

# THEMBISILE HANI LOCAL MUNICIPALITY



## ADJUSTMENT BUDGET 2025/2026

**MP315**



**MEMORANDUM  
CORPORATE SERVICES**

**TO : CHIEF FINANCIAL OFFICER**  
**FROM : MUNICIPAL MANAGER**  
**SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS**  
**DATE : 24/02/2026**

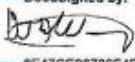
At its Ordinary Council meeting held on the 24<sup>th</sup> February 2026, Council resolved among others the following:

**TH-NDC 406/02/2026      ADJUSTEMENT BUDGET FOR 2025/26 FINANCIAL YEAR**

**RESOLVED**

1. **THAT** the adjusted figures on the Adjustment Budget for 2025/26 which bring changes on the Annual Budget approved by council under resolution no: TH-NDC 258/05/2025 be considered.
2. **THAT** the Adjustment Budget for the 2025/ 26 financial year as per Section 28 of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003 which is funded by an amount of R 123 014 098 be approved.
3. **THAT** the Adjustment Budget be submitted to National Treasury and Mpumalanga Provincial Treasury pursuant to Section 28(7) of the MFMA.
4. **THAT** the Procurement Plans for the 2025/26 financial year be aligned with the Adjustment Budget.
5. **THAT** the 2025/26 financial year SDBIP be reviewed and aligned to the Adjustment Budget once approved by Council.

Hope that you find the above in order.

DocuSigned by:  


8E47CE96789F4F7

**MR. D.J.D MAHLANGU  
MUNICIPAL MANAGER**



# THEMBISILE HANI LOCAL MUNICIPALITY

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## QUALITY CERTIFICATE

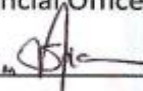
I Dumisani Mahlangu Municipal Manager of Thembisile Hani Local Municipality, hereby certify that –

### THE ADJUSTMENT BUDGET

For the period 2025/2026 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print name Jessica Mahlangu

Chief Financial Officer of Thembisile Hani Local Municipality (MP: 315)

Signature 

Date 26-02-2026

Print name Dumisani Mahlangu

Municipal Manager of Thembisile Hani Local Municipality (MP: 315)

Signature 

Date 26-02-2026

### *Vision*

*"To build a truly African City that is citizen centred and driven."*

**PROPOSED ADJUSTMENT BUDGET FOR 2025/26 FINANCIAL YEAR**

**REPORT OF THE MUNICIPAL MANAGER**

**1. STRATEGIC GOALS**

Sound Financial Management

**2. PRIORITY ISSUE**

Financial Management

**3. LEGISLATIVE CONTEXT**

In terms of Section 28 of the Municipal Finance Management Act 56 of 2003 (MFMA), a municipality may revise an approved budget through an adjustments budget. Only the Mayor may table an adjustment budget in the municipal council and may only be tabled within prescribed limitations as to timing or frequency.

In terms of section 28 of the Municipal Finance Management Act, an adjustment budget, amongst others:

- (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue *during* the current year.
- (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
- (c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
- (d) May authorize the utilization 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 were the under – spending could not reasonable have been foreseen at time to include projected roll – overs when the annual budget for the current year was approved by the council
- (f) May correct any errors in the annual budget; and
- (g) May provide for any other expenditure within a prescribed framework.

**4. An adjustments budget must be in prescribed form.**

Only the mayor may table an adjustment budget in the municipal council, but an adjustment budget in terms of subsection (2) (b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

**5. When an adjustment budget is tabled; it must be accompanied by –**

- (a) An explanation how the adjustment budget affects the annual budget
  - (b) A motivation of any of any material changes to the annual budget
  - (c) An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
  - (d) Any other supporting documents that may be prescribed.
7. Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.
8. Section 22 (b), 23 (3) apply in respect of an adjustment budget, and in such application a reference in that section to an annual budget must be read to an adjustment budget.
9. Regulation 34 of the Municipal Budget and Reporting Regulations as contained in the MFMA (56 of 2003) Regulations states as follows about the publication of adjustment budget.

**10. PURPOSE OF THE REPORT**

At the end of the first half of the 2025/26 financial year, it is recommended that the Council favourably considers the approval of an Adjustment Budget in terms of the MFMA and Municipal Budget and Reporting Regulations as follows:

- a) An adjustments budget referred to in section 28(2) (b), (d), (f) and (g) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year: Further development of mSCOA by National Treasury also necessitated the release of a more table chart, namely version 6.9. As a result of the 2025/26 annual budget which was compiled on mSCOA V 6.9, some segments and strings need to be revised to enable alignment with the mSCOA portal upload files.
- b) Although the approved virement policy assists with moving of budgeted funds, virement are not allowed between operational and capital votes, funds and functions, and may only be addressed in an adjustment budget.
- c) Additional revenues that have become available over and above those anticipated in the annual budget may be allocated to accelerate budgeted spending programmes

It is suggested that an adjustment budget be submitted to Council for approval by no later than 28 February 2025.



## **11. BACKGROUND**

The purpose of this report is to adjust the original budget of the municipality approved under resolution No 27/05/2025: based on the mid – year budget and performance assessment for the first half of the financial year and submit to the Mayor of the municipality, National and Provincial Treasury. As per the Municipal Budget and Reporting Regulation a report should be submitted to council with recommendation that the budget of the municipality approved by the council on the 27th of May 2025 under Resolution No: 528/05/2025 will be adjusted during February as per section 28 of the Municipal Financial Management Act 56 of 2003.

The budget approved by the council on 27 May 2025 under resolution no: TH – NDC 528/05/2025 will be adjusted as follows based on the mid – year budget performance assessment report of 2025/26 financial year.

12. CASH FLOW ANALYSIS FROM 1<sup>ST</sup> JULY 2025 – 31 DECEMBER 2025 AND PROJECTION FROM JANUARY 2026 TO JUNE 2026 BASED ON THE MID – YEAR BUDGET AND PERFORMANCE ASSESSMENT

12.1. Accrual Basis

mSCOA	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget
	<b>Service Charges</b>							
	<b>Property Rates</b>							
	<b>Total</b>	(68.724.315.00)	(52.832.353.21) 	76.88	(15.891.961.79)	(105.664.706.42)	(36.940.391.42)	(105.664.706.42)
	<b>Refuse Removal/ Waste Collection</b>							
	<b>Total</b>	(43.323.993.00)	(22.982.731.79)	53.05	(20.341.261.21)	(45.965.463.58)	(2.641.470.58)	(45.965.463.58)
	<b>Sanitation Services</b>							
	<b>Total</b>	(2.306.124.00)	(1.144.850.99)	49.64	(1.161.273.01)	(2.306.124.00)	-	(2.306.124.00)
	<b>Water Services</b>							
	<b>Total</b>	(132.089.413.00)	(68.962.708.03)	104.78	(63.126.704.97)	(137.925.416.06)	(5.836.003.06)	(137.925.416.06)
	<b>Total</b>	(246.443.845.00)	(145.922.644.02) 	59.21	(100.521.200.98)	(291.861.710.06)	(45.417.865.06)	(291.861.710.06)

mSCOA	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget
<b>Other Revenue</b>								
<b>Total</b>		(178.665.158.00)	(92.393.555.49)	51.71	(86.271.602.51)	(185.175.137.98)	(6.511.025.98)	(185.175.137.98)
<b>Total Budget for Own Revenue</b>								
		(425.109.003.00)	(238.316.199.51)	56.06	(186.792.803.49)	(477.036.848.04)	(51.928.891.04)	(477.036.848.04)
<b>Grants and Subsidies</b>								
<b>Total</b>		(960.709.000.00)	(755.366.000.00)	78.63	(205.343.000.00)	(960.709.000.00)	-	(960.709.000.00)
		(1.386.017.334.00)	(993.682.199.51)	71.69	(392.135.803.49)	(1.437.745.848.04)	(51.928.891.04)	(1.437.745.848.04)

12.1.2 Cash Basis

mSCOA	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget	Impairment
<b>Service Charges</b>								
<b>Property Rates</b>								
<b>Total</b>	(39.323.707.00)	(28.870.000.00)	73.42	(10.453.707.00)	(57.740.000.00)	(18.416.293.00)	(57.740.000.00)	47.924.706.42
<b>Refuse Removal/ Waste Collection</b>								
<b>Total</b>	(976.608.00)	(1.003.615.00)	102.77	27.007.00	(2.007.230.00)	(1.030.622.00)	(2.007.230.00)	43.958.233.58
<b>Sanitation Services</b>								
<b>Total</b>	(370.654.00)	(427.779.00)	115.41	57.125.00	(855.558.00)	(484.904.00)	(855.558.00)	1.450.566.00
<b>Water Services</b>								
<b>Total</b>	(7.285.976.00)	(7.281.606.00)	99.94	(4.370.00)	(14.563.212.00)	(7.277.236.00)	(14.563.212.00)	123.362.204.06
	(47.956.945.00)	(37.583.000.00)	78.37	(10.373.945.00)	(75.166.000.00)	(27.209.055.00)	(75.166.000.00)	216.695.710.06
<b>Other Revenue</b>								
<b>Total</b>	(30.378.223.00)	(15.312.512.09)	50.41	(15.121.120.91)	(31.011.687.18)	(671.734.68)	(31.011.687.18)	154.162.086.80
<b>Total Budget for Own Revenue</b>								
	(78.335.168.00)	(52.895.512.09)	67.52	(25.495.065.91)	(106.177.687.18)	(27.880.789.68)	(106.177.687.18)	370.857.796.86
<b>Grants and Subsidies</b>								
<b>Total</b>	(960.709.000.00)	(755.366.000.00)	78.63	(205.343.000.00)	(960.709.000.00)	-	(960.709.000.00)	-
	(1.039.044.168.00)	(808.261.512.09)	77.79	(230.838.065.91)	(1.066.886.687.18)	(27.880.789.68)	(1.066.924.957.68)	370.857.796.86

<b>Grant inkind</b>		<b>Annual Budget 2025/26</b>
	Integrated National Electrification Programme (ESKOM)	(48.503.000)
	Neighbourhood Development Partnership Grant (Technical)	(1.000.000)
	Regional Bulk Infrastructure Grant (RBIG)	(250.000.000)
SC	Neighbourhood Development Partnership Grant	(1.000.000)
	<b>Total Budget</b>	<b>(300.503.000)</b>

