

Polokwane Municipality

Adjustments Budget

2025/26

CR237/02/26



The Ultimate in Innovation and Sustainable Development



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DIRECTORATE: OFFICE OF THE CHIEF FINANCIAL OFFICER

ITEM NO:

REFERENCE:

ADJUSTMENTS BUDGET FOR 2025 – 2026 FINANCIAL YEAR

Report of the Chief Financial Officer

1. Purpose of the report

The purpose of the report is to submit the 2025/2026 Adjustment Budget as required by section 28 of the Local Government Municipal Finance Management Act, No. 56 of 2003 and to request approval thereof.

2. Background

On 30 May 2025, Council approved the 2025/26 budget CR 265/05/25. The approved budget should be implemented in terms of Section 69 of the Municipal Finance Management Act. Section 69 (2) further stipulates that in the process of implementing the budget and when necessary, the Accounting Officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council.

Only one adjustments budget may be tabled in the municipal council during a financial year, except when the following as stipulated below in terms of section 28(2)(b) of the MFMA:

- (1) A municipality may revise an approved budget through an adjustments budget.
- (2) An adjustments budget –
 - (a) must adjust the revenue and expenditure estimate 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 financial 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.

Section 28 (4) stipulates that only the Mayor may table an adjustments 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 of frequency.

3. Executive Summary

The financial performance indicators reflect that the municipality is solvent.

Higher anticipated Eskom tariffs, use of alternative energy sources (off grid) by large power uses, shortages of water and the burden of the distressed economy on consumers (high fuel costs and interest rates) will have a negative impact on the sustainability of our revenue source.

The municipality has been committed to the cost containment measures gazetted by the National Treasury. In addition, we have reduced non-core expenditures, increase revenue collection initiatives and directed resources to ensure a funded and balanced budget without compromising financial prudence although achieved with some difficulty.

Our stance as the Budget and Treasury Office (BTO) was very clear about the extent of commitments and the need of project managers to ensure that their cost drivers are to be aligned to the budgets allocated. Proper planning and the expectation to perform more with less needs to be enforced by all SBUs in line with section 78 of the MFMA.

The municipality has thoroughly reviewed the SDBIP with the intention of addressing strength and weaknesses for the past six months therefore the result of this adjustment

budget will result in enhance service delivery in the municipality. All the programmes and projects are aligned with the budget while at same time expenditure were reviewed thoroughly to ensure value for money. The revenue was projected in line with the past six performance. This adjustment budget covers both financial and non-financial performance of the municipality.

The impact on the budget adjustment is as a result of prioritisation of all the Municipal services delivery Programmes which includes operation and capital as a result the main focus was to rationalise and realign our capital expenditure programme to meet our service delivery mandate in a year under the review, while we had to make enough provision for operations to sustain municipality to run its own operational activities.

Considering the mid-year assessment below, the budget has been revised accordingly.

4. Mid-Year Assessment 2025/26

In anticipation of the 2025/26 Adjustment Budget process, a reflection of the past 6 months' capital and operating results and the projection for the remainder of the year are highlighted for consideration.

Analysis of the past six months and projection for the remainder of the year

4.1 Operating Budget

4.1.1 Revenue Performance

As at 31 December 2025, the actual year-to-date operational revenue and capital transfers recognised amounts to **R3 378 555 825**, representing **52%** of the original budget of **R6 446 554 132**.

Comparative Performance – 2024/25: For the same period in the prior year, revenue performance amounted to **R 3 098 579 729.00**, representing **51%** of the prior year's original budget.

The current year's performance is marginally higher in rand value compared to the same period in the prior year.

4.1.2 Expenditure performance

As at 31 December 2025, the actual year-to-date operating expenditure amounts to

R2 671 490 777, which is **47%** of the **original budget of R 5 724 363 741**.

Comparative Performance – 2024/25:

Operating expenditure amounted to **R 2 696 877 304.00**, which was **52%** of the prior year original budget.

The current year's performance is marginally lower in rand value compared to the same period in the prior year.

4.2 Capital Budget

As at 31 December 2025, payments in respect of capital projects amount to **R 399 403 243** (including VAT), representing **49%** of the **original capital budget of R823 469 771**. This reflects a higher performance compared to **45%** achieved in the same period of the prior year. Comparative Performance – 2024/25:

Capital expenditure amounted to **R 360 871 954.00**, which was **45%** of the prior year capital budget.

5. Re-allocation of funds

5.1 Grants Adjustments - National Treasury Gazette 54100

The National Treasury issued a gazette, (No. 54100) dated 06 February 2026, which indicated amendments on grant allocations to be received by Polokwane Municipality thereby affecting the provision of section 28(2)(b) as mentioned above. **(Annexure D)**

The Municipal Disaster Recovery Grant was increased by R 30 000 000.

The grant adjustments as per National Treasury Gazette 54100 is tabulated below: -

Grant Name	GG#52626	Adjustments	GG#54100
Equitable Share (ES)	1 481 181 000	-	1 481 181 000
Neighbourhood Development Partnership Grant (NDPG)	44 320 000	-	44 320 000
Integrated Urban Development Grant (IUDG)	433 487 000	-	433 487 000
Integrated National Electrification Programme Grant (INEP)	11 755 000	-	11 755 000
Infrastructure Skills Development Grant (ISDG)	8 000 000	-	8 000 000
Public Transport Network Grant(PTNG)	189 331 000	-	189 331 000
Extended Public Works Programme (EPWP)	6 531 000	-	6 531 000
Energy Efficiency and Demand Side Management Grant (EEDSMG)	3 000 000	-	3 000 000
Regional Bulk Infrastructure Grant (RBIG)	155 509 000	-	155 509 000
Financial Management Grant (FMG)	2 400 000	-	2 400 000
Municipal Disaster Recovery Grant (MDRG)	4 765 000	30 000 000	34 765 000
Water Services Infrastructure Grant (WSIG)	65 000 000	-	65 000 000
TOTAL GRANTS	2 405 279 000	30 000 000	2 435 279 000

There was also a request for an increase in the Human Settlements Grant has been submitted by the user department. The proposed adjustment is tabulated below.

Grant	Allocations	Adjustments	Revised Allocations
Human Settlements Development Grant	R47 584 826	R86 302 339	R133 887 165

5.2 Rollover Application

There was no roll-over application submitted for the 2024/25 financial year, as all grant allocations were fully spent within the financial year.

6.1 Revenue by source adjustments

Although we are only viable for the short term, it is highly imperative that we move towards long term viability. There is a direct co-relation between billing and cash collection. Lesser billing equates to lesser cash collections.

As part of ensuring that the budget adjustment is realisable and all our estimates are met at year end the municipality through the intervention of the Municipal Manager has identified the key drivers in order to improve municipal revenue, namely:

1. Rationalisation of credit control in targeted areas and customers
2. Intensification of indigent register cleansing to ensure that the register is not overstated.
3. Thorough implementation of smart meters which includes both water and electricity.
4. Following up on all the government debt in order to recover them and finalisation of a completeness projects in order to enhance property rates revenue
5. Prudent and fiscal discipline on the cash flow management
6. Conversions to pre-paid water meters and replacement of old electricity meters that have slower consumption levels.
7. Electricity stability measures (reduce distribution losses).
8. Use of third party monthly data to detect illegal connections through our own Revenue Protection Unit (RPU).
9. Debtor profiling through credit bureau
10. Purchase of fleet to ensure insourcing rather than outsourcing example purchase of water tankers and waste trucks.

11. All the above will be implemented in the short-term and will be catered for over the MTERF budget.

The table below shows the impact of the adjustments on Revenue by source and Expenditure by type:

Description	Budget year 2025/26		
	Original Budget	Adjustments	Adjusted Budget
Revenue			
Exchange Revenue			
Service charges - Electricity	2 226 730 241	(85 100 735)	2 141 629 506
Service charges - Water	424 132 374	(60 203 671)	363 928 703
Service charges - Waste Water Management	165 527 365	7 005 976	172 533 341
Service charges - Waste Management	159 147 017	-	159 147 017
Sale of Goods and Rendering of Services	22 289 460	3 165 556	25 455 016
Agency services	35 475 278	3 365 826	38 841 104
Interest	400	(400)	-
Interest earned from Receivables	99 384 097	238 475	99 622 572
Interest earned from Current and Non Current Assets	52 986 220	16 051 815	69 038 035
Rental from Fixed Assets	19 125 050	22 370 364	41 495 414
Licence and permits	16 178 855	-	16 178 855
Operational Revenue	25 666 937	113 928	25 780 865
Non-Exchange Revenue			
Property rates	669 774 047	60 203 667	729 977 714
Surcharges and Taxes		-	-
Fines, penalties and forfeits	46 800 778	15 867	46 816 645
Transfer and subsidies - Operational	1 862 915 120	53 696 805	1 916 611 925
Interest	24 846 028	32 773 323	57 619 351
Total Revenue (excluding capital transfers and contributions)	5 850 979 267	53 696 796	5 904 676 063
Transfers and subsidies - capital (monetary allocations)	595 574 865	68 187 902	663 762 767
Total Revenue	6 446 554 132	121 884 698	6 568 438 830

The revenue adjustment reflects a net upward adjustment of R121 884 698 including capital transfers is explained as follows:

Revenue	Explanation
Transfer and subsidies	Transfer between operational and capital grants and additional Human Settlements Development Grant and Municipal Disaster Recovery Grant
Interest earned on investments	Increase due to good mid-year performance and continuous optimization of capital interests.
Service charges electricity	Decreased to align with residents using alternative energy sources
Service charges water	Decreased due to poor mid-year performance.

Revenue	Explanation
	The results are primarily attributed to a shortage of meters which resulted in straight connections being performed for customers which consumption was not billed.
Operational Revenue	Increased to align to mid-year performance
Rental of fixed assets	Increased due to high usage of sports and recreational facilities.

6.2 Expenditure by type adjustments

The following adjustments to the amount of R3 830 100 were received from the different Directorates.

The impact of the changes on the different categories of the Operating expenditure as the result of the adjustments will be as follows:

Expenditure by Type

Description	Budget year 2025/26		
	Original Budget	Adjustments	Adjusted Budget
Expenditure			
Employee related costs	1 374 636 730	(144 781 857)	1 229 854 873
Remuneration of councillors	66 478 902	693 781	67 172 683
Bulk purchases - electricity	1 469 753 263	-	1 469 753 263
Inventory consumed	344 496 541	7 095 366	351 591 907
Debt impairment	280 169 063	(130 097 507)	150 071 556
Depreciation and amortisation	407 814 169	30 097 507	437 911 676
Interest	40 124 330	1 000 000	41 124 330
Contracted services	1 269 378 047	115 079 474	1 384 457 521
Transfers and subsidies	60 480 000	6 686 961	67 166 961
Irrecoverable debts written off	-	-	-
Operational costs	411 032 696	18 056 375	429 089 071
Losses on disposal of Assets	-	-	-
Other Losses	-	100 000 000	100 000 000
Total Expenditure	5 724 363 741	3 830 100	5 728 193 841

- **Employee related costs** – The reduction is attributed to the removal of the budget for performance bonuses, along with cost savings resulting from unfilled vacancies.
- **Remuneration of Councillors** - The increase is required to align the budget with actual expenditure trends recorded at mid-year, ensuring full provision is made for statutory obligations for the remainder of the financial year.

- **Inventory consumed** - The increase is necessitated by higher-than-anticipated utilisation of inventory by Strategic Business Units to support operational requirements and sustain service delivery outputs.
- **Operational Costs** – The adjustment provides for a projected shortfall in wet fuel expenditure, arising from increased operational activities and consumption patterns experienced during the year, to prevent service delivery disruptions.
- **Debt impairment** – The reduction aligns the budget with the audited actual impairment level of R87 million, ensuring the credibility of the impairment provision.
- **Depreciation and amortisation** – The increase reflects higher impairment losses identified during the audit process, amounting to R30 million before reversal, and ensures the budget is aligned with the audited actuals
- **Transfers and Subsidies** - The increase is required to ensure that the entity is able to meet salary and contractual obligations for the remainder of the financial year, thereby maintaining operational stability.
- **Other Losses** – this adjustment is included to align the budget with audited actual water losses of R115 million, ensuring full disclosure and accurate reflection of financial performance.
- **Contracted services** were increased to cater for the following:-

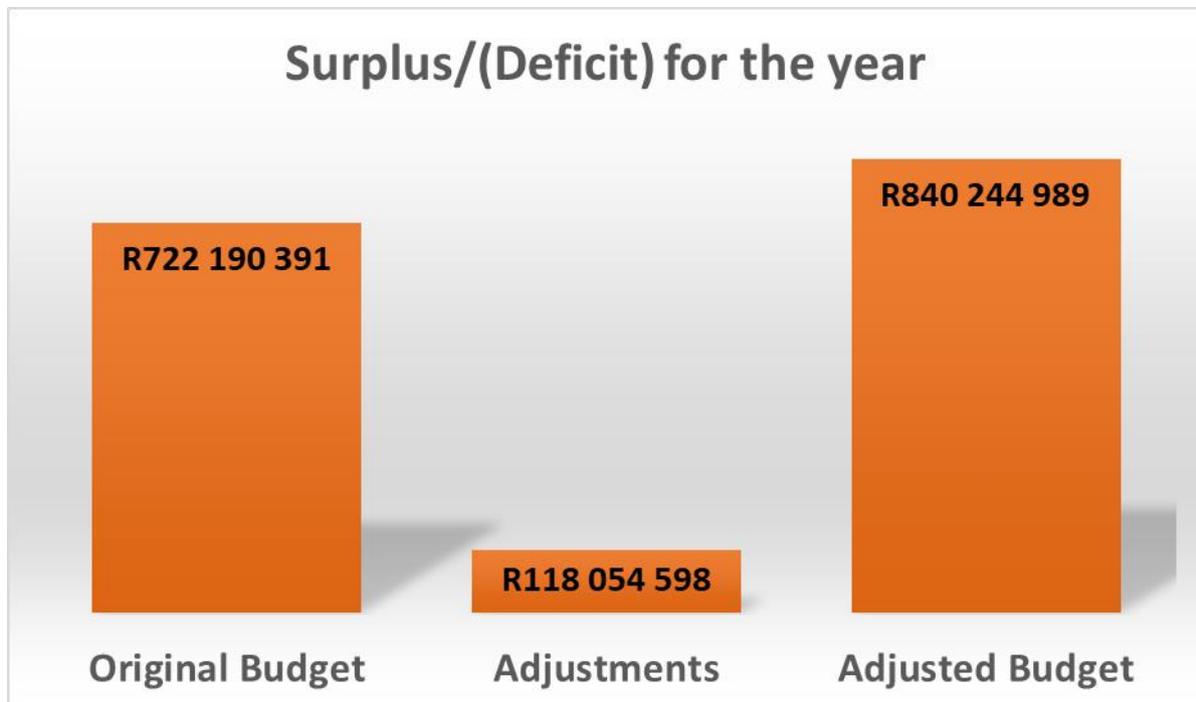
The breakdown of contracted services is tabulated below: -

DIRECTORATE	RESOURCE ALLOCATED TO
WATER AND SANITATION	<ul style="list-style-type: none"> • Water maintenance
COMMUNITY SERVICES	<ul style="list-style-type: none"> • Personnel and Labor • Corporate and Municipal Activities
CORPORATE AND SHARED SERVICES	<ul style="list-style-type: none"> • Repairs and maintenance on Facility Management • IT - SDWAN and AFLA
TRANSPORT SERVICES	<ul style="list-style-type: none"> • Communications and Marketing • Project Management Fees • Maintenance • Commissions and Committees • Esilux

DIRECTORATE	RESOURCE ALLOCATED TO
CHIEF OPERATIONS OFFICE	<ul style="list-style-type: none"> • Legal Fees • Audit Co-Source
HUMAN SETTLEMENTS	<ul style="list-style-type: none"> • RDP Housing

The surplus for the year has increased to R840 244 989 due to the aforementioned adjustments in revenue and expenditure.

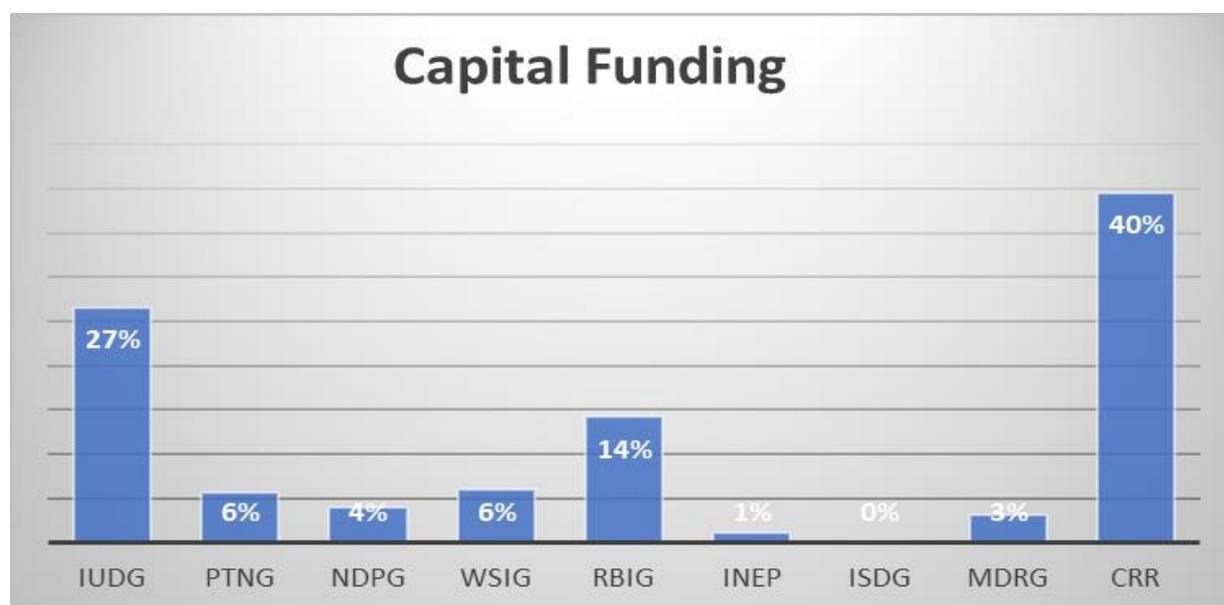
Description	Budget year 2025/26		
	Original Budget	Adjustments	Adjusted Budget
Revenue			
Total Revenue (excluding capital transfers and contributions)	5 850 979 267	53 696 796	5 904 676 063
Total Expenditure	5 724 363 741	3 830 100	5 728 193 841
Transfers and subsidies - capital (monetary allocations)	595 574 865	68 187 902	663 762 767
Surplus/(Deficit) for the year	722 190 391	118 054 598	840 244 989



7. Re-allocation of funds on Capital budget

The Capital Expenditure (**Annexure A**) increased (VAT exclusive) from Original Budget R **716 060 670** to R **955 210 339** and will be funded as follows:

DESCRIPTION	ORIGINAL BUDGET 2025/26	ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26
Intergrated Urban Development Grant	240 742 714	12 524 468	253 267 182
Public Transport Network Grant	37 062 393	16 562 886	53 625 279
Neighbourhood Development Grant	33 539 129	5 000 000	38 539 129
Water Services Infrastructure Grant	56 521 739	-	56 521 739
Regional Bulk Infrastructure Grant	135 225 217	-	135 225 217
Integrated National Electrification Programme Grant	10 221 739	-	10 221 739
Infrastructure Skills Development Grant	434 783	- 355 913	78 870
Municipal Disaster Recovery Grant	4 143 478	26 086 956	30 230 434
Capital Replacement Reserve	198 169 479	179 331 272	377 500 751
TOTAL ADJUSTMENTS BUDGET	716 060 670	239 149 669	955 210 339



ADJUSTMENTS BUDGET 2025/26



MULTI YEAR CAPITAL BUDGET Description	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE
CAPITAL FUNDING								
Intergrated Urban Development Grant	IUDG	240 742 714	276 854 121	240 742 714	276 854 121	12 524 468	253 267 182	291 257 260
Public Transport Network Grant	PTNG	37 062 393	42 621 752	37 062 393	42 621 752	16 562 886	53 625 279	61 669 071
Neighbourhood Development Grant	NDPG	33 539 129	38 569 998	33 539 129	38 569 998	5 000 000	38 539 129	44 319 998
Water Services Infrastructure Grant	WSIG	56 521 739	65 000 000	56 521 739	65 000 000	-	56 521 739	65 000 000
Regional Bulk Infrastructure Grant	RBIG	135 225 217	155 508 999	135 225 217	155 508 999	-	135 225 217	155 508 999
Integrated National Electrification Programme Grant	INEP	10 221 739	11 755 000	10 221 739	11 755 000	-	10 221 739	11 755 000
Infrastructure Skills Development Grant (ISDG)	ISDG	434 783	500 000	434 783	500 000	- 355 913	78 870	90 700
Municipal Disaster Recovery Grant	MDRG	4 143 478	4 765 000	4 143 478	4 765 000	26 086 956	30 230 434	34 764 999
Total DoRA Allocations		517 891 192	595 574 870	517 891 192	595 574 870	59 818 397	577 709 589	664 366 027
Capital Replacement Reserve	CRR	198 169 479	227 894 901	198 169 479	231 338 379	179 331 272	377 500 751	434 125 863
TOTAL FUNDING		716 060 670	823 469 771	716 060 670	826 913 249	239 149 669	955 210 339	1 098 491 890

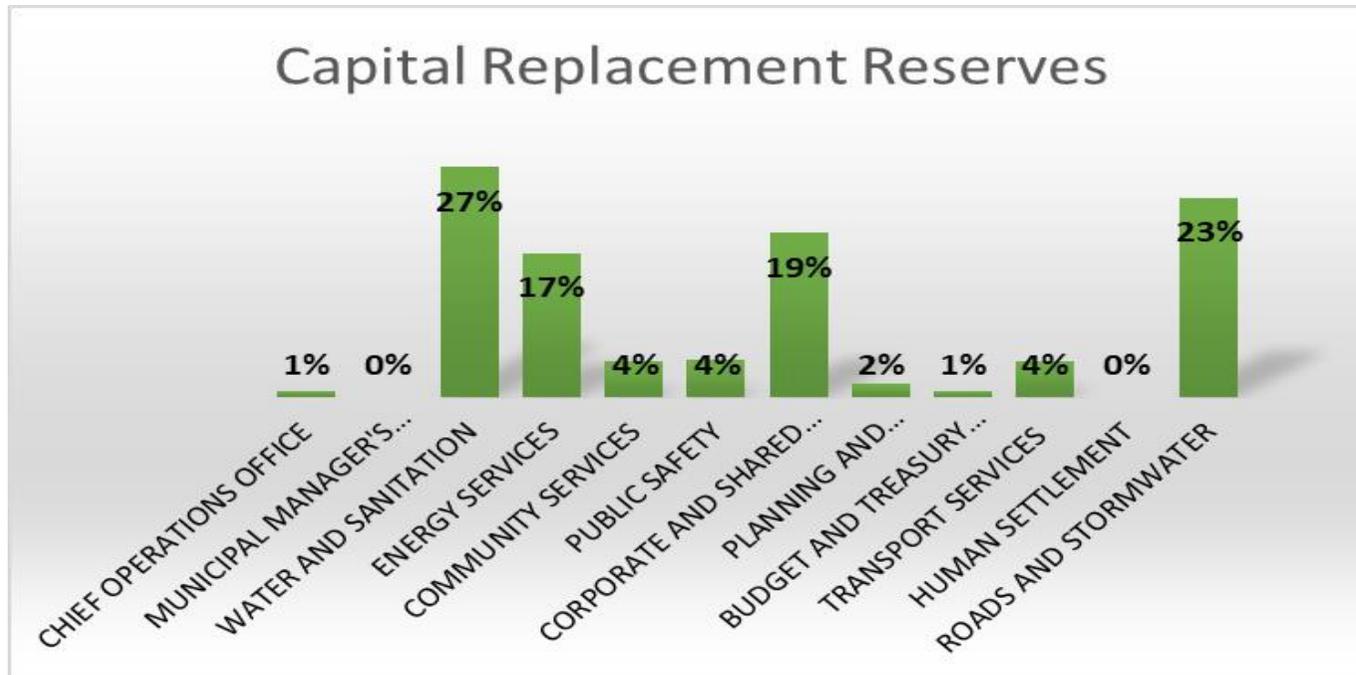
Vote Description	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE
Vote 1 - CHIEF OPERATIONS OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-
Vote 3 - WATER AND SANITATION		322 342 797	370 694 217	358 259 745	411 998 707	53 646 502	411 906 247	473 692 184
Vote 4 - ENERGY SERVICES		93 586 391	107 624 350	74 534 391	85 714 550	2 934 739	77 469 130	89 089 500
Vote 5 - COMMUNITY SERVICES		109 153 483	125 526 506	104 653 483	120 351 506	8 403 243	113 056 726	130 015 235
Vote 6 - PUBLIC SAFETY		15 000 000	17 250 000	13 600 000	15 640 000	2 400 000	16 000 000	18 400 000
Vote 7 - CORPORATE AND SHARED SERVICES		51 722 558	59 480 941	47 279 080	57 814 420	24 185 711	71 464 791	82 184 509
Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT		6 000 000	6 900 000	1 650 000	1 897 500	4 100 000	5 750 000	6 612 500
Vote 9 - BUDGET AND TREASURY OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000
Vote 10 - TRANSPORT SERVICES		37 062 393	42 621 752	37 062 393	42 621 752	25 623 709	62 686 102	72 089 017
Vote 11 - HUMAN SETTLEMENT		-	-	-	-	-	-	-
Vote 12 - ROADS AND STORMWATER		77 193 048	88 772 005	75 021 578	86 274 815	117 855 765	192 877 343	221 808 945
Total		716 060 670	823 469 771	716 060 670	826 913 249	239 149 669	955 210 339	1 098 491 890

ADJUSTMENTS BUDGET 2025/26



Allocation of Capital Replacement Reserve per Directorate.

Vote Description	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE
Vote 1 - CHIEF OPERATIONS OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-
Vote 3 - WATER AND SANITATION		21 464 525	24 684 203	54 034 471	62 139 641	46 033 520	100 067 991	115 078 189
Vote 4 - ENERGY SERVICES		60 000 000	69 000 000	46 948 000	53 990 200	15 782 000	62 730 000	72 139 500
Vote 5 - COMMUNITY SERVICES		14 917 179	17 154 756	10 417 179	11 979 756	4 916 212	15 333 391	17 633 400
Vote 6 - PUBLIC SAFETY		15 000 000	17 250 000	13 600 000	15 640 000	2 400 000	16 000 000	18 400 000
Vote 7 - CORPORATE AND SHARED SERVICES		51 287 775	58 980 941	46 844 297	57 314 420	24 541 624	71 385 921	82 093 809
Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT		6 000 000	6 900 000	1 650 000	1 897 500	4 100 000	5 750 000	6 612 500
Vote 9 - BUDGET AND TREASURY OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000
Vote 10 - TRANSPORT SERVICES		-	-	-	-	15 500 000	15 500 000	17 825 000
Vote 11 - HUMAN SETTLEMENT		-	-	-	-	-	-	-
Vote 12 - ROADS AND STORMWATER		25 500 000	29 325 000	20 675 532	23 776 862	66 057 916	86 733 448	99 743 465
Total		198 169 479	227 894 901	198 169 479	231 338 379	179 331 272	377 500 751	434 125 863





New capital projects

1. Projects moved from Operational to Capital Projects

Segment Description	Adjustments
Construction of Low-level bridge Maripathekong	R540 000
Construction of Low-level bridge in Spitzkop	R540 000
Completion of storm water upgrade in Legae La Batho	R319 343
Construction of low-level bridge linking Matlala and Juno	R680 000
Construction of Low-level bridge in Maremadi Park	R680 000
Construction of Low-level bridge in Ext 44	R680 000
Construction of Low-level bridge in Ga Mailula	R540 000
Construction of Low-level bridge linking Koppermyn and Schoeman	R680 000
Construction of Low-level bridge linking Segwashi and Maribe	R780 000
Construction of Low-Level bridge linking Titibe and Mogabane	R1 080 000
Construction of Low-Level bridge linking Segopye	R680 000
Construction of low-level bridge Makanye/ Thoka	R680 000
Construction of Low-level bridge in Mankweng Sencherere	R680 000
Construction of Low-level bridge Peter Nchabeleng & Mabotja	R680 000
Construction of Low-level bridge Mothapo to Tjatjaneng	R1 080 000
Upgrading of storm water in the city	R1 000 000
Facilities capital replacement	R1 000 000
CRR Upgrading of Municipal Nursery	R100 000
CRR Electrical Capital Replacement	R3 500 000
Replacement and Installation of new Air Conditioners Air-conditions	R502 800

The budget is earmarked for the procurement of items of a capital (asset) nature; therefore, it must be reallocated from the operational budget to the capital budget to ensure compliance with correct budgeting principles.

