corporate Governance		12 566	-	-	-	-	-	-	-	12 566	13 144	13 749
1.2 -		-	-	-	-	-	-	-	-	-	-	-
1.3 -		-	-	-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 2 - Municipal Manager & Support		27 552	-	-	-	-	-	-	-	27 552	28 819	30 145
2.1 - Municipal Manager & Support		27 552	-	-	-	-	-	-	-	27 552	28 819	30 145
2.2 -		-	-	-	-	-	-	-	-	-	-	-
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2.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		46 188	-	-	-	-	-	220	220	46 407	48 312	50 535
3.1 - Corporate Services		46 188	-	-	-	-	-	220	220	46 407	48 312	50 535
3.2 -		-	-	-	-	-	-	-	-	-	-	-
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3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		39 051	-	-	-	-	-	6 390	6 390	45 441	40 847	42 726
4.1 - Budget & Treasury Office		39 051	-	-	-	-	-	6 390	6 390	45 441	40 847	42 726
4.2 -		-	-	-	-	-	-	-	-	-	-	-
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4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672
5.1 - Health & Social Development		51 797	-	-	-	-	-	1 438	1 438	53 235	54 180	56 672
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Vote 6 - Public Safety		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667
6.1 - Public Safety		134 051	-	-	-	-	-	-	-	134 051	140 217	146 667
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Vote 7 - Regional Planning & Economic Development		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277
7.1 - Regional Planning & Economic Development		83 425	-	-	-	-	-	-	-	83 425	87 263	91 277
7.2 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
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DC48 West Rand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B – 27

February 2025

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt. 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
8.9 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
9.1 -		-	-	-	-	-	-	-	-	-	-	-
9.2 -		-	-	-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-	-	-
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9.9 -		-	-	-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
10.1 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-	-	-
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13.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-	-	-
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14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-	-	-
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15.8 -		-	-	-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	394 629	-	-	-	-	-	8 047	8 047	402 676	412 782	431 770
Expenditure by Vote	1											
Vote 1 - Corporate Governance		14 809	-	-	-	-	-	-	-	14 809	15 490	16 202
1.1 - Corporate Governance		14 809	-	-	-	-	-	-	-	14 809	15 490	16 202
1.2 -		-	-	-	-	-	-	-	-	-	-	-
1.3 -		-	-	-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-	-	-

DC48 West Rand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B – 27

February 2025

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2024/25										Budget Year 2025/26	Budget Year 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget	
R thousands													
1.5 -		-	-	-	-	-	-	-	-	-	-	-	-
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1.7 -		-	-	-	-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		27 552	-	-	-	-	-	260	260	27 811	-	28 819	30 145
2.1 - Municipal Manager & Support		27 552	-	-	-	-	-	260	260	27 811	-	28 819	30 145
2.2 -		-	-	-	-	-	-	-	-	-	-	-	-
2.3 -		-	-	-	-	-	-	-	-	-	-	-	-
2.4 -		-	-	-	-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-	-	-	-
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2.9 -		-	-	-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		45 088	-	-	-	-	-	5 195	5 195	50 283	-	47 162	49 331
3.1 - Corporate Services		45 088	-	-	-	-	-	5 195	5 195	50 283	-	47 162	49 331
3.2 -		-	-	-	-	-	-	-	-	-	-	-	-
3.3 -		-	-	-	-	-	-	-	-	-	-	-	-
3.4 -		-	-	-	-	-	-	-	-	-	-	-	-
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3.9 -		-	-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		36 895	-	-	-	-	-	781	781	37 676	-	38 592	40 367
4.1 - Budget & Treasury Office		36 895	-	-	-	-	-	781	781	37 676	-	38 592	40 367
4.2 -		-	-	-	-	-	-	-	-	-	-	-	-
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4.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		51 535	-	-	-	-	-	1 184	1 184	52 719	-	53 906	56 385
5.1 - Health & Social Development		51 535	-	-	-	-	-	1 184	1 184	52 719	-	53 906	56 385
5.2 -		-	-	-	-	-	-	-	-	-	-	-	-
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5.4 -		-	-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-	-
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5.9 -		-	-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		130 435	-	-	-	-	-	1 422	1 422	131 856	-	136 435	142 711
6.1 - Public Safety		130 435	-	-	-	-	-	1 422	1 422	131 856	-	136 435	142 711
6.2 -		-	-	-	-	-	-	-	-	-	-	-	-
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6.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Regional Planning & Economic Development		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	-	87 262	91 276
7.1 - Regional Planning & Economic Development		83 424	-	-	-	-	-	(1 981)	(1 981)	81 443	-	87 262	91 276
7.2 -		-	-	-	-	-	-	-	-	-	-	-	-
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7.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-
8.1 -		-	-	-	-	-	-	-	-	-	-	-	-
8.2 -		-	-	-	-	-	-	-	-	-	-	-	-
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8.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-
9.1 -		-	-	-	-	-	-	-	-	-	-	-	-
9.2 -		-	-	-	-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-	-	-	-