<b>Accrual Basis Budgeting</b>	<b>Cash Basis Budgeting</b>
<p><b>Revenue</b></p> <p>The mid – year and performance budget assessment indicate that the municipality budget approved by the council on 27 May 2025 under resolution no: TH – NDC 538/05/2025 will be adjusted by an amount R 51 928 891 which is 3.79% from a budget of R 1 386 017 334 to a budget of R 1 437 745 848, which is as follows:</p> <p>-</p> <p>Own Revenue R 51 928 891 Grants and Subsidies R 0</p> <p><b>Total R 51 928 891</b></p> <p><b>Grant In-kind</b></p> <p>The municipality is allocated an amount of R 300 503 000 as grant in – kind as per the DoRA</p>	<p><b>Revenue</b></p> <p>The mid – year and performance budget assessment indicate that the municipality budget approved by the council on 27 May 2025 under resolution no: TH – NDC 538/05/2025 will be increased by an amount R 27 880 790 which is from a budget of R 1 039 044 168 to a budget of R 1 066 250 975.</p> <p>Own Revenue R 27 206 807 Grants and Subsidies R 0</p> <p><b>Total R 27 206 807</b></p>

**13 FINANCIAL IMPLICATIONS**

Description	Original Budget 2025/26	Actual for Six Months	Variance	Percentage	Full Year Forecast	Proposed Adjustment	Adjustment Budget 2025/26
<b>Operational Expenditure</b>							
<b>Total Expenditure on Accrual Basis</b>	<b>1 265 588 350</b>	<b>429 394 692</b>	<b>836 193 658</b>	<b>33.93</b>	<b>1 402 536 118</b>	<b>136 947 768</b>	<b>1 402 536 118</b>
<b>Less Impairment</b>							
<b>Impairment of Debtors</b>	344 713 760.00	-	344 713 760.00	-	397 043 259.00	52 329 499.00	397 043 259.00
<b>Total Expenditure on Cash Basis</b>	<b>920 874 590.00</b>	<b>421 405 573</b>	<b>344 713 760.00</b>	<b>45.76</b>	<b>1 005 492 859.00</b>	<b>84 618 269.00</b>	<b>1 005 492 859.00</b>
<b>Capital Expenditure</b>							
<b>Total Budget for Capital Expenditure</b>	<b>256 199 805.00</b>	<b>126 409 758.78</b>	<b>129 790 046.22</b>	<b>49.34</b>	<b>271 442 671.08</b>	<b>15 242 866.08</b>	<b>271 442 671.08</b>
<b>Totla Budgt Opex and Capex (accrual Basis)</b>	<b>1 521 788 155.00</b>	<b>555 804 450.78</b>	<b>965 983 704.22</b>	<b>83.27</b>	<b>1 673 978 789.08</b>	<b>152 190 634.08</b>	<b>1 673 978 789.08</b>
<b>Total Budget for Opex and Capex (Cash Basis)</b>	<b>1 177 074 395.00</b>	<b>547 815 331.78</b>	<b>474 503 806.22</b>	<b>46.54</b>	<b>1 276 935 530.08</b>	<b>99 861 135.08</b>	<b>1 276 935 530.08</b>

### **Accrual Basis Budgeting**

#### **Operating Expenditure**

The total operational expenditure based on the mid – year performance is proposed to be adjusted from a budget of R 1 265 588 350 to a budget of R 1 409 995 135 of which will be increased by an amount of R 144 406 785 which is 10.24 percent.

The total capital budget is proposed to be adjustment from a budget of R 256 199 805 to a budget of R 263 442 671 of which will be increased by an amount of R 7 242 866 which is 2.75 percent, of which is funded as follows.

R 1 400 000 from MIG sourced from MIG operational expenditure  
R 5 842 867 sourced from own revenue.

The total budget for operational and capital expenditure will be adjusted from an original budget amount to R 1 521 788 155 to an adjustment budget amount to R 1 673 437 806 which show an increase amount to R 151 649 651 which is 9.97 percent

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### **Cash Basis Budgeting**

#### **Operating Expenditure**

The total operational expenditure based on the mid – year performance will be adjusted from an original budget R 920 874 590 to an adjustment budget of R 1 012 951 876 which show an increase amount to R 92 077 286 which is 9.09 percent.

The total capital budget is proposed to be adjustment from a budget of R 256 199 805 to a budget of R 263 442 671 of which will be increased by an amount of R 7 242 866 which is 2.75 percent, of which is funded as follows.

R 1 400 000 from MIG sourced from MIG operational expenditure  
R 5 842 867 sourced from own revenue.

The total budget for operational and capital expenditure will be adjusted from an original budget amount to R 1 177 074 395 to an adjustment budget amount to R 1 276 394 547 which show an increase amount to R 99 320 152 which is 7.78 percent

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## 14 DISCUSSIONS

### 14.1 Mid – year budget and performance assessment for 2025/26 financial year

#### 14.1.1 Revenue

#### 14.1.2 Accrual Basis Budgeting

mSCOA	Typ	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget
<b>Service Charges</b>									
<b>Property Rates</b>									
SC	I	Property Rates by Usage:Agricultural Properties Property Rates by Usage:Agricultural Properties	(23.884.643.00)	(12.729.343.38)	53.30	(11.155.299.62)	(25.458.686.76)	(1.574.043.76)	(25.458.686.76)
SC	I	Property Rates by Usage:Business and Commercial Properties Property Rates by Usage:Business and Commercial Properties	(12.054.116.00)	(15.802.633.06)	131.10	3.748.517.06	(31.605.266.12)	(19.551.150.12)	(31.605.266.12)
SC	I	Property Rates by Usage:Mining Properties Property Rates by Usage:Mining Properties	(206.452.00)	(353.839.08)	171.39	147.387.08	(707.678.16)	(501.226.16)	(707.678.16)
SC	I	Property Rates by Usage:Public Service Purposes Properties Property Rates by Usage:Public Service Purposes Properties	(23.901.901.00)	(12.644.412.54)	52.90	(11.257.488.46)	(25.288.825.08)	(1.386.924.08)	(25.288.825.08)
SC	I	Property Rates by Usage:Residential Properties Property Rates by Usage:Residential Properties	(8.677.203.00)	(11.302.125.15)	130.25	2.624.922.15	(22.604.250.30)	(13.927.047.30)	(22.604.250.30)
<b>Total</b>			<b>(68.724.315.00)</b>	<b>(52.832.353.21)</b>	<b>76.88</b>	<b>(15.891.961.79)</b>	<b>(105.664.706.42)</b>	<b>(36.940.391.42)</b>	<b>(105.664.706.42)</b>
<b>Refuse Removal/ Waste Collection</b>									
SC	I	Waste Management:Refuse Removal Waste Management 520060270 Refuse removal	(43.323.993.00)	(22.982.731.79)	53.05	(20.341.261.21)	(45.965.463.58)	(2.641.470.58)	(45.965.463.58)
<b>Total</b>			<b>(43.323.993.00)</b>	<b>(22.982.731.79)</b>	<b>53.05</b>	<b>(20.341.261.21)</b>	<b>(45.965.463.58)</b>	<b>(2.641.470.58)</b>	<b>(45.965.463.58)</b>
<b>Sanitation Services</b>									
SC	I	Waste Water Management:Sanitation Charges Waste Water Management:Sanitation Service Charges	(2.306.124.00)	(1.144.850.99)	49.64	(1.161.273.01)	(2,306.124.00)	-	(2,306.124.00)
<b>Total</b>			<b>(2,306.124.00)</b>	<b>(1,144.850.99)</b>	<b>49.64</b>	<b>(1,161.273.01)</b>	<b>(2,306.124.00)</b>	<b>-</b>	<b>(2,306.124.00)</b>
<b>Water Services</b>									
SC	I	Sale:Flat Rate Water Serv 540060380 Basic Chgs Com GovChch Flat Rate	(330.763.317.00)	(173.134.739.76)	52.34	(157.628.577.24)	(346.269.479.52)	(15.506.162.52)	(346.269.479.52)
SC	I	Sale:Flat Rate Free Basic Services:Water (6 kl per household per month)	198.673.904.00	104.172.031.73	52.43	94.501.872.27	208.344.063.46	9.670.159.46	208.344.063.46
<b>Total</b>			<b>(132.089.413.00)</b>	<b>(68.962.708.03)</b>	<b>104.78</b>	<b>(63.126.704.97)</b>	<b>(137.925.416.06)</b>	<b>(5.836.003.06)</b>	<b>(137.925.416.06)</b>
			<b>(246.443.845.00)</b>	<b>(145.922.644.02)</b>	<b>59.21</b>	<b>(100.521.200.98)</b>	<b>(291.861.710.06)</b>	<b>(45.417.865.06)</b>	<b>(291.861.710.06)</b>