2. New Capital Projects

Segment Description	Adjustments
CRR WIP Mothapo RWS33600	R 2 000 000
CRR WIP Moletjie East RWS 233600	R 5 000 000
CRR Drilling of boreholes in all municipal clusters	R 11 000 000
CRR WIP Sebayeng Dikgale RWS 233600	R 5 000 000
CRR Molepo RWS	R 2 000 000
CRR Aganang RWS 2 Rammobola	R 3 108 898
CRR Widening of Sandriver bridge trunk	R 15 500 000
CRR Dual Carriageway access road to Mankweng	R 19 493 916
Rehabilitation of Bok Street from Thabo Mbeki Street to Devenish	R 5 546 234

Rehabilitation of Dewet Street from Outspan Street to Diemer	R 5 521 217
Rehabilitation of Kgaka street Duif street and Uil street	R 3 663 433
Rehabilitation of Meteor from Munnik to Pierre	R 3 869 309
Rehabilitation of Boshoff from Marshall to McDonalds	R 6 333 409
Renovation of Municipal Staff Accommodation	R 2 000 000
Rehabilitation of General Joubert street between Suid street and Marshal str	R 800 000

8. The impact of the adjustments

The impact of the adjustments exclusive of VAT in comparison with original budget will be as follows:

- Total Revenue including capital and operating transfers has increased by R 121 884 698 from R 6 446 554 132 to R 6 568 438 830.
- Total Operational Expenditure has increased by R 3 830 100 from R 5 724 363 741 to R 5 728 193 841.
- Capital Expenditure increased by R 239 149 669 from R 716 060 670 to R 955 210 339

RECOMMEND

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2025/2026; and single year capital appropriations with approved as set-out in the following tables:

1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard classification);

1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and

1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus,

Asset management and basic service delivery targets are adopted as set-out in the following tables:

2.1 Table B1 -Adjustments Budget Summary;

2.2 Table B3 -Adjustments Budget Financial Performance (revenue and expenditure by Municipal vote);

2.3 Table B6 -Budgeted Financial Position;

2.4 Table B7 -Budgeted Cash Flows;

2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;

2.6 Table B9 -Asset management; and

2.7 Table B10 -Basic service delivery measurement.

3. Polokwane Housing Association Adjustment Budget (**Annexure C**)

3.1 Table E1 Summary of the Adjustment Budget

3.2 Table E2 Budgeted Financial Position

3.3 Table E3 Budgeted Cash Flow

POLOKWANE MUNICIPALITY

Budget Tables

Annexure A

CAPITAL PROGRAMME AND RAL PROJECTS



MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Description												
Facility Maintenance- Corporate and Shared Services												
Civic Centre refurbishment	CRR	-	-	-	-	-	-	-	2 000 000	2 300 000	3 500 000	4 025 000
Renovation of Municipal offices at Seshego Zone 1	CRR	500 000	575 000	500 000	575 000	80 000	420 000	483 000	-	-	-	-
Renovation of Municipal offices at Seshego Zone 3	CRR	900 000	1 035 000	900 000	1 035 000	-	900 000	1 035 000	-	-	-	-
Renovation of Municipal offices at Seshego Zone 8	CRR	400 000	460 000	400 000	460 000	31 000	431 000	495 650	-	-	-	-
Upgrading of Seshego Library	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	-	-
Refurbishment of Municipal Public toilets	CRR	-	-	-	-	-	-	-	1 500 000	1 725 000	1 500 000	1 725 000
Refurbishment of New Council Chamber	CRR	1 900 000	2 185 000	1 900 000	2 185 000	168 739	1 731 261	1 990 950	-	-	-	-
Refurbishment of Aganang Municipal Hall	CRR	2 000 000	2 300 000	1 000 000	1 150 000	1 740 000	2 740 000	3 151 000	-	-	-	-
Refurbishment of Westernburg Hall	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	500 000	575 000
Refurbishment of Nirvana Hall	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	500 000	575 000
Refurbishment Aganang Cluster offices: Mohlonong	CRR	800 000	920 000	800 000	920 000	242 792	557 208	640 789	-	-	-	-
Municipal Furniture and Office Equipment's	CRR	500 000	575 000	500 000	575 000	667 739	1 167 739	1 342 900	500 000	575 000	1 000 000	1 150 000
Provision of Disability access in all Municipal Buildings	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	-	-
Fencing of Municipal Offices at Seshego Zone 1	CRR	-	-	-	-	-	-	-	500 000	575 000	-	-
Fencing of Municipal Offices at Seshego Zone 3	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	-	-
Fencing of Municipal Offices at Seshego Zone 8	CRR	-	-	-	-	-	-	-	500 000	575 000	-	-
Refurbishment of Waste Management offices Ladanna	CRR	-	-	-	-	-	-	-	-	-	2 000 000	2 300 000
Mankweng Unit C Municipal Offices	CRR	-	-	-	-	-	-	-	-	-	1 000 000	1 150 000
Capital Spares:Facilities capital replacement	CRR	-	-	-	-	1 000 000	1 000 000	1 150 000	-	-	-	-
Renovation of Municipal Staff Accommodation	CRR	-	-	-	-	2 000 000	2 000 000	2 300 000	-	-	-	-
Machinery and Equipment:Replacement and Installation of new Airconditions	CRR	-	-	-	-	502 800	502 800	578 220	-	-	-	-
Total Facility Maintenance - Corporated and Shared Service		7 000 000	8 050 000	6 000 000	6 900 000	5 450 008	11 450 008	13 167 509	10 000 000	11 500 000	10 000 000	11 500 000
Roads & Stormwater -												
Refurbishment of Damaged Road signage in the City CBD	CRR	1 000 000	1 150 000	1 000 000	1 150 000	-	1 000 000	1 150 000	1 500 000	1 725 000	1 500 000	1 725 000
Refurbishment of Street Names Boards in the City CBD	CRR	1 500 000	1 725 000	800 000	920 000	700 000	1 500 000	1 725 000	1 500 000	1 725 000	2 000 000	2 300 000
Upgrading of Storm Water in Seshego	CRR	6 000 000	6 900 000	4 000 000	4 600 000	2 500 000	6 500 000	7 475 000	-	-	4 000 000	4 600 000
Upgrading of storm water system in Mankweng Unit G next to LG	CRR	-	-	-	-	-	-	-	3 000 000	3 450 000	3 000 000	3 450 000
Construction of storm water on Makanye road	CRR	-	-	-	-	-	-	-	5 000 000	5 750 000	2 000 000	2 300 000
Procurement of Bowmag Roller and Mechanical broom	CRR	1 000 000	1 150 000	1 000 000	1 150 000	-	1 000 000	1 150 000	-	-	-	-
Rehabilitation of Oost street	CRR	4 500 000	5 175 000	4 500 000	5 175 000	1 338 000	3 162 000	3 636 300	2 000 000	2 300 000	-	-
Rehabilitation of Campell street	CRR	3 000 000	3 450 000	3 000 000	3 450 000	75 413	2 924 587	3 363 275	2 000 000	2 300 000	-	-
Rehabilitation of Boom from Devenish to Excelsior	CRR	-	-	-	-	-	-	-	2 500 000	2 875 000	-	-
Rehabilitation of Bok street	CRR	-	-	-	-	-	-	-	2 500 000	2 875 000	-	-
Rehabilitation of Railway street	CRR	-	-	-	-	-	-	-	1 500 000	1 725 000	-	-
Upgrading of Beryl road from gravel to Asphalt surfacing parallel to the railway line leading to Celtic Lodge Estate	CRR	1 000 000	1 150 000	-	-	1 800 000	1 800 000	2 070 000	3 000 000	3 450 000	4 000 000	4 600 000
Upgrading of stormwater in Ivypark (Emperor)	CRR	2 500 000	2 875 000	1 500 000	1 725 000	1 800 000	3 300 000	3 795 000	5 000 000	5 750 000	4 400 000	5 060 000
Stormwater investigation in the city	CRR	-	-	-	-	-	-	-	-	-	-	-
Rehabilitation of streets in Bendor (Pierre, Neethling and Rhodesdrift)	CRR	5 000 000	5 750 000	4 875 532	5 606 862	124 468	5 000 000	5 750 000	5 000 000	5 750 000	6 000 000	6 900 000
CRR Dual Carriageway access road to Mankweng	CRR	-	-	-	-	19 493 916	19 493 916	22 418 003	-	-	-	-
Rehabilitation of Boshoff from Marshall to McDonalds	CRR	-	-	-	-	6 333 409	6 333 409	7 283 420	-	-	-	-
Rehabilitation of Bok street from Thabo Mbeki street to Deve	CRR	-	-	-	-	5 546 234	5 546 234	6 378 169	-	-	-	-
Rehabilitation of Dewet street from Outspan street to Diemeë	CRR	-	-	-	-	5 521 217	5 521 217	6 349 400	-	-	-	-
Rehabilitation of Kgaka street Dui street and Uil street	CRR	-	-	-	-	3 663 433	3 663 433	4 212 948	-	-	-	-
Rehabilitation of Meteor from Munnik to Pierre	CRR	-	-	-	-	3 869 309	3 869 309	4 449 705	-	-	-	-
Construction of Low level bridge Maripathkong	CRR	-	-	-	-	540 000	540 000	621 000	-	-	-	-
Construction of Low level bridge in Spitzkop	CRR	-	-	-	-	540 000	540 000	621 000	-	-	-	-
Completion of storm water upgrade in Legae La batho Legae la	CRR	-	-	-	-	319 343	319 343	367 244	-	-	-	-
Construction of low level bridge linking Matlala and Juno	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge in Maremadi Park	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Description												
Construction of Low level bridge in Ext 44	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge in Ga Mailula	CRR	-	-	-	-	540 000	540 000	621 000	-	-	-	-
Construction of Low level bridge linking Koppermyn and Schoe	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge linking Segwashi and Maribe	CRR	-	-	-	-	780 000	780 000	897 000	-	-	-	-
Construction of Low Level bridge linking Tlitlebe and Mogabane	CRR	-	-	-	-	1 080 000	1 080 000	1 242 000	-	-	-	-
Construction of Low Level bridge linking Segopye and Mahlohl	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of low level bridge Makanye/ Thoka	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge in Mankweng Sencherere	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge Peter Nchabeleng & Mabotja	CRR	-	-	-	-	680 000	680 000	782 000	-	-	-	-
Construction of Low level bridge Mophapo to Tjataneng	CRR	-	-	-	-	1 080 000	1 080 000	1 242 000	-	-	-	-
Upgrading of storm water in the city	CRR	-	-	-	-	1 000 000	1 000 000	1 150 000	-	-	-	-
CRR Paving of internal streets at Mankgale Ga-Mokoatedi to D4040 until GaRachidi Phase 2	CRR	-	-	-	-	4 000 000	4 000 000	4 600 000	-	-	-	-
CRR Rehabilitation of General Joubert street between Suid street and Marshal street	CRR	-	-	-	-	800 000	800 000	920 000	-	-	-	-
Paving of AKI streets in RDP section SDA1 (Luthuli)	IUDG	-	-	-	-	-	-	-	8 563 327	9 847 826	-	-
Paving of internal ring roads to University road in Toronto	IUDG	-	-	-	-	-	-	-	8 625 709	9 919 565	-	-
Paving of internal streets in Seshego Zone 2	IUDG	1 692 557	1 946 441	1 692 557	1 946 441	-	1 692 557	-	-	-	-	-
Paving of internal streets in Seshego Zone 3	IUDG	2 311 704	2 658 460	37 694	43 348	-	37 694	-	-	-	-	-
Paving of internal streets in Seshego Zone 5	IUDG	580 783	667 901	580 783	667 901	-	580 783	-	-	-	-	-
Paving of internal streets in Seshego Zone 6	IUDG	1 083 925	1 246 514	1 083 925	1 246 514	-	188 365	895 560	1 029 894	-	-	-
Paving of internal streets in Seshego Zone 8	IUDG	1 652 174	1 900 000	1 652 174	1 900 000	-	-	1 652 174	1 900 000	-	-	-
Paving of internal street from Solomondale to D3997 (ward 32)	IUDG	869 565	1 000 000	869 565	1 000 000	-	869 565	0	0	-	-	-
Completion of the links to SANRAL roads network	IUDG	334 783	385 000	334 783	385 000	-	848 025	1 182 808	1 360 229	-	-	13 043 478
Rehabilitation of Rabie street	IUDG	1 259 540	1 448 471	722 983	831 430	-	515 983	207 000	238 050	3 043 478	3 500 000	-
Dual Carriageway access road to Mankweng	IUDG	869 565	1 000 000	3 143 575	3 615 112	-	8 158 258	11 301 833	12 997 108	-	-	-
Rehabilitation of Burger street	IUDG	97 230	111 814	97 230	111 814	-	5	97 225	111 808	3 043 478	3 500 000	-
Rehabilitation of Dorp street	IUDG	13 844	15 921	13 844	15 921	-	6	13 838	15 914	3 043 478	3 500 000	-
Rehabilitation of Jorrisen from Munnik ave to Dahl	IUDG	395 761	455 125	395 761	455 125	-	645	395 116	454 383	3 043 478	3 500 000	-
Rehabilitation of Bok street	IUDG	313 043	360 000	313 043	360 000	-	1 000 000	1 313 043	1 510 000	3 043 478	3 500 000	-
Rehabilitation of streets in polokwane (Bendor/Penina park/flora park and Westenburg)	IUDG	1 678 999	1 930 849	1 678 999	1 930 849	-	45 346	1 633 653	1 878 701	-	-	-
Rehabilitation of Railway street	IUDG	-	-	-	-	-	-	-	-	3 043 478	3 500 000	-
Paving of internal streets at Mankgale, Ga-Mokoatedi to D4040 until GaRachidi	IUDG	333 913	384 000	333 913	384 000	-	-	333 913	384 000	-	-	-
Paving of internal street from University road to Makanye primary school(Ward 07)	IUDG	260 870	300 000	260 870	300 000	-	260 870	0	1	-	-	-
Paving of internal street in Ga Dikgale Moshate	IUDG	869 565	1 000 000	869 565	1 000 000	-	869 565	0	0	-	-	-
Rehabilitation of Boom from Devenish to Excelsior	IUDG	1 069 565	1 230 000	1 069 565	1 230 000	-	188 053	881 512	1 013 739	3 043 478	3 500 000	-
Paving of road from Sengatane (D3330) to Chebeng (ward 09)	IUDG	3 732 209	4 292 040	3 732 209	4 292 040	-	900 000	4 632 209	5 327 040	-	-	-
Upgrading of arterial road in Tshware from Taxi rank via Tshware village to mamotshwa clini(ward 30)	IUDG	4 495 843	5 170 219	4 495 843	5 170 219	-	3 380 483	1 115 360	1 282 664	-	-	-
Paving of Internal Street in Ga Ujane to D3363 (ward 40)	IUDG	634 132	729 252	634 132	729 252	-	634 132	0	0	-	-	-
Upgrading of arterial road from Ditshtweneng to Maja Moshate	IUDG	2 869 565	3 300 000	2 869 565	3 300 000	-	568 582	2 300 983	2 646 131	-	-	-
Upgrading of storm water in Polokwane ext. 76	IUDG	-	-	536 557	617 041	-	-	536 557	617 041	-	-	-
Rehabilitation of Nelson Mandela Road from Rissik to Sandriver bridge	IUDG	-	-	-	-	-	13 755 488	13 755 488	15 818 811	-	-	-
PTNG Rehabilitation of Nelson Mandela Road from Rissik to Sandriver bridge	PTNG	-	-	-	-	-	6 439 177	6 439 177	7 405 054	-	-	-
Flood Repair and Stormwater upgrade in Futura Street to Sandriver stream	MDRG	4 143 478	4 765 000	4 143 478	4 765 000	-	-	4 143 478	4 765 000	-	-	-
Rehabilitation of road linking R101 to Roodepoort to Kusckhe Agricultural School	MDRG	-	-	-	-	-	3 043 478	3 043 478	3 500 000	-	-	-
Upgrading of Zebediela road at Ext 44	MDRG	-	-	-	-	-	14 347 826	14 347 826	16 500 000	-	-	-
MDRG Upgrading of storm water in the city	MDRG	-	-	-	-	-	8 695 652	8 695 652	10 000 000	-	-	-
Hospital View Additional Roads	NDPG	1 739 130	2 000 000	1 880 869	2 162 999	-	-	1 880 869	2 162 999	10 434 783	12 000 000	-
Hospital View Roads 1 and 2	NDPG	1 739 130	2 000 000	2 956 260	3 399 699	-	-	2 956 260	3 399 699	-	-	-
Hospital Link Road	NDPG	869 565	1 000 000	1 709 867	1 966 346	-	-	1 709 867	1 966 346	-	-	-
Upgrading of Triangle Park	NDPG	5 347 826	6 150 000	5 347 826	6 150 000	-	1 817 185	3 530 641	4 060 237	-	-	-
NDPG WIP Stormwater Canal	NDPG	-	-	453 828	521 902	-	-	453 828	521 902	-	-	-
Upgrading of grave1 road to tar at 28th Street in Zone A Seshego	NDPG	3 478 261	4 000 000	3 478 261	4 000 000	-	2 086 588	5 564 849	6 399 576	-	-	4 347 826
Upgrading of grave1 road to tar at 29th Street in Zone A Seshego	NDPG	3 478 261	4 000 000	3 478 261	4 000 000	-	2 086 588	5 564 849	6 399 576	-	-	5 000 000
Upgrading of grave1 road to tar at 30th Street in Zone A Seshego	NDPG	3 478 261	4 000 000	3 478 261	4 000 000	-	2 086 588	5 564 849	6 399 576	-	-	5 000 000
Construction of Safe Hub	NDPG	-	-	-	-	-	-	-	-	-	-	869 565
Total Roads & Stormwater -		77 193 048	88 772 005	75 021 578	86 274 815	117 855 765	192 877 342	221 808 943	137 480 340	158 102 391	124 435 763	143 101 127

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Description												
Water Supply and reticulation - Water and Sanitation Services												
Installation of Prepaid Water Meters (City Seshogo and Mankweng Cluster)	CRR	6 464 525	7 434 203	964 525	1 109 203	4 535 475	5 500 000	6 325 000	9 808 903	11 280 238	11 000 000	12 650 000
Aganang Bulk Water Transfer Scheme	CRR	2 000 000	2 300 000	2 000 000	2 300 000	186 153	1 813 847	2 085 924	1 500 000	1 725 000	10 000 000	11 500 000
Construction of Rooferpoort Reservoir	CRR	-	-	-	-	-	-	-	-	-	10 000 000	11 500 000
SCADA	CRR	1 500 000	1 725 000	-	-	1 500 000	1 500 000	1 725 000	-	-	-	-
Polokwane Bulk water supply (Sebayeng Diepriver wellfields)	CRR	2 000 000	2 300 000	2 000 000	2 300 000	82 916	1 917 084	2 204 647	-	-	-	-
Replacement of AC Pipes – Phase 2	CRR	2 000 000	2 300 000	1 986 432	2 284 397	1 381 641	3 368 073	3 873 284	-	-	-	-
Polokwane Bulk water supply Dap Naude Pipeline upgrade	CRR	2 000 000	2 300 000	2 000 000	2 300 000	134 479	1 865 521	2 145 349	-	-	-	-
Water conservation demand management and Rezoning	CRR	2 000 000	2 300 000	-	-	2 000 000	2 000 000	2 300 000	-	-	-	-
Mankweng RWS (IUDG top-up)	CRR	3 500 000	4 025 000	-	-	-	-	-	-	-	-	-
CRR WIP Polokwane Bulk Water Supply Sandriver North Wellfields	CRR	-	-	18 693 478	21 497 500	-	18 693 478	21 497 500	-	-	-	-
CRR WIP Polokwane Bulk Water Supply Sandriver Water Treatment Works	CRR	-	-	26 390 036	30 348 542	-	26 390 036	30 348 542	-	-	-	-
CRR Drilling of boreholes in all municipal clusters	CRR	-	-	-	-	11 000 000	11 000 000	12 650 000	-	-	-	-
CRR WIP Moletjie East RWS 233600	CRR	-	-	-	-	5 000 000	5 000 000	5 750 000	-	-	-	-
CRR WIP Sebayeng Dikgale RWS 233600	CRR	-	-	-	-	5 000 000	5 000 000	5 750 000	-	-	-	-
CRR WIP Mophapo RWS33600	CRR	-	-	-	-	2 000 000	2 000 000	2 300 000	-	-	-	-
CRR Molepo RWS	CRR	-	-	-	-	2 000 000	2 000 000	2 300 000	-	-	-	-
CRR Aganang RWS 2 Rammobola	CRR	-	-	-	-	3 108 898	3 108 898	3 575 233	-	-	-	-
CRR Mankweng RWS	CRR	-	-	-	-	8 911 054	8 911 054	10 247 712	-	-	-	-
Olifantspoort RWS (Mmotong wa Perekisi)	IUDG	2 636 174	3 031 600	1 125 719	1 294 577	-	1 125 719	1 294 577	6 666 919	7 666 957	8 695 652	10 000 000
Mothapo RWS	IUDG	5 276 101	6 067 516	3 495 175	4 019 451	-	3 495 175	4 019 451	6 849 245	7 876 632	7 169 845	8 245 322
Moletjie East RWS	IUDG	8 378 894	9 635 728	10 041 191	11 547 370	-	10 041 191	11 547 370	6 500 117	7 475 135	9 535 652	10 966 000
Sebayeng/Dikgale RWS	IUDG	5 973 406	6 869 417	1 027 332	1 181 432	-	1 027 332	1 181 432	6 389 414	7 347 826	7 130 435	8 200 000
Houtriver RWS	IUDG	6 024 492	6 928 166	6 024 492	6 928 166	1 000 000	5 024 492	5 778 166	6 918 715	7 956 522	8 695 652	10 000 000
Chuene Maja RWS	IUDG	8 678 885	9 980 718	8 678 885	9 980 718	1 600 000	7 078 885	8 140 718	6 162 571	7 086 957	8 695 661	10 000 011
Molepo RWS	IUDG	6 285 497	7 228 322	6 373 247	7 329 235	800 000	7 173 247	8 249 235	6 794 429	7 813 593	7 239 257	8 325 145
Laasteooph RWS	IUDG	5 678 766	6 530 581	3 550 187	4 082 715	-	3 550 187	4 082 715	6 331 510	7 281 236	8 744 365	10 056 020
Mankweng RWS	IUDG	7 573 597	8 709 637	7 573 597	8 709 637	1 781 549	5 792 048	6 660 856	6 827 864	7 852 044	8 984 739	10 332 450
Boyne RWS	IUDG	5 833 812	6 708 884	5 833 812	6 708 884	2 000 000	3 833 812	4 408 884	9 224 953	10 608 696	8 695 652	10 000 000
Aganang RWS (2)(Rammobola)	IUDG	1 940 774	2 231 890	5 838 334	6 714 084	-	5 838 334	6 714 084	268 475	308 746	-	-
Aganang RWS (2)(Madietane)	IUDG	7 329 334	8 428 734	5 129 334	5 898 734	-	5 129 334	5 898 734	6 105 860	7 021 739	6 891 087	7 924 750
Bakone RWS (3) (Ramokadikadi)	IUDG	6 463 385	7 432 893	4 463 385	5 132 893	2 628 656	7 092 041	8 155 847	8 128 544	9 347 826	-	-
Kalkspruit Water Supply (Aganang Ward 42)	IUDG	7 348 979	8 451 326	6 458 019	7 426 722	-	6 458 019	7 426 722	5 589 081	6 427 443	-	-
Mashashane Water Works and water supply scheme	IUDG	4 873 377	5 604 383	15 078 214	17 339 946	9 672 544	24 750 758	28 463 371	5 237 911	6 023 598	8 695 652	10 000 000
Drilling of Boreholes in all Municipal Clusters	IUDG	5 944 539	6 836 220	11 944 539	13 736 220	-	11 944 539	13 736 220	11 304 348	13 000 000	12 324 046	14 172 653
Drilling of Boreholes at Sebati Village	IUDG	2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	-	-	-	-
Molepo Water Treatment Plant	IUDG	2 000 000	2 300 000	1 604 550	1 845 233	-	1 604 550	1 845 233	-	-	-	-
Polokwane Bulk Water Supply (Sandriver Water Treatment Works)	RBIG	28 646 422	32 943 385	28 646 422	32 943 385	-	28 646 422	32 943 385	-	-	-	-
Polokwane Bulk Water Supply (Sandriver North Wellfields)	RBIG	22 678 334	26 080 085	22 678 334	26 080 085	-	22 678 334	26 080 085	-	-	-	-
Flood Repair and Stormwater upgrade in Futura Street to Sandriver stream	RBIG	17 391 304	20 000 000	17 391 304	20 000 000	17 391 304	0	0	40 000 000	46 000 000	41 828 304	48 102 550
Water conservation demand management & Rezoning	RBIG	-	-	-	-	-	-	-	-	-	4 347 826	5 000 000
Moletjie North RWS	WSIG	7 033 164	8 088 139	1 693 360	1 947 364	1 693 360	0	0	4 347 826	5 000 000	4 366 957	5 022 000
Moletjie South RWS(Vaalkop)	WSIG	7 809 650	8 981 097	9 015 100	10 367 365	489 981	9 505 081	10 930 843	9 527 410	10 956 522	5 217 391	6 000 000
Moletjie South RWS (Bellingsgate and Sepanapudi)	WSIG	6 956 522	8 000 000	8 212 658	9 444 557	362 342	8 575 000	9 861 250	11 176 397	12 852 857	14 238 261	16 374 000
Badimong RWS	WSIG	2 085 970	2 398 866	582 741	670 153	582 741	0	0	4 347 826	5 000 000	5 217 391	6 000 000
Aganang RWS (3) (Rapitsi)	WSIG	542 780	624 197	3 079 680	3 541 632	235 161	2 844 519	3 271 197	2 079 657	2 391 605	5 217 391	6 000 000
Aganang RWS (3) (Kgabo Park)	WSIG	7 262 406	8 351 767	3 306 585	3 802 573	87 463	3 394 048	3 903 155	2 079 657	2 391 605	4 347 826	5 000 000
Aganang RWS (3) (Wash Bank)	WSIG	2 629 737	3 024 197	2 629 737	3 024 197	1 346 963	1 282 774	1 475 190	7 637 051	8 782 609	4 347 826	5 000 000
Segwasi RWS	WSIG	100 854	115 982	707 494	813 618	80 479	627 015	721 067	-	-	-	-
Bakone RWS (2) (Ga-Phoffu)	WSIG	1 256 190	1 444 618	3 374 305	3 880 450	320 640	3 053 665	3 511 714	-	-	-	-
Bakone RWS (2) (Ntlotlane)	WSIG	17 366 206	19 971 137	6 093 291	7 007 285	921 560	7 014 851	8 067 079	-	-	-	-
Chuene Maja (Fynbos)	WSIG	3 478 261	4 000 000	17 826 789	20 500 807	2 397 998	20 224 787	23 258 505	1 739 130	2 000 000	5 217 391	6 000 000
NDPG Replacement of AC Pipes Phase 2	NDPG	-	-	2 539 130	2 920 000	-	2 539 130	2 920 000	-	-	-	-
Polokwane X108 Design, and implementation of internal engineering services Water	NDPG	4 460 869	5 129 999	2 013 043	2 314 999	-	2 013 043	2 314 999	6 504 348	7 480 000	4 347 826	5 000 000
Total Water Supply and reticulation - Water and Sanitation Services		251 403 206	289 113 687	290 064 457	333 574 125	35 361 867	325 426 324	374 240 272	314 393 207	361 552 188	322 279 043	370 620 900

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Sewer Reticulation - Water and Sanitation Service												
Regional Waste Water Treatment Plant Phase 2B	RBIG	44 574 185	51 260 312	44 574 185	51 260 312	3 821 697	48 395 882	55 655 264	48 102 836	55 318 261	94 160 391	108 284 450
Regional Waste water treatment plant phase 2C	RBIG	8 891 493	10 225 217	8 891 493	10 225 217	-	2 321 697	6 569 796	7 555 265	19 288 469	22 181 739	8 695 652
Refurbishment of Potokwane WWTW phase 2	RBIG	6 956 522	8 000 000	6 956 522	8 000 000	-	-	6 956 522	8 000 000	26 163 388	30 087 896	-
Refurbishment of Seshego WWTW Phase 2	RBIG	6 086 957	7 000 000	6 086 957	7 000 000	-	1 500 000	4 586 957	5 275 000	11 235 743	12 921 104	-
Regional Waste Water Treatment Plant- Outfall Sewers phase 1	RBIG	-	-	-	-	-	17 391 304	17 391 304	20 000 000	-	-	-
Emergency Rehabilitation of the Mankweng WWTW	JUDG	-	-	-	-	-	3 822 941	3 822 941	4 396 382	-	-	-
Polokwane X108 Design, and implementation of internal engineering services Sewer	NDPG	4 430 435	5 095 000	1 686 132	1 939 052	-	2 929 610	-	1 243 478	-	1 429 999	8 695 652
Total Sewer Reticulation - Water and Sanitation		70 939 591	81 580 530	68 195 288	78 424 582	18 284 635	86 479 923	99 451 912	113 486 087	130 509 000	107 203 870	123 284 450
Energy Services - Energy												
Installation of solar high mast lights in Rural Clusters	CRR	7 500 000	8 625 000	7 500 000	8 625 000	3 162 407	10 662 407	12 261 768	13 004 508	14 955 184	10 000 000	11 500 000
Installation of solar high mast lights in Seshego Cluster	CRR	-	-	-	-	-	-	-	2 000 000	2 300 000	2 000 000	2 300 000
Upgrading of SCADA System	CRR	-	-	-	-	-	-	-	-	-	2 000 000	2 300 000
Installation of New Bakone to IOTA 66KV double circuit GOAT line	CRR	-	-	-	-	-	-	-	-	-	2 000 000	2 300 000
Construction of Matlala 66/11kV Distribution Substation	CRR	-	-	-	-	-	-	-	-	22 500 000	25 875 000	25 000 000
Construction of 66KV line between Alpha and Matlala Substations	CRR	2 500 000	2 875 000	2 500 000	2 875 000	3 821 697	6 321 697	7 269 952	-	-	2 000 000	2 300 000
Retrofitting high mast lights with solar lights in Rural Clusters	CRR	-	-	-	-	-	-	-	2 500 000	2 875 000	-	-
Solar high mast lights at Extension 78 and Seshego Zone 8 Extension	CRR	500 000	575 000	-	-	500 000	500 000	575 000	2 000 000	2 300 000	-	-
Installation of solar high mast lights (City Entrances)	CRR	2 250 000	2 587 500	2 250 000	2 587 500	-	290 000	1 960 000	2 254 000	-	-	-
Replacement of 11kV oil switchgears with latest technology switchgear	CRR	2 000 000	2 300 000	1 500 000	1 725 000	500 000	2 000 000	2 300 000	2 500 000	2 875 000	2 500 000	2 875 000
Retrofitting streetlights with solar powered light fittings along the Dendron Road	CRR	1 500 000	1 725 000	1 500 000	1 725 000	-	200 000	1 300 000	1 495 000	-	-	-
Retrofit streetlights with solar powered light fittings along the CBD streets	CRR	2 000 000	2 300 000	1 900 000	2 185 000	-	80 000	1 820 000	2 093 000	2 500 000	2 875 000	2 000 000
Retrofit high mast lights with solar lights at Westenburg (Grand Canyon Street)	CRR	1 250 000	1 437 500	448 000	515 200	-	448 000	515 200	-	-	-	-
Design of 66kV line between Matlala and Sigma Substations	CRR	-	-	-	-	-	-	-	-	-	4 000 000	4 600 000
Design of Dendron 66/11kV Substation	CRR	-	-	-	-	-	-	-	-	-	4 000 000	4 600 000
Construction of Peter Mokaba Solar Panel	CRR	-	-	-	-	-	-	-	-	-	5 000 000	5 750 000
Procurement of specialised testing equipment for maintenance teams	CRR	1 750 000	2 012 500	-	-	3 000 000	3 000 000	3 450 000	1 500 000	1 725 000	1 500 000	1 725 000
Installation of early warning online remote monitored security system	CRR	-	-	-	-	-	-	-	-	-	2 000 000	2 300 000
Replacement of fences around 66kV Substations	CRR	-	-	-	-	-	-	-	-	-	1 500 000	1 725 000
Replacement of fences around 11kV Switching Stations	CRR	-	-	-	-	-	-	-	-	-	600 000	690 000
Replacement of conventional meter boxes with protective enclosures	CRR	8 750 000	10 062 500	6 750 000	7 762 500	5 250 000	12 000 000	13 800 000	5 000 000	5 750 000	-	-
Replacement of 20MVA power transformer at Sigma Substation	CRR	-	-	-	-	-	-	-	3 000 000	3 450 000	-	-
Upgrading of power system protection relays at substations	CRR	2 000 000	2 300 000	-	-	2 750 000	2 750 000	3 162 500	1 500 000	1 725 000	-	-
Designs for Electrification of Urban Households in Extensions 78 and 133	CRR	3 000 000	3 450 000	3 000 000	3 450 000	-	2 781 577	218 423	251 186	2 000 000	2 300 000	-
Electrification of Urban Households in Seshego Zone 8 Extension 133	CRR	7 500 000	8 625 000	7 500 000	8 625 000	-	7 500 000	-	-	-	-	-
Upgrading of medium voltage radial feeders	CRR	8 750 000	10 062 500	6 250 000	7 187 500	1 967 896	8 217 896	9 450 580	3 000 000	3 450 000	3 000 000	3 450 000
Electrification of Urban Households (INEP top up)	CRR	5 250 000	6 037 500	5 250 000	6 037 500	2 781 577	8 031 577	9 236 314	6 000 000	6 900 000	-	-
Retrofit existing grid-powered high mast lights with solar-powered lights in Rural Clusters	CRR	2 000 000	2 300 000	-	-	-	-	-	-	-	-	-
Movement of grid-powered high mast lights from Rural Clusters to Extension 78 and Seshego Zone 8 Extension	CRR	1 500 000	1 725 000	600 000	690 000	-	600 000	-	-	-	-	-
CRR Electrical Capital Replacement	CRR	-	-	-	-	3 500 000	3 500 000	4 025 000	-	-	-	-
Electrification of Urban household's in Seshego Zone 8 Extension 133 (Phase 4)	INEP	6 134 783	7 055 000	6 134 783	7 055 000	-	6 134 783	7 055 000	-	-	5 217 391	6 000 000
Electrification of Urban household's in Seshego Zone 8 Extension 133 (Phase 5)	INEP	-	-	-	-	-	-	-	10 434 783	12 000 000	5 688 696	6 542 000
Electrification of Urban household's in Seshego Zone 78 Extension	INEP	4 086 957	4 700 000	4 086 957	4 700 000	-	4 086 957	4 700 000	-	-	-	-
Provision of engineering services for Bakone Malapa	JUDG	18 847 261	21 674 350	12 847 261	14 774 350	-	12 847 261	0	0	19 763 348	22 727 850	20 648 739
Polokwane X108 Design, and implementation of internal engineering services Electricity	NDPG	4 517 391	5 195 000	4 517 391	5 195 000	-	4 517 391	5 195 000	8 695 652	10 000 000	4 347 826	5 000 000
Total Energy Services - Energy		93 586 391	107 624 350	74 534 391	85 714 550	2 934 739	77 469 130	89 089 500	107 698 291	124 083 034	105 002 652	120 753 050
Disaster and Fire - Public Safety												
Acquisition of fire Equipment	CRR	500 000	575 000	500 000	575 000	-	500 000	575 000	1 000 000	1 150 000	500 000	575 000
Miscellaneous equipment and gear/ Ancillary equipment	CRR	500 000	575 000	500 000	575 000	-	500 000	575 000	500 000	575 000	500 000	575 000
Hydraulic equipment	CRR	3 000 000	3 450 000	2 600 000	2 990 000	400 000	3 000 000	3 450 000	3 000 000	3 450 000	3 000 000	3 450 000
Multipurpose branches Monitors	CRR	200 000	230 000	200 000	230 000	-	200 000	230 000	-	-	-	-
Rescue ropes/high angle	CRR	600 000	690 000	600 000	690 000	-	600 000	690 000	500 000	575 000	400 000	460 000
New skid units	CRR	-	-	-	-	-	-	-	500 000	575 000	600 000	690 000
Total Disaster and Fire - Public Safety		4 800 000	5 520 000	4 400 000	5 060 000	400 000	4 800 000	5 520 000	5 500 000	6 325 000	5 000 000	5 750 000