DC48 West Rand - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B – 27

February 2025

Vote Description <i>(Insert departmental structure etc)</i>	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
9.4 -		-	-	-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
10.1 -		-	-	-	-	-	-	-	-	-	-	-
10.2 -		-	-	-	-	-	-	-	-	-	-	-
10.3 -		-	-	-	-	-	-	-	-	-	-	-
10.4 -		-	-	-	-	-	-	-	-	-	-	-
10.5 -		-	-	-	-	-	-	-	-	-	-	-
10.6 -		-	-	-	-	-	-	-	-	-	-	-
10.7 -		-	-	-	-	-	-	-	-	-	-	-
10.8 -		-	-	-	-	-	-	-	-	-	-	-
10.9 -		-	-	-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
11.1 -		-	-	-	-	-	-	-	-	-	-	-
11.2 -		-	-	-	-	-	-	-	-	-	-	-
11.3 -		-	-	-	-	-	-	-	-	-	-	-
11.4 -		-	-	-	-	-	-	-	-	-	-	-
11.5 -		-	-	-	-	-	-	-	-	-	-	-
11.6 -		-	-	-	-	-	-	-	-	-	-	-
11.7 -		-	-	-	-	-	-	-	-	-	-	-
11.8 -		-	-	-	-	-	-	-	-	-	-	-
11.9 -		-	-	-	-	-	-	-	-	-	-	-
11.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-	-	-
12.5 -		-	-	-	-	-	-	-	-	-	-	-
12.6 -		-	-	-	-	-	-	-	-	-	-	-
12.7 -		-	-	-	-	-	-	-	-	-	-	-
12.8 -		-	-	-	-	-	-	-	-	-	-	-
12.9 -		-	-	-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-	-	-
13.4 -		-	-	-	-	-	-	-	-	-	-	-
13.5 -		-	-	-	-	-	-	-	-	-	-	-
13.6 -		-	-	-	-	-	-	-	-	-	-	-
13.7 -		-	-	-	-	-	-	-	-	-	-	-
13.8 -		-	-	-	-	-	-	-	-	-	-	-
13.9 -		-	-	-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-	-	-
14.7 -		-	-	-	-	-	-	-	-	-	-	-
14.8 -		-	-	-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	389 737	-	-	-	-	6 861	6 861	396 598		407 665	426 417
Surplus/ (Deficit) for the year	2	4 892	-	-	-	-	1 186	1 186	6 078		5 117	5 353

DC48 West Rand - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) – 27 February 2025