mSCOA	Typ	Item Description	Original Budget	YTD Collection ( July -	Percentage	Variance	Full Year Forecast	Proposed	
			2025/26	December)				Adjustment	Adjustment Budget
<b>Other Revenue</b>									
SC	I	Sales of Goods and Rendering of Services:Cemetery and Burial Community Services 107020050 Cemetery	(9,221.00)	(17,956.62)	194.74	8,735.62	(35,913.24)	(26,692.24)	(35,913.24)
SC	I	Receivables:Property Rental Debtors Receivables:Property Rental Debtors	(91,901.00)	(64,543.82)	70.23	(27,357.18)	(129,087.64)	(37,186.64)	(129,087.64)
SC	I	Ad-hoc rentals:Community Assets Sports Rec Art Cult 300020010 Rental Halls	(134,227.00)	(110,964.91)	82.67	(23,262.09)	(221,929.82)	(87,702.82)	(221,929.82)
SC	I	Ad-hoc rentals:Community Assets Rental of Abbatoir	(3,026.00)	-	0.00	(3,026.00)	(3,026.00)	-	(3,026.00)
SC	I	Licences or Permits:Trading Trading Licences	(325,584.00)	(46,334.24)	14.23	(279,249.76)	(92,668.48)	232,915.52	(92,668.48)
SC	I	Sales of Goods and Rendering of Services:Advertisements Community Services 107020070 Billboard Advertising	(3,976.00)	(38,377.97)	965.24	34,401.97	(76,755.94)	(72,779.94)	(76,755.94)
SC	I	Publications:Tender Documents Technical Service 105060160 Sale of Tender Documents	(13,453.00)	-	0.00	(13,453.00)	(13,453.00)	-	(13,453.00)
SC	I	Current and Non-current Assets:Bank Accounts Current and Non-current Assets:Bank Accounts	(4,980,926.00)	(5,033,036.44)	101.05	52,110.44	(10,066,072.88)	(5,085,146.88)	(10,066,072.88)
SC	I	Short Term Investments and Call Accounts Current and Non-current Assets:Short Term Investments and Ca	(7,875,389.00)	(7,521,425.84)	95.51	(353,963.16)	(15,042,851.68)	(7,167,462.68)	(15,042,851.68)
SC	I	Operational Revenue:Insurance Refund NEW Insurance Refund	(51,379.00)	(67,535.32)	131.45	16,156.32	(135,070.64)	(83,691.64)	(135,070.64)
SC	I	Sales of Goods and Rendering of Services:Clearance Certificates Finance 104060110 Clearance Certificates	(10,042.00)	(5,411.84)	53.89	(4,630.16)	(10,823.68)	(781.68)	(10,823.68)
SC	I	Transport Assets:Gains Gairasport	(13,000,000.00)	-	0.00	(13,000,000.00)	-	13,000,000.00	-
SC	I	Operational Revenue:Skills Development Levy Refund NEW Skills Development Fund Refund HRM	(285,404.00)	-	0.00	(285,404.00)	(285,404.00)	-	(285,404.00)
SC	I	Library Fees:Loan Fees Community Services 107055010 Library items Membership fees	(17,581.00)	(17,126.86)	97.42	(454.14)	(34,253.72)	(16,672.72)	(34,253.72)
SC	I	Fines:Overdue Books Fine Community Services 107055010 Library Items ODue Books Fine	(4,985.00)	-	0.00	(4,985.00)	(4,985.00)	-	(4,985.00)
SC	I	Forfeits:Deposits Community Services 107055010 Library items Lost Damaged bks	(54.00)	-	0.00	(54.00)	(54.00)	-	(54.00)
SC	I	Ad-hoc rentals:Community Assets Rental of Community Assets	(2,288.00)	-	0.00	(2,288.00)	(2,288.00)	-	(2,288.00)
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Cult 300060192 Rental Lease Cluster Bldg	(547,237.00)	(326,282.49)	59.62	(220,954.51)	(652,564.98)	(105,327.98)	(652,564.98)
SC	I	Straight-lined Operating:Other Assets BUSINESS SITE RENTAL	(774,776.00)	(306,064.83)	39.50	(468,711.17)	(612,129.66)	162,646.34	(612,129.66)
SC	I	Sales of Goods and Rendering of Services:Entrance Fees SWIMMING POOL FEES	(2,410.00)	-	0.00	(2,410.00)	(2,410.00)	-	(2,410.00)
SC	I	Road and Transport:Activites on Public Roads PERMIT TEMPORARY STREET CLOSURE	(4,910.00)	(3,023.72)	61.58	(1,886.28)	(6,047.44)	(1,137.44)	(6,047.44)
SC	I	Traffic:Municipal Public Safety Rds 108040010 Traffic Fines REC BYMunicipal	(4,866,171.00)	(2,194,300.00)	45.09	(2,671,871.00)	(4,388,600.00)	477,571.00	(4,388,600.00)
SC	I	Ad-hoc rentals:Other Assets HIRE OF YELLOW BIN	(37,889.00)	(14,865.88)	39.24	(23,023.12)	(29,731.76)	8,157.24	(29,731.76)
SC	I	Waste Management:Disposal Facilities Refuse Disposal at the Dumping Site	(50,501.00)	-	0.00	(50,501.00)	(25,250.50)	25,250.50	(25,250.50)
SC	I	Receivables:Waste Management Receivables:Waste Management	(43,412,965.00)	(22,567,298.01)	51.98	(20,845,666.99)	(45,134,596.02)	(1,721,631.02)	(45,134,596.02)
SC	I	Waste Management:Waste Bins Waste Management 520060285 Sale of Refuse Bins	(311.00)	-	0.00	(311.00)	-	311.00	-
SC	I	Ad-hoc rentals:Machinery and Equipment Sports Rec Arts Culture 300060190 Grading of Sports Grounds	(1,817.00)	(1,814.98)	99.89	(2.02)	(3,629.96)	(1,812.96)	(3,629.96)
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Culture 300020010 Rental Stadiums	(127,581.00)	(70,373.40)	55.16	(57,207.60)	(140,746.80)	(13,165.80)	(140,746.80)
SC	I	Operational Revenue:Administrative Handling Fees Admin Fee for Title Deed Registration	(28,635.00)	(16,236.52)	56.70	(12,398.48)	(32,473.04)	(3,838.04)	(32,473.04)
SC	I	Inspection Fees:Statutory Services FEE FOR SPLUMA CERTIFICATE	(6,930.00)	(1,318.64)	19.03	(5,611.36)	(2,637.28)	4,292.72	(2,637.28)
SC	I	Request for Information:Municipal Information and Statistics DEEDS SEARCH	(63.00)	-	0.00	(63.00)	(63.00)	-	(63.00)
SC	I	Sales of Goods and Rendering of Services:Application Fees for Land Usage Application fees for Land use and Zoning Certificate	(372,618.00)	(26,340.74)	7.07	(346,277.26)	(52,681.48)	319,936.52	(52,681.48)
SC	I	Sales of Goods and Rendering of Services:Building Plan Approval Community Services 107060015 Building Plans Approval	(213,769.00)	(96,695.09)	45.23	(117,073.91)	(193,390.18)	20,378.82	(193,390.18)
SC	I	Sales of Goods and Rendering of Services:Occupation Certificates Occupational Certificates	(1,186.00)	(449.52)	37.90	(736.48)	(899.04)	286.96	(899.04)
SC	I	Sales of Goods and Rendering of Services:Removal of Restrictions REZONING FEES	(23,282.00)	-	0.00	(23,282.00)	(11,641.00)	11,641.00	(11,641.00)
SC	I	Publications:Maps Community Services 1070600100 Other Income Print out Map	(16,373.00)	(47,572.55)	290.55	31,199.55	(95,145.10)	(78,772.10)	(95,145.10)
SC	I	Sale of Goods:Sub-division and Consolidation Fees FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,182.00)	-	0.00	(1,182.00)	(1,182.00)	-	(1,182.00)
SC	I	Sales of Goods and Rendering of Services:Valuation Services VALUATION CERTIFICATES	(1,431.00)	(886.29)	61.94	(544.71)	(1,772.58)	(341.58)	(1,772.58)
SC	I	Receivables:Waste Water Management Receivables:Waste Water Management	(1,905,571.00)	(935,198.22)	49.08	(970,372.78)	(1,870,396.44)	35,174.56	(1,870,396.44)
SC	I	Waste Water Management:Pump/Removal of Waste Water W/Water Management:Pump/Removal of Waste Water(Septic Tanks)	(740,333.00)	(504,396.81)	68.13	(235,936.19)	(1,008,793.62)	(268,460.62)	(1,008,793.62)
SC	I	Receivables:Water Receivables:Water	(98,617,352.00)	(52,348,297.17)	53.08	(46,269,054.83)	(104,696,594.34)	(6,079,242.34)	(104,696,594.34)
SC	I	Operational Revenue:Discounts and Early Settlements Operational Revenue:Discounts and Early Settlements	-	(517.50)	0.00	517.50	(1,035.00)	(1,035.00)	(1,035.00)
SC	I	Water:Agricultural and Rural Water Service Water Services 540060197 Delivery of Water	(1,046.00)	-	0.00	(1,046.00)	-	-	-
SC	I	Water:Connection/Disconnection Water Services 540060390 Water Connections	(12,259.00)	(5,103.27)	41.63	(7,155.73)	(10,206.54)	2,052.46	(10,206.54)
SC	I	Sale:Flat Rate Sale Flat Rate	(76,541.00)	-	0.00	(76,541.00)	(38,270.50)	38,270.50	(38,270.50)
SC	I	Sale:Prepaid Water Services 540060370 Prepaid Water sales	(10,583.00)	(3,806.00)	35.96	(6,777.00)	(7,612.00)	2,971.00	(7,612.00)
<b>Total</b>			<b>(178,665,158.00)</b>	<b>(92,393,555.49)</b>	<b>51.71</b>	<b>(86,271,602.51)</b>	<b>(185,175,137.99)</b>	<b>(6,511,025.98)</b>	<b>(185,175,137.98)</b>
<b>Total Budget for Own Revenue</b>			<b>(425,109,003.00)</b>	<b>(238,316,199.51)</b>	<b>56.06</b>	<b>(186,792,803.49)</b>	<b>(477,036,848.04)</b>	<b>(51,928,891.04)</b>	<b>(477,036,848.04)</b>

mSCOA	Type	Item Description	Original Budget 2025/26	YTD Collection (July- December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget
<b>Grants and Subsidies</b>									
SC		National Government Municipal Infrastructure Grant Revenue Recognized for Capital MIG Projects	(141 644 100.00)	(126 076 000.00)	89.01	(15 568 100.00)	(141 644 100.00)	-	(141 644 100.00)
SC		National Governments Municipal Infrastructure Grant MIG for PMU operational	(9 033 900.00)	-	0.00	(9 033 900.00)	(9 033 900.00)	-	(9 033 900.00)
SC		Sales of Goods and Rendering of Services Construction Contract Revenue Recognition of INEP grant	(13 941 000.00)	(9 061 000.00)	65.00	(4 880 000.00)	(13 941 000.00)	-	(13 941 000.00)
SC		National Revenue Fund/Equitable Share Finance 104055081 Equitable Share Allocation	(609 976 000.00)	(457 482 000.00)	75.00	(152 494 000.00)	(609 976 000.00)	-	(609 976 000.00)
SC		National Governments Local Government Financial Management Grant Finance 104055040 Financial Management Grant	(1 900 000.00)	(1 900 000.00)	100.00	-	(1 900 000.00)	-	(1 900 000.00)
SC		National Government Regional Bulk Infrastructure Grant Regional Bulk Infrastructure Grant Recognised	(98 887 000.00)	(98 887 000.00)	100.00	-	(98 887 000.00)	-	(98 887 000.00)
SC		National Government Water Services Infrastructure Grant Water Services Infrastructure Grant Recognized	(82 526 000.00)	(60 000 000.00)	72.70	(22 526 000.00)	(82 526 000.00)	-	(82 526 000.00)
SC		National Governments Expanded Public Works Programme Integrated Grant Waste Mgt 520055090 EPWP	(2 801 000.00)	(1 960 000.00)	69.98	(841 000.00)	(2 801 000.00)	-	(2 801 000.00)
<b>Total</b>			<b>(960 709 000.00)</b>	<b>(755 366 000.00)</b>	<b>78.63</b>	<b>(205 343 000.00)</b>	<b>(960 709 000.00)</b>	<b>-</b>	<b>(960 709 000.00)</b>
			<b>(1 386 017 334.00)</b>	<b>(993 682 199.51)</b>	<b>71.69</b>	<b>(392 335 803.49)</b>	<b>(1 437 745 848.04)</b>	<b>(51 928 891.04)</b>	<b>(1 437 745 848.04)</b>