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		Description	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE		VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE
Traffic & Licencing - Public Safety												
Purchase of alcohol testing device /Machine/Equipment)	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	-	-
Upgrading of City traffic and licensing centre	CRR	1 000 000	1 150 000	-	-	2 000 000	2 000 000	2 300 000	1 000 000	1 150 000	1 000 000	1 150 000
Construction of Mankweng Traffic and Licensing Testing Centre	CRR	4 000 000	4 600 000	4 000 000	4 600 000	-	4 000 000	4 600 000	5 000 000	5 750 000	5 000 000	5 750 000
Procurement of office furniture's (customers and employees)	CRR	400 000	460 000	400 000	460 000	-	400 000	460 000	-	-	-	-
Procurement of automatic number plate recognition	CRR	500 000	575 000	500 000	575 000	-	500 000	575 000	500 000	575 000	500 000	575 000
Total Traffic & Licencing - Public Safety		5 900 000	6 785 000	4 900 000	5 635 000	2 000 000	6 900 000	7 935 000	7 500 000	8 625 000	6 500 000	7 475 000
Environmental Management - Community Services												
Refurbishment of Game Reserve facilities	CRR	2 000 000	2 300 000	1 980 000	2 277 000	-	1 980 000	2 277 000	3 000 000	3 450 000	2 000 000	2 300 000
Purchase of land for New Mankweng Cemetery	CRR	700 000	805 000	350 000	402 500	350 000	700 000	805 000	2 000 000	2 300 000	-	-
Development of Heroes Acre in Silicon Cemetery	CRR	500 000	575 000	250 000	287 500	250 000	500 000	575 000	2 000 000	2 300 000	1 000 000	1 150 000
Grass cutting equipment's	CRR	2 500 000	2 875 000	1 700 000	1 955 000	800 000	2 500 000	2 875 000	2 500 000	2 875 000	2 000 000	2 300 000
Refurbishment of Main Water Fountain at Civic Centre Park	CRR	-	-	-	-	-	-	-	-	-	500 000	575 000
CRR Upgrading of Municipal Nursery	CRR	-	-	-	-	100 000	100 000	115 000	-	-	-	-
Construction of Ablution Facilities at Mankweng Parks (Ward 25 and 26)	IUDG	1 304 348	1 500 000	1 304 348	1 500 000	-	1 304 348	1 500 000	-	-	-	-
Greening programme	IUDG	2 608 696	3 000 000	2 608 696	3 000 000	-	2 608 696	3 000 000	4 347 826	5 000 000	4 347 826	5 000 000
Greening Programme for Disteneng	IUDG	869 565	1 000 000	869 565	1 000 000	-	869 565	1 000 000	1 739 130	2 000 000	2 173 913	2 500 000
Development of a regional parks in Rural Areas	IUDG	1 739 130	2 000 000	1 739 130	2 000 000	-	1 739 130	2 000 000	2 608 696	3 000 000	4 347 826	5 000 000
Upgrading of Tom Naude Park	IUDG	3 478 261	4 000 000	3 478 261	4 000 000	-	3 478 261	4 000 000	4 347 826	5 000 000	4 347 826	5 000 000
Streetscape design and construction of access streets and pedestrian walkways within x108, east of F8 portion of	NDPG	-	-	-	-	3 487 031	3 487 031	4 010 086	4 365 217	5 020 000	-	-
Planning, Design, and Construction of public space NMT, street scaping, and lighting to create Ecological Boulevard and Phase 1 small-scale trading facilities.	NDPG	-	-	-	-	-	-	-	-	-	7 826 087	9 000 000
Total Environmental Management - Community Services		15 700 000	18 055 000	14 280 000	16 422 000	4 987 031	19 267 031	22 157 086	26 908 696	30 945 000	28 543 478	32 825 000
By - Laws Enforcement and Security - Public Safety												
Installation of CCTV cameras and Fibre Network	CRR	2 000 000	2 300 000	2 000 000	2 300 000	84 000	2 084 000	2 396 600	3 500 000	4 025 000	2 000 000	2 300 000
Provision two way radios	CRR	400 000	460 000	400 000	460 000	-	400 000	460 000	200 000	230 000	200 000	230 000
Provision of Access Control Systems and equipment	CRR	700 000	805 000	700 000	805 000	-	700 000	805 000	500 000	575 000	800 000	920 000
Supply and delivery of mobile guard houses	CRR	500 000	575 000	500 000	575 000	84 000	416 000	478 400	400 000	460 000	500 000	575 000
Purchase of Firearms	CRR	600 000	690 000	600 000	690 000	-	600 000	690 000	400 000	460 000	200 000	230 000
CCTV and Access control maintenance tool Kit	CRR	-	-	-	-	-	-	-	500 000	575 000	400 000	460 000
Purchase of Safe	CRR	100 000	115 000	100 000	115 000	-	100 000	115 000	-	-	-	-
Total By - Laws Enforcement and Security - Public Safety		4 300 000	4 945 000	4 300 000	4 945 000	-	4 300 000	4 945 000	5 500 000	6 325 000	4 100 000	4 715 000
Waste Management - Community Services												
240 litre bins	CRR	1 400 000	1 610 000	1 400 000	1 610 000	-	1 400 000	1 610 000	1 000 000	1 150 000	1 500 000	1 725 000
6 and9 M3 Skip containers	CRR	1 000 000	1 150 000	1 020 000	1 173 000	-	1 020 000	1 173 000	1 000 000	1 150 000	1 000 000	1 150 000
Procurement of Concrete Street Bins	CRR	500 000	575 000	500 000	575 000	-	500 000	575 000	1 000 000	1 150 000	1 000 000	1 150 000
Gates and parameter fence at Webster depot	CRR	500 000	575 000	-	-	916 212	916 212	1 053 644	-	-	-	-
Vaalkop transfer stations Electrification	CRR	-	-	-	-	-	-	-	600 000	690 000	-	-
Makotopong transfer stations Electrification	CRR	-	-	-	-	-	-	-	600 000	690 000	-	-
Ladanna waste Management office refurbishment	CRR	-	-	-	-	-	-	-	-	-	500 000	575 000
Extension of landfill site(Weltevreden)	IUDG	8 695 652	10 000 000	8 695 652	10 000 000	-	8 695 652	10 000 000	16 208 043	18 639 250	26 086 957	30 000 000
Seshogo transfer station	IUDG	2 608 696	3 000 000	3 158 696	3 632 500	-	3 158 696	3 632 500	1 739 130	2 000 000	-	-
Westenburg Transfer Station	IUDG	1 739 130	2 000 000	2 789 130	3 207 500	-	2 789 130	3 207 500	1 739 130	2 000 000	-	-
Molepo Transfer Station	IUDG	4 173 913	4 800 000	4 173 913	4 800 000	-	4 173 913	4 800 000	2 608 696	3 000 000	-	-
Ga- Maja transfer station(Planning)	IUDG	3 478 261	4 000 000	2 378 261	2 735 000	-	2 378 261	2 735 000	1 739 130	2 000 000	-	-
Ga- Chuene transfer station(Planning)	IUDG	3 478 261	4 000 000	2 978 261	3 425 000	-	2 978 261	3 425 000	1 739 130	2 000 000	-	-
Rehabilitation of Weltevreden landfill site	IUDG	4 347 826	5 000 000	4 347 826	5 000 000	-	4 347 826	5 000 000	13 043 478	15 000 000	15 496 706	17 821 212
Construction of rural waste transfer stations	IUDG	-	-	-	-	-	-	-	-	-	3 478 261	4 000 000
Total Waste Management - Community Services		31 921 739	36 710 000	31 441 739	36 158 000	916 212	32 357 951	37 211 644	43 016 739	49 469 250	49 061 923	56 421 212

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		Description	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE		VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE
Sport & Recreation - Community Services												
Grass Cutting equipment's	CRR	1 000 000	1 150 000	900 000	1 035 000	-	900 000	1 035 000	1 000 000	1 150 000	1 000 000	1 150 000
Upgrading of Seshogo Stadium	CRR	-	-	-	-	-	-	-	-	-	-	-
Procurement of Conference Tables and Chairs for (Peter Mokaba Stadium) Executive lounge (1st floor)	CRR	-	-	-	-	-	-	-	1 000 000	1 150 000	500 000	575 000
Chuene Maja sports complex	CRR	1 000 000	1 150 000	1 000 000	1 150 000	-	1 000 000	1 150 000	-	-	-	-
Upgrading of Nirvana stadium	CRR	1 500 000	1 725 000	-	-	1 500 000	1 500 000	1 725 000	2 000 000	2 300 000	2 000 000	2 300 000
Refurbishment of the Seshogo Swimming Pool	CRR	-	-	-	-	-	-	-	500 000	575 000	1 000 000	1 150 000
Upgrading of Show ground facility	CRR	-	-	-	-	-	-	-	500 000	575 000	1 000 000	1 150 000
Refurbish roof and walls at Netball and Volleyball Courts	CRR	-	-	-	-	-	-	-	2 000 000	2 300 000	-	-
Construction of Sebayeng / Dikgale Sport Complex	IUDG	3 024 130	3 477 750	3 024 130	3 477 750	-	3 024 130	3 477 750	3 478 261	4 000 000	-	-
WIP EXT 44/78 Sports and Recreation Facility45100	IUDG	-	-	4 000 000	4 600 000	-	4 000 000	4 600 000	-	-	-	-
Construction of Softball stadium in City Cluster	IUDG	40 755 652	46 869 000	36 755 652	42 269 000	-	36 755 652	42 269 000	27 434 783	31 550 000	31 268 729	35 959 038
Upgrading of Mhlonong stadium	IUDG	1 500 000	1 725 000	1 500 000	1 725 000	-	1 500 000	1 725 000	3 000 000	3 450 000	3 000 000	3 450 000
Construction of Mankweng Stadium	IUDG	8 695 652	10 000 000	8 695 652	10 000 000	-	8 695 652	10 000 000	13 043 478	15 000 000	8 695 652	10 000 000
Construction of Laastehoop sport complex	IUDG	1 739 130	2 000 000	1 739 130	2 000 000	-	1 739 130	2 000 000	-	-	-	-
Total Sport & Recreation - Community Services		59 214 565	68 096 750	57 614 565	66 256 750	1 500 000	59 114 565	67 981 750	53 956 522	62 050 000	48 464 381	55 734 038
Cultural Services - Community Services												
Book Collections	CRR	1 317 179	1 514 756	1 317 179	1 514 756	-	1 317 179	1 514 756	1 000 000	1 150 000	1 000 000	1 150 000
Theft detection systems for Municipal libraries	CRR	1 000 000	1 150 000	-	-	1 000 000	1 000 000	1 150 000	1 000 000	1 150 000	1 000 000	1 150 000
Total Cultural Services - Community Services		2 317 179	2 664 756	1 317 179	1 514 756	1 000 000	2 317 179	2 664 756	2 000 000	2 300 000	2 000 000	2 300 000
ICT - Corporate and Shared Services												
Procurement of Laptops PCs and Peripheral Devices	CRR	1 647 031	1 894 086	1 647 031	1 894 086	2 260 000	3 907 031	4 493 086	1 500 000	1 725 000	1 000 000	1 150 000
Network Upgrade	CRR	1 794 062	2 063 171	1 794 062	2 063 171	900 000	2 694 062	3 098 171	1 000 000	1 150 000	1 000 000	1 150 000
Procurement licencing and Management of online facility and boardroom booking solution	CRR	3 443 478	3 960 000	-	3 443 478	-	-	-	-	-	-	-
Procurement of laptops	ISDG	434 783	500 000	434 783	500 000	355 913	78 870	90 700	478 261	550 000	260 870	300 000
Total ICT - Corporate and Shared Services		7 319 354	8 417 257	3 875 876	7 900 735	2 804 087	6 679 963	7 681 957	10 478 261	12 050 000	14 460 870	16 630 000
City Planning - Planning and Economic Development												
Township Establishment for the Eco estate at Game Reserve	CRR	1 000 000	1 150 000	400 000	460 000	1 600 000	2 000 000	2 300 000	800 000	920 000	-	-
Township establishment on various municipal farm portions	CRR	-	-	-	-	-	-	-	-	-	7 260 000	8 349 000
Land acquisition	CRR	5 000 000	5 750 000	1 250 000	1 437 500	2 500 000	3 750 000	4 312 500	5 800 000	6 670 000	-	-
Total City Planning - Planning and Economic Development		6 000 000	6 900 000	1 650 000	1 897 500	4 100 000	5 750 000	6 612 500	6 600 000	7 590 000	7 260 000	8 349 000
Clusters - COO												
Mobile service sites at Rampheri village	CRR	-	-	-	-	-	-	-	-	-	2 420 000	2 783 000
Construction of Segopje Mobile Service Centre	CRR	2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	2 200 000	2 530 000	-	-
Total Clusters - COO		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	2 200 000	2 530 000	2 420 000	2 783 000
Budget and Treasury Office												
Provision of Laptops PCs BTO	CRR	300 000	345 000	300 000	345 000	1 043 259	1 343 259	1 544 748	400 000	460 000	420 000	483 000
BTO Cash counters	CRR	400 000	460 000	400 000	460 000	257 259	142 741	164 152	-	-	-	-
BTO Amenities	CRR	1 300 000	1 495 000	1 300 000	1 495 000	786 000	514 000	591 100	1 800 000	2 070 000	2 000 000	2 300 000
Total Budget and Treasury Office		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	2 200 000	2 530 000	2 420 000	2 783 000
Fleet Management - Corporate and Shared Services												
Acquisition of fleet	CRR	37 403 204	43 013 685	37 403 204	43 013 685	15 931 616	53 334 820	61 335 043	39 460 380	45 379 437	41 630 701	47 875 306
Total Fleet Management - Corporate and Shared Services		37 403 204	43 013 685	37 403 204	43 013 685	15 931 616	53 334 820	61 335 043	39 460 380	45 379 437	41 630 701	47 875 306

MULTI YEAR CAPITAL BUDGET	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +1 2026/27	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Transport Operations(IPRTS)- Transport and Services												
CRR Widening of Sandriver bridge trunk	CRR	-	-	-	-	15 500 000	15 500 000	17 825 000	-	-	-	-
PT facilities Upgrade at Indian centre	PTNG	11 908 329	13 694 578	12 908 329	14 844 578	7 123 709	20 032 038	23 036 844	-	-	-	-
Upgrad & constr of Trunk route WP1	PTNG	-	-	-	-	-	-	-	8 168 497	9 393 771	13 043 478	15 000 000
Widening of Sandriver bridge trunk	PTNG	5 964 083	6 858 695	5 964 083	6 858 695	3 000 000	8 964 083	10 308 695	-	-	-	-
Refurbishment of daytime layover facility	PTNG	434 783	500 000	434 783	500 000	-	434 783	500 000	4 521 739	5 200 000	3 304 348	3 800 000
Upgrade of transit mall	PTNG	13 755 198	15 818 478	12 755 198	14 668 478	-	12 755 198	14 668 478	3 357 354	3 860 957	-	-
Provision of Bus Stop Shelters	PTNG	5 000 000	5 750 000	5 000 000	5 750 000	-	5 000 000	5 750 000	7 826 087	9 000 000	-	-
Rehabilitation of Bus Stops	PTNG	-	-	-	-	-	-	-	-	-	7 391 304	8 500 000
Procurement Of Leeto Buses	PTNG	-	-	-	-	-	-	-	12 438 957	14 304 800	16 650 790	19 148 408
Total Transport Operations(IPRTS)- Transport and Services Capital		37 062 393	42 621 752	37 062 393	42 621 752	25 623 709	62 686 102	72 089 017	36 312 633	41 759 528	40 389 920	46 448 408
Total Capital Expenditure		716 060 670	823 469 771	716 060 670	826 913 249	239 149 669	955 210 338	1 098 491 889	924 891 156	1 063 624 829	921 172 601	1 059 348 492
CAPITAL FUNDING												
Integrated Urban Development Grant	IUDG	240 742 714	276 854 121	240 742 714	276 854 121	12 524 468	253 267 181	291 257 258	316 425 601	363 889 441	319 012 850	366 864 777
Public Transport Network Grant	PTNG	37 062 393	42 621 752	37 062 393	42 621 752	16 562 886	53 625 279	61 669 071	36 312 633	41 759 528	40 389 920	46 448 408
Neighbourhood Development Grant	NDPG	33 539 129	38 569 998	33 539 129	38 569 998	5 000 000	38 539 129	44 319 998	38 695 652	44 500 000	34 782 609	40 000 000
Water Services Infrastructure Grant	WSIG	56 521 739	65 000 000	56 521 739	65 000 000	-	56 521 739	65 000 000	60 888 696	70 022 000	82 953 043	95 396 000
Regional Bulk Infrastructure Grant	RBIG	135 225 217	155 508 999	135 225 217	155 508 999	-	135 225 217	155 508 999	222 181 739	255 509 000	180 336 522	207 387 000
Integrated National Electrification Programme Grant	INEP	10 221 739	11 755 000	10 221 739	11 755 000	-	10 221 739	11 755 000	10 434 783	12 000 000	10 906 087	12 542 000
Infrastructure Skills Development Grant (ISDG)	ISDG	434 783	500 000	434 783	500 000	355 913	78 870	90 700	478 261	550 000	260 870	300 000
Municipal Disaster Recovery Grant	MDRG	4 143 478	4 765 000	4 143 478	4 765 000	26 086 956	30 230 434	34 764 999	-	-	-	-
Total DoRA Allocations		517 891 192	595 574 870	517 891 192	595 574 870	59 818 397	577 709 587	664 366 025	685 417 364	788 229 969	668 641 900	768 938 185
Capital Replacement Reserve	CRR	198 169 479	227 894 901	198 169 479	231 338 379	179 331 272	377 500 751	434 125 863	239 473 791	275 394 860	252 530 701	290 410 306
TOTAL FUNDING		716 060 670	823 469 771	716 060 670	826 913 249	239 149 669	955 210 338	1 098 491 889	924 891 156	1 063 624 829	921 172 601	1 059 348 492

Vote Description	Funding Source	ORIGINAL BUDGET 2025/26		ORIGINAL BUDGET 2025/26 (WITH TRANSFER OF FUNDS)		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE	VAT EXCLUSIVE	VAT INCLUSIVE
Vote 1 - CHIEF OPERATIONS OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	2 200 000	2 530 000	2 420 000	2 783 000
Vote 2 - MUNICIPAL MANAGER'S OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - WATER AND SANITATION		322 342 797	370 694 217	358 259 745	411 998 707	53 646 502	411 906 247	473 692 184	427 879 294	492 061 188	429 482 913	493 905 350
Vote 4 - ENERGY SERVICES		93 586 391	107 624 350	74 534 391	85 714 550	2 934 739	77 469 130	89 089 500	107 898 291	124 083 034	105 002 652	120 753 050
Vote 5 - COMMUNITY SERVICES		109 153 483	125 526 506	104 653 483	120 351 506	8 403 243	113 056 726	130 015 235	125 881 957	144 764 250	128 069 783	147 280 250
Vote 6 - PUBLIC SAFETY		15 000 000	17 250 000	13 600 000	15 640 000	2 400 000	16 000 000	18 400 000	18 500 000	21 275 000	15 600 000	17 940 000
Vote 7 - CORPORATE AND SHARED SERVICES		51 722 558	59 480 941	47 279 080	57 814 420	24 185 711	71 464 791	82 184 509	59 938 641	68 929 437	66 091 571	76 005 306
Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT		6 000 000	6 900 000	1 650 000	1 897 500	4 100 000	5 750 000	6 612 500	6 600 000	7 590 000	7 260 000	8 349 000
Vote 9 - BUDGET AND TREASURY OFFICE		2 000 000	2 300 000	2 000 000	2 300 000	-	2 000 000	2 300 000	2 200 000	2 530 000	2 420 000	2 783 000
Vote 10 - TRANSPORT SERVICES		37 062 393	42 621 752	37 062 393	42 621 752	25 623 709	62 686 102	72 089 017	36 312 633	41 759 528	40 389 920	46 448 408
Vote 11 - HUMAN SETTLEMENT		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ROADS AND STORMWATER		77 193 048	88 772 005	75 021 578	86 274 815	117 855 765	192 877 342	221 808 943	137 480 340	158 102 391	124 435 763	143 101 127
Total		716 060 670	823 469 771	716 060 670	826 913 249	239 149 669	955 210 338	1 098 491 889	924 891 156	1 063 624 829	921 172 601	1 059 348 492

RAL PROJECTS

DESCRIPTION	Funding	ORIGINAL BUDGET 2025/26		ADJUSTMENTS	ADJUSTMENTS BUDGET 2025/26	
		VAT EXCLUSIVE	VAT INCLUSIVE		VAT EXCLUSIVE	VAT INCLUSIVE
Upgrading of road from Titibe to Marobala and Makgoba	IUDG	10 564 322	12 148 970	-	10 564 322	12 148 970
Upgrading of road from Phomolong to Makgwareng	IUDG	9 498 517	10 923 295	532 258	10 030 775	11 535 391
Upgrading of road from Ga Mampbaka to Spitzkop (ward 34)	IUDG	7 837 870	9 013 551	800 000	8 637 870	9 933 551
Paving of Sekoala primary school road to Mehlakong (ward 29)	IUDG	7 130 435	8 200 000	900 000	8 030 435	9 235 000
Upgrading of arterial road in Magongwa village from road D3378 to road D19 (ward	IUDG	6 895 652	7 930 000	-	6 895 652	7 930 000
Tarring of Road from Tshebela to Moshate	IUDG	6 507 931	7 484 121	- 3 481 837	3 026 094	3 480 008
Upgrading of road from Spitzkop to Segwasi	IUDG	6 219 321	7 152 219	-	6 219 321	7 152 219
SW RAL Tarring of Road from Tshebela to Moshate	CRR	5 787 966	6 656 161	- 166 827	5 621 139	6 464 310
Paving of road in ga Thoka from reservoir to Makanye 4034(ward 27)	IUDG	5 782 435	6 649 800	-	5 782 435	6 649 800
Upgrading of arterial road D3355 from Monotwane to Mattala clinic (ward 41)	IUDG	3 815 292	4 387 586	715 919	4 531 211	5 210 893
Upgrading of arterial road D3383 in Setumong via Mahoi to Kgomo school(Ward 43	IUDG	3 424 461	3 938 130	- 2 253 645	1 170 816	1 346 438
Upgrading of road D3432 from Ga-Mosi(Gilead road) via Sengatane to Chebeng(ward	IUDG	3 422 240	3 935 576	- 2 749	3 419 491	3 932 415
Upgrading of road from Nobody Traffic circle to Moshate Mothapo	IUDG	3 200 000	3 680 000	- 1 200 000	2 000 000	2 300 000
Upgrading of road from Mohlonong to Kalkspruit	IUDG	2 778 594	3 195 383	-	2 778 594	3 195 383
Upgrading of Access road to Feke	IUDG	2 707 435	3 113 550	- 2 358	2 705 077	3 110 839
Upgrading of arterial road from Moetagare in to Setumong D3382	IUDG	2 617 276	3 009 867	- 1 394 732	1 222 544	1 405 926
Upgrading of arterial road from Ditshweneng to Maja Moshate	IUDG	1 165 798	1 340 668	-	1 165 798	1 340 668
Upgrading of arterial road D3472 Ga-Setati to Mashobohle D3332	IUDG	869 565	1 000 000	-	869 565	1 000 000
Upgrading of road from Monyoaneng to Lonsdate	IUDG	489 617	563 060	- 427 475	62 142	71 463
Upgrading of road from Matobole to Siilicon	IUDG	434 783	500 000	- 8 823	425 960	489 854
Upgrading of access road in Ga Makgoba	IUDG	285 337	328 137	- 141 660	143 677	165 228
Upgrading of Bus road from R71 to Dinokeng between Mshongoville Gashiloane to Ma	IUDG	88 245		-	88 245	101 482
SW Upgrading of Road from Matsiokwane Village to Ngwanalaka	CRR	-		6 062 764	6 062 764	6 972 179
SW Upgrading of arterial road D3472 Ga-Setati to Mashobohle	CRR	-	-	7 000 000	7 000 000	8 050 000
SW Tarring of Road from Tshebela to Moshate Phase 2	CRR	-		10 000 000	10 000 000	11 500 000
TOTAL RAL ROADS		91 523 092	105 150 074	16 930 835	108 453 927	124 722 016

Annexure B:

B SCHEDULE

Municipal adjustments budgets & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: LIM354 Polokwane ▼

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget: 2025/02/28

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

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Important documents which provide essential assistance

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Chief operations office	Vote 1 Chief operations office	
Vote 2 - Municipal managers office	1.1 Chief operations office (administration)	1.1 - Chief operations office (administration)
Vote 3 - Water and sanitation	1.2 Legaslativ support	1.2 - Legaslativ support
Vote 4 - Energy services	1.3 Legal services	1.3 - Legal services
Vote 5 - Community Services	1.4 Integrated development plan	1.4 - Integrated development plan
Vote 6 - Public safety	1.5 Communications and marketing	1.5 - Communications and marketing
Vote 7 - Corporate and Shared Services	1.6 Project management unit	1.6 - Project management unit
Vote 8 - Planning and Economic Development	1.7 Performance management unit	1.7 - Performance management unit
Vote 9 - Budget and Treasury office	1.8 Cluster office	1.8 - Cluster office
Vote 10 - Transport Operations	1.9 Executive support	1.9 - Executive support
Vote 11 - Human Settlement	1.10 -	1.10 -
Vote 12 -	Vote 2 Municipal managers office	
Vote 13 -	2.1 Council	2.1 - Council
Vote 14 -	2.2 Municipal manager	2.2 - Municipal manager
Vote 15 -	2.3 Risk management	2.3 - Risk management
	2.4 Internal audit	2.4 - Internal audit
	2.5 -	2.5 -
	2.6 -	2.6 -
	2.7 -	2.7 -
	2.8 -	2.8 -
	2.9 -	2.9 -
	2.10 -	2.10 -
	Vote 3 Water and sanitation	
	3.1 Water and sanitation admin	3.1 - Water and sanitation admin
	3.2 Reticulation, distribution and maintenance	3.2 - Reticulation, distribution and maintenance
	3.3 Operations and waste water	3.3 - Operations and waste water
	3.4 Quality monitoring services	3.4 - Quality monitoring services
	3.5 Reticulations, distribution and maintenance, water demand and conser	3.5 - Reticulations, distribution and maintenance, water demand and conser
	3.6 Reticulations, distribution and maintenance, water demand and conser	3.6 - Reticulations, distribution and maintenance, water demand and conser
	3.7 Infrastructure development	3.7 - Infrastructure development
	3.8 -	3.8 -
	3.9 -	3.9 -
	3.10 -	3.10 -
	Vote 4 Energy services	
	4.1 Energy services admin	4.1 - Energy services admin
	4.2 Energy operation and maintenance administration	4.2 - Energy operation and maintenance administration
	4.3 Energy services: 66KV	4.3 - Energy services: 66KV
	4.4 Energy services 11KV	4.4 - Energy services 11KV
	4.5 Energy services: Planning and development	4.5 - Energy services: Planning and development
	4.6 -	4.6 -
	4.7 -	4.7 -
	4.8 -	4.8 -
	4.9 -	4.9 -
	4.10 -	4.10 -
	Vote 5 Community Services	
	5.1 Directorate coummunity services	5.1 - Directorate coummunity services
	5.2 Sport and recreation	5.2 - Sport and recreation
	5.3 Sport and facilities maintenance	5.3 - Sport and facilities maintenance
	5.4 Recreation services (swimming pools)	5.4 - Recreation services (swimming pools)
	5.5 Sports facilities maintenance (horticultural services)	5.5 - Sports facilities maintenance (horticultural services)
	5.6 Cultural services (administration)	5.6 - Cultural services (administration)
	5.7 Culture services (art gallery)	5.7 - Culture services (art gallery)
	5.8 Cultural services (libraries)	5.8 - Cultural services (libraries)
	5.9 Cultural service (museums)	5.9 - Cultural service (museums)
	5.10 Other Community Services	5.10 - Other Community Services
	Vote 6 Public safety	
	6.1 Public safety administration	6.1 - Public safety administration
	6.2 Traffic and licencing administration	6.2 - Traffic and licencing administration
	6.3 Traffic and licences (licencing)	6.3 - Traffic and licences (licencing)
	6.4 Traffic and licencing (vehicle testing and drivers licence testing)	6.4 - Traffic and licencing (vehicle testing and drivers licence testing)
	6.5 Traffic and licencing (traffic services)	6.5 - Traffic and licencing (traffic services)
	6.6 Disaster management administration	6.6 - Disaster management administration
	6.7 Disaster management (fire fighting)	6.7 - Disaster management (fire fighting)
	6.8 By law enforcement and security (administration)	6.8 - By law enforcement and security (administration)
	6.9 Security services	6.9 - Security services
	6.10 Other Community Development	6.10 - Other Community Development
	Vote 7 Corporate and Shared Services	
	7.1 Community and shared services	7.1 - Community and shared services
	7.2 Corpote service- Information Communication Technology	7.2 - Corpote service- Information Communication Technology
	7.3 Human Resources Development (administration)	7.3 - Human Resources Development (administration)
	7.4 Human Resources Development (Organisational development)	7.4 - Human Resources Development (Organisational development)
	7.5 Human Resources Development (Learning and development)	7.5 - Human Resources Development (Learning and development)
	7.6 Human Resources Development (EAP)	7.6 - Human Resources Development (EAP)
	7.7 Human Resources (Administration)	7.7 - Human Resources (Administration)
	7.8 Human Resources (Personnel administration)	7.8 - Human Resources (Personnel administration)
	7.9 Human Resources Management (Labour relations)	7.9 - Human Resources Management (Labour relations)
	7.10 Other corporate and shared services	7.10 - Other corporate and shared services
	Vote 8 Planning and Economic Development	
	8.1 Directorate planning and development	8.1 - Directorate planning and development
	8.2 Property management	8.2 - Property management
	8.3 City and regional planning	8.3 - City and regional planning
	8.4 Corporate Gio information	8.4 - Corporate Gio information
	8.5 Building inspections (administration)	8.5 - Building inspections (administration)
	8.6 Economic development and tourism	8.6 - Economic development and tourism
	8.7 Local Economic Development	8.7 - Local Economic Development
	8.8 Investment Promotion	8.8 - Investment Promotion
	8.9 LED (Economic Planning)	8.9 - LED (Economic Planning)
	8.10 Other Planning and Economic Development	8.10 - Other Planning and Economic Development

Vote 9	Budget and Treasury office	
9.1	Budget and treasury office	9.1 - Budget and treasury office
9.2	Expenditure	9.2 - Expenditure
9.3	Revenue management and customer care	9.3 - Revenue management and customer care
9.4	Supply Chain Management	9.4 - Supply Chain Management
9.5	Asset management	9.5 - Asset management
9.6	Budget and financial reporting	9.6 - Budget and financial reporting
9.7	Business and financial planning	9.7 - Business and financial planning
9.8		9.8 -
9.9		9.9 -
9.10		9.10 -
Vote 10	Transport Operations	
10.1	Transport services	10.1 - Transport services
10.2	Transport services (Planning and operations)	10.2 - Transport services (Planning and operations)
10.3	Transport services (Intelligent transport and system modelling)	10.3 - Transport services (Intelligent transport and system modelling)
10.4	Transport services (Public transport regulation and monitoring)	10.4 - Transport services (Public transport regulation and monitoring)
10.5	Roads and stormwater (Admin)	10.5 - Roads and stormwater (Admin)
10.6	Storm water management and traffic engineering	10.6 - Storm water management and traffic engineering
10.7	Roads and stormwater (Roads and streets)	10.7 - Roads and stormwater (Roads and streets)
10.8	Roads and stormwater (Stormwater)	10.8 - Roads and stormwater (Stormwater)
10.9		10.9 -
10.10		10.10 -
Vote 11	Human Settlement	
11.1	Human Settlement	11.1 - Human Settlement
11.2	Human Settlement Housing admin	11.2 - Human Settlement Housing admin
11.3	Human Settlement Rental housing and programme implementation	11.3 - Human Settlement Rental housing and programme implement
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13		
13.1		13.1 -
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

Choose name from list - Contact Information

A. GENERAL INFORMATION

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Grade	B
Province	LIM LIMPOPO
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Set name on 'Instructions' sheet

¹ Grade in terms of the Remuneration of Public Office Bearers Act.