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands	1											
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	840	-	-	-	-	-	-	-	840	879	919
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		11 038	-	-	-	-	-	-	-	11 038	11 546	12 077
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6 759	-	-	-	-	-	723	723	7 482	7 070	7 395
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 252	-	-	-	-	-	220	220	3 471	3 401	3 558
Licence and permits		734	-	-	-	-	-	-	-	734	768	803
Operational Revenue		23 042	-	-	-	-	-	5 666	5 666	28 708	24 102	25 211
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		331 755	-	-	-	-	-	1 360	1 360	333 115	347 015	362 978
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 426	-	-	-	-	-	-	-	1 426	1 492	1 561
Other Gains		12 183	-	-	-	-	-	-	-	12 183	12 743	13 330
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		391 029	-	-	-	-	-	7 969	7 969	398 998	409 016	427 831
Expenditure By Type												
Employee related costs		238 454	-	-	-	-	-	(2 000)	(2 000)	236 454	249 423	260 897
Remuneration of councillors		14 809	-	-	-	-	-	-	-	14 809	15 490	16 202
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		410	-	-	-	-	-	-	-	410	429	449
Debt impairment		(1 869)	-	-	-	-	-	-	-	(1 869)	(1 955)	(2 045)
Depreciation and amortisation		6 594	-	-	-	-	-	-	-	6 594	6 897	7 215
Interest		11 747	-	-	-	-	-	500	500	12 247	12 287	12 852
Contracted services		73 056	-	-	-	-	-	5 305	5 305	78 361	76 416	79 932
Transfers and subsidies		12 807	-	-	-	-	-	-	-	12 807	13 396	14 012
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		33 730	-	-	-	-	-	2 855	2 855	36 584	35 281	36 904
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		389 737	-	-	-	-	-	6 660	6 660	396 396	407 665	426 417
Surplus/(Deficit)		1 292	-	-	-	-	-	1 309	1 309	2 602	1 352	1 414
Transfers and subsidies - capital (monetary allocations)		3 600	-	-	-	-	-	78	78	3 678	3 766	3 939
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		4 892	-	-	-	-	-	1 387	1 387	6 280	5 117	5 353
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 892	-	-	-	-	-	1 387	1 387	6 280	5 117	5 353
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 892	-	-	-	-	-	1 387	1 387	6 280	5 117	5 353
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	4 892	-	-	-	-	-	1 387	1 387	6 280	5 117	5 353

DC48 West Rand - Table B5 Adjustments Capital Expenditure Budget by vote and funding – 27 February 2025

Description	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Regional Planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2												
Vote 1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		572	-	-	-	-	-	1 000	1 000	1 572	598	626	-
Vote 4 - Budget & Treasury Office		528	-	-	-	-	-	-	-	528	552	578	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939	-
Vote 7 - Regional Planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142	-
Total Capital Expenditure - Vote		4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142	-
Capital Expenditure - Functional													
Governance and administration		1 100	-	-	-	-	-	1 000	1 000	2 100	1 151	1 204	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 100	-	-	-	-	-	1 000	1 000	2 100	1 151	1 204	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142	-
Funded by:													
National Government		78	-	-	-	-	-	-	-	78	82	85	-
Provincial Government		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	3 678	-	-	-	-	-	-	-	3 678	3 847	4 024	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 022	-	-	-	-	-	1 000	1 000	2 022	1 069	1 118	-
Total Capital Funding		4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142	-

DC48 West Rand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B – 27 February 2025

Vote Description <small>(Insert departmental structure etc)</small> R thousands	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-
1.1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-
1.2 -		-	-	-	-	-	-	-	-	-	-	-
1.3 -		-	-	-	-	-	-	-	-	-	-	-
1.4 -		-	-	-	-	-	-	-	-	-	-	-
1.5 -		-	-	-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-
2.1 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-
2.2 -		-	-	-	-	-	-	-	-	-	-	-
2.3 -		-	-	-	-	-	-	-	-	-	-	-
2.4 -		-	-	-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
3.1 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
3.2 -		-	-	-	-	-	-	-	-	-	-	-
3.3 -		-	-	-	-	-	-	-	-	-	-	-
3.4 -		-	-	-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
4.1 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
4.2 -		-	-	-	-	-	-	-	-	-	-	-
4.3 -		-	-	-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-
5.1 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-
5.2 -		-	-	-	-	-	-	-	-	-	-	-
5.3 -		-	-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
6.2 -		-	-	-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-	-	-
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6.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Regional Planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-
7.1 - Regional Planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-
7.2 -		-	-	-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
8.1 -		-	-	-	-	-	-	-	-	-	-	-
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8.4 -		-	-	-	-	-	-	-	-	-	-	-
8.5 -		-	-	-	-	-	-	-	-	-	-	-
8.6 -		-	-	-	-	-	-	-	-	-	-	-