### 14.1.3 Cash Basis Budgeting

mSCOA	Type	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget	Impairment
<b>Service Charges</b>										
<b>Property Rates</b>										
SC	I	Property Rates by Usage:Agricultural Properties Property Rates by Usage:Agricultural Properties	(39.323.707.00)	(28.870.000.00)	73.416.27	(10.453.707.00)	(57.740.000.00)	(18.416.293.00)	(57.740.000.00)	
SC	I	Property Rates by Usage:Business and Commercial Properties Property Rates by Usage:Business and Commercial Properties								
SC	I	Property Rates by Usage:Mining Properties Property Rates by Usage:Mining Properties								
SC	I	Property Rates by Usage:Public Service Purposes Properties Property Rates by Usage:Public Service Purposes Properties								
SC	I	Property Rates by Usage:Residential Properties Property Rates by Usage:Residential Properties								
<b>Total</b>			<b>(39.323.707.00)</b>	<b>(28.870.000.00)</b>	<b>73.42</b>	<b>(10.453.707.00)</b>	<b>(57.740.000.00)</b>	<b>(18.416.293.00)</b>	<b>(57.740.000.00)</b>	<b>47.924.706.42</b>
<b>Refuse Removal/ Waste Collection</b>										
SC	I	Waste Management:Refuse Removal Waste Management 520060270 Refuse removal	(976.608.00)	(1.003.615.00)	102.77	27.007.00	(2.007.230.00)	(1.030.622.00)	(2.007.230.00)	
<b>Total</b>			<b>(976.608.00)</b>	<b>(1.003.615.00)</b>	<b>102.77</b>	<b>27.007.00</b>	<b>(2.007.230.00)</b>	<b>(1.030.622.00)</b>	<b>(2.007.230.00)</b>	<b>43.958.233.58</b>
<b>Sanitation Services</b>										
SC	I	Waste Water Management:Sanitation Charges Waste Water Management:Sanitation Service Charges	(370.654.00)	(427.779.00)	115.41	57.125.00	(855.558.00)	(484.904.00)	(855.558.00)	
<b>Total</b>			<b>(370.654.00)</b>	<b>(427.779.00)</b>	<b>115.41</b>	<b>57.125.00</b>	<b>(855.558.00)</b>	<b>(484.904.00)</b>	<b>(855.558.00)</b>	<b>1.450.566.00</b>
<b>Water Services</b>										
SC	I	Sale:Flat Rate Water Serv 540060380 Basic Chgs Com GovChch Flat Rate	(7.285.976.00)	(7.281.606.00)	99.94	(4.370.00)	(14.563.212.00)	(7.277.236.00)	(14.563.212.00)	
SC	I	Sale:Flat Rate Free Basic Services:Water (6 kl per household per month)								
<b>Total</b>			<b>(7.285.976.00)</b>	<b>(7.281.606.00)</b>	<b>99.94</b>	<b>(4.370.00)</b>	<b>(14.563.212.00)</b>	<b>(7.277.236.00)</b>	<b>(14.563.212.00)</b>	<b>123.362.204.10</b>
			<b>(47.956.945.00)</b>	<b>(37.583.000.00)</b>	<b>78.37</b>	<b>(10.373.945.00)</b>	<b>(75.166.000.00)</b>	<b>(27.209.055.00)</b>	<b>(75.166.000.00)</b>	<b>216.695.710.00</b>

mSCOA	Type	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget	Impairment
<b>Other Revenue</b>										
SC	I	Sales of Goods and Rendering of Services:Cemetery and Burial Community Services 107020050 Cemetery	(9,221.00)	(17,956.62)	194.74	8,735.62	(35,913.24)	(26,692.24)	(35,913.24)	
SC	I	Receivables:Property Rental Debtors Receivables:Property Rental Debtors	(91,901.00)	(64,543.82)	70.23	(27,357.18)	(129,087.64)	(37,186.64)	(129,087.64)	
SC	I	Ad-hoc rentals:Community Assets Sports Rec Art Cult 300020010 Rental Halls	(134,227.00)	(110,964.91)	82.67	(23,262.09)	(221,929.82)	(87,702.82)	(221,929.82)	
SC	I	Ad-hoc rentals:Community Assets Rental of Abbatoir	(3,026.00)	-	-	(3,026.00)	(3,026.00)	-	(3,026.00)	
SC	I	Licences or Permits:Trading Trading Licences	(325,584.00)	(46,334.24)	14.23	(279,249.76)	(92,668.48)	232,915.52	(92,668.48)	
SC	I	Sales of Goods and Rendering of Services:Advertisements Community Services 107020070 Billboard Advertising	(3,976.00)	(38,377.97)	965.24	34,401.97	(76,755.94)	(72,779.94)	(76,755.94)	
SC	I	Publications:Tender Documents Technical Service 105060160 Sale of Tender Documents	(13,453.00)	-	-	(13,453.00)	(13,453.00)	-	(13,453.00)	
SC	I	Current and Non-current Assets:Bank Accounts Current and Non-current Assets:Bank Accounts	(4,980,926.00)	(5,033,036.44)	101.05	52,110.44	(10,066,072.88)	(5,085,146.88)	(10,066,072.88)	
SC	I	Short Term Investments and Call Accounts Current and Non-current Assets:Short Term Investments and Ca	(7,875,389.00)	(7,521,425.84)	95.51	(353,963.16)	(15,042,851.68)	(7,167,462.68)	(15,042,851.68)	
SC	I	Operational Revenue:Insurance Refund NEW Insurance Refund	(51,379.00)	(67,535.32)	131.45	16,156.32	(135,070.64)	(83,691.64)	(135,070.64)	
SC	I	Sales of Goods and Rendering of Services:Clearance Certificates Finance 104060110 Clearance Certificates	(10,042.00)	(5,411.84)	53.89	(4,630.16)	(10,823.68)	(781.68)	(10,823.68)	
SC	I	Transport Assets:Gains Gaitransport	(13,000,000.00)	-	-	(13,000,000.00)	-	13,000,000.00	-	
SC	I	Operational Revenue:Skills Development Levy Refund NEW Skills Development Fund Refund HRM	(285,404.00)	-	-	(285,404.00)	(285,404.00)	-	(285,404.00)	
SC	I	Library Fees:Loan Fees Community Services 107055010 Library Items Membership fees	(17,581.00)	(17,126.86)	97.42	(454.14)	(34,253.72)	(16,672.72)	(34,253.72)	
SC	I	Fines:Overdue Books Fine Community Services 107055010 Library Items ODue Books Fine	(4,985.00)	-	-	(4,985.00)	(4,985.00)	-	(4,985.00)	
SC	I	Forfeits:Deposits Community Services 107055010 Library Items Lost Damaged bks	(54.00)	-	-	(54.00)	(54.00)	-	(54.00)	
SC	I	Ad-hoc rentals:Community Assets Rental of Community Assets	(2,288.00)	-	-	(2,288.00)	(2,288.00)	-	(2,288.00)	
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Cult 300060192 Rental Lease Cluster Bldng	(547,237.00)	(326,282.49)	59.62	(220,954.51)	(652,564.98)	(105,327.98)	(652,564.98)	
SC	I	Straight-lined Operating:Other Assets BUSINESS SITE RENTAL	(774,776.00)	(306,064.83)	39.50	(468,711.17)	(612,129.66)	162,646.34	(612,129.66)	
SC	I	Sales of Goods and Rendering of Services:Entrance Fees SWIMMING POOL FEES	(2,410.00)	-	-	(2,410.00)	-	2,410.00	-	
SC	I	Road and Transport:Activities on Public Roads PERMIT TEMPORARY STREET CLOSURE	(4,910.00)	(3,023.72)	61.58	(1,886.28)	(6,047.44)	(1,137.44)	(6,047.44)	
SC	I	Traffic:Municipal Public Safety Rds 108040010 Traffic Fines REC BYMunicipal	(187,157.00)	(249,050.00)	133.07	61,893.00	(498,100.00)	(310,943.00)	(498,100.00)	3,890,500.00
SC	I	Ad-hoc rentals:Other Assets HIRE OF YELLOW BIN	(37,889.00)	(14,865.88)	39.24	(23,023.12)	(29,731.76)	8,157.24	(29,731.76)	
SC	I	Waste Management:Disposal Facilities Refuse Disposal at the Dumping Site	(50,501.00)	-	-	(50,501.00)	(25,250.50)	25,250.50	(25,250.50)	
		<b>Receivables:Waste Management Receivables:Waste Management</b>	<b>(115,295.00)</b>	<b>(143,000.00)</b>	<b>124.03</b>	<b>(27,705.00)</b>	<b>(286,000.00)</b>	<b>(170,705.00)</b>	<b>(286,000.00)</b>	<b>44,848,596.02</b>
SC	I	Waste Management:Waste Bins Waste Management 520060285 Sale of Refuse Bins	(311.00)	-	-	(311.00)	-	311.00	-	
SC	I	Ad-hoc rentals:Machinery and Equipment Sports Rec Arts Culture 300060190 Grading of Sports Grounds	(1,817.00)	(1,814.98)	99.89	(2.02)	(3,629.96)	(1,812.96)	(3,629.96)	
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Culture 300020010 Rental Stadiums	(127,581.00)	(70,373.40)	55.16	(57,207.60)	(140,746.80)	(13,165.80)	(140,746.80)	
SC	I	Operational Revenue:Administrative Handling Fees Admin Fee for Title Deed Registration	(28,635.00)	(16,236.52)	56.70	(12,398.48)	(32,473.04)	(3,838.04)	(32,473.04)	
SC	I	Inspection Fees:Statutory Services FEE FOR SPLUMA CERTIFICATE	(6,930.00)	(1,318.64)	19.03	(5,611.36)	(2,637.28)	4,292.72	(2,637.28)	
SC	I	Request for Information:Municipal Information and Statistics DEEDS SEARCH	(63.00)	-	-	(63.00)	(63.00)	-	(63.00)	
SC	I	Sales of Goods and Rendering of Services:Application Fees for Land Usage Application fees for Land use and Zoning Certificate	(372,618.00)	(26,340.74)	7.07	(346,277.26)	(52,681.48)	319,936.52	(52,681.48)	
SC	I	Sales of Goods and Rendering of Services:Building Plan Approval Community Services 107060015 Building Plans Approval	(213,769.00)	(96,695.09)	45.23	(117,073.91)	(193,390.18)	20,378.82	(193,390.18)	
SC	I	Sales of Goods and Rendering of Services:Occupation Certificates Occupational Certificates	(1,186.00)	(449.52)	37.90	(736.48)	(899.04)	286.96	(899.04)	
SC	I	Sales of Goods and Rendering of Services:Removal of Restrictions REZONING FEES	(23,282.00)	-	-	(23,282.00)	(11,641.00)	11,641.00	(11,641.00)	
SC	I	Publications:Maps Community Services 1070600100 Other Income Print out Map	(16,373.00)	(47,572.55)	290.55	31,199.55	(95,145.10)	(78,772.10)	(95,145.10)	
SC	I	Sale of Goods:Sub-division and Consolidation Fees FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,182.00)	-	-	(1,182.00)	(1,182.00)	-	(1,182.00)	
SC	I	Sales of Goods and Rendering of Services:Valuation Services VALUATION CERTIFICATES	(1,431.00)	(886.29)	61.94	(544.71)	(1,772.58)	(341.58)	(1,772.58)	