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C. POLITICAL LEADERSHIP

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D. MANAGEMENT LEADERSHIP

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Chief Financial Officer

Secretary/PA to the Chief Financial Officer

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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
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Fax number		Fax number	
E-mail address	molebohengm@polokwane.gov.za	E-mail address	naazneenh@polokwane.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

LIM354 Polokwane - Table B1 Adjustments Budget Summary - 2025/02/28

Description	2025/26									Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	669 774	-	-	-	-	-	60 204	60 204	729 978	710 630	755 755
Service charges	2 975 537	-	-	-	-	-	(138 298)	(138 298)	2 837 239	3 327 950	3 731 746
Investment revenue	52 986	-	-	-	-	-	16 052	16 052	69 038	56 218	59 788
Transfers recognised - operational	1 862 915	-	-	-	-	-	53 697	53 697	1 916 612	1 857 433	1 911 366
Other own revenue	289 767	-	-	-	-	-	62 043	62 043	351 810	307 443	326 965
Total Revenue (excluding capital transfers and contributions)	5 850 979	-	-	-	-	-	53 697	53 697	5 904 676	6 259 674	6 785 621
Employee costs	1 374 637	-	-	-	-	-	(144 781)	(144 781)	1 229 855	1 448 204	1 527 861
Remuneration of councillors	66 479	-	-	-	-	-	694	694	67 173	70 135	74 063
Depreciation & asset impairment	687 983	-	-	-	-	-	(100 000)	(100 000)	587 983	727 038	766 468
Finance charges	40 124	-	-	-	-	-	1 000	1 000	41 124	37 331	34 422
Inventory consumed and bulk purchases	1 814 250	-	-	-	-	-	7 095	7 095	1 821 345	1 914 034	2 021 219
Transfers and subsidies	60 480	-	-	-	-	-	6 687	6 687	67 167	68 480	68 355
Other expenditure	1 680 411	-	-	-	-	-	233 136	233 136	1 913 547	1 673 446	1 745 458
Total Expenditure	5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846
Surplus/(Deficit)	126 616	-	-	-	-	-	49 867	49 867	176 482	321 006	547 775
Transfers and subsidies - capital (monetary allocations)	595 575	-	-	-	-	-	68 188	68 188	663 763	788 230	768 938
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Capital expenditure & funds sources											
Capital expenditure	716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173
Transfers recognised - capital	517 891	-	-	-	-	-	59 818	59 818	577 710	685 417	668 642
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	198 169	-	-	-	-	-	179 331	179 331	377 501	239 474	252 531
Total sources of capital funds	716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173
Financial position											
Total current assets	2 285 457	-	-	-	-	-	1 074 712	1 074 712	3 360 169	2 512 298	2 858 662
Total non current assets	16 459 706	-	-	-	-	-	(330 021)	(330 021)	16 129 685	16 953 137	17 419 972
Total current liabilities	1 476 668	-	-	-	-	-	512 093	512 093	1 988 761	1 584 263	1 763 106
Total non current liabilities	795 558	-	-	-	-	-	25 218	25 218	820 776	758 827	718 351
Community wealth/Equity	16 472 937	-	-	-	-	-	207 380	207 380	16 680 316	17 122 345	17 797 177
Cash flows											
Net cash from (used) operating	741 672	-	-	-	-	-	(50 539)	(50 539)	691 133	950 267	1 021 392
Net cash from (used) investing	(680 066)	-	-	-	-	-	(227 125)	(227 125)	(907 191)	(878 443)	(874 898)
Net cash from (used) financing	(31 078)	-	-	-	-	-	-	-	(31 078)	34 526	38 157
Cash/cash equivalents at the year end	260 478	-	-	-	-	-	200 863	200 863	461 341	366 828	411 499
Cash backing/surplus reconciliation											
Cash and investments available	260 479	-	-	-	-	-	200 862	200 862	461 341	226 847	269 784
Application of cash and investments	(376 849)	-	-	-	-	-	(216 737)	(216 737)	(593 586)	(415 351)	(432 702)
Balance - surplus (shortfall)	637 328	-	-	-	-	-	417 599	417 599	1 054 927	642 199	702 486
Asset Management											
Asset register summary (WDV)	12 834 824	-	-	-	-	-	280 600	280 600	13 115 424	12 531 828	12 203 093
Depreciation	407 814	-	-	-	-	-	-	-	407 814	431 460	454 337
Renewal and Upgrading of Existing Assets	164 326	-	-	-	-	-	147 458	147 458	311 784	267 680	240 271
Repairs and Maintenance	871 127	-	-	-	-	-	(68 700)	(68 700)	802 428	907 465	958 571
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	164 552	-	-	-	-	-	228 104	228 104	228 104	-	-
Households below minimum service level											
Water:	22	-	-	-	-	-	-	-	22	21	20
Sanitation/sewerage:	1	-	-	-	-	-	-	-	1	1	1
Energy:	5	-	-	-	-	-	-	-	5	5	4
Refuse:	152	-	-	-	-	-	-	-	152	154	157

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		2 275 362	-	-	-	-	-	122 821	122 821	2 398 183	2 389 220	2 513 641
Executive and council		2	-	-	-	-	-	-	-	2	2	2
Finance and administration		2 275 360	-	-	-	-	-	122 821	122 821	2 398 181	2 389 217	2 513 639
Internal audit		0	-	-	-	-	-	-	-	0	0	0
Community and public safety		137 391	-	-	-	-	-	99 472	99 472	236 863	131 660	82 949
Community and social services		2 818	-	-	-	-	-	475	475	3 293	2 030	2 159
Sport and recreation		78 270	-	-	-	-	-	989	989	79 259	71 862	70 953
Public safety		296	-	-	-	-	-	-	-	396	420	446
Housing		55 904	-	-	-	-	-	98 008	98 008	153 912	57 344	9 387
Health		4	-	-	-	-	-	-	-	4	4	4
Economic and environmental services		501 424	-	-	-	-	-	47 904	47 904	549 328	503 250	538 797
Planning and development		48 510	-	-	-	-	-	(4 305)	(4 305)	44 205	49 996	52 845
Road transport		450 497	-	-	-	-	-	52 810	52 810	503 307	452 155	484 786
Environmental protection		2 417	-	-	-	-	-	(601)	(601)	1 816	1 099	1 166
Trading services		3 532 378	-	-	-	-	-	(148 312)	(148 312)	3 384 066	4 023 775	4 419 171
Energy sources		2 315 530	-	-	-	-	-	(109 095)	(109 095)	2 206 435	2 607 826	2 940 855
Water management		718 849	-	-	-	-	-	(66 511)	(66 511)	652 338	836 560	875 740
Waste water management		294 234	-	-	-	-	-	27 639	27 639	321 873	355 467	360 088
Waste management		203 766	-	-	-	-	-	(346)	(346)	203 420	223 922	242 488
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	6 446 554	-	-	-	-	-	121 885	121 885	6 568 439	7 047 904	7 554 559
Expenditure - Functional												
Governance and administration		1 552 430	-	-	-	-	-	(66 467)	(66 467)	1 485 963	1 620 917	1 715 011
Executive and council		173 194	-	-	-	-	-	2 696	2 696	175 890	182 143	191 756
Finance and administration		1 362 131	-	-	-	-	-	(68 243)	(68 243)	1 293 888	1 420 728	1 504 198
Internal audit		17 105	-	-	-	-	-	(920)	(920)	16 185	18 046	19 057
Community and public safety		508 298	-	-	-	-	-	82 977	82 977	591 275	533 861	519 205
Community and social services		87 644	-	-	-	-	-	(47)	(47)	87 598	94 047	99 314
Sport and recreation		258 916	-	-	-	-	-	12 572	12 572	271 487	273 072	288 364
Public safety		92 509	-	-	-	-	-	(19 121)	(19 121)	73 388	95 170	100 500
Housing		59 914	-	-	-	-	-	91 611	91 611	151 525	61 745	20 650
Health		9 315	-	-	-	-	-	(2 037)	(2 037)	7 277	9 826	10 377
Economic and environmental services		873 090	-	-	-	-	-	(1 425)	(1 425)	871 665	843 147	906 242
Planning and development		138 604	-	-	-	-	-	(8 718)	(8 718)	129 886	141 457	149 232
Road transport		704 071	-	-	-	-	-	7 129	7 129	711 199	670 868	724 463
Environmental protection		30 415	-	-	-	-	-	165	165	30 580	30 822	32 548
Trading services		2 790 545	-	-	-	-	-	(11 255)	(11 255)	2 779 290	2 940 744	3 097 389
Energy sources		1 782 956	-	-	-	-	-	(50 004)	(50 004)	1 732 951	1 876 071	1 985 448
Water management		656 759	-	-	-	-	-	47 992	47 992	704 751	697 697	729 376
Waste water management		140 575	-	-	-	-	-	6 345	6 345	146 920	145 791	152 082
Waste management		210 256	-	-	-	-	-	(15 588)	(15 588)	194 668	221 184	230 482
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846
Surplus/ (Deficit) for the year		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Functional													
Municipal governance and administration		2 275 362	-	-	-	-	-	122 821	122 821	2 398 183	2 389 220	2 513 641	
Executive and council		2	-	-	-	-	-	-	-	2	2	2	
Mayor and Council		1	-	-	-	-	-	-	-	1	2	2	
Municipal Manager, Town Secretary and Chief Executive		1	-	-	-	-	-	-	-	1	1	1	
Finance and administration		2 275 360	-	-	-	-	-	122 821	122 821	2 398 181	2 389 217	2 513 639	
Administrative and Corporate Support		4	-	-	-	-	-	-	-	4	4	4	
Asset Management		1	-	-	-	-	-	-	-	1	1	1	
Finance		2 264 231	-	-	-	-	-	115 464	115 464	2 379 694	2 378 851	2 501 594	
Fleet Management		1	-	-	-	-	-	-	-	1	1	1	
Human Resources		6 966	-	-	-	-	-	(69)	(69)	6 897	6 906	8 650	
Information Technology		524	-	-	-	-	-	(409)	(409)	115	576	327	
Legal Services		0	-	-	-	-	-	-	-	0	0	0	
Marketing, Customer Relations, Publicity and Media Co-		1	-	-	-	-	-	-	-	1	1	1	
Property Services		2 274	-	-	-	-	-	7 956	7 956	10 231	2 413	2 566	
Risk Management		1	-	-	-	-	-	-	-	1	1	1	
Security Services		1 357	-	-	-	-	-	(120)	(120)	1 237	463	493	
Supply Chain Management		1	-	-	-	-	-	-	-	1	1	1	
Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		0	-	-	-	-	-	-	-	0	0	0	
Governance Function		0	-	-	-	-	-	-	-	0	0	0	
Community and public safety		137 391	-	-	-	-	-	99 472	99 472	236 863	131 660	82 949	
Community and social services		2 818	-	-	-	-	-	475	475	3 293	2 030	2 159	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		1 193	-	-	-	-	-	-	-	1 193	1 265	1 346	
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities		335	-	-	-	-	-	488	488	823	355	378	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		1	-	-	-	-	-	-	-	1	1	1	
Disaster Management		1	-	-	-	-	-	-	-	1	1	1	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		220	-	-	-	-	-	65	65	286	234	249	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		1 069	-	-	-	-	-	(79)	(79)	990	174	185	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		78 270	-	-	-	-	-	989	989	79 259	71 862	70 953	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)		12 576	-	-	-	-	-	334	334	12 910	16 141	18 714	
Recreational Facilities		65 313	-	-	-	-	-	655	655	65 968	55 317	51 809	
Sports Grounds and Stadiums		381	-	-	-	-	-	-	-	381	405	430	
Public safety		396	-	-	-	-	-	-	-	396	420	446	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		396	-	-	-	-	-	-	-	396	420	446	
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
Housing		55 904	-	-	-	-	-	98 008	98 008	153 912	57 344	9 387	
Housing		55 904	-	-	-	-	-	98 008	98 008	153 912	57 344	9 387	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
Health		4	-	-	-	-	-	-	-	4	4	4	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		4	-	-	-	-	-	-	-	4	4	4	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		501 424	-	-	-	-	-	47 904	47 904	549 328	503 250	538 797	
Planning and development		48 510	-	-	-	-	-	(4 305)	(4 305)	44 205	49 996	52 845	
Billboards		-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)		1	-	-	-	-	-	-	-	1	1	1	
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning		685	-	-	-	-	-	9	9	694	726	772	

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Libraries and Archives</i>		29 103	-	-	-	-	-	1 869	1 869	30 971	30 703	32 423	-
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		13 490	-	-	-	-	-	(1 550)	(1 550)	11 940	13 388	14 137	-
<i>Population Development</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		258 916	-	-	-	-	-	12 572	12 572	271 487	273 072	288 364	-
<i>Beaches and Jetties</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		78 761	-	-	-	-	-	762	762	79 523	83 065	87 717	-
<i>Recreational Facilities</i>		180 155	-	-	-	-	-	11 809	11 809	191 965	190 007	200 647	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Public safety</i>		92 509	-	-	-	-	-	(19 121)	(19 121)	73 388	95 170	100 500	-
<i>Civil Defence</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		92 509	-	-	-	-	-	(19 121)	(19 121)	73 388	95 170	100 500	-
<i>Licensing and Control of Animals</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Pounds</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		59 914	-	-	-	-	-	91 611	91 611	151 525	61 745	20 650	-
<i>Housing</i>		59 914	-	-	-	-	-	91 611	91 611	151 525	61 745	20 650	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Health</i>		9 315	-	-	-	-	-	(2 037)	(2 037)	7 277	9 826	10 377	-
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Health Services</i>		9 315	-	-	-	-	-	(2 037)	(2 037)	7 277	9 826	10 377	-
<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>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		873 090	-	-	-	-	-	(1 425)	(1 425)	871 665	843 147	906 242	-
<i>Planning and development</i>		138 604	-	-	-	-	-	(8 718)	(8 718)	129 886	141 457	149 232	-
<i>Billboards</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		21 493	-	-	-	-	-	1 740	1 740	23 233	22 675	23 945	-
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>		30 125	-	-	-	-	-	(2 598)	(2 598)	27 527	31 781	33 561	-
<i>Regional Planning and Development</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>		62 355	-	-	-	-	-	(1 007)	(1 007)	61 347	62 183	65 653	-
<i>Project Management Unit</i>		24 631	-	-	-	-	-	(6 853)	(6 853)	17 779	24 819	26 073	-
<i>Provincial Planning</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Road transport</i>		704 071	-	-	-	-	-	7 129	7 129	711 199	670 868	724 463	-
<i>Public Transport</i>		192 792	-	-	-	-	-	13 885	13 885	206 677	202 681	213 305	-
<i>Road and Traffic Regulation</i>		144 946	-	-	-	-	-	624	624	145 570	151 161	158 483	-
<i>Roads</i>		366 333	-	-	-	-	-	(7 380)	(7 380)	358 953	317 026	352 675	-
<i>Taxi Ranks</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Environmental protection</i>		30 415	-	-	-	-	-	165	165	30 580	30 822	32 548	-
<i>Biodiversity and Landscape</i>		30 415	-	-	-	-	-	165	165	30 580	30 822	32 548	-
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2 790 545	-	-	-	-	-	(11 255)	(11 255)	2 779 290	2 940 744	3 097 389	-
<i>Energy sources</i>		1 782 956	-	-	-	-	-	(50 004)	(50 004)	1 732 951	1 876 071	1 985 448	-
<i>Electricity</i>		1 782 956	-	-	-	-	-	(50 004)	(50 004)	1 732 951	1 876 071	1 985 448	-
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Water management</i>		656 759	-	-	-	-	-	47 992	47 992	704 751	697 697	729 376	-
<i>Water Treatment</i>		25 864	-	-	-	-	-	1 996	1 996	27 861	27 287	28 815	-
<i>Water Distribution</i>		630 895	-	-	-	-	-	45 996	45 996	676 891	670 410	700 561	-
<i>Water Storage</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste water management</i>		140 575	-	-	-	-	-	6 345	6 345	146 920	145 791	152 082	-
<i>Public Toilets</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>		140 575	-	-	-	-	-	6 345	6 345	146 920	145 791	152 082	-
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste management</i>		210 256	-	-	-	-	-	(15 588)	(15 588)	194 668	221 184	230 482	-

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 2025/02/28

Standard Classification Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal		210 256	-	-	-	-	-	(15 588)	(15 588)	194 668	221 184	230 482
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846
Surplus/ (Deficit) for the year		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Chief operations office		22 717	-	-	-	-	-	(6 323)	(6 323)	16 394	22 644	23 777
Vote 2 - Municipal managers office		2	-	-	-	-	-	-	-	2	2	2
Vote 3 - Water and sanitation		1 013 082	-	-	-	-	-	(38 872)	(38 872)	974 211	1 192 027	1 235 828
Vote 4 - Energy services		2 315 530	-	-	-	-	-	(109 095)	(109 095)	2 206 435	2 607 826	2 940 855
Vote 5 - Community Services		285 583	-	-	-	-	-	762	762	286 345	298 587	316 420
Vote 6 - Public safety		58 528	-	-	-	-	-	(353)	(353)	58 175	59 658	63 446
Vote 7 - Corporate and Shared Services		9 767	-	-	-	-	-	7 478	7 478	17 245	9 898	11 547
Vote 8 - Planning and Economic Development		25 796	-	-	-	-	-	2 018	2 018	27 814	27 355	29 071
Vote 9 - Budget and Treasury office		2 264 232	-	-	-	-	-	115 464	115 464	2 379 696	2 378 853	2 501 596
Vote 10 - Transport Operations		395 412	-	-	-	-	-	52 798	52 798	448 211	393 711	422 631
Vote 11 - Human Settlement		55 904	-	-	-	-	-	98 008	98 008	153 912	57 344	9 387
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	6 446 554	-	-	-	-	-	121 885	121 885	6 568 439	7 047 904	7 554 559
Expenditure by Vote	1											
Vote 1 - Chief operations office		172 518	-	-	-	-	-	1 616	1 616	174 134	180 010	190 019
Vote 2 - Municipal managers office		141 459	-	-	-	-	-	8 936	8 936	150 394	148 662	156 401
Vote 3 - Water and sanitation		797 333	-	-	-	-	-	54 338	54 338	851 671	843 488	881 458
Vote 4 - Energy services		1 782 956	-	-	-	-	-	(50 004)	(50 004)	1 732 951	1 876 071	1 985 448
Vote 5 - Community Services		554 174	-	-	-	-	-	(7 693)	(7 693)	546 481	583 089	612 654
Vote 6 - Public safety		531 248	-	-	-	-	-	(42 540)	(42 540)	488 708	556 549	586 786
Vote 7 - Corporate and Shared Services		338 565	-	-	-	-	-	40 921	40 921	379 486	353 315	374 151
Vote 8 - Planning and Economic Development		109 687	-	-	-	-	-	(939)	(939)	108 749	112 921	119 138
Vote 9 - Budget and Treasury office		677 385	-	-	-	-	-	(98 919)	(98 919)	578 466	703 111	745 161
Vote 10 - Transport Operations		559 125	-	-	-	-	-	6 505	6 505	565 630	519 707	565 980
Vote 11 - Human Settlement		59 914	-	-	-	-	-	91 611	91 611	151 525	61 745	20 650
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846
Surplus/ (Deficit) for the year	2	722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713

LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - Chief operations office		22 717	-	-	-	-	-	(6 323)	(6 323)	16 394	22 644	23 777
1.1 - Chief operations office (administration)		1	-	-	-	-	-	-	-	1	1	1
1.2 - Legislative support		0	-	-	-	-	-	-	-	0	0	0
1.3 - Legal services		0	-	-	-	-	-	-	-	0	0	0
1.4 - Integrated development plan		-	-	-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing		1	-	-	-	-	-	-	-	1	1	1
1.6 - Project management unit		22 714	-	-	-	-	-	(6 323)	(6 323)	16 391	22 640	23 773
1.7 - Performance management unit		1	-	-	-	-	-	-	-	1	1	1
1.8 - Cluster office		1	-	-	-	-	-	-	-	1	1	1
1.9 - Executive support		1	-	-	-	-	-	-	-	1	1	1
1.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		2	-	-	-	-	-	-	-	2	2	2
2.1 - Council		1	-	-	-	-	-	-	-	1	1	1
2.2 - Municipal manager		1	-	-	-	-	-	-	-	1	1	1
2.3 - Risk management		1	-	-	-	-	-	-	-	1	1	1
2.4 - Internal audit		0	-	-	-	-	-	-	-	0	0	0
2.5 -		-	-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		1 013 082	-	-	-	-	-	(38 872)	(38 872)	974 211	1 192 027	1 235 828
3.1 - Water and sanitation admin		204 380	-	-	-	-	-	16 552	16 552	220 932	216 847	230 616
3.2 - Reticulation, distribution and maintenance		456 696	-	-	-	-	-	(60 204)	(60 204)	396 493	502 939	557 994
3.3 - Operations and waste water		89 876	-	-	-	-	-	11 205	11 205	101 081	138 643	129 496
3.4 - Quality monitoring services		1	-	-	-	-	-	-	-	1	1	1
3.5 - Reticulations, distribution and maintenance, water dema		-	-	-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water dema		-	-	-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development		262 130	-	-	-	-	-	(6 425)	(6 425)	255 705	333 598	317 722
3.8 -		-	-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		2 315 530	-	-	-	-	-	(109 095)	(109 095)	2 206 435	2 607 826	2 940 855
4.1 - Energy services admin		2 351 501	-	-	-	-	-	(85 097)	(85 097)	2 266 404	2 650 178	2 993 803
4.2 - Energy operation and maintenance administration		(77 403)	-	-	-	-	-	-	-	(77 403)	(87 343)	(98 775)
4.3 - Energy services: 66KV		1	-	-	-	-	-	-	-	1	1	2
4.4 - Energy services 11KV		12 004	-	-	-	-	-	108	108	12 112	12 261	12 818
4.5 - Energy services: Planning and development		29 427	-	-	-	-	-	(24 106)	(24 106)	5 321	32 729	33 009
4.6 -		-	-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		285 583	-	-	-	-	-	762	762	286 345	298 587	316 420
5.1 - Directorate community services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation		78 268	-	-	-	-	-	989	989	79 257	71 860	70 951
5.3 - Sport and facilities maintenance		1	-	-	-	-	-	-	-	1	1	1
5.4 - Recreation services (swimming pools)		1	-	-	-	-	-	-	-	1	1	1
5.5 - Sports facilities maintenance (horticultural services)		-	-	-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)		1	-	-	-	-	-	-	-	1	1	1
5.7 - Culture services (art gallery)		163	-	-	-	-	-	-	-	163	173	184
5.8 - Cultural services (libraries)		220	-	-	-	-	-	65	65	286	234	249
5.9 - Cultural service (museums)		906	-	-	-	-	-	(79)	(79)	827	1	1
5.10 - Other Community Services		206 024	-	-	-	-	-	(213)	(213)	205 811	226 316	245 032
Vote 6 - Public safety		58 528	-	-	-	-	-	(353)	(353)	58 175	59 658	63 446
6.1 - Public safety administration		1	-	-	-	-	-	-	-	1	1	1
6.2 - Traffic and licencing administration		1	-	-	-	-	-	-	-	1	1	1
6.3 - Traffic and licences (licencing)		12	-	-	-	-	-	-	-	12	13	14
6.4 - Traffic and licencing (vehicle testing and drivers licence t		1	-	-	-	-	-	-	-	1	1	1
6.5 - Traffic and licencing (traffic services)		55 071	-	-	-	-	-	12	12	55 082	58 430	62 140
6.6 - Disaster management administration		1	-	-	-	-	-	-	-	1	1	1
6.7 - Disaster management (fire fighting)		395	-	-	-	-	-	-	-	395	419	446
6.8 - By law enforcement and security (administration)		1	-	-	-	-	-	-	-	1	1	1
6.9 - Security services		1 348	-	-	-	-	-	(120)	(120)	1 228	454	483
6.10 - Other Community Development		1 698	-	-	-	-	-	(245)	(245)	1 453	338	359
Vote 7 - Corporate and Shared Services		9 767	-	-	-	-	-	7 478	7 478	17 245	9 898	11 547
7.1 - Community and shared services		2	-	-	-	-	-	-	-	2	2	2
7.2 - Corporate service- Information Communication Technolog		524	-	-	-	-	-	(409)	(409)	115	576	327
7.3 - Human Resources Development (administration)		1	-	-	-	-	-	-	-	1	1	1
7.4 - Human Resources Development (Organisational develop		1	-	-	-	-	-	-	-	1	1	1
7.5 - Human Resources Development (Learning and developm		5 365	-	-	-	-	-	(69)	(69)	5 296	5 207	6 844
7.6 - Human Resources Development (EAP)		1	-	-	-	-	-	-	-	1	1	1
7.7 - Human Resources (Administration)		1	-	-	-	-	-	-	-	1	1	1
7.8 - Human Resources (Personnel administration)		1	-	-	-	-	-	-	-	1	1	1
7.9 - Human Resources Management (Labour relations)		1	-	-	-	-	-	-	-	1	1	1
7.10 - Other corporate and shared services		3 873	-	-	-	-	-	7 956	7 956	11 829	4 109	4 370
Vote 8 - Planning and Economic Development		25 796	-	-	-	-	-	2 018	2 018	27 814	27 355	29 071
8.1 - Directorate planning and development		1	-	-	-	-	-	-	-	1	1	1
8.2 - Property management		22	-	-	-	-	-	9	9	31	23	24

LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
15.7 -		-	-	-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	6 446 554	-	-	-	-	-	121 885	121 885	6 568 439	7 047 904	7 554 559
Expenditure by Vote	1											
Vote 1 - Chief operations office		172 518	-	-	-	-	-	1 616	1 616	174 134	180 010	190 019
1.1 - Chief operations office (administration)		5 448	-	-	-	-	-	(1 963)	(1 963)	3 485	4 944	5 317
1.2 - Legislative support		30 237	-	-	-	-	-	(5 524)	(5 524)	24 714	31 900	33 687
1.3 - Legal services		46 648	-	-	-	-	-	13 946	13 946	60 594	49 189	51 912
1.4 - Integrated development plan		-	-	-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing		15 608	-	-	-	-	-	(1 667)	(1 667)	13 941	16 466	17 388
1.6 - Project management unit		24 631	-	-	-	-	-	(6 853)	(6 853)	17 779	24 819	26 073
1.7 - Performance management unit		6 362	-	-	-	-	-	4 561	4 561	10 923	6 712	7 088
1.8 - Cluster office		16 117	-	-	-	-	-	1 100	1 100	17 217	17 004	17 956
1.9 - Executive support		27 466	-	-	-	-	-	(1 985)	(1 985)	25 481	28 976	30 599
1.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		141 459	-	-	-	-	-	8 936	8 936	150 394	148 662	156 401
2.1 - Council		98 299	-	-	-	-	-	7 894	7 894	106 193	103 129	108 318
2.2 - Municipal manager		17 191	-	-	-	-	-	2 311	2 311	19 502	18 137	19 152
2.3 - Risk management		8 863	-	-	-	-	-	(349)	(349)	8 514	9 350	9 874
2.4 - Internal audit		17 105	-	-	-	-	-	(920)	(920)	16 185	18 046	19 057
2.5 -		-	-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		797 333	-	-	-	-	-	54 338	54 338	851 671	843 488	881 458
3.1 - Water and sanitation admin		435 780	-	-	-	-	-	56 529	56 529	492 309	459 748	485 494
3.2 - Reticulation, distribution and maintenance		182 906	-	-	-	-	-	(9 359)	(9 359)	173 548	189 783	201 466
3.3 - Operations and waste water		101 011	-	-	-	-	-	4 616	4 616	105 628	104 052	108 006
3.4 - Quality monitoring services		64 537	-	-	-	-	-	3 908	3 908	68 445	68 087	71 900
3.5 - Reticulations, distribution and maintenance, water dema		-	-	-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water dema		-	-	-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development		13 098	-	-	-	-	-	(1 356)	(1 356)	11 742	21 819	14 592
3.8 -		-	-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		1 782 956	-	-	-	-	-	(50 004)	(50 004)	1 732 951	1 876 071	1 985 448
4.1 - Energy services admin		4 859	-	-	-	-	-	(247)	(247)	4 612	5 072	5 443
4.2 - Energy operation and maintenance administration		114 662	-	-	-	-	-	(18 036)	(18 036)	96 626	120 885	127 623
4.3 - Energy services: 66KV		36 275	-	-	-	-	-	(9 501)	(9 501)	26 774	38 270	40 413
4.4 - Energy services 11KV		1 618 916	-	-	-	-	-	(22 220)	(22 220)	1 596 696	1 705 845	1 801 372
4.5 - Energy services: Planning and development		8 243	-	-	-	-	-	-	-	8 243	5 999	10 596
4.6 -		-	-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		554 174	-	-	-	-	-	(7 693)	(7 693)	546 481	583 089	612 654
5.1 - Directorate community services		-	-	-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation		156 404	-	-	-	-	-	814	814	157 218	164 922	174 158
5.3 - Sport and facilities maintenance		94 624	-	-	-	-	-	11 050	11 050	105 674	99 828	105 418
5.4 - Recreation services (swimming pools)		7 888	-	-	-	-	-	707	707	8 595	8 322	8 788
5.5 - Sports facilities maintenance (horticultural services)		-	-	-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)		2 492	-	-	-	-	-	(330)	(330)	2 162	2 629	2 776
5.7 - Culture services (art gallery)		1 385	-	-	-	-	-	(182)	(182)	1 203	1 461	1 543
5.8 - Cultural services (libraries)		29 103	-	-	-	-	-	1 869	1 869	30 971	30 703	32 423
5.9 - Cultural service (museums)		12 105	-	-	-	-	-	(1 368)	(1 368)	10 736	11 926	12 594
5.10 - Other Community Services		250 173	-	-	-	-	-	(20 253)	(20 253)	229 921	263 297	274 954
Vote 6 - Public safety		531 248	-	-	-	-	-	(42 540)	(42 540)	488 708	556 549	586 786
6.1 - Public safety administration		5 136	-	-	-	-	-	(1 985)	(1 985)	3 152	5 419	5 722
6.2 - Traffic and licencing administration		2 958	-	-	-	-	-	96	96	3 054	3 121	3 295
6.3 - Traffic and licences (licencing)		19 190	-	-	-	-	-	(2 089)	(2 089)	17 100	20 245	21 379
6.4 - Traffic and licencing (vehicle testing and drivers licence t		14 455	-	-	-	-	-	(1 144)	(1 144)	13 312	15 250	16 104
6.5 - Traffic and licencing (traffic services)		108 333	-	-	-	-	-	3 761	3 761	112 094	112 535	117 693
6.6 - Disaster management administration		105 481	-	-	-	-	-	(18 544)	(18 544)	86 937	111 282	117 513
6.7 - Disaster management (fire fighting)		-	-	-	-	-	-	-	-	-	-	-
6.8 - By law enforcement and security (administration)		2 992	-	-	-	-	-	(626)	(626)	2 366	3 157	3 333
6.9 - Security services		229 645	-	-	-	-	-	(24 379)	(24 379)	205 266	241 382	255 114
6.10 - Other Community Development		43 057	-	-	-	-	-	2 370	2 370	45 427	44 159	46 632
Vote 7 - Corporate and Shared Services		338 565	-	-	-	-	-	40 921	40 921	379 486	353 315	374 151
7.1 - Community and shared services		5 986	-	-	-	-	-	(270)	(270)	5 717	6 315	6 669
7.2 - Corporate service- Information Communication Technolog		72 958	-	-	-	-	-	10 600	10 600	83 558	75 703	79 942
7.3 - Human Resources Development (administration)		2 089	-	-	-	-	-	(653)	(653)	1 435	2 204	2 327
7.4 - Human Resources Development (Organisational develop		5 455	-	-	-	-	-	(458)	(458)	4 998	5 755	6 078
7.5 - Human Resources Development (Learning and develop		22 123	-	-	-	-	-	(3 539)	(3 539)	18 585	22 945	25 280
7.6 - Human Resources Development (EAP)		5 093	-	-	-	-	-	(912)	(912)	4 181	3 166	3 343
7.7 - Human Resources (Administration)		11 392	-	-	-	-	-	(299)	(299)	11 092	12 018	12 691

LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
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	5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846	
Surplus/ (Deficit) for the year	2	722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713	