DC48 West Rand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B – 27 February 2025

Vote Description <i>(Insert departmental structure etc)</i> R thousands	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
8.8 -		-	-	-	-	-	-	-	-	-	-	-
8.9 -		-	-	-	-	-	-	-	-	-	-	-
8.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
9.1 -		-	-	-	-	-	-	-	-	-	-	-
9.2 -		-	-	-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
10.1 -		-	-	-	-	-	-	-	-	-	-	-
10.2 -		-	-	-	-	-	-	-	-	-	-	-
10.3 -		-	-	-	-	-	-	-	-	-	-	-
10.4 -		-	-	-	-	-	-	-	-	-	-	-
10.5 -		-	-	-	-	-	-	-	-	-	-	-
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10.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
11.1 -		-	-	-	-	-	-	-	-	-	-	-
11.2 -		-	-	-	-	-	-	-	-	-	-	-
11.3 -		-	-	-	-	-	-	-	-	-	-	-
11.4 -		-	-	-	-	-	-	-	-	-	-	-
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11.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-	-	-
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12.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-	-	-
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14.9 -		-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-	-	-
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15.6 -		-	-	-	-	-	-	-	-	-	-	-
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15.9 -		-	-	-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												

DC48 West Rand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B – 27 February 2025

2024/25													Budget Year 2025/26	Budget Year 2026/27
Vote Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
<i>(Insert departmental structure etc)</i>		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands														
Vote 1 - Corporate Governance														
1.1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-		
1.2 -		-	-	-	-	-	-	-	-	-	-	-		
1.3 -		-	-	-	-	-	-	-	-	-	-	-		
1.4 -		-	-	-	-	-	-	-	-	-	-	-		
1.5 -		-	-	-	-	-	-	-	-	-	-	-		
1.6 -		-	-	-	-	-	-	-	-	-	-	-		
1.7 -		-	-	-	-	-	-	-	-	-	-	-		
1.8 -		-	-	-	-	-	-	-	-	-	-	-		
1.9 -		-	-	-	-	-	-	-	-	-	-	-		
1.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 2 - Municipal Manager & Support														
2.1 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-		
2.2 -		-	-	-	-	-	-	-	-	-	-	-		
2.3 -		-	-	-	-	-	-	-	-	-	-	-		
2.4 -		-	-	-	-	-	-	-	-	-	-	-		
2.5 -		-	-	-	-	-	-	-	-	-	-	-		
2.6 -		-	-	-	-	-	-	-	-	-	-	-		
2.7 -		-	-	-	-	-	-	-	-	-	-	-		
2.8 -		-	-	-	-	-	-	-	-	-	-	-		
2.9 -		-	-	-	-	-	-	-	-	-	-	-		
2.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 3 - Corporate Services		572	-	-	-	-	-	1 000	1 000	1 572	598	626		
3.1 - Corporate Services		572	-	-	-	-	-	1 000	1 000	1 572	598	626		
3.2 -		-	-	-	-	-	-	-	-	-	-	-		
3.3 -		-	-	-	-	-	-	-	-	-	-	-		
3.4 -		-	-	-	-	-	-	-	-	-	-	-		
3.5 -		-	-	-	-	-	-	-	-	-	-	-		
3.6 -		-	-	-	-	-	-	-	-	-	-	-		
3.7 -		-	-	-	-	-	-	-	-	-	-	-		
3.8 -		-	-	-	-	-	-	-	-	-	-	-		
3.9 -		-	-	-	-	-	-	-	-	-	-	-		
3.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 4 - Budget & Treasury Office		528	-	-	-	-	-	-	-	528	552	578		
4.1 - Budget & Treasury Office		528	-	-	-	-	-	-	-	528	552	578		