mSCOA	Type	Item Description	Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget	Impairment
SC	I	Receivables:Waste Water Management Receivables:Waste Water Management	(22.250.00)	(114.400.00)	514.16	92.150.00	(228.800.00)	(206.550.00)	(228.800.00)	1.641.596.44
SC	I	Waste Water Management:Pump/Removal of Waste Water W/Water Management:Pump/Removal of Waste Water(Septic Tanks)	(740.333.00)	(504.396.81)	68.13	(235.936.19)	(1.008.793.62)	(268.460.62)	(1.008.793.62)	
SC	I	Receivables:Water Receivables:Water	(190.422.00)	(457.600.00)	240.31	267.178.00	(915.200.00)	(724.778.00)	(915.200.00)	103.781.394.34
SC	I	Operational Revenue:Discounts and Early Settlements Operational Revenue:Discounts and Early Settlements	-	(517.50)	-	517.50	(1.035.00)	(1.035.00)	(1.035.00)	
SC	I	Water:Agricultural and Rural Water Service Water Services 540060197 Delivery of Water	(1.046.00)	-	-	(1.046.00)	(1.046.00)	-	(1.046.00)	
SC	I	Water:Connection/Disconnection Water Services 540060390 Water Connections	(12.259.00)	(5.103.27)	41.63	(7.155.73)	(10.206.54)	2.052.46	(10.206.54)	
SC	I	Sale:Flat Rate Sale Flat Rate	(76.541.00)	-	-	(76.541.00)	(38.270.50)		(38.270.50)	
SC	I	Sale:Prepaid Water Services 540060370 Prepaid Water sales	(10.583.00)	(3.806.00)	35.96	(6.777.00)	(7.612.00)	2.971.00	(7.612.00)	
<b>Total</b>			<b>(30.378.223.00)</b>	<b>(15.312.512.09)</b>	<b>50.41</b>	<b>(15.121.120.91)</b>	<b>(31.011.687.18)</b>	<b>(671.734.68)</b>	<b>(31.011.687.18)</b>	<b>154.162.086.00</b>
<b>Total Budget for Own Revenue</b>										
			<b>(78.335.168.00)</b>	<b>(52.895.512.09)</b>	<b>67.52</b>	<b>(25.495.065.91)</b>	<b>(106.177.687.18)</b>	<b>(27.880.789.68)</b>	<b>(106.177.687.18)</b>	<b>154.162.086.00</b>

CASH BASIS							
Original Budget 2025/26	YTD Collection ( July - December)	Percentage	Variance	Full Year Forecast	Proposed Adjustment	Adjustment Budget	Impairment
(141.644.100.00)	(126.076.000.00)	89.01	(15.568.100.00)	(141.644.100.00)	-	(141.644.100.00)	-
(9.033.900.00)	-	-	(9.033.900.00)	(9.033.900.00)	-	(9.033.900.00)	-
(13.941.000.00)	(9.061.000.00)	65.00	(4.880.000.00)	(13.941.000.00)	-	(13.941.000.00)	-
(609.976.000.00)	(457.482.000.00)	75.00	(152.494.000.00)	(609.976.000.00)	-	(609.976.000.00)	-
(1.900.000.00)	(1.900.000.00)	100.	-	(1.900.000.00)	-	(1.900.000.00)	-
(98.887.000.00)	(98.887.000.00)	100.	-	(98.887.000.00)	-	(98.887.000.00)	-
(82.526.000.00)	(60.000.000.00)	72.70	(22.526.000.00)	(82.526.000.00)	-	(82.526.000.00)	-
(2.801.000.00)	(1.960.000.00)	69.98	(841.000.00)	(2.801.000.00)	-	(2.801.000.00)	-
<b>(960.709.000.00)</b>	<b>(755.366.000.00)</b>	<b>78.63</b>	<b>(205.343.000.00)</b>	<b>(960.709.000.00)</b>	<b>-</b>	<b>(960.709.000.00)</b>	<b>-</b>
<b>(1.039.044.168.00)</b>	<b>(808.261.512.09)</b>	<b>77.79</b>	<b>(230.838.065.91)</b>	<b>(1.066.924.957.68)</b>	<b>(27.880.789.68)</b>	<b>(1.066.924.957.68)</b>	<b>370.857.797.00</b>

Accrual Basis Budgeting	Cash Basis Budget
<p><b>Property Rates</b></p> <p>The mid-year performance indicated that the projection under property rates will be increased by an amount of R 36 940 391, this means the budget will be adjusted from a budget of R 68 724 315 to a budget of R 105 664 706 which is 34.96 percent.</p>	<p><b>Property Rates</b></p> <p>The mid-year performance indicates the projection under property rates will be increased by an amount of R 18 416 293 this means the budget will be adjusted from a budget of R 39 323 707 to a budget of R 57 740 000 which is 31.90 percent.</p> <p>Based on the actual collection of 54.64 percent, this means that an amount of R 47 924 706 will be impaired, which is 45.35 percent.</p>
<p><b>Service Charges</b></p> <p>The mid-year performance indicated that the projection under Service charges will be increased by an amount of R 8 477 474, this means the budget will be adjusted from a budget of R 177 719 530 to a budget of R 186 197 004 which is 4.55 percent.</p>	<p><b>Service Charges</b></p> <p>The mid-year performance indicates the projection under service charges will be increased by an amount of R 8 792 762 this means the budget will be adjusted from a budget of R 8 633 238 to a budget of R 17 426 000 which is 50.46 percent.</p> <p>Based on the actual collection of 9.36 percent, this means that an amount of R 168 771 004 will be impaired, which is 90.64 percent.</p>
<p><b>Traffic Fines</b></p> <p>The mid-year performance indicated that the projection under Traffic Fines will be decreased by an amount of R 975 671 this means the budget will be adjusted from a budget of R 4 866 171 to a budget of R 3 890 500 which is 25.08 percent.</p>	<p><b>Traffic Fines</b></p> <p>The mid-year performance indicated that the projection under Traffic Fines will be increased by an amount of R 310 943 this means the budget will be adjusted from a budget of R 187 157 to a budget of R 498 100 which is 11.35 percent.</p> <p>The mid-year performance indicates the projection under traffic fines will be increased by 66.43 percent which amounts to R 310 943, and an amount of R 3 890 500 will be impaired</p>
<p><b>Other Revenue</b></p> <p>The mid-year performance indicated that the projection under other revenue will be increased by an amount of R 6 511 026 this means the budget will be adjusted from a budget of R 178 665 158 to a budget of R 185 175 138 which is 3.51 percent.</p>	<p><b>Other Revenue</b></p> <p>The mid-year performance indicated that the projection under other revenue will be increased by an amount of R 671 735 this means the budget will be adjusted from a budget of R 30 378 223 to a budget of R 31 011 which is 2.17 percent.</p> <p>The mid-year performance indicates the projection under other revenue will be increased by 16.75 percent which amounts to R 31 011 687, and an amount of R 154 162 087 will be impaired</p>