LIM354 Polokwane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	2 226 730	-	-	-	-	-	(85 101)	(85 101)	2 141 629	2 512 641	2 841 547
Service charges - Water	2	424 132	-	-	-	-	-	(60 204)	(60 204)	363 929	470 829	523 845
Service charges - Waste Water Management	2	165 527	-	-	-	-	-	7 006	7 006	172 533	175 624	186 777
Service charges - Waste Management	2	159 147	-	-	-	-	-	-	-	159 147	168 855	179 577
Sale of Goods and Rendering of Services		22 289	-	-	-	-	-	3 166	3 166	25 455	23 649	25 151
Agency services		35 475	-	-	-	-	-	3 366	3 366	38 841	37 639	40 029
Interest		0	-	-	-	-	-	(0)	(0)	(0)	0	0
Interest earned from Receivables		99 384	-	-	-	-	-	238	238	99 623	105 447	112 142
Interest earned from Current and Non Current Assets		52 986	-	-	-	-	-	16 052	16 052	69 038	56 218	59 788
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		19 125	-	-	-	-	-	22 370	22 370	41 495	20 292	21 580
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		16 179	-	-	-	-	-	-	-	16 179	17 166	18 256
Operational Revenue		25 667	-	-	-	-	-	114	114	25 781	27 233	28 962
Non-Exchange Revenue												
Property rates	2	669 774	-	-	-	-	-	60 204	60 204	729 978	710 630	755 755
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		46 801	-	-	-	-	-	16	16	46 817	49 656	52 809
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		1 862 915	-	-	-	-	-	53 697	53 697	1 916 612	1 857 433	1 911 366
Interest		24 846	-	-	-	-	-	32 773	32 773	57 619	26 362	28 036
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		5 850 979	-	-	-	-	-	53 697	53 697	5 904 676	6 259 674	6 785 621
Expenditure By Type												
Employee related costs		1 374 637	-	-	-	-	-	(144 781)	(144 781)	1 229 855	1 448 204	1 527 861
Remuneration of councillors		66 479	-	-	-	-	-	694	694	67 173	70 135	74 063
Bulk purchases - electricity		1 469 753	-	-	-	-	-	-	-	1 469 753	1 550 590	1 637 423
Inventory consumed		344 497	-	-	-	-	-	7 095	7 095	351 592	363 444	383 797
Debt impairment		280 169	-	-	-	-	-	(130 098)	(130 098)	150 072	295 578	312 131
Depreciation and amortisation		407 814	-	-	-	-	-	30 098	30 098	437 912	431 460	454 337
Interest		40 124	-	-	-	-	-	1 000	1 000	41 124	37 331	34 422
Contracted services		1 269 378	-	-	-	-	-	115 079	115 079	1 384 458	1 243 134	1 288 531
Transfers and subsidies		60 480	-	-	-	-	-	6 687	6 687	67 167	68 480	68 355
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		411 033	-	-	-	-	-	18 056	18 056	429 089	430 312	456 927
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	100 000	100 000	100 000	-	-
Total Expenditure		5 724 364	-	-	-	-	-	3 831	3 831	5 728 194	5 938 669	6 237 846
Surplus/(Deficit)		126 616	-	-	-	-	-	49 867	49 867	176 482	321 006	547 775
Transfers and subsidies - capital (monetary allocations)		595 575	-	-	-	-	-	68 188	68 188	663 763	788 230	768 938
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713

LIM354 Polokwane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Chief operations office		2 800	-	-	-	-	-	(243)	(243)	2 557	2 200	2 420
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		322 343	-	-	-	-	-	92 011	92 011	414 354	427 879	429 483
Vote 4 - Energy services		93 586	-	-	-	-	-	(18 565)	(18 565)	75 021	107 898	105 003
Vote 5 - Community Services		109 153	-	-	-	-	-	416	416	109 570	121 517	123 113
Vote 6 - Public safety		11 000	-	-	-	-	-	1 000	1 000	12 000	13 500	10 600
Vote 7 - Corporate and Shared Services		55 223	-	-	-	-	-	21 028	21 028	76 251	65 339	69 512
Vote 8 - Planning and Economic Development		6 000	-	-	-	-	-	(250)	(250)	5 750	6 600	7 260
Vote 9 - Budget and Treasury office		1 700	-	-	-	-	-	(1 043)	(1 043)	657	1 800	2 000
Vote 10 - Transport Operations		114 255	-	-	-	-	-	144 795	144 795	259 050	178 158	171 782
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173
Total Capital Expenditure - Vote		716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173
Capital Expenditure - Functional												
Governance and administration		61 223	-	-	-	-	-	19 985	19 985	81 208	72 639	75 612
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		61 223	-	-	-	-	-	19 985	19 985	81 208	72 639	75 612
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		84 832	-	-	-	-	-	(263)	(263)	84 569	86 200	79 471
Community and social services		9 917	-	-	-	-	-	(243)	(243)	9 674	9 700	9 420
Sport and recreation		74 915	-	-	-	-	-	(20)	(20)	74 895	76 500	70 051
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		122 155	-	-	-	-	-	145 545	145 545	267 700	187 258	180 542
Planning and development		6 000	-	-	-	-	-	(250)	(250)	5 750	6 600	7 260
Road transport		116 155	-	-	-	-	-	145 795	145 795	261 950	180 658	173 282
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		447 851	-	-	-	-	-	73 882	73 882	521 733	578 794	585 547
Energy sources		93 586	-	-	-	-	-	(18 565)	(18 565)	75 021	107 898	105 003
Water management		251 403	-	-	-	-	-	73 541	73 541	324 945	314 393	322 279
Waste water management		70 940	-	-	-	-	-	18 470	18 470	89 410	113 486	107 204
Waste management		31 922	-	-	-	-	-	436	436	32 358	43 017	51 062
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173
Funded by:												
National Government		517 891	-	-	-	-	-	59 818	59 818	577 710	685 417	668 642
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	517 891	-	-	-	-	-	59 818	59 818	577 710	685 417	668 642
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		198 169	-	-	-	-	-	179 331	179 331	377 501	239 474	252 531
Total Capital Funding		716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173

LIM354 Polokwane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 2025/02/28

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
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		716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173	
Total Capital Expenditure		716 061	-	-	-	-	-	239 150	239 150	955 210	924 891	921 173	

LIM354 Polokwane - Table B6 Adjustments Budget Financial Position - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2026/27
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		260 479	-	-	-	-	-	200 862	200 862	461 341	226 847	269 784
Trade and other receivables from exchange transactions	1	967 882	-	-	-	-	-	607 289	607 289	1 575 171	1 064 671	1 171 138
Receivables from non-exchange transactions	1	410 849	-	-	-	-	-	53 141	53 141	463 990	445 288	482 364
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		139 595	-	-	-	-	-	53 111	53 111	192 706	226 492	312 658
VAT		480 648	-	-	-	-	-	50 340	50 340	530 988	515 476	581 197
Other current assets		26 004	-	-	-	-	-	109 969	109 969	135 973	33 524	41 521
Total current assets		2 285 457	-	-	-	-	-	1 074 712	1 074 712	3 360 169	2 512 298	2 858 662
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		999 131	-	-	-	-	-	55 770	55 770	1 054 901	1 004 931	1 004 931
Property, plant and equipment	3	15 372 725	-	-	-	-	-	(390 339)	(390 339)	14 982 386	15 859 202	16 324 259
Biological assets		18 361	-	-	-	-	-	(1 491)	(1 491)	16 870	18 361	18 361
Living and non-living resources		10 055	-	-	-	-	-	2 693	2 693	12 748	10 055	10 055
Heritage assets		22 005	-	-	-	-	-	(1)	(1)	22 004	22 005	22 005
Intangible assets		37 428	-	-	-	-	-	3 348	3 348	40 776	38 581	40 359
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		1	-	-	-	-	-	-	-	1	1	1
Total non current assets		16 459 706	-	-	-	-	-	(330 021)	(330 021)	16 129 685	16 953 137	17 419 972
TOTAL ASSETS		18 745 162	-	-	-	-	-	744 691	744 691	19 489 853	19 465 435	20 278 634
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		36 078	-	-	-	-	-	28 322	28 322	64 400	39 526	43 157
Consumer deposits		66 794	-	-	-	-	-	33 439	33 439	100 233	66 794	66 794
Trade and other payables from exchange transactions		847 556	-	-	-	-	-	374 195	374 195	1 221 750	932 311	1 025 542
Trade and other payables from non-exchange transactions		29 320	-	-	-	-	-	(21 742)	(21 742)	7 578	32 744	36 162
Provisions		20 086	-	-	-	-	-	17 691	17 691	37 777	20 222	20 364
VAT		476 834	-	-	-	-	-	80 188	80 188	557 022	492 666	571 087
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		1 476 668	-	-	-	-	-	512 093	512 093	1 988 761	1 584 263	1 763 106
Non current liabilities												
Borrowing	1	267 754	-	-	-	-	-	(25 148)	(25 148)	242 606	229 780	187 992
Provisions	1	133 846	-	-	-	-	-	201 547	201 547	335 393	135 089	136 401
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		393 958	-	-	-	-	-	(151 181)	(151 181)	242 777	393 958	393 958
Total non current liabilities		795 558	-	-	-	-	-	25 218	25 218	820 776	758 827	718 351
TOTAL LIABILITIES		2 272 226	-	-	-	-	-	537 311	537 311	2 809 537	2 343 090	2 481 458
NET ASSETS	2	16 472 937	-	-	-	-	-	207 380	207 380	16 680 316	17 122 345	17 797 177
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		6 230 583	-	-	-	-	-	191 814	191 814	6 422 397	6 879 991	7 554 823
Funds and Reserves		10 242 354	-	-	-	-	-	15 566	15 566	10 257 919	10 242 354	10 242 354
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		16 472 937	-	-	-	-	-	207 380	207 380	16 680 316	17 122 345	17 797 177

LIM354 Polokwane - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		589 401	-	-	-	-	-	57 796	57 796	647 197	625 355	665 065
Service charges		2 618 473	-	-	-	-	-	(132 766)	(132 766)	2 485 706	2 928 596	3 283 936
Other revenue		275 056	-	-	-	-	-	28 097	28 097	303 153	253 586	255 653
Transfers and Subsidies - Operational	1	1 862 915	-	-	-	-	-	53 697	53 697	1 916 612	1 857 433	1 911 366
Transfers and Subsidies - Capital	1	595 575	-	-	-	-	-	68 188	68 188	663 763	788 230	768 938
Interest		156 594	-	-	-	-	-	45 591	45 591	202 184	166 146	176 696
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(5 260 768)	-	-	-	-	-	(163 837)	(163 837)	(5 424 605)	(5 639 487)	(6 008 026)
Finance charges		(38 118)	-	-	-	-	-	(950)	(950)	(39 068)	35 465	32 701
Transfers and Subsidies	1	(57 456)	-	-	-	-	-	(6 353)	(6 353)	(63 809)	(65 056)	(64 938)
NET CASH FROM/(USED) OPERATING ACTIVITIES		741 672	-	-	-	-	-	(50 539)	(50 539)	691 133	950 267	1 021 392
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		192	-	-	-	-	-	-	-	192	203	216
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(680 258)	-	-	-	-	-	(227 125)	(227 125)	(907 383)	(878 647)	(875 114)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(680 066)	-	-	-	-	-	(227 125)	(227 125)	(907 191)	(878 443)	(874 898)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(31 078)	-	-	-	-	-	-	-	(31 078)	34 526	38 157
NET CASH FROM/(USED) FINANCING ACTIVITIES		(31 078)	-	-	-	-	-	-	-	(31 078)	34 526	38 157
NET INCREASE/ (DECREASE) IN CASH HELD		30 528	-	-	-	-	-	(277 664)	(277 664)	(247 136)	106 350	184 652
Cash/cash equivalents at the year begin:	2	229 950	-	-	-	-	-	478 526	478 526	708 477	260 479	226 847
Cash/cash equivalents at the year end:	2	260 478	-	-	-	-	-	200 863	200 863	461 341	366 828	411 499

LIM354 Polokwane - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	260 478	-	-	-	-	-	200 863	200 863	461 341	366 828	411 499
Other current investments > 90 days		0	-	-	-	-	-	(0)	(0)	(0)	(139 981)	(141 715)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		260 479	-	-	-	-	-	200 862	200 862	461 341	226 847	269 784
Applications of cash and investments												
Unspent conditional transfers		25 772	-	-	-	-	-	(21 552)	(21 552)	4 220	25 772	25 772
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(3 814)	-	-	-	-	-	29 848	29 848	26 034	(22 810)	(10 111)
Other working capital requirements	2	(418 894)	-	-	-	-	-	(242 724)	(242 724)	(661 617)	(438 535)	(468 728)
Other provisions		20 086	-	-	-	-	-	17 691	17 691	37 777	20 222	20 364
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(376 849)	-	-	-	-	-	(216 737)	(216 737)	(593 586)	(415 351)	(432 702)
Surplus(shortfall)		637 328	-	-	-	-	-	417 599	417 599	1 054 927	642 199	702 486

LIM354 Polokwane - Table B9 Asset Management - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		1 278 942	-	-	-	-	-	(68 700)	(68 700)	1 210 242	1 338 926	1 412 908
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		22.9%	0.0%							32.6%	28.9%	26.1%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		40.3%	0.0%							76.5%	62.0%	52.9%
<i>R&M as a % of PPE</i>		6.8%	0.0%							6.1%	7.2%	7.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>		8.1%	0.0%							8.5%	9.4%	9.8%

LIM354 Polokwane - Table B10 Basic service delivery measurement - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		64 635								65	69 999	75 808
Piped water inside yard (but not in dwelling)		157 097				11				157	163 050	169 227
Using public tap (at least min.service level)	2	36 296								36	36 065	35 836
Other water supply (at least min.service level)		258 029								258	269	281
<i>Minimum Service Level and Above sub-total</i>		516				0				516	538	562
Using public tap (< min.service level)	3	20 700								21	19 848	19 032
Other water supply (< min.service level)	3,4	0										
No water supply		1 694								2	1 483	1 297
<i>Below Minimum Service Level sub-total</i>		22								22	21	20
Total number of households	5	538				0				538	560	582
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		184 747								184 747	202 436	221 818
Flush toilet (with septic tank)		0									0	0
Chemical toilet		69 454								69 454	66 986	64 605
Pit toilet (ventilated)		30 375								30 375	28 856	27 413
Other toilet provisions (> min.service level)		0									0	0
<i>Minimum Service Level and Above sub-total</i>		284 576								284 576	298 278	313 836
Bucket toilet		582								582	668	766
Other toilet provisions (< min.service level)		0									0	0
No toilet provisions		393								393	317	256
<i>Below Minimum Service Level sub-total</i>		975								975	985	1 022
Total number of households	5	285 551								285 551	299 263	314 858
Energy:												
Electricity (at least min. service level)		0									0	0
Electricity - prepaid (> min.service level)		13 007								13 007	12 283	11 599
<i>Minimum Service Level and Above sub-total</i>		13 007								13 007	12 283	11 599
Electricity (< min.service level)		0									0	0
Electricity - prepaid (< min. service level)		0									0	0
Other energy sources		5 242								5 242	4 824	4 439
<i>Below Minimum Service Level sub-total</i>		5 242								5 242	4 824	4 439
Total number of households	5	18 249								18 249	17 107	16 038
Refuse:												
Removed at least once a week (min.service)		129 285								129 285	137 634	146 522
<i>Minimum Service Level and Above sub-total</i>		129 285								129 285	137 634	146 522
Removed less frequently than once a week		15 588								15 588	16 280	17 002
Using communal refuse dump		15 585								15 585	17 778	20 278
Using own refuse dump		116 188								116 188	114 924	113 674
Other rubbish disposal		0										
No rubbish disposal		4 439								4 439	5 058	5 764
<i>Below Minimum Service Level sub-total</i>		151 800								151 800	154 040	156 718
Total number of households	5	281 085								281 085	291 674	303 240
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)		0									0	0
Water (kilolitres per household per month)		62 187 074								62 187 074	69 033 871	76 807 084
Sanitation (kilolitres per household per month)		0									0	0
Sanitation (Rand per household per month)		45 767 349								45 767 349	48 559 157	51 642 663
Electricity (kw per household per month)		80 415 222								80 415 222	90 740 537	102 618 473
Refuse (average litres per week)		38 369 385								38 369 385	40 709 917	43 294 997
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) excess of section 17 of MPRA)							78 522	78 522	78 522			
Water (in excess of 6 kilolitres per indigent household per month)								62 192	62 192			
Sanitation (in excess of free sanitation service to indigent households)								49 021	49 021			
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)							38 369	38 369	38 369			
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	164 552					228 104	228 104	228 104			

LIM354 Polokwane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 2025/02/28

Description	Ref	2025/26										Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands													
REVENUE ITEMS													
Non-exchange revenue by source													
Property rates													
Total Property Rates		669 774	-	-	-	-	138 726	138 726	808 500	710 630	755 755		
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	78 522	78 522	78 522	-	-		
Net Property Rates		669 774	-	-	-	-	60 204	60 204	729 978	710 630	755 755		
Exchange revenue service charges													
Service charges - Electricity													
Total Service charges - Electricity		2 226 730	-	-	-	-	(85 101)	(85 101)	2 141 629	2 512 641	2 841 547		
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-		
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-		
Net Service charges - Electricity		2 226 730	-	-	-	-	(85 101)	(85 101)	2 141 629	2 512 641	2 841 547		
Service charges - Water													
Total Service charges - water		424 132	-	-	-	-	1 989	1 989	426 121	470 829	523 845		
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	62 192	62 192	62 192	-	-		
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-		
Net Service charges - Water		424 132	-	-	-	-	(60 204)	(60 204)	363 929	470 829	523 845		
Service charges - Waste Water Management													
Total Service charges - Waste Water Management		165 527	-	-	-	-	56 027	56 027	221 554	175 624	186 777		
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	49 021	49 021	49 021	-	-		
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-		
Net Service charges - Waste Water Management		165 527	-	-	-	-	7 006	7 006	172 533	175 624	186 777		
Service charges - Waste Management													
Total refuse removal revenue		159 147	-	-	-	-	38 369	38 369	197 516	168 855	179 577		
Total landfill revenue		-	-	-	-	-	-	-	-	-	-		
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	38 369	38 369	38 369	-	-		
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-		
Service charges - Waste Management		159 147	-	-	-	-	-	-	159 147	168 855	179 577		
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		819 801	-	-	-	-	(124 887)	(124 887)	694 915	862 856	909 735		
Pension and UIF Contributions		164 537	-	-	-	-	(10 301)	(10 301)	154 237	173 586	183 306		
Medical Aid Contributions		59 693	-	-	-	-	(1 890)	(1 890)	57 803	62 976	66 502		
Overtime		41 256	-	-	-	-	11 935	11 935	53 191	43 523	45 959		
Performance Bonus		91 487	-	-	-	-	(21 076)	(21 076)	70 411	96 519	101 924		
Motor Vehicle Allowance		84 571	-	-	-	-	(6 731)	(6 731)	77 840	89 222	94 218		
Cellphone Allowance		152	-	-	-	-	-	-	152	160	169		
Housing Allowances		11 779	-	-	-	-	(106)	(106)	11 673	12 427	13 122		
Other benefits and allowances		25 914	-	-	-	-	1 541	1 541	27 454	27 339	28 870		
Payments in lieu of leave		35 144	-	-	-	-	5 649	5 649	40 793	37 077	39 153		
Long service awards		22 893	-	-	-	-	(2 109)	(2 109)	20 783	24 152	25 505		
Post-retirement benefit obligations		6 857	-	-	-	-	2 655	2 655	9 513	7 235	7 640		
Entertainment		-	-	-	-	-	-	-	-	-	-		
Scarcity		-	-	-	-	-	-	-	-	-	-		
Acting and post related allowance		10 554	-	-	-	-	537	537	11 091	11 134	11 758		
In kind benefits		-	-	-	-	-	-	-	-	-	-		
sub-total		1 374 637	-	-	-	-	(144 781)	(144 781)	1 229 855	1 448 204	1 527 861		
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-		
Total Employee related costs		1 374 637	-	-	-	-	(144 781)	(144 781)	1 229 855	1 448 204	1 527 861		
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		406 537	-	-	-	-	-	-	406 537	430 114	452 915		
Lease amortisation		1 277	-	-	-	-	-	-	1 277	1 346	1 422		
Capital asset impairment		-	-	-	-	-	30 098	30 098	-	30 098	-		
Total Depreciation and amortisation		407 814	-	-	-	-	30 098	30 098	437 912	431 460	454 337		
Bulk purchases													
Electricity Bulk Purchases		1 469 753	-	-	-	-	-	-	1 469 753	1 550 590	1 637 423		
Total bulk purchases		1 469 753	-	-	-	-	-	-	1 469 753	1 550 590	1 637 423		
Transfers and grants													
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-		
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-		
Total transfers and grants		-	-	-	-	-	-	-	-	-	-		
Contracted services													
Outsourced Services		513 641	-	-	-	-	14 614	14 614	528 256	529 794	564 062		
Consultants and Professional Services		450 826	-	-	-	-	82 939	82 939	533 765	406 116	398 293		
Contractors		304 911	-	-	-	-	17 526	17 526	322 437	307 224	326 176		
Total contracted services		1 269 378	-	-	-	-	115 079	115 079	1 384 458	1 243 134	1 288 531		
Operational Costs													
Collection costs		10	-	-	-	-	-	-	10	11	11		
Contributions to 'other' provisions		128	-	-	-	-	-	-	128	135	143		
Audit fees		17 775	-	-	-	-	1 100	1 100	18 875	18 752	19 802		
Other Operational Costs		393 120	-	-	-	-	16 956	16 956	410 076	411 414	436 971		
Total Other Operational Costs		411 033	-	-	-	-	18 056	18 056	429 089	430 312	456 927		
Repairs and Maintenance by Expenditure Item													
Employee related costs	14	313 245	-	-	-	-	-	-	313 245	330 473	348 980		
Inventory Consumed (Project Maintenance)		313 245	-	-	-	-	-	-	313 245	330 473	348 980		
Contracted Services		313 245	-	-	-	-	-	-	313 245	330 473	348 980		
Other Expenditure		313 245	-	-	-	-	-	-	313 245	330 473	348 980		
Total Repairs and Maintenance Expenditure	15	1 252 979	-	-	-	-	-	-	1 252 979	1 321 893	1 395 919		
Inventory Consumed													
Inventory Consumed - Water		244 691	-	-	-	-	-	-	244 691	258 149	272 605		
Inventory Consumed - Other		99 806	-	-	-	-	7 095	7 095	106 901	105 295	111 192		
Total Inventory Consumed & Other Material		344 497	-	-	-	-	7 095	7 095	351 592	363 444	383 797		

LIM354 Polokwane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		1 282 601	-	-	-	-	-	(663 940)	(663 940)	618 661	1 589 008	1 935 193
Water		330 126	-	-	-	-	-	668 414	668 414	998 540	906 307	1 551 684
Waste		237 158	-	-	-	-	-	9 818	9 818	246 976	258 672	281 552
Waste Water		208 294	-	-	-	-	-	3 755	3 755	212 049	230 729	254 588
Other trade receivables from exchange transactions		315 234	-	-	-	-	-	(57 430)	(57 430)	257 804	328 903	343 441
Gross: Trade and other receivables from exchange transactions		2 373 413	-	-	-	-	-	(39 383)	(39 383)	2 334 030	3 313 619	4 366 458
Less: Impairment for debt	1	(1 405 531)	-	-	-	-	-	646 671	646 671	(758 859)	(2 248 948)	(3 195 320)
Impairment for Electricity		(55 779)	-	-	-	-	-	(100 648)	(100 648)	(156 427)	(85 920)	(117 749)
Impairment for Water		(45 585)	-	-	-	-	-	(165 536)	(165 536)	(211 122)	(70 218)	(96 230)
Impairment for Waste		(31 120)	-	-	-	-	-	(79 483)	(79 483)	(110 603)	(47 936)	(65 694)
Impairment for Waste Water		(34 744)	-	-	-	-	-	(58 915)	(58 915)	(93 660)	(53 519)	(73 345)
Impairment for other trade receivables from exchange transactions		(1 238 302)	-	-	-	-	-	1 051 254	1 051 254	(187 048)	(1 991 355)	(2 842 301)
Total net Trade and other receivables from Exchange Transactions		967 882	-	-	-	-	-	607 289	607 289	1 575 171	1 064 671	1 171 138
Receivables from non-exchange transactions												
Property rates		732 471	-	-	-	-	-	63 902	63 902	796 373	820 910	914 964
Less: Impairment of Property rates		(337 187)	-	-	-	-	-	(13 045)	(13 045)	(350 232)	(397 100)	(460 368)
Net Property rates		395 283	-	-	-	-	-	50 858	50 858	446 141	423 809	454 596
Other receivables from non-exchange transactions		182 396	-	-	-	-	-	(77 259)	(77 259)	105 137	188 309	194 598
Impairment for other receivables from non-exchange transactions		(166 831)	-	-	-	-	-	79 543	79 543	(87 288)	(166 831)	(166 831)
Net other receivables from non-exchange transactions		15 565	-	-	-	-	-	2 284	2 284	17 849	21 479	27 768
Total net Receivables from non-exchange transactions		410 849	-	-	-	-	-	53 141	53 141	463 990	445 288	482 364
Inventory												
Water												
Opening Balance		455	-	-	-	-	-	345	345	800	(11 780)	(24 687)
System Input Volume		232 456	-	-	-	-	-	90 000	90 000	322 456	245 241	258 975
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		232 456	-	-	-	-	-	90 000	90 000	322 456	245 241	258 975
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	(244 691)	-	-	-	-	-	-	-	(244 691)	(258 149)	(272 605)
Billed Authorised Consumption		(244 691)	-	-	-	-	-	-	-	(244 691)	(258 149)	(272 605)
Billed Metered Consumption		(244 691)	-	-	-	-	-	-	-	(244 691)	(258 149)	(272 605)
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		(244 691)	-	-	-	-	-	-	-	(244 691)	(258 149)	(272 605)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	(100 000)	(100 000)	(100 000)	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	(100 000)	(100 000)	(100 000)	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	(100 000)	(100 000)	(100 000)	-	-
Non-revenue Water		-	-	-	-	-	-	(100 000)	(100 000)	(100 000)	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		(11 780)	-	-	-	-	-	(9 655)	(9 655)	(21 435)	(24 687)	(38 317)
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	14	-	-	-	-	-	-	-	-	-	-	-
Adjustments	15	-	-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		201 743	-	-	-	-	-	(44 514)	(44 514)	157 229	276 312	353 125
Acquisitions	13	108 358	-	-	-	-	-	-	-	108 358	114 209	117 488
Issues		(33 789)	-	-	-	-	-	53	53	(33 736)	(37 396)	(35 230)

LIM354 Polokwane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		276 312	-	-	-	-	-	(44 461)	(44 461)	231 851	353 125	435 383
Zero Rated												
Opening Balance		(3 949)	-	-	-	-	-	2 565	2 565	(1 383)	(2 466)	(904)
Acquisitions		1 736	-	-	-	-	-	-	-	1 736	1 830	1 882
Issues	13	(254)	-	-	-	-	-	(45)	(45)	(299)	(268)	(283)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(2 466)	-	-	-	-	-	2 520	2 520	54	(904)	695
Finished Goods												
Opening Balance		2	-	-	-	-	-	-	-	2	2	2
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		2	-	-	-	-	-	-	-	2	2	2
Materials and Supplies												
Opening Balance		(146 469)	-	-	-	-	-	91 810	91 810	(54 659)	(127 735)	(106 306)
Acquisitions		84 498	-	-	-	-	-	20 000	20 000	104 498	89 061	91 618
Issues	13	(65 763)	-	-	-	-	-	(7 103)	(7 103)	(72 866)	(67 632)	(75 679)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		(127 735)	-	-	-	-	-	104 707	104 707	(23 028)	(106 306)	(90 367)
Work-in-progress												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	-
Housing Stock												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Correction of prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-	-
Land												
Opening Balance		5 262	-	-	-	-	-	-	-	5 262	5 262	5 262
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		5 262	-	-	-	-	-	-	-	5 262	5 262	5 262
Closing Balance - Inventory & Consumables		139 595	-	-	-	-	-	53 111	53 111	192 706	226 492	312 658
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		37 722 017	-	-	-	-	-	1 159 201	1 159 201	38 881 218	38 638 608	39 556 581
Leases recognised as PPE	2	33 598	-	-	-	-	-	(24 090)	(24 090)	9 508	33 598	33 598
Less: Accumulated depreciation		22 382 890	-	-	-	-	-	1 525 450	1 525 450	23 908 341	22 813 004	23 265 919
Total Property, plant & equipment	1	15 372 725	-	-	-	-	-	(390 339)	(390 339)	14 982 386	15 859 202	16 324 259
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		36 078	-	-	-	-	-	28 322	28 322	64 400	39 526	43 157
Total Current liabilities - Financial liabilities		36 078	-	-	-	-	-	28 322	28 322	64 400	39 526	43 157
Trade and other payables												
Trade and other payables from exchange transactions		847 556	-	-	-	-	-	374 195	374 195	1 221 750	932 311	1 025 542
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		25 772	-	-	-	-	-	(21 552)	(21 552)	4 220	25 772	25 772
Trade payables from Non-exchange transactions: Other		3 548	-	-	-	-	-	(190)	(190)	3 358	6 972	10 390
VAT		476 834	-	-	-	-	-	80 188	80 188	557 022	492 666	571 087

LIM354 Polokwane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Total Trade and other payables	1	1 353 709	-	-	-	-	-	432 641	432 641	1 786 350	1 457 721	1 632 791
<u>Non current liabilities - Financial liabilities</u>												
Borrowing	3	267 754	-	-	-	-	-	(25 148)	(25 148)	242 606	229 780	187 992
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		267 754	-	-	-	-	-	(25 148)	(25 148)	242 606	229 780	187 992
<u>Provisions - non current</u>												
Retirement benefits		393 958	-	-	-	-	-	-	-	393 958	393 958	393 958
Refuse landfill site rehabilitation		59 564	-	-	-	-	-	81 222	81 222	140 785	60 807	62 119
Other		74 282	-	-	-	-	-	120 325	120 325	194 607	74 282	74 282
Total Provisions - non current		527 804	-	-	-	-	-	201 547	201 547	729 351	529 047	530 359
CHANGES IN NET ASSETS												
<u>Accumulated surplus/(Deficit)</u>												
Accumulated surplus/(Deficit) - opening balance		5 508 393	-	-	-	-	-	73 759	73 759	5 582 152	5 770 756	6 238 110
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		5 508 393	-	-	-	-	-	73 759	73 759	5 582 152	5 770 756	6 238 110
Surplus/(Deficit)		722 190	-	-	-	-	-	118 055	118 055	840 245	1 109 235	1 316 713
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	6 230 583	-	-	-	-	-	191 814	191 814	6 422 397	6 879 991	7 554 823
<u>Reserves</u>												
Housing Development Fund		-	-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-	-
Revaluation		10 242 354	-	-	-	-	-	15 566	15 566	10 257 919	10 242 354	10 242 354
Total Reserves	2	10 242 354	-	-	-	-	-	15 566	15 566	10 257 919	10 242 354	10 242 354
TOTAL COMMUNITY WEALTH/EQUITY	2	16 472 937	-	-	-	-	-	207 380	207 380	16 680 316	17 122 345	17 797 177

LIM354 Polokwane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 2025/02/28

Description	Unit of measurement	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

		Other (R '000)											
		Number of HH receiving this type of FBS									-	-	
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (removed once a week to indigent households R '000)									-	-	
		Number of HH receiving this type of FBS									-	-	
		Informal settlements (R '000)									-	-	
		Number of HH receiving this type of FBS									-	-	
		Informal settlements targeted for upgrading (R '000)									-	-	
		Number of HH receiving this type of FBS									-	-	
		Living in informal backyard rental agreement (R '000)									-	-	
		Number of HH receiving this type of FBS									-	-	
		Other (R '000)									-	-	
		Number of HH receiving this type of FBS									-	-	
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

LIM354 Polokwane - Supporting Table SB6 Adjustments Budget - funding measurement - 2025/02/28

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	184	343	708	260 478	-	461 341	366 828	411 499
Cash + investments at the yr end less applications - R'000	2	18(1)b	184	343	708	637 328	-	1 054 927	642 199	702 486
Cash year end/monthly employee/supplier payments	3	18(1)b	184	343	708	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	345	(139)	357	722 190	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	4.00%	13.0%	13.0%	0.0%	0.0%	0.0%	5.4%	4.8%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	90.8%	0.0%	90.0%	89.8%	89.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	46.0%	42.0%	36.0%	37.1%	0.0%	37.4%	35.4%	33.8%
Capital payments % of capital expenditure	8	18(1)c;19	0.0%	0.0%	0.0%	95.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	101.4%	93.7%	97.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	3.0%	6.0%	15.0%				-26.0%	13.1%
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%				-23.7%	10.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	5.0%	5.0%	6.0%	6.8%	0.0%	6.1%	7.2%	7.9%
Asset renewal % of capital budget	14	20(1)(vi)	6.3%	3.7%	16.0%	8.5%	0.0%	12.6%	12.7%	10.1%