4.2 -		-	-	-	-	-	-	-	-	-	-	-		
4.3 -		-	-	-	-	-	-	-	-	-	-	-		
4.4 -		-	-	-	-	-	-	-	-	-	-	-		
4.5 -		-	-	-	-	-	-	-	-	-	-	-		
4.6 -		-	-	-	-	-	-	-	-	-	-	-		
4.7 -		-	-	-	-	-	-	-	-	-	-	-		
4.8 -		-	-	-	-	-	-	-	-	-	-	-		
4.9 -		-	-	-	-	-	-	-	-	-	-	-		
4.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 5 - Health & Social Development														
5.1 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-		
5.2 -		-	-	-	-	-	-	-	-	-	-	-		
5.3 -		-	-	-	-	-	-	-	-	-	-	-		
5.4 -		-	-	-	-	-	-	-	-	-	-	-		
5.5 -		-	-	-	-	-	-	-	-	-	-	-		
5.6 -		-	-	-	-	-	-	-	-	-	-	-		
5.7 -		-	-	-	-	-	-	-	-	-	-	-		
5.8 -		-	-	-	-	-	-	-	-	-	-	-		
5.9 -		-	-	-	-	-	-	-	-	-	-	-		
5.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 6 - Public Safety		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939		
6.1 - Public Safety		3 600	-	-	-	-	-	-	-	3 600	3 766	3 939		
6.2 -		-	-	-	-	-	-	-	-	-	-	-		
6.3 -		-	-	-	-	-	-	-	-	-	-	-		
6.4 -		-	-	-	-	-	-	-	-	-	-	-		
6.5 -		-	-	-	-	-	-	-	-	-	-	-		
6.6 -		-	-	-	-	-	-	-	-	-	-	-		
6.7 -		-	-	-	-	-	-	-	-	-	-	-		
6.8 -		-	-	-	-	-	-	-	-	-	-	-		
6.9 -		-	-	-	-	-	-	-	-	-	-	-		
6.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 7 - Regional Planning & Economic Development														
7.1 - Regional Planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-		
7.2 -		-	-	-	-	-	-	-	-	-	-	-		
7.3 -		-	-	-	-	-	-	-	-	-	-	-		
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7.9 -		-	-	-	-	-	-	-	-	-	-	-		
7.10 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 8 -														
8.1 -		-	-	-	-	-	-	-	-	-	-	-		
8.2 -		-	-	-	-	-	-	-	-	-	-	-		
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DC48 West Rand - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B – 27 February 2025

8.7 -	-	-	-	-	-	-	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-	-	-
9.1 -	-	-	-	-	-	-	-	-	-	-	-	-

Vote Description <small>(Insert departmental structure etc)</small> R thousands	Ref	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
9.2 -		-	-	-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-	-	-
9.6 -		-	-	-	-	-	-	-	-	-	-	-
9.7 -		-	-	-	-	-	-	-	-	-	-	-
9.8 -		-	-	-	-	-	-	-	-	-	-	-
9.9 -		-	-	-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
10.1 -		-	-	-	-	-	-	-	-	-	-	-
10.2 -		-	-	-	-	-	-	-	-	-	-	-
10.3 -		-	-	-	-	-	-	-	-	-	-	-
10.4 -		-	-	-	-	-	-	-	-	-	-	-
10.5 -		-	-	-	-	-	-	-	-	-	-	-
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10.9 -		-	-	-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
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12.2 -		-	-	-	-	-	-	-	-	-	-	-
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Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-	-	-
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13.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-	-	-
14.7 -		-	-	-	-	-	-	-	-	-	-	-
14.8 -		-	-	-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142
Total Capital Expenditure		4 700	-	-	-	-	-	1 000	1 000	5 700	4 916	5 142

DC48 West Rand - Table B6 Adjustments Budget Financial Position – 27 February 2025