<p><b>Gains on Assets Sold</b></p> <p>The municipality budgeted an amount of R 13 000 000 received on assets sold on auction. The budget under this line item will be decreased to zero because the funds received were recognised as revenue during 2025 financial year.</p> <p><b>Grants and Subsidies</b></p> <p>The actual year-to-date revenue received under transfers and subsidies amount to R 755 366 000 against the total allocation amount R 960 709 000. The variance will be transferred to the municipality National Treasury during March 2026.</p>	<p><b>Gains on Assets Sold</b></p> <p>The municipality budgeted an amount of R 13 000 000 received on assets sold on auction. The budget under this line item will be decreased to zero because the funds received were recognised as revenue during 2025 financial year.</p> <p><b>Grants and Subsidies</b></p> <p>The actual year-to-date revenue received under transfers and subsidies amount to R 755 366 000 against the total allocation amount R 960 709 000. The variance will be transferred to the municipality National Treasury during March 2026.</p>												
<p><b>Comments</b></p> <p>The mid-year performance indicated that the projection that the original budget of the municipality will be adjusted by an amount of R 51 928 891, this means the budget will be adjusted from a budget of R 425 109 003 to a budget of R 477 036 848 which is 10.89 percent increase on own revenue which is divided as follows: -</p> <table data-bbox="188 1019 574 1115"> <tr> <td>Property Rates.</td> <td>R 36 940 391</td> </tr> <tr> <td>Service Charges</td> <td>R 8 477 474</td> </tr> <tr> <td>Other Revenue</td> <td>R 6 511 026</td> </tr> </table> <p><b>Total R 51 928 891</b></p> <p><b>Grants and Subsidies R 960 709 000</b></p> <p><b>Total R 1 437 745848</b></p>	Property Rates.	R 36 940 391	Service Charges	R 8 477 474	Other Revenue	R 6 511 026	<p><b>Comments</b></p> <p>The mid-year performance indicated that the projection that the original budget of the municipality will be adjusted by an amount of R 27 880 790, this means the budget will be adjusted from a budget of R 78 335 168 to a budget of R 106 177 687 which is 26.26 percent increase on own revenue which is divided as follows: -</p> <table data-bbox="810 1019 1197 1115"> <tr> <td>Property Rates.</td> <td>R 18 416 293</td> </tr> <tr> <td>Service Charges</td> <td>R 8 792 762</td> </tr> <tr> <td>Other Revenue</td> <td>R 671 734</td> </tr> </table> <p><b>Total R 27 880790</b></p> <p><b>Grants and Subsidies R 960 709 000</b></p> <p><b>Total R 1 066 924 858</b></p>	Property Rates.	R 18 416 293	Service Charges	R 8 792 762	Other Revenue	R 671 734
Property Rates.	R 36 940 391												
Service Charges	R 8 477 474												
Other Revenue	R 6 511 026												
Property Rates.	R 18 416 293												
Service Charges	R 8 792 762												
Other Revenue	R 671 734												

**The Statement of Financial Position and ratios as of 31<sup>st</sup> December 2025 is as follows:**

**Key Ratio's**

**Current Ratio**

The current ratio of the municipality amounts to 1.6 percent which is between the norm of 1.5 – 2.1; while the current ratio was 1:4 percent as per the Audited AFS for 2024/2025 financial year, this means that the Municipality will be able to pay its monthly creditors or commitments. Also, the Municipality will be able to operate within the Budget approved by the council.

**Acid Test Ratio**

The Acid test ratio is positive with 1:3; this indicates that the Municipality can pay for their current liabilities, meaning that the municipality is able to operate within its budget because it is above the norm of 1:1.

**Solvency Ratio**

One of many ratios is used to measure a company's or institution's ability to meet its long-term obligations; currently the ratio is sitting at 1:6

**Comment**

The Municipality has a positive ratio on Current and Acid Test ratio even if it is still depending on the Grants from National Treasury and is operating within the budgeted amount. The revenue collection of the municipality of the half – yearly is amounting to 16 percent.

## 14.2 Expenditure Part

### 14.2.1 Expenditure Budget Summary per Main Line Items

Description	Original Budget 2025/26	Actual for Six Months	Variance	Percentage	Full Year Forecast	Proposed Adjustment	Adjustment Budget 2025/26
<b>Operational Expenditure</b>							
Employee Cost	219.179.000	100.545.325	118.633.675	45.87	229.855.000	10.676.000	229.855.000
Remuneration Of Councilors	30.036.000	14.057.121	15.978.879	46.80	33.970.558	3.934.558	33.970.558
Depreciation Asset Impairment	91.000.000	35.724.906	55.275.094	39.26	91.000.000	-	91.000.000
Finance Charges	-	-	-	-	-	-	-
Inventory Consumed & Bulk Purchase Water	200.142.000	88.621.781	111.520.219	44.28	200.142.000	-	200.142.000
Transfer & Subsidies	99.487.000	35.635.917	63.851.083	35.82	104.487.000	5.000.000	104.487.000
Other Expenditure	625.744.350	154.809.642	470.934.708	24.74	743.082.019	122.166.930	743.082.019
<b>Total Expenditure on Accrual Basis</b>	<b>1.265.588.350</b>	<b>429.394.692</b>	<b>836.193.658</b>	<b>33.93</b>	<b>1.402.536.118</b>	<b>136.947.768</b>	<b>1.402.536.118</b>
<b>Less Impairment</b>							
<b>Impairment of Debtors</b>	344.713.760.00	-	344.713.760.00	-	397.043.259.00	52.329.499.00	397.043.259.00
<b>Total Expenditure on Cash Basis</b>	<b>920.874.590.00</b>	<b>421.405.573</b>	<b>344.713.760.00</b>	<b>45.76</b>	<b>1.005.492.859.00</b>	<b>84.618.269.00</b>	<b>1.005.492.859.00</b>
<b>Capital Expenditure</b>							
Budget for Capital Expenditure	256.199.805.00	126.409.758.78	129.790.046.22	49.34	271.442.671.08	15.242.866.08	271.442.671.08
<b>Total Budget for Capital Expenditure</b>	<b>256.199.805.00</b>	<b>126.409.758.78</b>	<b>129.790.046.22</b>	<b>49.34</b>	<b>271.442.671.08</b>	<b>15.242.866.08</b>	<b>271.442.671.08</b>
<b>Total Budget for Opex and Capex</b>	<b>1.177.074.395.00</b>	<b>547.815.331.78</b>	<b>474.503.806.22</b>	<b>46.54</b>	<b>1.276.935.530.08</b>	<b>99.861.135.08</b>	<b>1.276.935.530.08</b>

<b><i>Accrual Basis Budgeting</i></b>	<b><i>Cash Basis Budgeting</i></b>
<p><b>Employee Costs</b></p> <p>Based on the assessment done on the mid – year budget assessment there will be adjusted by an amount of R 13 735 124 which is 5.90 percent The reason for the increase of the budget is to balance the overspending line items under salaries and allowance and also the increase of the section 56 managers and municipal manager which is above the projected salary increase approved by the council.</p>	<p><b>Employee Costs</b></p> <p>Based on the assessment done on the mid – year budget assessment there will be adjusted by an amount of R 13 735 124 which is 5.89 percent The reason for the increase of the budget is to balance the overspending line items under salaries and allowance and also the increase of the section 56 managers and municipal manager which is above the projected salary increase approved by the council.</p>
<p><b>Remuneration of Councillors</b></p> <p>Based on the assessment done on the mid – year budget assessment there will be a need to increase the budget for allowances of councillors by 11.58 percent to balance the overspending line items also to cater the annual increase for upper limits for 2025/26 financial year.</p>	<p><b>Remuneration of Councillors</b></p> <p>Based on the assessment done on the mid – year budget assessment there will be a need to increase the budget for allowances of councillors by 11.58 percent to balance the overspending line items also to cater the annual increase for upper limits for 2025/26 financial year.</p>
<p><b>- Finance costs</b></p> <p>The total budget under this line-item amount to R 0 and year to date actual expenditure amount to R 0 which is 0 percent</p>	<p><b>Finance costs</b></p> <p>The total budget under this line-item amount to R 0 and year to date actual expenditure amount to R 0 which is 0 percent</p>

<p><b>Inventory Consumed &amp; bulk purchase</b></p> <p>The budget for Inventory Consumed and bulk purchase will be increased by an amount of R 2 500 000 which is 1.25 percent of which the budget will be adjusted from a budget of R 200 142 000 to a budget of R 202 642 000</p>	<p><b>Inventory Consumed &amp; bulk purchase</b></p> <p>The budget for Inventory Consumed and bulk purchase will be increased by an amount of R 2 500 000 which is 1.25 percent of which the budget will be adjusted from a budget of R 200 142 000 to a budget of R 202 642 000</p>
<p><b>Transfers and subsidies</b></p> <p>The budget for transfers and subsidies will be increased from a budget of R 99 487 000 to a budget of R 104 487 000, which is increased by R 5 000 000. This fund is transferred from other expenditure because it was incorrectly classified, the money is for the SMME (tools of trade)</p>	<p><b>Transfers and subsidies</b></p> <p>The budget for transfers and subsidies will be increased from a budget of R 99 487 000 to a budget of R 104 487 000, which is increased by R 5 000 000. This fund is transferred from other expenditure because it was incorrectly classified, the money is for the SMME (tools of trade)</p>
<p><b>Other expenditure</b></p> <p>The budget for other expenditure will be increased by an amount of R 121 737 103 which is 16.39 percent of which the budget will be adjusted from a budget of R 625 744 350 to a budget of R 742 652 192</p>	<p><b>Other expenditure</b></p> <p>The budget for other expenditure will be increased by an amount of R 69 407 604 of which the budget will be adjusted from a budget of R 281 030 590 to a budget of R 350 438 194</p>
<p><b>Comments</b></p> <p>The total budget for operational expenditure will be adjusted from a budget amount to R 1 265 589 000 to a budget amount to R 1 402 536 118 which is 9.76 percent which amount to R 136 947 768, This total budget includes the non – cash items amount to R 397 043 259</p>	<p><b>Comments</b></p> <p>The total budget for operational expenditure will be adjusted from a budget amount to R 920 874 590 to a budget amount to R 1 005 492 859 which is 8.42 percent which amount to R 84 618 269,</p>