References

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

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	3 916 417	-	3 883 628	4 326 224	4 793 410
Total service charge revenue - previous year			-	3 883 628	4 326 224
Provincial government gazetted allocations					
National government DoRA allocations					
Cash receipts from ratepayers	3 482 930	-	3 436 056	3 807 536	4 204 655
Ratepayer & Other revenue	3 835 693	-	3 819 403	4 240 576	4 702 324
Change in debtors				(560 898)	295 430

Average annual collection rate (arrears inclusive)

LIM354 Polokwane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		1 810 330	-	-	-	(38 814)	(38 814)	1 771 516	1 803 660	1 905 817
Expanded Public Works Programme Integrated Grant		7 466	-	-	-	(935)	(935)	6 531	-	-
Infrastructure Skills Development Grant		7 500	-	-	-	409	409	7 909	7 450	9 200
Local Government Financial Management Grant		2 400	-	-	-	0	0	2 400	2 500	2 600
Integrated Urban Development Grant		156 633	-	-	-	(13 800)	(13 800)	142 833	90 668	108 056
Energy Efficiency and Demand Side Management Grant		2 617	-	-	-	383	383	3 000	-	4 361
Public Transport Network Grant		146 784	-	-	-	(19 122)	(19 122)	127 662	154 910	163 378
Neighbourhood Development Partnership Grant		5 750	-	-	-	(5 750)	(5 750)	0	-	-
Equitable Share		1 481 181	-	-	-	-	-	1 481 181	1 548 132	1 618 222
Provincial Government:		47 585	-	-	-	86 420	86 420	134 004	48 518	-
Specify (Add grant description)		47 585	-	-	-	86 420	86 420	134 004	48 518	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Mayor's Charity Fund		5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Total Operating Transfers and Grants	5	1 862 915	-	-	-	53 697	53 697	1 916 612	1 857 433	1 911 366
Capital Transfers and Grants										
National Government:		595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
Infrastructure Skills Development Grant		500	-	-	-	(409)	(409)	91	550	300
Neighbourhood Development Partnership Grant		38 570	-	-	-	5 750	5 750	44 320	44 500	40 000
Integrated Urban Development Grant		276 854	-	-	-	13 800	13 800	290 654	363 889	366 865
Integrated National Electrification Programme Grant		11 755	-	-	-	-	-	11 755	12 000	12 542
Regional Bulk Infrastructure Grant		155 509	-	-	-	(0)	(0)	155 509	255 509	207 387
Water Services Infrastructure Grant		65 000	-	-	-	0	0	65 000	70 022	95 396
Municipal Disaster Recovery Grant		4 765	-	-	-	30 000	30 000	34 765	-	-
Public Transport Network Grant		42 622	-	-	-	19 047	19 047	61 669	41 760	46 448
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	2 458 490	-	-	-	121 885	121 885	2 580 375	2 645 663	2 680 305

LIM354 Polokwane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2025/02/28

Description	2025/26							Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	329 149	-	-	-	(38 814)	(38 814)	290 335	255 528	287 595
Expanded Public Works Programme Integrated Grant	7 466	-	-	-	(935)	(935)	6 531	-	-
Infrastructure Skills Development Grant	7 500	-	-	-	409	409	7 909	7 450	9 200
Local Government Financial Management Grant	2 400	-	-	-	0	0	2 400	2 500	2 600
Integrated Urban Development Grant	156 633	-	-	-	(13 800)	(13 800)	142 833	90 668	108 056
Energy Efficiency and Demand Side Management Grant	2 617	-	-	-	383	383	3 000	-	4 361
Public Transport Network Grant	146 784	-	-	-	(19 122)	(19 122)	127 662	154 910	163 378
Neighbourhood Development Partnership Grant	5 750	-	-	-	(5 750)	(5 750)	(0)	-	-
Provincial Government:	47 585	-	-	-	86 420	86 420	134 004	48 518	-
Specify (Add grant description)	47 585	-	-	-	86 420	86 420	134 004	48 518	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Mayor's Charity Fund	5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Total operating expenditure of Transfers and Grants:	381 734	-	-	-	53 697	53 697	435 431	309 301	293 144
Capital expenditure of Transfers and Grants									
National Government:	595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
Infrastructure Skills Development Grant	500	-	-	-	(409)	(409)	91	550	300
Neighbourhood Development Partnership Grant	38 570	-	-	-	5 750	5 750	44 320	44 500	40 000
Integrated Urban Development Grant	276 854	-	-	-	13 800	13 800	290 654	363 889	366 865
Integrated National Electrification Programme Grant	11 755	-	-	-	-	-	11 755	12 000	12 542
Regional Bulk Infrastructure Grant	155 509	-	-	-	(0)	(0)	155 509	255 509	207 387
Water Services Infrastructure Grant	65 000	-	-	-	0	0	65 000	70 022	95 396
Municipal Disaster Recovery Grant	4 765	-	-	-	30 000	30 000	34 765	-	-
Public Transport Network Grant	42 622	-	-	-	19 047	19 047	61 669	41 760	46 448
Provincial Government:	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	977 309	-	-	-	121 885	121 885	1 099 194	1 097 531	1 062 083

LIM354 Polokwane - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 2025/02/28

Description	Ref	2025/26						Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2	3	4	5	6	7		
		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		16 410	-	-	-	(22 341)	(22 341)	(5 932)	16 410	16 410
Current year receipts		1 810 330	-	-	-	(38 814)	(38 814)	1 771 516	1 803 660	1 905 817
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		1 810 330	-	-	-	(38 814)	(38 814)	290 335	255 528	287 595
Conditions still to be met - transferred to liabilities		16 410	-	-	-	(22 341)	(22 341)	1 475 249	1 564 542	1 634 632
Provincial Government:										
Balance unspent at beginning of the year		3 541	-	-	-	(213)	(213)	3 329	3 541	3 541
Current year receipts		47 585	-	-	-	86 420	86 420	134 004	48 518	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		47 585	-	-	-	86 420	86 420	134 004	48 518	-
Conditions still to be met - transferred to liabilities		3 541	-	-	-	(213)	(213)	3 329	3 541	3 541
District Municipality:										
Balance unspent at beginning of the year		18	-	-	-	-	-	18	18	18
Current year receipts		-	-	-	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		18	-	-	-	-	-	18	18	18
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	0	0
Current year receipts		5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		5 000	-	-	-	6 092	6 092	11 092	5 255	5 549
Conditions still to be met - transferred to liabilities		0	-	-	-	-	-	0	0	0
Total operating transfers and grants revenue		1 862 915	-	-	-	53 697	53 697	435 431	309 301	293 144
Total operating transfers and grants - CTBM	2	19 969	-	-	-	(22 554)	(22 554)	1 478 596	1 568 101	1 638 191
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		5 803	-	-	-	835	835	6 639	5 803	5 803
Current year receipts		595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
Conditions still to be met - transferred to liabilities		5 803	-	-	-	835	835	6 639	5 803	5 803
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	700	700	700	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	700	700	700	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Re-payment of Unspent Grant		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		595 575	-	-	-	68 188	68 188	663 763	788 230	768 938
Total capital transfers and grants - CTBM		5 803	-	-	-	1 535	1 535	7 339	5 803	5 803
TOTAL TRANSFERS AND GRANTS REVENUE		2 458 490	-	-	-	121 885	121 885	1 099 194	1 097 531	1 062 083
TOTAL TRANSFERS AND GRANTS - CTBM		25 772	-	-	-	(21 019)	(21 019)	1 485 934	1 573 904	1 643 994

LIM354 Polokwane - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6	7	8	9	10	11	12	13		
R thousands			A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
Polokwane	2	10 000							-	10 000	10 000	10 000
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		10 000	-	-	-	-	-	-	-	10 000	10 000	10 000
Cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
SPCA	4	480							-	480	480	480
Taxi industry Compensation		50 000							-	50 000	58 000	57 875
<i>[insert description]</i>									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		50 480	-	-	-	-	-	-	-	50 480	58 480	58 355
TOTAL CASH TRANSFERS	5	60 480	-	-	-	-	-	-	-	60 480	68 480	68 355
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
<i>[insert description]</i>	4								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		60 480	-	-	-	-	-	-	-	60 480	68 480	68 355

LIM354 Polokwane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2025/26									% change	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Entertainment									-	-		
Scarcity									-	-		
Acting and post related allowance									-	-		
In kind benefits									-	-		
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Senior Managers of Entities												
Basic Salaries and Wages									-	-		
Pension and UIF Contributions									-	-		
Medical Aid Contributions									-	-		
Overtime									-	-		
Performance Bonus									-	-		
Motor Vehicle Allowance									-	-		
Cellphone Allowance									-	-		
Housing Allowances									-	-		
Other benefits and allowances									-	-		
Payments in lieu of leave									-	-		
Long service awards									-	-		
Post-retirement benefit obligations	5								-	-		
Entertainment									-	-		
Scarcity									-	-		
Acting and post related allowance									-	-		
In kind benefits									-	-		
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Other Staff of Entities												
Basic Salaries and Wages									-	-		
Pension and UIF Contributions									-	-		
Medical Aid Contributions									-	-		
Overtime									-	-		
Performance Bonus									-	-		
Motor Vehicle Allowance									-	-		
Cellphone Allowance									-	-		
Housing Allowances									-	-		
Other benefits and allowances									-	-		
Payments in lieu of leave									-	-		
Long service awards									-	-		
Post-retirement benefit obligations	5								-	-		
Entertainment									-	-		
Scarcity									-	-		
Acting and post related allowance									-	-		
In kind benefits									-	-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-		
% increase												
Total Municipal Entities		-	-	-	-	-	-	-	-	-		
TOTAL SALARY, ALLOWANCES & BENEFITS		1 418 223	-	-	-	-	-	-	(143 901)	(143 783)	1 274 322	-10.1%
% increase												
TOTAL MANAGERS AND STAFF		1 351 744	-	-	-	-	-	-	(144 594)	(144 476)	1 207 149	-10.7%

LIM354 Polokwane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2025/02/28

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted							
R thousands																
Revenue by Vote																
Vote 1 - Chief operations office		703	654	741	842	900	882	777	-	628	628	628	628	16 394	22 644	23 777
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	0	0	0	0	2	2	2
Vote 3 - Water and sanitation		47 785	71 974	87 575	83 911	67 264	95 044	59 500	29 954	76 649	76 649	76 649	76 649	974 211	1 192 027	1 235 828
Vote 4 - Energy services		148 858	148 786	158 289	149 539	130 727	153 295	134 429	87 404	171 142	171 142	171 142	171 142	2 206 435	2 607 826	2 940 855
Vote 5 - Community Services		18 358	19 581	22 249	30 863	26 204	31 884	23 155	15 813	23 951	23 951	23 951	23 951	286 345	298 587	316 420
Vote 6 - Public safety		15 021	5 715	2 638	3 027	13 109	(42)	(4 647)	10 146	4 807	4 807	4 807	4 807	58 175	59 658	63 446
Vote 7 - Corporate and Shared Services		343	1 328	1 640	2 541	2 416	2 656	1 050	999	2 309	2 309	2 309	2 310	17 245	9 898	11 547
Vote 8 - Planning and Economic Development		1 611	1 646	1 554	1 811	1 597	1 143	1 626	1 554	2 553	2 553	2 553	2 553	27 814	27 355	29 071
Vote 9 - Budget and Treasury office		689 230	76 850	81 676	75 148	75 333	569 660	77 304	68 989	211 779	211 779	211 779	211 779	2 379 696	2 378 853	2 501 596
Vote 10 - Transport Operations		27 349	21 529	48 614	34 483	27 271	40 910	13 071	2 423	43 511	43 511	43 511	43 511	448 211	393 711	422 631
Vote 11 - Human Settlement		1 034	10 423	2 182	11 156	10 129	18 919	(5 267)	633	24 260	24 260	24 260	24 260	153 912	57 344	9 387
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		950 293	358 486	407 157	393 319	354 949	914 350	300 999	217 916	561 590	561 590	561 590	561 590	6 568 439	7 047 904	7 554 559
Expenditure by Vote																
Vote 1 - Chief operations office		(8 051)	(9 782)	(9 495)	(18 829)	(9 915)	(19 138)	(9 023)	(11 243)	14 705	14 705	14 705	14 678	174 134	180 010	190 019
Vote 2 - Municipal managers office		(9 859)	(9 266)	(10 683)	(9 984)	(22 119)	(9 919)	(11 305)	(8 065)	13 545	13 545	13 545	13 695	150 394	148 662	156 401
Vote 3 - Water and sanitation		(42 138)	(46 032)	(49 925)	(50 088)	(51 458)	(103 376)	(72 333)	(21 781)	77 313	77 313	77 313	77 307	851 671	843 488	881 458
Vote 4 - Energy services		(24 234)	(168 430)	(166 444)	(137 852)	(116 889)	(223 937)	(25 490)	(101 348)	138 586	138 586	138 586	138 548	1 732 951	1 876 071	1 985 448
Vote 5 - Community Services		(35 612)	(52 361)	(45 142)	(61 773)	(56 375)	(46 803)	(54 758)	(36 675)	44 736	44 736	44 736	44 268	546 481	583 089	612 654
Vote 6 - Public safety		(24 867)	(48 122)	(28 428)	(54 418)	(24 634)	(39 868)	(40 974)	(40 966)	35 641	35 641	35 641	36 241	488 708	556 549	586 786
Vote 7 - Corporate and Shared Services		(9 425)	(26 320)	(35 709)	(27 135)	(22 701)	(31 816)	(21 943)	(17 572)	36 435	36 435	36 435	36 246	379 486	353 315	374 151
Vote 8 - Planning and Economic Development		(7 539)	(7 146)	(7 369)	(7 839)	(7 746)	(7 286)	(7 320)	(6 884)	8 961	8 961	8 961	8 921	108 749	112 921	119 138
Vote 9 - Budget and Treasury office		(27 877)	(45 243)	(37 599)	(34 162)	(25 023)	(29 446)	(54 008)	(12 054)	36 670	36 670	36 670	36 662	578 466	703 111	745 161
Vote 10 - Transport Operations		(57 667)	(55 244)	(72 630)	(55 282)	(74 108)	(69 182)	(48 182)	(31 905)	47 912	47 912	47 912	47 826	565 630	519 707	565 980
Vote 11 - Human Settlement		(1 132)	(1 246)	(1 230)	(11 181)	(10 077)	(18 883)	(1 124)	(10 441)	23 278	23 278	23 278	23 463	151 525	61 745	20 650
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		(248 401)	(469 193)	(464 655)	(468 542)	(421 045)	(599 655)	(346 461)	(298 933)	477 783	477 783	477 783	477 856	5 728 194	5 938 669	6 237 846
Surplus/ (Deficit)		1 198 694	827 680	871 812	861 862	775 994	1 514 005	647 459	516 849	83 807	83 807	83 807	83 733	840 245	1 109 235	1 316 713

LIM354 Polokwane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2025/02/28

Description - Standard classification	Ref	2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																	
Revenue - Functional																	
Governance and administration		689 639	78 246	83 337	77 733	77 802	572 390	78 436	70 015	214 178	214 178	214 178	28 052	2 398 183	2 389 220	2 513 641	
Executive and council		-	-	-	-	-	-	-	-	0	0	0	0	2	2	2	
Finance and administration		689 639	78 246	83 337	77 733	77 802	572 390	78 436	70 015	214 178	214 178	214 178	214 178	2 398 181	2 389 217	2 513 639	
Internal audit		-	-	-	-	-	-	-	-	0	0	0	0	0	0	0	
Community and public safety		3 458	13 330	6 966	24 265	12 008	33 600	1 278	995	31 344	31 344	31 344	46 934	236 863	131 660	82 949	
Community and social services		254	346	624	189	256	243	251	172	330	330	330	330	3 293	2 030	2 159	
Sport and recreation		2 169	2 561	4 159	12 919	1 624	14 438	6 293	189	6 720	6 720	6 720	6 720	79 259	71 862	70 953	
Public safety		-	-	-	1	(1)	0	0	0	33	33	33	33	396	420	446	
Housing		1 034	10 423	2 182	11 156	10 129	18 919	(5 267)	633	24 260	24 260	24 260	24 260	153 912	57 344	9 387	
Health		-	-	-	-	-	-	-	-	0	0	0	0	4	4	4	
Economic and environmental services		44 662	29 520	53 578	40 164	42 869	42 837	10 764	14 096	51 366	51 366	51 366	116 739	549 328	503 250	538 797	
Planning and development		2 314	2 300	2 295	2 653	2 496	2 024	2 403	1 554	3 181	3 181	3 181	3 181	44 205	49 996	52 845	
Road transport		42 304	27 176	51 231	37 464	40 311	40 794	8 342	12 536	48 103	48 103	48 103	48 103	503 307	452 155	484 786	
Environmental protection		44	44	52	47	62	19	19	6	81	81	81	81	1 816	1 099	1 166	
Trading services		212 535	237 390	263 276	251 158	222 270	265 523	210 521	132 810	264 702	264 702	264 702	794 475	3 384 066	4 023 775	4 419 171	
Energy sources		148 858	148 786	158 289	149 539	130 727	153 295	134 429	87 404	171 142	171 142	171 142	171 142	2 206 435	2 607 826	2 940 855	
Water management		26 785	45 986	62 535	52 215	42 674	61 119	30 978	14 644	46 602	46 602	46 602	46 602	652 338	836 560	875 740	
Waste water management		21 001	25 988	25 040	31 696	24 590	33 925	28 523	15 310	30 047	30 047	30 047	30 047	321 873	355 467	360 088	
Waste management		15 891	16 630	17 413	17 708	24 279	17 184	16 592	15 452	16 911	16 911	16 911	16 911	203 420	223 922	242 488	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		950 293	358 486	407 157	393 319	354 949	914 350	300 999	217 916	561 590	561 590	561 590	986 199	6 568 439	7 047 904	7 554 559	
Expenditure - Functional																	
Governance and administration		58 580	118 063	99 267	122 752	82 997	108 671	114 593	67 811	116 077	116 077	116 077	364 998	1 485 963	1 620 917	1 715 011	
Executive and council		11 779	11 613	11 994	12 253	24 006	11 943	13 750	10 078	14 973	14 973	14 973	14 968	175 890	182 143	191 756	
Finance and administration		45 907	105 564	85 815	109 714	58 090	95 779	100 056	56 793	99 896	99 896	99 896	99 684	1 293 888	1 420 728	1 504 198	
Internal audit		894	886	1 458	784	901	949	787	940	1 208	1 208	1 208	1 373	16 185	18 046	19 057	
Community and public safety		37 260	39 615	45 240	54 352	52 878	64 027	45 749	36 941	59 072	59 072	59 072	37 996	591 275	533 861	519 205	
Community and social services		6 221	5 866	6 993	6 260	6 461	6 562	6 451	5 767	7 323	7 323	7 323	7 181	87 598	94 047	99 314	
Sport and recreation		24 063	27 049	30 634	30 641	30 037	33 471	32 075	14 616	24 198	24 198	24 198	24 010	271 487	273 072	288 364	
Public safety		5 331	4 900	5 834	5 637	5 744	4 522	5 535	5 702	3 903	3 903	3 903	3 815	73 388	95 170	100 500	
Housing		1 132	1 246	1 230	11 181	10 077	18 883	1 124	10 441	23 278	23 278	23 278	23 463	151 525	61 745	20 650	
Health		513	554	548	634	559	590	564	416	371	371	371	360	7 277	9 826	10 377	
Economic and environmental services		80 162	77 103	95 405	78 014	96 307	91 960	71 129	54 044	72 301	72 301	72 301	10 637	871 665	843 147	906 242	
Planning and development		8 526	7 991	8 303	8 889	8 801	8 403	8 457	8 137	9 813	9 813	9 813	9 782	129 886	141 457	149 232	
Road transport		69 368	66 526	84 188	67 121	85 127	81 491	60 411	43 976	59 971	59 971	59 971	60 606	711 199	670 868	724 463	
Environmental protection		2 268	2 586	2 914	2 003	2 379	2 066	2 261	1 931	2 517	2 517	2 517	2 469	30 580	30 822	32 548	
Trading services		72 398	234 413	224 743	213 424	188 862	334 997	114 990	140 137	230 332	230 332	230 332	564 331	2 779 290	2 940 744	3 097 389	
Energy sources		24 234	168 430	166 444	137 852	116 889	223 937	25 490	101 348	138 586	138 586	138 586	138 548	1 732 951	1 876 071	1 985 448	
Water management		34 339	37 073	37 994	38 032	37 020	90 403	63 594	14 044	64 339	64 339	64 339	64 285	704 751	697 697	729 376	
Waste water management		7 799	8 960	11 931	12 057	14 439	12 973	8 739	7 737	12 974	12 974	12 974	13 022	146 920	145 791	152 082	
Waste management		6 026	19 951	8 374	25 484	20 515	7 685	17 167	17 008	14 432	14 432	14 432	14 290	194 668	221 184	230 482	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		248 401	469 193	464 655	468 542	421 045	599 655	346 461	298 933	477 783	477 783	477 783	977 962	5 728 194	5 938 669	6 237 846	
Surplus/ (Deficit) 1.		701 892	(110 707)	(57 497)	(75 223)	(66 096)	314 696	(45 462)	(81 017)	83 807	83 807	83 807	8 236	840 245	1 109 235	1 316 713	

LIM354 Polokwane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2025/02/28

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget				
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		147 337	147 306	156 757	143 728	129 224	148 987	132 112	86 096	168 541	168 541	168 541	168 541	2 141 629	2 512 641	2 841 547
Service charges - Water		24 666	27 936	31 604	20 699	24 131	21 902	23 173	12 739	23 304	23 304	23 304	23 304	363 929	470 829	523 845
Service charges - Waste Water Management		15 384	15 979	15 472	16 550	16 330	15 580	15 939	14 098	15 195	15 195	15 195	15 195	172 533	175 624	186 777
Service charges - Waste Management		14 486	14 391	14 682	14 619	14 321	14 707	13 350	14 003	13 262	13 262	13 262	13 262	159 147	168 855	179 577
Sale of Goods and Rendering of Services		1 494	2 286	3 657	1 030	1 062	(1 586)	1 412	1 225	2 491	2 491	2 491	2 491	25 455	23 649	25 151
Agency services		1 564	1 810	2 403	3 052	1 249	1 994	2 135	2 224	3 629	3 629	3 629	3 629	38 841	37 639	40 029
Interest		-	-	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	0	0
Interest earned from Receivables		6 579	4 906	6 721	6 059	6 665	5 890	6 378	4 826	8 330	8 330	8 330	8 330	99 623	105 447	112 142
Interest earned from Current and Non Current Assets		2 900	10 790	9 776	6 222	4 905	7 429	7 387	2 740	7 626	7 626	7 626	7 626	69 038	56 218	59 788
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2 376	11 949	3 923	2 316	4 150	2 727	(3 416)	2 515	6 068	6 068	6 068	6 068	41 495	20 292	21 580
Licence and permits		12 618	3 663	1 043	1 524	12 082	(1 462)	(6 062)	9 511	1 348	1 348	1 348	1 348	16 179	17 166	18 256
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	25 781	27 233	28 962
Operational Revenue		1 910	1 849	3 743	2 706	1 711	1 920	1 987	1 226	2 162	2 162	2 162	2 162	25 781	27 233	28 962
Non-Exchange Revenue																
Property rates		62 074	60 674	62 739	62 066	62 473	61 976	62 057	61 477	67 855	67 855	67 855	67 855	729 978	710 630	755 755
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 343	1 970	1 528	1 448	976	1 334	1 317	590	3 903	3 903	3 903	3 903	46 817	49 656	52 809
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		637 634	15 761	37 303	31 734	40 447	541 001	9 973	-	165 982	165 982	165 982	165 982	1 916 612	1 857 433	1 911 366
Interest		4 728	4 790	4 826	4 806	4 880	4 764	4 811	4 645	8 625	8 625	8 625	8 625	57 619	26 362	28 036
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		229 820	240 578	246 123	217 477	214 770	219 673	192 982	149 979	249 464	249 464	249 464	249 464	5 930 457	6 286 907	6 814 583
Expenditure By Type																
Employee related costs		95 027	95 403	96 958	96 672	95 460	99 552	97 507	97 925	85 597	85 597	85 597	85 597	1 229 855	1 448 204	1 527 861
Remuneration of councillors		5 181	5 330	5 291	5 291	5 291	5 238	7 563	5 356	5 679	5 679	5 679	5 679	67 173	70 135	74 063
Bulk purchases - electricity		-	143 902	144 275	107 684	95 077	192 899	-	91 153	122 479	122 479	122 479	122 479	1 469 753	1 550 590	1 637 423
Inventory consumed		15 003	16 575	16 556	16 436	20 415	19 065	12 296	1 509	30 127	30 127	30 127	30 127	351 592	363 444	383 797
Debt impairment		-	-	-	-	-	-	-	-	(2 672)	(2 672)	(2 672)	(2 672)	150 072	295 578	312 131
Depreciation and amortisation		78 027	79 306	76 000	78 115	75 230	77 655	78 075	41	40 004	40 004	40 004	40 004	437 912	431 460	454 337
Interest		2 953	-	-	-	-	-	16 603	-	3 544	3 544	3 544	3 544	41 124	37 331	34 422
Contracted services		29 468	83 211	94 268	127 997	95 469	179 694	101 860	59 166	128 772	128 772	128 772	128 838	1 384 458	1 243 134	1 288 531
Transfers and subsidies		1 939	1 062	1 062	1 893	1 978	1 262	1 084	29 195	6 377	6 377	6 377	6 377	67 167	68 480	68 355
Irrecoverable debts written off		-	(233)	-	3 723	3 539	(7 029)	9 406	(4 081)	-	-	-	-	-	-	-
Operational costs		20 802	44 637	30 246	30 731	28 585	31 318	22 068	18 669	37 876	37 876	37 876	37 883	429 089	430 312	456 927
Losses on disposal of Assets		-	-	-	-	-	-	(2)	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	20 000	20 000	20 000	20 000	20 000	100 000	-	-
Total Expenditure		248 401	469 193	464 655	468 542	421 045	599 655	346 461	298 933	477 783	477 783	477 783	477 856	5 728 194	5 938 669	6 237 846
Surplus/(Deficit)		(18 581)	(228 616)	(218 531)	(251 066)	(206 275)	(379 981)	(153 478)	(148 953)	(228 318)	(228 318)	(228 318)	(228 392)	202 263	348 238	576 737
Transfers and subsidies - capital (monetary allocations)		12 201	32 428	50 981	74 758	30 341	87 188	28 447	-	63 269	63 269	63 269	63 269	663 763	788 230	768 938
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(6 380)	(196 187)	(167 550)	(176 308)	(175 934)	(292 793)	(125 031)	(148 953)	(165 049)	(165 049)	(165 049)	(165 123)	866 026	1 136 468	1 345 675

LIM354 Polokwane - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2025/02/28

Monthly cash flows	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget				
R thousands																
Cash Receipts By Source	1															
Property rates		161 171	164 238	167 568	175 850	145 095	166 996	147 055	127 311	146 954	146 954	146 954	146 954	647 197	625 355	665 065
Service charges - electricity revenue		22 963	25 317	30 595	31 357	26 673	26 174	25 900	21 589	19 544	19 544	19 544	19 544	1 877 826	2 211 124	2 500 562
Service charges - water revenue		17 124	16 802	17 687	16 606	15 552	17 130	15 032	14 037	13 484	13 484	13 484	13 484	315 441	414 330	460 983
Service charges - sanitation revenue		13 423	14 643	14 798	16 330	13 380	14 681	14 187	12 290	11 671	11 671	11 671	11 671	152 390	154 550	164 363
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	140 049	148 592	158 028
Rental of facilities and equipment		3 565	12 182	10 851	8 636	11 653	6 793	7 362	7 022	6 870	6 870	6 870	6 870	39 549	19 186	20 405
Interest earned - external investments		3 242	3 200	3 576	3 427	2 280	4 702	3 104	2 194	15 298	15 298	15 298	15 298	62 660	51 495	54 765
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	139 525	114 651	121 932
Dividends received		1 092	1 370	1 112	1 862	1 410	1 760	1 207	1 492	4 043	4 043	4 043	4 043	-	-	-
Fines, penalties and forfeits		12 815	14 900	14 600	14 861	12 221	11 816	14 943	9 631	1 375	1 375	1 375	1 375	48 339	51 156	54 405
Licences and permits		1 564	1 124	1 802	2 119	1 617	1 453	914	2 575	3 248	3 248	3 248	3 248	16 505	17 512	18 624
Agency services		753 257	6 563	20 013	1 576	1 275	612 830	4 186	3 313	165 982	165 982	165 982	165 982	34 449	33 123	35 226
Transfers and Subsidies - Operational		(503)	12 401	4 785	27 293	775	(1 456)	3 838	4 564	14 075	14 075	14 075	14 075	1 916 612	1 857 433	1 911 366
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	164 310	132 609	126 995
Cash Receipts by Source		989 712	272 738	287 388	299 918	231 931	862 878	237 728	206 018	402 543	402 543	402 543	402 543	5 554 852	5 831 115	6 292 717
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	663 763	788 230	768 938
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		1	-	-	-	-	1	-	12	16	16	16	16	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	192	203	216
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		989 713	272 738	287 388	299 918	231 931	862 879	237 728	206 030	402 559	402 559	402 559	402 559	6 218 807	6 619 549	7 061 872
Cash Payments by Type																
Employee related costs		2 906	2 935	2 934	2 933	2 938	1 073	5 898	3 117	5 395	5 395	5 395	5 395	1 180 821	1 390 392	1 466 882
Remuneration of councillors		31 531	-	-	-	-	-	16 603	-	3 367	3 367	3 367	3 367	63 814	66 628	70 360
Finance charges		153 130	165 487	165 916	123 837	109 338	114 028	107 806	104 826	116 355	116 355	116 355	116 355	39 068	35 465	32 701
Bulk purchases - Electricity		32 133	29 142	36 615	51 330	47 998	41 508	37 349	25 244	49 521	49 521	49 521	49 521	1 396 266	1 473 060	1 555 552
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	438 512	345 272	364 607
Contracted services		1 899	1 022	1 022	1 853	1 938	1 222	1 044	-	2 122	2 122	2 122	2 122	1 296 945	1 180 977	1 224 105
Transfers and grants - other municipalities		-	80	40	40	40	40	40	40	3 937	3 937	3 937	3 937	16 150	9 500	9 500
Transfers and grants - other		35 232	57 316	34 827	35 015	40 664	92 290	41 350	53 063	84 685	84 685	84 685	84 685	47 659	55 556	55 438
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	876 467	994 199	1 118 667
Cash Payments by Type		327 476	344 672	301 847	335 418	299 718	377 050	296 765	256 459	384 068	384 068	384 068	384 131	5 355 701	5 551 049	5 897 810
Other Cash Flows/Payments by Type																
Capital assets		32 466	-	-	-	-	-	32 466	-	2 590	2 590	2 590	2 590	907 383	878 647	875 114
Repayment of borrowing		-	-	-	-	-	-	173	-	14 315	14 315	14 315	14 315	31 078	34 526	38 157
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	171 781	188 959	207 854
Total Cash Payments by Type		359 942	344 672	301 847	335 418	299 718	377 050	329 405	256 459	400 973	400 973	400 973	401 036	6 465 943	6 653 180	7 018 935
NET INCREASE/(DECREASE) IN CASH HELD		629 771	(71 934)	(14 460)	(35 500)	(67 787)	485 829	(91 676)	(50 429)	1 587	1 587	1 587	1 523	(247 136)	(33 632)	42 936
Cash/cash equivalents at the month/year beginning:		708 477	1 338 248	1 266 313	1 251 854	1 216 354	1 148 566	1 634 395	1 542 719	1 492 290	1 493 877	1 495 463	1 497 050	708 477	260 479	226 847
Cash/cash equivalents at the month/year end:		1 338 248	1 266 313	1 251 854	1 216 354	1 148 566	1 634 395	1 542 719	1 492 290	1 493 877	1 495 463	1 497 050	1 498 573	461 341	226 847	269 784

LIM354 Polokwane - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2025/02/28