Description	Ref	2024/25									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		5 906	–	–	–	–	–	(10 125)	(10 125)	(4 220)	5 325	4 718
Trade and other receivables from exchange transactions	1	3 054	–	–	–	–	–	9 964	9 964	13 018	3 025	2 994
Receivables from non-exchange transactions	1	4 334	–	–	–	–	–	–	–	4 334	4 499	4 672
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		238	–	–	–	–	–	–	–	238	238	238
VAT		14 468	–	–	–	–	–	–	–	14 468	15 133	15 829
Other current assets		–	–	–	–	–	–	–	–	–	–	–
Total current assets		27 999	–	–	–	–	–	(162)	(162)	27 837	28 220	28 451
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		9 700	–	–	–	–	–	–	–	9 700	9 723	9 747
Property, plant and equipment	3	57 737	–	–	–	–	–	1 000	1 000	58 737	57 650	57 558
Biological assets		162	–	–	–	–	–	–	–	162	162	162
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		67 598	–	–	–	–	–	1 000	1 000	68 598	67 534	67 467
TOTAL ASSETS		95 597	–	–	–	–	–	838	838	96 436	95 754	95 918
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Trade and other payables from exchange transactions		87 060	–	–	–	–	–	512	512	87 573	135 397	136 236
Trade and other payables from non-exchange transactions		29 446	–	–	–	–	–	(1 360)	(1 360)	28 086	28 691	27 902
Provisions		12 409	–	–	–	–	–	–	–	12 409	12 409	12 409
VAT		1 977	–	–	–	–	–	–	–	1 977	1 977	1 977
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		130 892	–	–	–	–	–	(847)	(847)	130 044	178 474	178 524
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	73 704	–	–	–	–	–	500	500	74 204	26 054	25 933
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		40 438	–	–	–	–	–	–	–	40 438	(7 530)	(7 984)
Total non current liabilities		73 704	–	–	–	–	–	500	500	74 204	26 054	25 933
TOTAL LIABILITIES		204 596	–	–	–	–	–	(347)	(347)	204 249	204 528	204 457
NET ASSETS	2	(108 999)	–	–	–	–	–	1 186	1 186	(107 813)	(108 774)	(108 539)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(108 999)	–	–	–	–	–	1 387	1 387	(107 612)	(108 774)	(108 539)
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		(108 999)	–	–	–	–	–	1 387	1 387	(107 612)	(108 774)	(108 539)

DC48 West Rand - Table B7 Adjustments Budget Cash Flows – 27 February 2025

Description	Ref	2024/25										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	Adjusted Budget
		A	B	C	D	E	F	G	H				
R thousands													
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		-	-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		25 416	-	-	-	-	-	(4 078)	(4 078)	21 338	26 585	27 808	
Transfers and Subsidies - Operational	1	323 607	-	-	-	-	-	-	-	323 607	338 492	354 063	
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	78	78	78	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Dividends		-	-	-	-	-	-	-	-	-	-	-	
Payments													
Suppliers and employees		(350 854)	-	-	-	-	-	(6 849)	(6 849)	(357 703)	(366 993)	(383 875)	
Finance charges		(2 584)	-	-	-	-	-	-	-	(2 584)	2 703	2 828	
Transfers and Subsidies	1	(12 807)	-	-	-	-	-	-	-	(12 807)	(13 396)	(14 012)	
NET CASH FROM/(USED) OPERATING ACTIVITIES		(17 222)	-	-	-	-	-	(10 849)	(10 849)	(28 071)	(12 608)	(13 188)	
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		(4 700)	-	-	-	-	-	-	-	(4 700)	(4 916)	(5 142)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 700)	-	-	-	-	-	-	-	(4 700)	(4 916)	(5 142)	
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans		-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	
Payments													
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		(21 922)	-	-	-	-	-	(10 849)	(10 849)	(32 771)	(17 524)	(18 331)	
Cash/cash equivalents at the year begin:	2	18 526	-	-	-	-	-	-	-	18 526	18 526	18 526	
Cash/cash equivalents at the year end:	2	(3 397)	-	-	-	-	-	(10 849)	(10 849)	(14 246)	1 001	195	