### 14.2.2 Expenditure per Functions/ Departments

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD Percentage	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
Council General	44.686.118.00	21.097.616.81	47.21	23.588.501.19	49.970.676.00	5.284.558.00	49.970.676.00
	<b>44.686.118.00</b>	<b>21.097.616.81</b>	<b>47.21</b>	<b>23.588.501.19</b>	<b>49.970.676.00</b>	<b>5.284.558.00</b>	<b>49.970.676.00</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
Municipal Manager	18.050.346.00	10.995.117.18	60.91	7.055.228.82	25.349.326.00	7.436.578.16	25.486.924.16
PMS, Communicatio, MPAC& Public	16.691.602.00	7.620.405.87	45.65	9.071.196.13	17.195.979.00	504.377.00	17.195.979.00
Internal Audit	5.002.372.00	1.875.366.86	37.49	3.127.005.14	5.632.402.00	630.030.00	5.632.402.00
Risk Management	37.412.436.00	24.449.738.24	65.35	12.962.697.76	49.905.256.00	12.692.820.00	50.105.256.00
ICT	28.240.403.00	17.325.296.63	61.35	10.915.106.37	40.053.649.40	11.993.165.76	40.233.568.76
	<b>105.397.159.00</b>	<b>62.265.924.78</b>	<b>59.08</b>	<b>43.131.234.22</b>	<b>138.136.612.40</b>	<b>33.256.970.92</b>	<b>138.654.129.92</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
PEDS	10.565.191.00	4.895.715.54	46.34	5.669.475.46	10.696.638.00	131.447.00	10.696.638.00
IDP	650.064.00	20.750.00	3.19	629.314.00	744.592.00	94.528.00	744.592.00
Town Planning	8.000.000.00	246.000.00	3.075	7.754.000.00	8.000.000.00	-	8.000.000.00
	<b>19.215.255.00</b>	<b>5.162.465.54</b>	<b>52.61</b>	<b>14.052.789.46</b>	<b>19.441.230.00</b>	<b>225.975.00</b>	<b>19.441.230.00</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
Financial Services	27,251,618.00	9,266,450.28	34.00	17,985,167.72	28,398,017.00	1,146,399.00	28,398,017.00
Asset Management	101,516,947.00	40,863,341.90	40.25	60,653,605.10	102,386,947.00	870,000.00	102,386,947.00
Supply Chain Management	4,119,354.00	2,005,040.49	48.67	2,114,313.51	4,334,354.00	215,000.00	4,334,354.00
Fleet Management	44,300,778.00	24,304,922.42	54.86	19,995,855.58	58,131,356.20	13,830,578.20	58,131,356.20
	<b>177,188,697.00</b>	<b>76,439,755.09</b>	<b>43.14</b>	<b>100,748,941.91</b>	<b>193,250,674.20</b>	<b>16,061,977.20</b>	<b>193,250,674.20</b>
Property Rates Impairment Loss: Property Rates	21,300,308.00	-		21,300,308.00	35,664,706.00	14,364,398.00	35,664,706.00
Waste Management Impairment Loss: Waste Management	85,652,896.00	-	-	85,652,896.00	90,042,412.10	4,389,516.10	90,042,412.10
Waste Water Management	3,152,451.00	-	-	3,152,451.00	3,473,520.44	321,069.44	3,473,520.44
Water Impairment Loss: Water	221,641,634.00	-	-	221,641,634.00	228,622,010.40	6,980,376.40	228,622,010.40
Non-exchange:Property Rates Non-exchange:Property Rates	8,100,300.00	7,990,497.29	98.64	109,802.71	35,350,109.00	27,249,809.00	35,350,109.00
Total Non - Cash Items	<b>339,847,589.00</b>	<b>7,990,497.29</b>	<b>2.35</b>	<b>331,857,091.71</b>	<b>393,152,757.94</b>	<b>53,305,168.94</b>	<b>393,152,757.94</b>
	<b>517,036,286.00</b>	<b>84,430,252.38</b>	<b>16.33</b>	<b>432,606,033.62</b>	<b>586,403,432.14</b>	<b>69,367,146.14</b>	<b>586,403,432.14</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26	Balancing Line
Corporate Services	28,124,118.00	8,792,844.07	31.26	19,331,273.93	27,524,118.00	(100,000.00)	28,024,118.00	(100,000.00)
Legal Services	7,156,781.00	3,481,482.68	48.65	3,675,298.32	8,625,525.00	1,498,744.00	8,655,525.00	1,498,744.00
	<b>35,280,899.00</b>	<b>12,274,326.75</b>	<b>34.79</b>	<b>23,006,572.25</b>	<b>36,149,643.00</b>	<b>1,398,744.00</b>	<b>36,679,643.00</b>	<b>1,398,744.00</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
Community Services	5,245,611.00	2,122,984.30	40.47	3,122,626.70	5,571,900.00	326,289.00	5,571,900.00
Cemeteries	178,379.00	115,136.00	64.55	63,243.00	360,605.00	182,226.00	360,605.00
Disaster Management	300,000.00	303.21	0.10	299,696.79	1,800,000.00	1,500,000.00	1,800,000.00
Halls and Facilities	9,579,864.00	3,584,119.36	37.41	5,995,744.64	9,260,712.64	(319,151.36)	9,260,712.64
Libraries and Archives	2,952,830.00	1,305,196.96	44.20	1,647,633.04	2,952,830.00	-	2,952,830.00
Sports Facilities	12,681,282.00	6,060,817.41	47.79	6,620,464.59	13,597,282.00	916,000.00	13,597,282.00
Community Traffic Services	19,330,326.00	8,121,320.13	42.01	11,209,005.87	19,533,326.00	203,000.00	19,533,326.00
Waste Collection	24,862,557.00	12,567,514.24	50.55	12,295,042.76	29,915,870.84	5,053,313.84	29,915,870.84
	<b>75,130,849.00</b>	<b>33,877,391.61</b>	<b>45.09</b>	<b>41,253,457.39</b>	<b>82,992,526.48</b>	<b>7,861,677.48</b>	<b>82,992,526.48</b>
Impairment of Traffic Fines	4,866,171.00	-	-	4,866,171.00	3,890,500.00	(975,671.00)	3,890,500.00
<b>Total</b>	<b>4,866,171.00</b>	<b>-</b>	<b>-</b>	<b>4,866,171.00</b>	<b>3,890,500.00</b>	<b>(975,671.00)</b>	<b>3,890,500.00</b>
	<b>79,997,020.00</b>	<b>33,877,391.61</b>	<b>45.09</b>	<b>46,119,628.39</b>	<b>86,883,026.48</b>	<b>6,886,006.48</b>	<b>86,883,026.48</b>

Functions/ Sub - Function	Original Budget	Actual Expenditure	YTD %	Variance	Full Year Forecast	Proposed Adjustments	Adjustment Budget 2025/26
Technical Services	1,203,477.00	704,836.53	58.57	498,640.47	1,646,232.00	442,755.00	1,646,232.00
PMU	9,033,900.00	3,703,575.36	41.00	5,330,324.64	7,633,900.00	(1,400,000.00)	7,633,900.00
Electricity Services	50,526,956.00	25,555,888.87	50.58	24,971,067.13	54,529,956.00	4,003,000.00	54,529,956.00
Water Services	341,354,035.00	146,079,658.58	42.79	341,354,035.00	344,602,676.00	3,248,641.00	344,602,676.00
Roads and Stormwater	48,315,413.00	29,558,420.93	61.18	18,756,992.07	62,525,919.00	14,210,506.00	62,525,919.00
Sanitation Services	13,661,832.00	4,685,712.16	34.30	8,976,119.84	13,661,832.00	-	13,661,832.00
	<b>464,095,613.00</b>	<b>210,288,092.43</b>	<b>45.31</b>	<b>399,887,179.15</b>	<b>484,600,515.00</b>	<b>20,504,902.00</b>	<b>484,600,515.00</b>
	<b>1,265,588,350.00</b>	<b>429,396,070.30</b>	<b>33.93</b>	<b>836,192,279.70</b>	<b>1,402,536,118.00</b>	<b>136,947,768.00</b>	<b>1,402,536,118.00</b>

### **Salary Norm**

The salary norm of the municipality has increased from 30 percent to 32 percent, which is below the National Treasury norm of 40 percent and above norm as per the Staff Regulation from CoGTA.

### **Repairs and Maintenance**

The Ratio measures the level of repairs and maintenance to ensure adequate maintenance to prevent breakdowns and interruptions to service delivery.

The repairs and maintenance norm of the municipality is 3 percent; this calculation is based on the PPE sitting under financial position on C-Schedule. The percentage is below the norm of 8 percent. The budget allocated to repairs and maintenance of municipal assets will be adjusted from a budget of R 71 741 058 including refurbishment amount to R 9 452 058 to a budget amount to R 103 008 940. The percentage of repairs and maintenance amounted to 4 percent ( $R\ 103\ 008\ 940 / 2\ 740\ 807\ 287 \times 100 = 4$ ) which increased by 1 percent from the original budget which is below the norm of 8 percent.