Description - Municipal Vote	Ref	2025/26											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Chief operations office		-	-	-	-	557	-	-	185	185	185	185	2 557	2 200	2 420	
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Water and sanitation		3 344	22 646	35 757	36 650	27 804	66 100	14 662	31 616	37 591	37 591	37 591	414 354	427 879	429 483	
Vote 4 - Energy services		-	-	666	7 448	2 958	6 198	665	2 384	8 386	8 386	8 386	75 021	107 898	105 003	
Vote 5 - Community Services		1 573	2 791	3 027	13 615	12 542	15 432	7 807	15 326	10 079	10 079	10 079	109 570	121 517	123 113	
Vote 6 - Public safety		-	-	-	4 124	-	523	1 427	-	1 397	1 397	1 397	12 000	13 500	10 600	
Vote 7 - Corporate and Shared Services		-	23	1 840	1 850	10 380	4 935	913	5 692	9 696	9 696	9 696	76 251	65 339	69 512	
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	1 320	1 320	1 320	5 750	6 600	7 260	
Vote 9 - Budget and Treasury office		-	47	290	566	-	-	-	(337)	(67)	(67)	(67)	657	1 800	2 000	
Vote 10 - Transport Operations		5 804	8 710	17 274	14 685	2 037	17 179	2 530	21 637	38 915	38 915	38 915	259 050	178 158	171 782	
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	3	10 720	34 217	58 854	78 938	56 279	110 368	28 004	76 318	107 502	107 502	107 502	955 210	924 891	921 173	
Total Capital Expenditure	2	10 720	34 217	58 854	78 938	56 279	110 368	28 004	76 318	107 502	107 502	107 502	955 210	924 891	921 173	

LIM354 Polokwane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2025/02/28

Description	Ref	2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget				
R thousands																
Capital Expenditure - Functional																
Governance and administration			70	2 130	3 165	10 380	4 935	1 329	5 356	9 988	9 988	9 988	23 881	81 208	72 639	75 612
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	70	2 130	3 165	10 380	4 935	1 329	5 356	9 988	9 988	9 988	9 988	81 208	72 639	75 612
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1 573	2 053	3 224	15 297	3 453	12 989	7 227	10 488	7 901	7 901	7 901	4 565	84 569	86 200	79 471
Community and social services		-	-	-	3 099	557	52	1 011	-	1 058	1 058	1 058	1 058	9 674	9 700	9 420
Sport and recreation		1 573	2 053	3 224	12 197	2 895	12 937	6 217	10 488	6 843	6 843	6 843	6 743	74 895	76 500	70 051
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5 804	8 710	17 274	15 079	2 037	17 651	2 530	21 637	40 793	40 793	40 793	54 599	267 700	187 258	180 542
Planning and development		-	-	-	-	-	-	-	-	1 320	1 320	1 320	1 320	5 750	6 600	7 260
Road transport		5 804	8 710	17 274	15 079	2 037	17 651	2 530	21 637	39 473	39 473	39 473	39 473	261 950	180 658	173 282
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		3 344	23 384	36 226	45 397	40 409	74 794	16 918	38 838	48 820	48 820	48 820	95 963	521 733	578 794	585 547
Energy sources		-	-	666	7 448	2 958	6 198	665	2 384	8 386	8 386	8 386	8 386	75 021	107 898	105 003
Water management		-	15 958	29 224	24 486	25 131	56 203	4 753	23 239	27 437	27 437	27 437	55 032	324 945	314 393	322 279
Waste water management		3 344	6 688	6 532	12 164	2 674	9 897	9 909	8 377	10 154	10 154	10 154	10 154	89 410	113 486	107 204
Waste management		-	738	(197)	1 299	9 646	2 495	1 590	4 838	2 843	2 843	2 843	2 843	32 358	43 017	51 062
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		10 720	34 217	58 854	78 938	56 279	110 368	28 004	76 318	107 502	107 502	107 502	179 008	955 210	924 891	921 173

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

check

LIM354 Polokwane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		411 194	-	-	-	-	-	73 689	73 689	484 883	510 399	539 151
Roads Infrastructure		34 765	-	-	-	-	-	16 196	16 196	50 961	28 176	83 196
Roads		29 400	-	-	-	-	-	20 446	20 446	49 845	20 128	68 626
Road Structures		5 365	-	-	-	-	-	(4 250)	(4 250)	1 115	8 048	14 570
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		8 500	-	-	-	-	-	2 290	2 290	10 790	13 000	13 400
Drainage Collection		8 500	-	-	-	-	-	2 290	2 290	10 790	13 000	13 400
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		77 586	-	-	-	-	-	(23 333)	(23 333)	54 253	99 398	93 903
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		18 847	-	-	-	-	-	(18 847)	(18 847)	(0)	45 263	49 649
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		4 087	-	-	-	-	-	-	-	4 087	-	6 000
MV Substations		2 500	-	-	-	-	-	3 822	3 822	6 322	-	2 000
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		4 517	-	-	-	-	-	(2 448)	(2 448)	2 070	8 696	4 348
LV Networks		47 635	-	-	-	-	-	(5 860)	(5 860)	41 775	45 439	31 906
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		247 903	-	-	-	-	-	69 634	69 634	317 537	301 567	286 844
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		46 447	-	-	-	-	-	65 891	65 891	112 338	135 739	96 423
Reservoirs		15 635	-	-	-	-	-	18	18	15 654	17 339	32 934
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		2 000	-	-	-	-	-	(395)	(395)	1 605	-	-
Bulk Mains		138 958	-	-	-	-	-	14 838	14 838	153 796	104 526	116 118
Distribution		38 398	-	-	-	-	-	(9 753)	(9 753)	28 645	34 154	30 369
Distribution Points		6 465	-	-	-	-	-	(965)	(965)	5 500	9 809	11 000
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		13 322	-	-	-	-	-	12 325	12 325	25 647	32 984	18 043
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		4 430	-	-	-	-	-	(2 744)	(2 744)	1 686	8 696	4 348
Waste Water Treatment Works		8 891	-	-	-	-	-	(2 313)	(2 313)	6 579	24 288	13 696
Outfall Sewers		-	-	-	-	-	-	17 382	17 382	17 382	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		25 674	-	-	-	-	-	20	20	25 694	27 773	31 565
Landfill Sites		15 652	-	-	-	-	-	(1 600)	(1 600)	14 052	19 686	26 087
Waste Transfer Stations		8 522	-	-	-	-	-	1 600	1 600	10 122	6 087	3 478
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		1 500	-	-	-	-	-	20	20	1 520	2 000	2 000
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		3 443	-	-	-	-	-	(3 443)	(3 443)	-	7 500	12 200
Data Centres		3 443	-	-	-	-	-	(3 443)	(3 443)	-	7 500	12 200
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		71 906	-	-	-	-	-	(1 817)	(1 817)	70 088	63 135	54 428
Community Facilities		18 300	-	-	-	-	-	-	-	18 300	29 613	17 942

LIM354 Polokwane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Halls		-	-	-	-	-	-	-	-	-	1 000	500
Centres		2 000	-	-	-	-	-	-	-	2 000	2 200	2 420
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		4 000	-	-	-	-	-	-	-	4 000	5 000	5 000
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		1 317	-	-	-	-	-	-	-	1 317	1 000	1 000
Cemeteries/Crematoria		1 200	-	-	-	-	-	-	-	1 200	4 000	1 000
Police		-	-	-	-	-	-	-	-	-	1 000	-
Purfs		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		3 478	-	-	-	-	-	-	-	3 478	6 087	6 522
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		1 304	-	-	-	-	-	-	-	1 304	1 500	1 500
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		5 000	-	-	-	-	-	-	-	5 000	7 826	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		53 606	-	-	-	-	-	(1 817)	(1 817)	51 789	33 522	36 486
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	870
Outdoor Facilities		53 606	-	-	-	-	-	(1 817)	(1 817)	51 789	33 522	35 617
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		6 000	-	-	-	-	-	(250)	(250)	5 750	6 600	7 260
Revenue Generating		1 000	-	-	-	-	-	1 000	1 000	2 000	800	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		1 000	-	-	-	-	-	1 000	1 000	2 000	800	-
Non-revenue Generating		5 000	-	-	-	-	-	(1 250)	(1 250)	3 750	5 800	7 260
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		5 000	-	-	-	-	-	(1 250)	(1 250)	3 750	5 800	7 260
Other assets		1 000	-	-	-	-	-	332	332	1 332	1 400	500
Operational Buildings		1 000	-	-	-	-	-	332	332	1 332	1 400	500
Municipal Offices		500	-	-	-	-	-	(84)	(84)	416	1 400	500
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		500	-	-	-	-	-	416	416	916	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		3 882	-	-	-	-	-	2 947	2 947	6 829	2 378	1 681
Computer Equipment		3 882	-	-	-	-	-	2 947	2 947	6 829	2 378	1 681
Furniture and Office Equipment		2 700	-	-	-	-	-	(376)	(376)	2 324	3 300	3 500

LIM354 Polokwane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Furniture and Office Equipment		2 700	-	-	-	-	-	(376)	(376)	2 324	3 300	3 500
Machinery and Equipment		14 900	-	-	-	-	-	(16)	(16)	14 884	16 600	14 600
Machinery and Equipment		14 900	-	-	-	-	-	(16)	(16)	14 884	16 600	14 600
Transport Assets		40 153	-	-	-	-	-	17 182	17 182	57 335	53 399	59 781
Transport Assets		40 153	-	-	-	-	-	17 182	17 182	57 335	53 399	59 781
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	551 735	-	-	-	-	-	91 691	91 691	643 426	657 211	680 902

LIM354 Polokwane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2026/27
R thousands		A	7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Police		-	-	-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		435	-	-	-	-	-	-	-	435	4 522	10 696
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	2 500	1 000
Indoor Facilities		-	-	-	-	-	-	-	-	-	2 000	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	500	1 000
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		3 700	-	-	-	-	-	2 782	2 782	6 482	4 000	9 600
Operational Buildings		3 700	-	-	-	-	-	782	782	4 482	4 000	9 600
Municipal Offices		3 700	-	-	-	-	-	(218)	(218)	3 482	2 000	6 500
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	2 000	3 100
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Housing		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Staff Housing		-	-	-	-	-	-	2 000	2 000	2 000	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	503	503	503	-	-
Machinery and Equipment		-	-	-	-	-	-	503	503	503	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	60 609	-	-	-	-	-	60 146	60 146	120 756	117 496	93 306

LIM354 Polokwane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	2026/27	2027/28
R thousands												
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	871 127	-	-	-	-	-	(68 700)	(68 700)	802 428	907 465	958 571

LIM354 Polokwane - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		279 867	-	-	-	-	-	-	-	279 867	296 604	311 929
Roads Infrastructure		119 571	-	-	-	-	-	-	-	119 571	127 652	133 516
Roads		110 005	-	-	-	-	-	-	-	110 005	117 569	122 868
Road Structures		1 837	-	-	-	-	-	-	-	1 837	1 936	2 045
Road Furniture		7 730	-	-	-	-	-	-	-	7 730	8 147	8 603
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		13 872	-	-	-	-	-	-	-	13 872	14 621	15 439
Drainage Collection		8 186	-	-	-	-	-	-	-	8 186	8 628	9 112
Storm water Conveyance		5 685	-	-	-	-	-	-	-	5 685	5 992	6 328
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		57 920	-	-	-	-	-	-	-	57 920	61 048	64 467
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		6 212	-	-	-	-	-	-	-	6 212	6 547	6 914
HV Switching Station		472	-	-	-	-	-	-	-	472	497	525
HV Transmission Conductors		4 987	-	-	-	-	-	-	-	4 987	5 256	5 551
MV Substations		517	-	-	-	-	-	-	-	517	544	575
MV Switching Stations		5 093	-	-	-	-	-	-	-	5 093	5 368	5 669
MV Networks		22 909	-	-	-	-	-	-	-	22 909	24 146	25 499
LV Networks		17 668	-	-	-	-	-	-	-	17 668	18 622	19 665
Capital Spares		63	-	-	-	-	-	-	-	63	66	70
Water Supply Infrastructure		68 197	-	-	-	-	-	-	-	68 197	71 879	75 904
Dams and Weirs		974	-	-	-	-	-	-	-	974	1 027	1 084
Boreholes		5 483	-	-	-	-	-	-	-	5 483	5 779	6 103
Reservoirs		11 693	-	-	-	-	-	-	-	11 693	12 324	13 014
Pump Stations		969	-	-	-	-	-	-	-	969	1 021	1 078
Water Treatment Works		3 060	-	-	-	-	-	-	-	3 060	3 225	3 406
Bulk Mains		6 497	-	-	-	-	-	-	-	6 497	6 848	7 232
Distribution		33 684	-	-	-	-	-	-	-	33 684	35 503	37 491
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		18	-	-	-	-	-	-	-	18	19	20
Capital Spares		5 819	-	-	-	-	-	-	-	5 819	6 133	6 477
Sanitation Infrastructure		14 327	-	-	-	-	-	-	-	14 327	15 101	15 946
Pump Station		302	-	-	-	-	-	-	-	302	318	336
Reticulation		5 042	-	-	-	-	-	-	-	5 042	5 314	5 612
Waste Water Treatment Works		7 183	-	-	-	-	-	-	-	7 183	7 571	7 995
Outfall Sewers		1 799	-	-	-	-	-	-	-	1 799	1 897	2 003
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 483	-	-	-	-	-	-	-	4 483	4 725	4 989
Landfill Sites		4 186	-	-	-	-	-	-	-	4 186	4 413	4 660
Waste Transfer Stations		296	-	-	-	-	-	-	-	296	312	330
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1 497	-	-	-	-	-	-	-	1 497	1 578	1 667
Data Centres		452	-	-	-	-	-	-	-	452	477	503
Core Layers		1 020	-	-	-	-	-	-	-	1 020	1 075	1 136
Distribution Layers		25	-	-	-	-	-	-	-	25	26	28
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		84 063	-	-	-	-	-	-	-	84 063	88 602	93 564
Community Facilities		27 493	-	-	-	-	-	-	-	27 493	28 977	30 600
Halls		947	-	-	-	-	-	-	-	947	998	1 054
Centres		12 198	-	-	-	-	-	-	-	12 198	12 856	13 576
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		107	-	-	-	-	-	-	-	107	112	119
Fire/Ambulance Stations		1 343	-	-	-	-	-	-	-	1 343	1 415	1 495

LIM354 Polokwane - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	407 814	-	-	-	-	-	-	-	407 814	431 460	454 337	

LIM354 Polokwane - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Total Capital Expenditure on upgrading of existing assets <i>to be adjusted</i>	1	103 717	-	-	-	-	-	87 312	87 312	191 029	150 185	146 965

Annexure C:

POLOKWANE HOUSING ASSOCIATION



ADJUSTMENT BUDGET REPORT

POLOKWANE HOUSING ASSOCIATION

FINANCIAL YEAR 2025/2026

Adjustment Budget for Board Tabling

Prepared by:

Mr Malesela Masekoameng

Finance Manager

Thabatshweu Housing Company (PTY) Ltd t/a Polokwane Housing Association

"A Promise Delivered"

1. Executive Summary

1.1 Purpose

The purpose of this report is to submit the 2025/2026 Adjustment Budget as required by Section 87 of the Municipal Finance Management Act, 2003 (Act 56 of 2003), and to request approval thereof by the Board of Directors.

1.2 Overview

The financial indicators reflect the entity to be in a financial distress position. Sound financial management and budgetary control remains the corner principle of the entity. The spending during the past six months was incurred within budgetary parameters and as part of a sustainable budget management process.

All programmes and projects are aligned with the budget. Expenditure was reviewed to ensure value for money, and revenue was projected in line with the past six months' performance. The Adjustment Budget covers both financial and non-financial performance of the entity.

This Adjustment Budget will improve the service delivery of the entity. The entity is in line to commence with new project implementation to enhance revenue generation going forward.

Key Adjustment Summary: Revenue is adjusted downward by R7 069 000 (net), primarily due to under-tenanting of Annadale Extension 2, while grant transfers are increased by R7 000 000 to support salaries, repairs and capital items. Total expenditure is marginally reduced by R98 000.

2. Legislative and Policy Framework

This Adjustment Budget has been prepared in accordance with the following legislative and regulatory provisions:

2.1 MFMA Section 87 — Adjustment Budget for Municipal Entities

Section 87(6) of the Municipal Finance Management Act, 56 of 2003, stipulates that in the process of implementing a budget, the Board of Directors of a municipal entity may, with the approval of the Mayor, revise the budget for the following reasons:

- To adjust revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- To authorise expenditure of any additional allocations to the municipal entity from its parent municipality.
- To authorise, within a prescribed framework, any unforeseeable and unavoidable expenditure approved by the Mayor of the parent municipality.
- To authorise any other expenditure within a prescribed framework.

Section 87(7) provides that any projected allocation to a municipal entity from its parent municipality must be provided for in the annual budget of the parent municipality, and to the extent not so provided, the entity's budget must be adjusted accordingly.

Section 87(9) stipulates that the Mayor must table the budget or adjusted budget and any adjustment budget of a municipal entity as approved by its Board of Directors, at the next council meeting of the municipality.

2.2 Additional Regulatory References

- Municipal Budget and Reporting Regulations (MBRR)
- National Treasury Circulars for Municipal Entities
- Companies Act 71 of 2008 — Section 78 (Directors' and Officers' Indemnity Insurance)
- Gazette No. 53882, dated 18 December 2025 — CEO Remuneration increase (Clause 8)

3. Mid-Year Assessment

Before discussing the 2025/26 Adjustment Budget, a reflection of the past seven months' capital and operating results, along with a projection for the remainder of the year, is presented below.

3.1 Revenue Performance (First Six Months)

A total amount of R6 276 000 (representing 19% of the annual target) has been accrued against the budget of R33 654 000. The entity could not bill Annadale Extension 2 for the expected amount of R10 500 000 due to slow tenanting that hampered full occupancy at the project.

3.2 Grants

A total amount of R8 956 000 (90%) has been received against the budgeted amount of R10 000 000. The entity has largely exhausted the grant allocation due to the slow tenanting of Annadale Extension 2, which has complicated the cash flow situation significantly.

3.3 Operating Expenditure Performance

- Employee Related Costs: R7 459 000 (41%) spent against R18 059 000 budgeted. The Company Secretary commenced in October instead of July, and six other positions were only filled in November, resulting in lower-than-anticipated spending.
- Contracted Services: R4 021 000 (23%) spent against R17 257 000 budgeted. This was due to stringent spending controls implemented as the entity collects less revenue than anticipated.
- Operational Costs: R519 000 (21%) spent against R2 468 000 budgeted. The entity's spending is constrained by cash flow challenges.
- Depreciation, Asset Impairment and Debt Impairment: R3 928 000 (30%) spent against R13 208 000 budgeted. The recorded expenditure relates to depreciation only, as other provisions are made at year-end.

3.4 Capital Budget Performance

The Board of Directors approved a capital budget of R1 800 000 for the financial year. To date, capital expenditure is zero against the approved budget. This is primarily due to low cash flow experienced as a result of under-collection of revenue.

4. Reasons for Adjustment

4.1 Revenue Shortfall — Annadale Extension 2

The primary driver of the downward revenue adjustment is the slow tenanting of the Annadale Extension 2 project. The entity anticipates a loss of R12 925 160 (calculated at R1 576 470 per month for 10 months) from Annadale Extension 2 due to occupancy progressing at a significantly slower pace than originally planned.

4.2 Facility Vacancies — Maintenance Processes

An additional R1 143 840 in downward revenue adjustment arises from units that are temporarily vacant at Ga-Rena Rental Village and Seshego CRU while undergoing maintenance. The breakdown is as follows:

Ga-Rena Rental Village — Vacant Units:

No. of Units	Unit Typology	Rental Per Month	Months Vacant	Total
1	One Bedroom	R 1 400	10	R 16 800
32	Two Bedrooms	R 2 000	12	R 768 000
2	Three Bedrooms	R 2 400	12	R 57 600
	TOTAL			R 842 400

Seshego CRU — Vacant Units:

No. of Units	Unit Typology	Rental Per Month	Months Vacant	Total
19	Two Bedrooms	R 880	12	R 200 640
1	Shop	R 3 900	12	R 46 800
1	Clinic	R 4 500	12	R 54 000
	TOTAL			R 301 440

The combined downward adjustment for facility vacancies amounts to R1 143 840 (R842 400 for Ga-Rena and R301 440 for Seshego CRU).

4.3 Additional Grant Revenue

Grant Revenue has been adjusted upward by R7 000 000 in order to enable the entity to meet the following critical obligations:

- Salaries and employee-related costs: R6 899 721

- Repairs and Maintenance at both facilities (to attract new tenants): R1 500 000
- Capital Expenditure at Annadale Extension 2 — Access Control System (Biometrics) and Computers: R1 800 000

4.4 Employee Cost Adjustments

Employee-related costs are increasing by R2 708 000 as a result of:

- Provision for the increase of the CEO's remuneration package, in accordance with Clause 8 of Gazette No. 53882, dated 18 December 2025.
- Provision for the appointment of a Property Manager position.

4.5 Contracted Services Reduction

Contracted services reflect a downward adjustment of R3 658 000. This reduction is due to the budget for repairs and maintenance being reduced as a result of ongoing cash flow constraints. The entity has implemented stringent spending controls to ensure expenditure remains within sustainable limits.

4.6 Operational Costs Increase

Operational costs have been adjusted upward by R530 000 to accommodate Directors and Officers Indemnity Insurance. This insurance is to be procured in terms of Section 78 of the Companies Act, to afford Directors and responsible officials with legal protection and to indemnify them from liability for bona fide omissions or commissions that may ensue from the performance of their duties.

5. Adjusted Budget Tables

5.1 Adjusted Revenue Summary

Description	Original Budget R'000	Adjustment R'000	Adjusted Budget R'000
Revenue	33 654	(14 069)	19 585
Admin Fees	120	0	120
Transfers & Subsidies (Grants)	10 000	7 000	17 000
TOTAL REVENUE	43 774	(7 069)	36 705

Net Revenue Impact: Total Revenue is adjusted downward by R7 069 000, from R43 774 000 (original) to R36 705 000 (adjusted). The reduction in rental income is partially offset by an increase in grant transfers.

5.2 Adjusted Operating Expenditure Summary

Description	Original Budget R'000	Adjustment R'000	Adjusted Budget R'000
Employee Related Costs	19 377	2 708	22 085
Depreciation & Asset Impairment	8 676	322	8 998
Contracted Services	17 257	(3 658)	13 599
Irrecoverable Debts Written-Off	4 532	0	4 532
Operational Costs	2 468	530	2 998
TOTAL EXPENDITURE	52 310	(98)	52 212

Net Expenditure Impact: Total Expenditure is marginally reduced by R98 000 from R52 310 000 to R52 212 000. Savings in contracted services offset increases in employee costs and operational costs.

5.3 Adjusted Capital Budget

Project	Original Budget R'000	Adjustment R'000	Adjusted Budget R'000	Funding Source
Access Control (Biometrics)	0	1 200	1 200	Grant
Computers & ICT Equipment	0	600	600	Grant

Other Capital	1 800	(1 800)	0	—
TOTAL CAPITAL	1 800	0	1 800	

Note: Capital expenditure of R1 800 000 is maintained but reallocated to access control biometric systems (R1 200 000) and computer equipment (R600 000) at Annadale Extension 2, to be funded from the additional grant allocation.

6. Financial Performance Indicators

6.1 Deficit Analysis

In the final analysis, the entity will record a deficit of R15 506 000, compared to the initial projected deficit of R8 535 000. However, it is critical to note that a significant portion of the reported deficit represents non-cash accounting items:

Indicator	Original Budget	Adjusted Budget
Net Deficit (as reported)	R 8 535 000	R 15 506 000
Less: Non-Cash Items (Depreciation)	R 8 676 000	R 8 998 000
Less: Irrecoverable Debts Written-Off	R 4 532 000	R 4 532 000
Adjusted Cash Surplus/(Deficit)	R 4 673 000	R (1 976 000)

When non-cash items (depreciation of R8 998 000 and irrecoverable debts written-off of R4 532 000) are excluded, the adjusted cash deficit is only R1 976 000 — a significantly more manageable position than the headline figure suggests.

The adjusted cash deficit of R1 976 000 reflects the true liquidity challenge facing the entity, and is the primary focus of the short- and medium-term intervention strategies outlined in Section 7 below.

6.2 Debt Recovery Measures

The entity has handed over both current and former tenants to external debt collectors in order to reduce the debtors' book and enhance cash flow. This initiative is expected to contribute positively to revenue collection over the remainder of the financial year.

7. Funding Strategy for Adjusted Deficit

7.1 Short-Term Interventions (0–12 Months)

In the short term, the entity will focus on stabilising its financial position through revenue enhancement and cost containment measures. These include:

- Implementing an aggressive revenue collection strategy to improve income from existing tenants.
- Improving billing accuracy and completeness to ensure all chargeable units are billed correctly.
- Fast-tracking the tenancing of available units and properties, particularly at Annadale Extension 2.
- Strengthening debt collection processes through enhanced internal controls and the use of external debt collectors where necessary.
- Freezing non-essential recruitment and restricting discretionary expenditure.
- Reviewing and renegotiating contracted services to ensure value for money.
- Deferring non-critical capital expenditure to ease immediate cash flow pressure.

The objective of these interventions is to improve cash flow, reduce immediate deficit pressures, and ensure expenditure is aligned with available funding.

7.2 Medium-Term Interventions (1–3 Years)

Over the medium term, the entity will focus on improving operational sustainability and reducing reliance on municipal grant funding through the following revenue expansion initiatives:

- Optimising the utilisation of existing assets and increasing occupancy and tenancing levels.
- Strengthening the implementation of the revenue enhancement strategy to improve income generation.
- Exploring and developing alternative revenue streams, such as improved property utilisation and expanded service offerings.
- Diversifying the revenue base to reduce the structural deficit and reliance on grant funding.

These interventions aim to enhance financial performance, improve cost recovery, and progressively reduce the structural deficit over the medium-term outlook period.

8. Risk Assessment

8.1 Financial Risks

- Continued under-collection of rental revenue from Annadale Extension 2 due to slow tenanting progress.
- Cash flow shortfalls if grant transfers are delayed or reduced.
- Potential increase in the debtors' book if debt collection efforts do not yield anticipated results.

8.2 Operational Risks

- Service delivery disruptions at Ga-Rena and Seshego CRU resulting from delayed maintenance activities.
- Risk of further vacancy increases if maintenance backlog is not addressed promptly.
- Capacity constraints from the phased filling of vacant positions, affecting service quality.

8.3 Compliance Risks

- Non-compliance with MFMA Section 87 reporting and approval requirements if the adjustment budget is not tabled timeously.
- Regulatory and reputational risk if Directors and Officers Indemnity Insurance is not procured as required under the Companies Act.

9. Recommendations

That, in terms of Section 87 of the Municipal Finance Management Act, 56 of 2003, the Adjustment Budget of the Polokwane Housing Association for the Financial Year 2025/2026 be considered by the Finance Committee and that a recommendation be made to the Board to approve, as set out in the following tables:

- Table E1 — Summary of the Adjustment Budget
- Table E2 — Budgeted Financial Performance
- Table E3 — Capital Expenditure
- Table E5 — Cash Flows

The Committee further recommends that the Board note the short- and medium-term intervention strategies outlined in this report and direct management to provide quarterly progress reports on the implementation thereof.

Submitted by:

Mr Mothobi Mokaeano

Chief Executive Officer

Polokwane Housing Association

Date: _____

Annexures

The following detailed budget schedules and supporting documents are attached to this report:

- Table E1 — Summary of the Adjustment Budget
- Table E2 — Budgeted Financial Performance (Revenue & Expenditure)
- Table E3 — Capital Expenditure Schedule
- Table E5 — Cash Flow Statement

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Polokwane Entity - Table E1 Adjustments Budget Summary - 2/29/2026

Description	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands	A	1	2	3	4	5	6	7	
	A	A1	B	C	D	E	F	G	
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	10,000	-	-	-	-	7,000	7,000	17,000	10,000
Other own revenue	33,774	-	-	-	-	(14,069)	(14,069)	19,705	35,396
Total Revenue (excluding capital transfers and contributions)	43,774	-	-	-	-	(7,069)	(7,069)	36,705	45,396
Employee costs	19,377	-	-	-	-	2,708	2,708	22,085	20,345
Remuneration of Board Members	-	-	-	-	-	-	-	-	-
Depreciation and debt impairment	8,676	-	-	-	-	322	322	8,998	8,676
Interest	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	24,256	-	-	-	-	(3,128)	(3,128)	21,128	23,478
Total Expenditure	52,309	-	-	-	-	(98)	(98)	52,211	52,499
Surplus/(Deficit)	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Income Tax	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Capital expenditure & funds sources									
Capital expenditure	1,800	-	-	-	-	-	-	1,800	180
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,800	-	-	-	-	-	-	1,800	180
Total sources of capital funds	1,800	-	-	-	-	-	-	1,800	180
Financial position									
Total current assets	39,152	-	-	-	-	-	-	39,152	40,770
Total non current assets	(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)
Total current liabilities	40,811	-	-	-	-	-	-	40,811	39,377
Total non current liabilities	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)
Cash flows									
Net cash from (used) operating	9,910	-	-	-	-	-	-	9,910	9,906
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	39,152	-	-	-	-	-	-	39,152	9,906

Polokwane Entity - Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		33,654	-	-	-	-	(14,069)	(14,069)	19,585	35,336
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		120	-	-	-	-	-	-	120	60
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		10,000	-	-	-	-	7,000	7,000	17,000	10,000
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		43,774	-	-	-	-	(7,069)	(7,069)	36,705	45,396
Expenditure By Type										
Employee related costs		19,377	-	-	-	-	2,708	2,708	22,085	20,345
Remuneration of Directors		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		8,676	-	-	-	-	322	322	8,998	8,676
Interest		-	-	-	-	-	-	-	-	-
Contracted services		17,257	-	-	-	-	(3,658)	(3,658)	13,599	16,355
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		4,532	-	-	-	-	-	-	4,532	4,532
Operational costs		2,468	-	-	-	-	530	530	2,998	2,591
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		52,309	-	-	-	-	(98)	(98)	52,211	52,499
Surplus/(Deficit)		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)

Polokwane Entity - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget		
		1	2	3	4	5	6	7			
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets											
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-

Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		180	-	-	-	200	200	380	180	180
Computer Equipment		180	-	-	-	200	200	380	180	180
Furniture and Office Equipment		1,620	-	-	-	(200)	(200)	1,420	-	-
Furniture and Office Equipment		1,620	-	-	-	(200)	(200)	1,420	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	1	1,800	-	-	-	-	-	1,800	180	180
Funded by:		-	-	-	-	-	-	-	-	-
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	3	-	-	-	-	-	-	-	-	-
Internally generated funds		1,800	-	-	-	-	-	1,800	180	180
Total Capital Funding	4	1,800	-	-	-	-	-	1,800	180	180

Polokwane Entity - Table E4 Adjustments Budget - Financial Position - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G			
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents	1	9,910	-	-	-	-	-	-	9,910	9,906	9,901	
Trade and other receivables from exchange transactions	1	29,242	-	-	-	-	-	-	29,242	30,865	32,704	
Receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-	
Inventory	2	-	-	-	-	-	-	-	-	-	-	
VAT		-	-	-	-	-	-	-	-	-	-	
Other current assets		-	-	-	-	-	-	-	-	-	-	
Total current assets		39,152	-	-	-	-	-	-	39,152	40,770	42,605	
Non current assets												
Investments	3	-	-	-	-	-	-	-	-	-	-	
Investment property		-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment		(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)	(8,496)	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Intangible assets	1	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)	(8,496)	
TOTAL ASSETS		32,276	-	-	-	-	8,645	8,645	40,921	32,274	34,108	
LIABILITIES												
Current liabilities												
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-	
Financial liabilities		-	-	-	-	-	-	-	-	-	-	
Consumer deposits		-	-	-	-	-	-	-	-	-	-	
Trade and other payables from exchange transactions	4	40,811	-	-	-	-	-	-	40,811	39,377	40,985	
Trade and other payables from non-exchange transactions	5	-	-	-	-	-	-	-	-	-	-	
Provision		-	-	-	-	-	-	-	-	-	-	
VAT		-	-	-	-	-	-	-	-	-	-	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		40,811	-	-	-	-	-	-	40,811	39,377	40,985	
Non current liabilities												
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-	
Provision	7	-	-	-	-	-	-	-	-	-	-	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	
TOTAL LIABILITIES		40,811	-	-	-	-	-	-	40,811	39,377	40,985	
NET ASSETS	2	(8,535)	-	-	-	-	8,645	8,645	110	(7,103)	(6,876)	
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	8	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)	(6,876)	
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)	(6,876)	

Polokwane Entity - Table E5 Adjustments Budget - Cash Flows - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F	G		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		10,000	-	-	-	-	-	-	10,000	10,000	10,000
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(90)	-	-	-	-	-	-	(90)	(95)	(99)
Interest		-	-	-	-	-	-	-	-	-	-
Dividends paid		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,910	-	-	-	-	-	-	9,910	9,906	9,901
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		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
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		9,910	-	-	-	-	-	-	9,910	9,906	9,901
Cash/cash equivalents at the year begin:	8	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8	39,152	-	-	-	-	-	-	9,910	9,906	9,901

Polokwane Entity - Supporting Table SE2 Adjustments Budget - financial and non-financial indicators - 2/29/2026

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26		Budget Year 2026/27	Budget Year 2027/28
			Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Credit Rating						
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		-	-	-	-
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0	0	0	0
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		-	-	-	-
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		(0)	(0)	(0)	(0)
Gearing	Long Term Borrowing/ Funds & Reserves		-	-	-	-
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities		0	0	0	0
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0	0	0	0
Liquidity Ratio	Monetary Assets/Current Liabilities		0	0	0	0
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		-	-	-	-
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0	-	-	-
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		-	-	-	-
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased +	1				
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased +	2				
Employee costs	Employee costs/Total Revenue - capital revenue		0	0	0	0
Repairs & Maintenance	R&M/Total Revenue - capital revenue		-	-	-	-
Interest & Depreciation	I&D/Total Revenue - capital revenue		0	0	0	0
<u>Financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		-	-	-	-
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		-	-	-	-

Polokwane Entity - Supporting Table SE4 Adjustments Budget - board member allowances and staff benefits - 2/29/2026

Summary of Employee and Board Member remuneration	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	
R thousands										
Remuneration										
Board Members of Entities										
Basic Salaries and Wages		363	-	-	-	-	-	363	381	400
Pension and UIF Contributions		-	-	-	-	640	640	640	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Board fees	1	296	-	-	-	-	-	296	311	326
Other benefits and allowances		-	-	-	-	(147)	(147)	(147)	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and postrelated allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		659	-	-	-	-	493	493	1,152	726
% increase									74.8%	-39.9%
Senior Managers of Entities	2									
Basic Salaries and Wages		1,170	-	-	-	-	-	1,170	1,228	1,290
Pension and UIF Contributions		143	-	-	-	3,232	3,232	3,375	150	157
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		65	-	-	-	-	-	65	68	72
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		167	-	-	-	-	-	167	176	185
Other benefits and allowances	1	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and postrelated allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub total of Senior Managers of Entities		1,545	-	-	-	-	3,232	3,232	4,777	1,703
% increase									209.2%	-66.0%
Other Staff of Entities										
Basic Salaries and Wages		11,508	-	-	-	-	-	11,508	12,083	12,687
Pension and UIF Contributions		2,069	-	-	-	-	-	2,069	2,172	2,281
Medical Aid Contributions		723	-	-	-	(351)	(351)	372	759	797
Overtime		-	-	-	-	(43)	(43)	(43)	-	-
Performance Bonus		942	-	-	-	-	-	942	990	1,039
Motor Vehicle Allowance		1,443	-	-	-	(240)	(240)	1,203	1,515	1,591
Cellphone Allowance		-	-	-	-	(475)	(475)	(475)	-	-
Housing Allowances		487	-	-	-	200	200	687	511	536
Other benefits and allowances	1	2	-	-	-	(108)	(108)	(106)	2	2
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and postrelated allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		17,173	-	-	-	(1,017)	(1,017)	16,156	18,031	18,933
% increase									-5.9%	11.6%
Total Municipal Entities remuneration		19,377	-	-	-	-	2,708	2,708	22,085	21,363

Polokwane Entity - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 2/29/2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July Outcome	August Outcome	Sept. Outcome	October Outcome	November Outcome	December Outcome	January Outcome	February Outcome	March Adjusted Budget	April Adjusted Budget	May Adjusted Budget	June Adjusted Budget	Budget Year 2025/26 Adjusted Budget	Budget Year 2026/27 Adjusted Budget	Budget Year 2027/28 Adjusted Budget
R thousands															
Operating Revenue By Source															
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,206	1,236	1,260	1,278	1,297	1,318	-	-	2,477	(3,453)	(2,351)	335	19,585	35,336	37,103
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	27	7	4	6	6	-	-	10	10	10	10	120	60	132
Non-Exchange revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,899	-	2,044	1,853	1,938	1,222	1,044	-	2,333	2,833	2,333	2,833	17,000	10,000	10,000
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	3,113	1,263	3,311	3,135	3,241	2,543	1,044	-	4,820	(610)	(8)	3,178	36,705	45,396	47,233
Operation Expenditure By Type															
Employee related costs	1,616	1,076	2,398	1,227	1,342	210	55	-	2,456	1,905	2,054	2,753	22,085	20,345	21,363
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	667	667	645	666	645	666	-	-	618	620	638	2,174	8,998	8,676	8,676
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20	115	933	584	163	2,206	97	-	1,271	1,023	(1,477)	1,277	13,599	16,355	16,821
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	81	51	114	86	109	78	21	-	306	206	456	386	4,532	4,532	4,532
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	2,384	1,909	4,090	2,563	2,258	3,161	173	-	4,651	3,754	1,670	6,590	52,211	52,499	54,112
Capital expenditure by Asset Class/Sub-class															
Infrastructure															
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Plants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bunholes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Community Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Port and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Leasing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Leases and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	180	-	-	-	-	200	200	380	180	180
Computer Equipment	180	-	-	-	-	200	200	380	180	180
Furniture and Office Equipment	1,620	-	-	-	-	(200)	(200)	1,420	-	-
Furniture and Office Equipment	1,620	-	-	-	-	(200)	(200)	1,420	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	1,800	-	-	-	-	-	1,800	180	180

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7		
Thousands	A	A1	B	C	D	E	F	G		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purls		-	-	-	-	-	-	-	-	-

Purfs	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be	1	-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8	9	10
ousands	A	A1	B	C	D	E	F	G			
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Purrs		-	-	-	-	-	-	-	-	-	-

Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Art and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Municipal Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Residential	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Leases and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Repairs and maintenance expenditure to be adjusted	1	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6d Adjustments Depreciation by asset category - 2/29/2026											
Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjust	Parent muni.	Unfore. Unavoid.	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		
R thousands	1										
Depreciation by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Afforestation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PTV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Refuse Collection											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Afforestation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Beach Furnishings											
Piers											
Revolvements											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Training Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Public											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage Assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets											
Operational Buildings		8 645					8 945	8 945	17 590	8 645	8 645
Municipal Offices											
Post/Employment Offices											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares		8 645					8 945	8 945	17 590	8 645	8 645
Housing											
Staff Housing											
Social Housing		8 645					8 945	8 945	17 590	8 645	8 645
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Intangible Assets											
Service Marks											
Patents and Rights											
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Lease Settlement Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment											
Furniture and Office Equipment											
Furniture and Office Equipment		29					29	29	58	29	29
Machinery and Equipment											
Machinery and Equipment		2					6	6	8	2	2
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Living Resources											
Living Resources											
Maternae											
Policing and Protection											
Zoological plants and animals											
Immature											
Policing and Protection											
Zoological plants and animals											
Total Depreciation to be adjusted	1	8 676					8 998	8 998	17 674	8 676	8 676

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjust	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7			
		A	A1	B	C	D	E	F	G		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-

Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to	1	-	-	-	-	-	-	-	-	-	-

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Municipal adjustments budgets & supporting tables

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Preparation Instructions

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Date of Adjustments Budget 2/29/2026

MTREF: 2026 ▼ Budget Year: 2025/26

Entity Name: Polokwane Entity

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Polokwane Entity - Table E1 Adjustments Budget Summary - 2/29/2026

Description	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
	Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Investment revenue	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	10,000	-	-	-	-	7,000	7,000	17,000	10,000	10,000
Other own revenue	33,774	-	-	-	-	(14,069)	(14,069)	19,705	35,396	37,235
Total Revenue (excluding capital transfers and contributions)	43,774	-	-	-	-	(7,069)	(7,069)	36,705	45,396	47,235
Employee costs	19,377	-	-	-	-	2,708	2,708	22,085	20,345	21,363
Remuneration of Board Members	-	-	-	-	-	-	-	-	-	-
Depreciation and debt impairment	8,676	-	-	-	-	322	322	8,998	8,676	8,676
Interest	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	24,256	-	-	-	-	(3,128)	(3,128)	21,128	23,478	24,073
Total Expenditure	52,309	-	-	-	-	(98)	(98)	52,211	52,499	54,112
Surplus/(Deficit)	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)	(6,876)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)	(6,876)
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)	(6,876)
Capital expenditure & funds sources										
Capital expenditure	1,800	-	-	-	-	-	-	1,800	180	180
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,800	-	-	-	-	-	-	1,800	180	180
Total sources of capital funds	1,800	-	-	-	-	-	-	1,800	180	180
Financial position										
Total current assets	39,152	-	-	-	-	-	-	39,152	40,770	42,605
Total non current assets	(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)	(8,496)
Total current liabilities	40,811	-	-	-	-	-	-	40,811	39,377	40,985
Total non current liabilities	-	-	-	-	-	-	-	-	-	-
Community wealth/Equity	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)	(6,876)
Cash flows										
Net cash from (used) operating	9,910	-	-	-	-	-	-	9,910	9,906	9,901
Net cash from (used) investing	-	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	39,152	-	-	-	-	-	-	39,152	9,906	9,901

Polokwane Entity - Table E2 Adjustments Budget - Financial Performance (revenue and expenditure) - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		33,654	-	-	-	-	(14,069)	(14,069)	19,585	35,336
Licence and permits		-	-	-	-	-	-	-	-	-
Operational Revenue		120	-	-	-	-	-	-	120	60
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		10,000	-	-	-	-	7,000	7,000	17,000	10,000
Interest		-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		43,774	-	-	-	-	(7,069)	(7,069)	36,705	45,396
Expenditure By Type										
Employee related costs		19,377	-	-	-	-	2,708	2,708	22,085	20,345
Remuneration of Directors		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		8,676	-	-	-	-	322	322	8,998	8,676
Interest		-	-	-	-	-	-	-	-	-
Contracted services		17,257	-	-	-	-	(3,658)	(3,658)	13,599	16,355
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		4,532	-	-	-	-	-	-	4,532	4,532
Operational costs		2,468	-	-	-	-	530	530	2,998	2,721
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		52,309	-	-	-	-	(98)	(98)	52,211	52,499
Surplus/(Deficit)		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(8,535)	-	-	-	-	(6,971)	(6,971)	(15,506)	(7,103)

Polokwane Entity - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7	
R thousands	1	A1	B	C	D	E	F	G		
Capital expenditure by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-

Polokwane Entity - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	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		
R thousands	1										
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
PurIs		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-
Computer Equipment		180	-	-	-	-	200	200	380	180	180
Computer Equipment		180	-	-	-	-	200	200	380	180	180
Furniture and Office Equipment		1,620	-	-	-	-	(200)	(200)	1,420	-	-
Furniture and Office Equipment		1,620	-	-	-	-	(200)	(200)	1,420	-	-

Polokwane Entity - Table E3 Adjustments Capital Expenditure Budget by asset class and funding - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	1	2	3	4	5	6	7		
R thousands	1	A1	B	C	D	E	F	G			
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	1	1,800	-	-	-	-	-	-	1,800	180	180
Funded by:											
National Government		-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-
Parent Municipality		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital											
Borrowing	3										
Internally generated funds		1,800	-	-	-	-	-	-	1,800	180	180
Total Capital Funding	4	1,800	-	-	-	-	-	-	1,800	180	180

Polokwane Entity - Table E4 Adjustments Budget - Financial Position - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7		
		A	A1	B	C	D	E	F	G		
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents	1	9,910	-	-	-	-	-	-	9,910	9,906	9,901
Trade and other receivables from exchange transactions	1	29,242	-	-	-	-	-	-	29,242	30,865	32,704
Receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-
Total current assets		39,152	-	-	-	-	-	-	39,152	40,770	42,605
Non current assets											
Investments	3	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)	(8,496)
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets	1	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		(6,876)	-	-	-	-	8,645	8,645	1,769	(8,496)	(8,496)
TOTAL ASSETS		32,276	-	-	-	-	8,645	8,645	40,921	32,274	34,108
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions	4	40,811	-	-	-	-	-	-	40,811	39,377	40,985
Trade and other payables from non-exchange transactions	5	-	-	-	-	-	-	-	-	-	-
Provision		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		40,811	-	-	-	-	-	-	40,811	39,377	40,985
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		40,811	-	-	-	-	-	-	40,811	39,377	40,985
NET ASSETS	2	(8,535)	-	-	-	-	8,645	8,645	110	(7,103)	(6,876)
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)	(6,876)
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(8,535)	-	-	-	-	-	-	(8,535)	(7,103)	(6,876)

Polokwane Entity - Table E5 Adjustments Budget - Cash Flows - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			1	2	3	4	5	6	7	
		A	A1	B	C	D	E	F	G	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		10,000	-	-	-	-	-	-	10,000	10,000
Transfers and Subsidies - Capital		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(90)	-	-	-	-	-	-	(90)	(95)
Interest		-	-	-	-	-	-	-	-	-
Dividends paid		-	-	-	-	-	-	-	-	-
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		9,910	-	-	-	-	-	-	9,910	9,906
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		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-
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		9,910	-	-	-	-	-	-	9,910	9,906
Cash/cash equivalents at the year begin:	8	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8	39,152	-	-	-	-	-	-	9,910	9,906

Polokwane Entity - Supporting Table SE2 Adjustments Budget - financial and non-financial indicators - 2/29/2026

Description of financial indicator	Basis of calculation	Ref	Budget Year 2025/26		Budget Year 2026/27	Budget Year 2027/28
			Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>						
Credit Rating						
Borrowing to Asset Ratio	Total Long-term Borrowing/ Total Assets		-	-	-	-
Capital Charges to Operating Expenditure	Interest & Depreciation /Operating Expenditure		0	0	0	0
Borrowed funding of capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions		-	-	-	-
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		(0)	(0)	(0)	(0)
Gearing	Long Term Borrowing/ Funds & Reserves		-	-	-	-
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities		0	0	0	0
Current Ratio adjusted for debtors	Current assets/current liabilities less debtors > 90 days		0	0	0	0
Liquidity Ratio	Monetary Assets/Current Liabilities		0	0	0	0
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing		-	-	-	-
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0	-	-	-
Longstanding Debtors Reduction Due To Recovery	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		-	-	-	-
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))					
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (Total units purchased + generated less total units sold)/Total units purchased +	1				
Water Distribution Losses	% Volume (Total units purchased + own source less total units sold)/Total units purchased +	2				
Employee costs	Employee costs/Total Revenue - capital revenue		0	0	0	0
Repairs & Maintenance	R&M/Total Revenue - capital revenue		-	-	-	-
Interest & Depreciation	I&D/Total Revenue - capital revenue		0	0	0	0
<u>Financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within		-	-	-	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		-	-	-	-
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		-	-	-	-

References

1. Delete if not an electricity entity
2. Delete if not an water entity

Supporting calculations and data:

Debtors > 90 days
 Last 12 months receipts
 Last 12 months billing
 Debtors > 12 Mths Recovered
 Debt service payments due within financial year
 Annual revenue received for services
 Monthly fixed operational expenditure

		-	-
		-	-

Polokwane Entity - Supporting Table SE3 Adjustments Budget - investment Portfolio - 2/29/2026

Investments by maturity Name of institution & investment ID R thousands	Ref	Budget Year 2025/26								
		Period of investment	Type of investment	Expiry date of investment	Accrued interest for the month	Yield %	Market value			
		Months					Begin	Change	End	
Total investments	2				-		-	-	-	-

Polokwane Entity - Supporting Table SE4 Adjustments Budget - board member allowances and staff benefits - 2/29/2026

Summary of Employee and Board Member remuneration	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			3	4	5	6	7	8	9		
		A	A1	B	C	D	E	F	G		
R thousands											
Remuneration											
Board Members of Entities											
Basic Salaries and Wages		363	-	-	-	-	-	-	363	381	400
Pension and UIF Contributions		-	-	-	-	-	640	640	640	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Board fees	1	296	-	-	-	-	-	-	296	311	326
Other benefits and allowances		-	-	-	-	-	(147)	(147)	(147)	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		659	-	-	-	-	493	493	1,152	692	726
% increase									74.8%	-39.9%	5.0%
Senior Managers of Entities											
Basic Salaries and Wages		1,170	-	-	-	-	-	-	1,170	1,228	1,290
Pension and UIF Contributions		143	-	-	-	-	3,232	3,232	3,375	150	157
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		65	-	-	-	-	-	-	65	68	72
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		167	-	-	-	-	-	-	167	176	185
Other benefits and allowances		-	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub total of Senior Managers of Entities		1,545	-	-	-	-	3,232	3,232	4,777	1,622	1,703
% increase									209.2%	-66.0%	5.0%
Other Staff of Entities											
Basic Salaries and Wages		11,508	-	-	-	-	-	-	11,508	12,083	12,687
Pension and UIF Contributions		2,069	-	-	-	-	-	-	2,069	2,172	2,281
Medical Aid Contributions		723	-	-	-	-	(351)	(351)	372	759	797
Overtime		-	-	-	-	-	(43)	(43)	(43)	-	-
Performance Bonus		942	-	-	-	-	-	-	942	990	1,039
Motor Vehicle Allowance		1,443	-	-	-	-	(240)	(240)	1,203	1,515	1,591
Cellphone Allowance		-	-	-	-	-	(475)	(475)	(475)	-	-
Housing Allowances		487	-	-	-	-	200	200	687	511	536
Other benefits and allowances		2	-	-	-	-	(108)	(108)	(106)	2	2
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		17,173	-	-	-	-	(1,017)	(1,017)	16,156	18,031	18,933
% increase									-5.9%	11.6%	5.0%
Total Municipal Entities remuneration		19,377	-	-	-	-	2,708	2,708	22,085	20,345	21,363

Polokwane Entity - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 2/29/2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																
Operating Revenue By Source																
Exchange Revenue																
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,206	1,236	1,260	1,278	1,297	1,318	-	-	2,477	(3,453)	(2,351)	335	19,585	35,336	37,103	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8	27	7	4	6	6	-	-	10	10	10	10	120	60	132	
Non-Exchange revenue																
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1,899	-	2,044	1,853	1,938	1,222	1,044	-	2,333	2,833	2,333	2,833	17,000	10,000	10,000	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	3,113	1,263	3,311	3,135	3,241	2,545	1,044	-	4,820	(610)	(8)	3,178	36,705	45,396	47,235	
Operating Expenditure By Type																
Employee related costs	1,616	1,076	2,398	1,227	1,342	210	55	-	2,456	1,905	2,054	2,753	22,085	20,345	21,363	
Remuneration of councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	667	667	645	666	645	666	-	-	618	620	638	2,174	8,998	8,676	8,676	
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20	115	933	584	163	2,206	97	-	1,271	1,023	(1,477)	1,277	13,599	16,355	16,821	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	4,532	4,532	4,532
Operational costs	81	51	114	86	109	78	21	-	306	206	456	386	2,998	2,591	2,721	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	2,384	1,909	4,090	2,563	2,258	3,161	173	-	4,651	3,754	1,670	6,590	52,211	52,499	54,112	

Polokwane Entity - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 2/29/2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																
Capital expenditure by Asset Class/Sub-class																
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Power Plants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Switching Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Boreholes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Mains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Points	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PRV Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Landfill Sites	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rail Furniture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Drainage Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attenuation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MV Substations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LV Networks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 2/29/2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget					
R thousands																
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Monuments</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Works of Art</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	65	65	65	185	380	180	180	180
<i>Computer Equipment</i>	-	-	-	-	-	-	-	-	65	65	65	185	380	180	180	180
Furniture and Office Equipment	-	-	-	-	-	-	-	-	130	130	130	1,030	1,420	-	-	-
<i>Furniture and Office Equipment</i>	-	-	-	-	-	-	-	-	130	130	130	1,030	1,420	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Land</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total capital expenditure	-	-	-	-	-	-	-	-	195	195	195	1,215	1,800	180	180	180

Polokwane Entity - Supporting Table SE5 Adjustments Budget - monthly cash and revenue/expenditure - 2/29/2026

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands															
CASH FLOW FROM OPERATING ACTIVITIES															
Receipts															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1,899	-	2,044	1,853	1,938	1,222	1,044	-	833	833	833	(12,500)	-	-	-
Transfers and subsidies - operating	(117)	128	153	142	91	255	-	-	-	-	-	-	10,000	10,000	10,000
Transfer and subsidies - capital	861	-	-	-	1,202	456	-	-	-	-	-	(2,519)	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Suppliers and employees	(976)	(397)	(1,496)	(266)	(1,573)	(3,489)	(97)	-	-	-	-	8,204	(90)	(95)	(99)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	492	405	632	292	877	683	572	-	8	8	8	(3,975)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	2,158	137	1,334	2,021	2,534	(873)	1,518	-	841	841	841	(1,442)	9,910	9,906	9,901
CASH FLOWS FROM INVESTING ACTIVITIES															
Receipts															
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	2,158	137	1,334	2,021	2,534	(873)	1,518	-	841	841	841	(1,442)	9,910	9,906	9,901
Cash/cash equivalents at the year begin:	2,918	5,076	5,213	6,547	8,568	11,102	10,229	11,747	11,747	12,588	13,429	(99,165)	-	-	-
Cash/cash equivalents at the year end:	5,076	5,213	6,547	8,568	11,102	10,229	11,747	11,747	12,588	13,429	14,270	(100,606)	9,910	9,906	9,901
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	5,076	5,213	6,547	8,568	11,102	10,229	11,747	11,747	12,588	13,429	14,270	(100,606)	(199,771)	(199,771)	(199,771)
NET INCREASE/ (DECREASE) IN CASH HELD	7,995	10,290	11,760	15,115	19,670	21,331	21,976	23,494	24,335	26,017	27,699	(199,771)	(199,771)	(199,771)	(199,771)

Polokwane Entity - Supporting Table SE6a Adjustments capital expenditure on new assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticalation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Purfs											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											

Polokwane Entity - Supporting Table SE6a Adjustments capital expenditure on new assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1	2	3	4	5	6	7		
R thousands	1										
Sport and Recreation Facilities											
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets											
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-
Investment properties											
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other assets											
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets											
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets											
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-
Computer Equipment		180	-	-	-	-	200	200	380	180	180
Computer Equipment		180	-	-	-	-	200	200	380	180	180
Furniture and Office Equipment		1,620	-	-	-	-	(200)	(200)	1,420	-	-
Furniture and Office Equipment		1,620	-	-	-	-	(200)	(200)	1,420	-	-
Machinery and Equipment											
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets											
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land											
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living resources											
Mature		-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	1,800	-	-	-	-	-	-	1,800	180	180

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		1	2	3	4	5	6	7			
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		1	2	3	4	5	6	7			
R thousands	1	A	A1	B	C	D	E	F	G		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
R thousands	1										
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	
R thousands	1									
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6b Adjustments capital expenditure on renewal of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	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		
R thousands	1										
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be a	1	-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Purrs		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Investment properties		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6c Adjustments expenditure on repairs and maintenance by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Total Repairs and maintenance expenditure to be adjusted	1	-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6d Adjustments Depreciation by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjust.	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1	2	3	4	5	6	7		
R thousands	1		A1	B	C	D	E	F	G		
Depreciation by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6d Adjustments Depreciation by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	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		
R thousands	1										
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets		8,645					300	300	8,945	8,645	8,645
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing		8,645					300	300	8,945	8,645	8,645
Staff Housing											
Social Housing		8,645					300	300	8,945	8,645	8,645
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets							6	6	6		
Servitudes											
Licences and Rights							6	6	6		
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications							6	6	6		
Local Settlement Software Applications											
Unspecified											
Computer Equipment							12	12	12		
Computer Equipment							12	12	12		
Furniture and Office Equipment		29							29	29	29
Furniture and Office Equipment		29							29	29	29
Machinery and Equipment		2					4	4	6	2	2
Machinery and Equipment		2					4	4	6	2	2
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Living resources											
Mature											
Policing and Protection											
Zoological plants and animals											
Immature											
Policing and Protection											
Zoological plants and animals											
Total Depreciation to be adjusted	1	8,676					322	322	8,998	8,676	8,676

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1	2	3	4	5	6	7		
R thousands	1	A	A1	B	C	D	E	F	G		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		1	2	3	4	5	6	7			
R thousands	1	A	A1	B	C	D	E	F	G		
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	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		
R thousands	1										
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
R thousands	1										
Monuments		-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE6e Adjustments capital expenditure on upgrading of existing assets by asset category - 2/29/2026

Description	Ref	Budget Year 2025/26							Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Downward adjusts	Parent muni.	Unfore. Unavoid.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G		
R thousands	1										
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be	1	-	-	-	-	-	-	-	-	-	-

Polokwane Entity - Supporting Table SE7 - List of capital projects affected by Adjustments Budget - 22/8/2026

R thousands												Medium Term Revenue and Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Budget Year 2025/26	Adjusted Budget	Budget Year 2026/27	Budget Year 2027/28
Parent Municipality:															
List of capital projects grouped by Function															
Total Capital expenditure												-	-	-	-

Must reconcile with Budgeted Capital Expenditure
 Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
 Asset class and asset sub-class as per table SE6
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Distinguish projects approved in terms of MFMA section 18(1)(b) and MBRPR Regulation 13
 Project Number consists of MSCOA Project Longcode and seq No (sample PC00102000002_00002)
 Adjusted projects only

Annexure D:

National Treasury Gazette 54100



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

National Treasury / Nasionale Tesourie

7108	Division of Revenue Act (2/2025): Increase of Conditional Allocations to Provinces in terms of section 6(4), 7(4) and 8(4) of the Act	54100	3
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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

NATIONAL TREASURY

NO. 7108

6 February 2026

**INCREASE OF CONDITIONAL ALLOCATIONS TO PROVINCES IN TERMS OF SECTION
6(4), 7(4) and 8(4) OF DIVISION OF REVENUE ACT, 2025**

I, Enoch Godongwana, Minister of Finance, in terms of section 6(4), 7(4) and 8(4) of the Division of Revenue Act, 2025 (Act No. 2 of 2025) [the Act], hereby increase allocations to provinces and municipalities to fund the recovery and rehabilitation of infrastructure damaged by disasters that were classified in March 2025, as set out in the Schedule.

SCHEDULE

Province	Provincial Equitable Share R'000	Comprehensive Agricultural Support Grant R'000	Education Infrastructure Grant R'000	Health Facility Revitalisation Grant R'000	Provincial Roads Maintenance Grant R'000
Eastern Cape	-	-	70 400	30 000	-
Free State	-	-	-	-	-
Gauteng	-	-	-	-	-
Kwazulu-Natal	20 762	31 874	78 689	199 000	300 500
Limpopo	-	25 000	140 000	-	110 000
Mpumalanga	-	279 862	-	-	71 365
Northern Cape	-	-	-	-	-
North West	-	-	-	-	100 000
Western Cape	-	-	-	-	79 694
Total	20 762	336 736	289 089	229 000	661 559

Municipal Disaster Recovery Grant		
Category	Municipality	2025/26 R'000
KWAZULU-NATAL		
A	ETH eThekwini	47 800
B	KZN213 uMzambe	25 000
C	DC21 Ugu District Municipality	30 000
Total: Ugu Municipalities		55 000
C	DC23 uThukela District Municipality	30 000
Total: Uthukela Municipalities		30 000
B	KZN242 Nquthu	23 000
B	KZN245 uMvoti	20 000
Total: Umzinyathi Municipalities		43 000
B	KZN261 eDumbe	11 000
B	KZN263 AbaQulusi	28 000
B	KZN266 Ulundi	30 000
C	DC26 Zululand District Municipality	30 000
Total: Zululand Municipalities		99 000
B	KZN271 uMhlabuyalingana	20 000
B	KZN276 Big Five Hlabisa	27 000
Total: Umkhanyakude Municipalities		47 000
B	KZN281 uMfobozi	27 000
B	KZN285 Mthonjaneni	12 000
B	KZN286 Nkandla	13 000
Total: Uthungulu Municipalities		52 000
B	KZN291 Mandeni	20 000
Total: iLembe Municipalities		20 000
Total: KwaZulu-Natal Municipalities		393 800
LIMPOPO		
B	LIM331 Greater Giyani	23 000
B	LIM332 Greater Letaba	21 988
B	LIM333 Greater Tzaneen	20 000
B	LIM334 Ba-Phalaborwa	15 000
B	LIM335 Maruleng	22 000
Total: Mopani Municipalities		101 988
B	LIM341 Musina	15 000
B	LIM343 Thulamela	19 509
B	LIM344 Makhado	24 500
Total: Vhembe Municipalities		59 009
B	LIM353 Molemole	18 604
B	LIM354 Potokwane	30 000
B	LIM355 Lepelle-Nkumpi	18 000
Total: Capricorn Municipalities		66 604
B	LIM361 Thabazimbi	40 000
B	LIM366 Bela-Bela	20 670
B	LIM367 Mogalakwena	23 981
B	LIM368 Modimolle-Mookgopong	30 104
Total: Waterberg Municipalities		114 755
B	LIM471 Ephraim Mogale	14 800
B	LIM472 Elias Motsoaledi	20 000
B	LIM476 Fetakgomo Tubatse	30 000
Total: Sekhukhune Municipalities		64 800
Total: Limpopo Municipalities		407 155
MPUMALANGA		
B	MP303 Mkhondo	50 000
Total: Gert Sibande Municipalities		50 000
B	MP314 Emakhazeni	20 000
B	MP315 Thembisile Hani	20 000
Total: Nkangala Municipalities		40 000
Total: Mpumalanga Municipalities		90 000
NORTH WEST		
B	NW371 Moretele	20 000
Total: Bojanala Platinum Municipalities		20 000
B	NW381 Ratlou	22 000
Total: Ngaka Modiri Molema Municipalities		22 000
B	NW403 City of Matlosana	23 000
Total: Dr Kenneth Kaunda Municipalities		23 000
Total: North West Municipalities		65 000
National Total		955 955

CONDITIONS

- These allocations must be used for the repair of infrastructure damaged by disasters classified in March 2025.
- Expenditure is restricted to projects expressly approved and recorded in the National Disaster Management Centre's post-disaster verification assessment reports.
- The funds must be spent by the end of the 2025/26 financial year.
- These allocations are subject to:
 - the relevant grant frameworks, which are annexure to the Division of Revenue Act (Act 2 of 2025) (the Act); and
 - the reporting requirements outlined in the Act.



ENOCH GODONGWANA, MP
MINISTER OF FINANCE

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Annexure E:

Human Settlements Grants Allocation Confirmation



DEPARTMENT OF
CO-OPERATIVE GOVERNANCE,
HUMAN SETTLEMENTS & TRADITIONAL AFFAIRS

CONFIDENTIAL

Ref: CH 12/4/2/1
Enq: Mathunyane SM
Ext: 015 284 5463

The Municipal Manager
Polokwane Local Municipality
PO Box 111
POLOKWANE
0700

Dear Ms. T. Nemugumoni

**HOUSING ALLOCATION AND BUDGET FOR LEVEL 2 ACCREDITATION
IMPLEMENTATION OF HUMAN SETTLEMENTS PROJECTS.**

1. The Department signed an implement Protocol for level 2 Accreditation with your municipality on 1 February 2026.
2. This communication serves to confirm 3-year allocations as per Items 10.1.1 (Key Performance Areas) and 11.1.1 (Contributions by the department) as revised through correspondence dated 02/04/2024 and 20/12/2024. The budget and number of units are as follows:

Financial Year	Number of units	Project Implementation	Project Management	Total
2024/25	404	R73,193,488.00	R2,195,804.64	R75,389,292.64
2025/26	255	R46,198,860.00	R1,385,955.80	R47,584,825.80
2026/27	260	R47,104.720.00	R1,143,141.60	R48,517,861.60

3. The balance of R 26 075 181.14 from the allocation of R 75 389 292.64 will be transferred in the department's first quarter, which is also the municipality's fourth quarter.
4. We hope the above assists you with your planning process and inclusion in the IDP.

Kind Regards,

HEAD OF DEPARTMENT

2026/02/19
DATE

20 Rabe Street, POLOKWANE, 0700, Private Bag X9485, POLOKWANE, 0700
Tel: (015) 284 5000, Fax (015) 293 1520, Website: www.coghsta.limpopo.gov.za

Annexure F:

Municipal Manager Quality Certificate



I, **THUSO NEMUGUMONI**, the Municipal Manager of Polokwane Local Municipality, hereby
Certify that –

- Adjustments Budget 2025/26 and supporting documentation

have been prepared in accordance with the Municipal Finance Management Act and
regulations made under that Act.

Print name: THUSO NEMUGUMONI

Municipal Manager of Polokwane Local Municipality: LIM354

Signature : Thuso Nemugumoni

Date : 17/02/2026