### **Contracted Services**

This ratio measures the extent to which the municipalities resources are committed towards contracted services to perform Municipal related functions. The norm ranges between 2 and 5 percent. The spending on contracted services against operational budget is 25 percent; this is above the norm. The year-to-date actual amount to R 86.9 against the year-to-date budget of R 181.0 which is 47.99 percent

### 14.2.3 Capital Expenditure

Functions/ Sub - Function	Original Budget	Actual Expenditure		YTD Percentage	Proposed Adjustments	Adjustment Budget
Own Funding	32.029.705.00	16.653.152.00	15.376.553.00	51.99	13.842.867.08	45.872.572.08
MIG	141.644.100.00	95.491.868.00	46.152.232.00	67.42	1.400.000.00	143.044.100.00
WSIG	82.526.000.00	61.572.588.00	20.953.412.00	74.61	-	82.526.000.00
			-			
<b>Total</b>	<b>256.199.805.00</b>	<b>173.717.608.00</b>	<b>82.482.197.00</b>	<b>67.81</b>	<b>15.242.867.08</b>	<b>271.442.672.08</b>

The capital budget of the municipality will be increased from a budget of R 256 199 805 to adjusted budget of R 271 442 672, which is increased by an amount of R 15 242 867 which is divided as follows: -

R 1 400 000 funded from MIG transferred from operational expenditure to capital budget

R 13 842 867 funded from own revenue

**15. CASH FLOW ANALYSIS (CONFIRMING THE FUNDING AND NON – FUNDING OF THE BUDGET**

Description	Original Budget 2025/26	Actual for Six Months	Variance	Percentage	Full Year Forecast	Proposed Adjustment	Adjustment Budget 2025/26
<b>Operational Expenditure</b>							
Employee Cost	219.179.000	100.545.325	118.633.675	45.87	229.855.000	10.676.000	229.855.000
Remuneration Of Councilors	30.036.000	14.057.121	15.978.879	46.80	33.970.558	3.934.558	33.970.558
Depreciation Asset Impairment	91.000.000	35.724.906	55.275.094	39.26	91.000.000	-	91.000.000
Finance Charges	-	-	-	-	-	-	-
Inventory Consumed & Bulk Purchase Water	200.142.000	88.621.781	111.520.219	44.28	200.142.000	-	200.142.000
Transfer & Subsidies	99.487.000	35.635.917	63.851.083	35.82	104.487.000	5.000.000	104.487.000
Other Expenditure	625.744.350	154.809.642	470.934.708	24.74	743.082.019	122.166.930	743.082.019
<b>Total Expenditure on Accrual Basis</b>	<b>1.265.588.350</b>	<b>429.394.692</b>	<b>836.193.658</b>	<b>33.93</b>	<b>1.402.536.118</b>	<b>136.947.768</b>	<b>1.402.536.118</b>
<b>Less Impairment</b>							
<b>Impairment of Debtors</b>	344.713.760.00	-	344.713.760.00	-	397.043.259.00	52.329.499.00	397.043.259.00
<b>Total Expenditure on Cash Basis</b>	<b>920.874.590.00</b>	<b>421.405.573</b>	<b>344.713.760.00</b>	<b>45.76</b>	<b>1.005.492.859.00</b>	<b>84.618.269.00</b>	<b>1.005.492.859.00</b>
<b>Capital Expenditure</b>							
Budget for Capital Expenditure	256.199.805.00	126.409.758.78	129.790.046.22	49.34	271.442.671.08	15.242.866.08	271.442.671.08
<b>Total Budget for Capital Expenditure</b>	<b>256.199.805.00</b>	<b>126.409.758.78</b>	<b>129.790.046.22</b>	<b>49.34</b>	<b>271.442.671.08</b>	<b>15.242.866.08</b>	<b>271.442.671.08</b>
<b>Total Budget for Opex and Capex</b>	<b>1.177.074.395.00</b>	<b>547.815.331.78</b>	<b>474.503.806.22</b>	<b>46.54</b>	<b>1.276.935.530.08</b>	<b>99.861.135.08</b>	<b>1.276.935.530.08</b>

Description	Original Budget 2025/26	Actual for Six Months	Variance	Percentage	Full Year Forecast	Proposed Adjustment	Adjustment Budget 2025/26
<b>Revenue</b>							
<b>Service Charges</b>							
Property Rates	(39.323.707.00)	(28.870.000)	(10.453.707)	73.42	(57.740.000)	(18.416.293.00)	(57.740.000.00)
Waste Management	(976.608)	(1.003.615)	27.007	102.77	(2.007.230)	(1.030.622.00)	(2.007.230.00)
Waste Water Management	(370.654)	(427.779)	57.125	115.41	(855.558)	(484.904.00)	(855.558.00)
Water Services	(7.285.976)	(7.281.606)	(4.370)	99.94	(14.563.212)	(7.277.236.00)	(14.563.212.00)
<b>Total Services Charges</b>	<b>(47.956.945)</b>	<b>(37.583.000)</b>	<b>(10.373.945)</b>	<b>78.37</b>	<b>(75.166.000)</b>	<b>(27.209.055.00)</b>	<b>(75.166.000.00)</b>
<b>Other Revenue</b>							
Interest on Investment	(12.856.315)	(12.554.462)	(301.853)	97.65	(25.108.924.56)	(12.252.609.56)	(25.108.924.56)
Traffic Fines	(187.157)	(249.050)	61.893	133.07	(249.050)	(61.893.00)	(249.050.00)
Other Revenue	(17.334.751)	(2.509.000)	(14.825.751)	14.47	(5.018.000)	12.316.751.00	(5.018.000.00)
<b>Total Own Revenue</b>	<b>(30.378.223)</b>	<b>(15.312.512)</b>	<b>(15.065.711)</b>	<b>50.41</b>	<b>(30.375.974.56)</b>	<b>2.248.44</b>	<b>(30.375.974.56)</b>
<b>Total Own Revenue</b>	<b>(78.335.168)</b>	<b>(52.895.512)</b>	<b>(25.439.656)</b>	<b>67.52</b>	<b>(105.541.975)</b>	<b>(27.206.806.56)</b>	<b>(105.541.974.56)</b>
Grant and Subsidies	(960.709.000)	<b>(755.366.000)</b>	<b>(205.343.000)</b>	<b>78.63</b>	<b>(960.709.000)</b>	-	<b>(960.709.000)</b>
<b>Total</b>	<b>(1.039.044.168)</b>	<b>(808.261.512)</b>	<b>(230.782.656)</b>	<b>77.79</b>	<b>(1.066.250.975)</b>	<b>(27.206.807)</b>	<b>(1.066.250.974.56)</b>
<b>Surplus/(Deficit)</b>	<b>138.030.227</b>	<b>(260.446.181)</b>	<b>243.721.151</b>	<b>-</b>	<b>210.684.556</b>	<b>72.654.329</b>	<b>210.684.556</b>
<b>Cash from Reserves to Fund Deficit</b>	<b>(140.899.062)</b>						<b>(226.220.643)</b>
<b>Surplus/ Deficit</b>	<b>(2.868.835)</b>	<b>(260.446.181)</b>	<b>243.721.151</b>	<b>-</b>	<b>210.684.556</b>	<b>72.654.329</b>	<b>(15.536.087.30)</b>

## **RECOMMENDATIONS BY THE MUNICIPAL MANAGER:**

- 13.1** THAT the proposed adjusted figures on the Adjustment Budget for 2025/26 which bring changes on the Annual Budget approved by council under resolution no: TH – NDC 258/05/2025 be considered.
- 13.2** THAT the Adjustment Budget for the 2025/ 26 financial year as per Section 28 of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003 which is funded by an amount of R 123 014 098 be approved.
- 13.3** THAT the Adjustment Budget be submitted to National Treasury and Mpumalanga Provincial Treasury pursuant to Section 28(7) of the MFMA.
- 13.4** THAT the Procurement Plans for the 2025/26 financial year be aligned with the Adjustment Budget.
- 13.5** THAT the 2025/26 financial year SDBIP be reviewed and aligned to the Adjustment Budget once approved by Council.

# **SUPPORTING SCHEDULES**

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Date of Adjustments Budget

MTREF:  Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

**Name Votes & Sub-Votes**

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

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

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

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

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

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

MP315 Thembisile Hani - 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 Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	68,724	-	-	-	-	-	36,940	36,940	105,665	71,817	73,612
Service charges	178,611	-	-	-	-	-	8,676	8,676	187,287	186,701	191,368
Investment revenue	12,856	-	-	-	-	-	12,253	12,253	25,109	13,422	13,758
Transfers recognised - operational	623,711	-	-	-	-	-	(1,400)	(1,400)	622,311	636,744	666,235
Other own revenue	179,058	-	-	-	-	-	(6,142)	(6,142)	172,916	158,959	176,247
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1,062,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,327</b>	<b>50,327</b>	<b>1,113,288</b>	<b>1,067,642</b>	<b>1,121,219</b>
Employee costs	219,179	-	-	-	-	-	10,803	10,803	229,982	227,171	234,887
Remuneration of councillors	30,036	-	-	-	-	-	3,935	3,935	33,971	31,106	31,997
Depreciation & asset impairment	427,613	-	-	-	-	-	25,080	25,080	452,693	443,640	453,244
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	200,142	-	-	-	-	-	13,845	13,845	213,987	200,142	200,142
Transfers and subsidies	99,487	-	-	-	-	-	5,100	5,100	104,587	600	600
Other expenditure	289,131	-	-	-	-	-	78,186	78,186	367,317	266,734	266,834
<b>Total Expenditure</b>	<b>1,265,588</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>136,948</b>	<b>136,948</b>	<b>1,402,537</b>	<b>1,169,392</b>	<b>1,187,704</b>
<b>Surplus/(Deficit)</b>	<b>(202,628)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(86,621)</b>	<b>(86,621)</b>	<b>(289,249)</b>	<b>(101,749)</b>	<b>(66,484)</b>
Transfers and subsidies - capital (monetary allocations)	323,057	-	-	-	-	-	1,400	1,400	324,457	231,234	238,619
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>120,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>120,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>256,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,243</b>	<b>15,243</b>	<b>271,443</b>	<b>247,019</b>	<b>263,004</b>
Transfers recognised - capital	224,170	-	-	-	-	-	1,400	1,400	225,570	231,234	247,619
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32,030	-	-	-	-	-	13,843	13,843	45,873	15,785	15,385
<b>Total sources of capital funds</b>	<b>256,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,243</b>	<b>15,243</b>	<b>271,443</b>	<b>247,019</b>	<b>263,004</b>
<b>Financial position</b>											
Total current assets	325,120	-	-	-	-	-	17,481	17,481	342,601	419,743	544,158
Total non current assets	2,738,585	-	-	-	-	-	8,367	8,367	2,746,952	2,886,869	3,051,139
Total current liabilities	152,291	-	-	-	-	-	(6,875)	(6,875)	145,416	265,714	382,264
Total non current liabilities	57,356	-	-	-	-	-	-	-	57,356	57,356	57,356
Community wealth/Equity	<b>2,854,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,724</b>	<b>32,724</b>	<b>2,886,782</b>	<b>2,983,543</b>	<b>3,155,678</b>
<b>Cash flows</b>											
Net cash from (used) operating	280,062	-	-	-	-	-	(44,683)	(44,683)	235,379	298,672	331,331
Net cash from (used) investing	(243,200)	-	-	-	-	-	(28,243)	(28,243)	(271,443)	(247,019)	(263,004)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>176,762</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,038</b>	<b>18,038</b>	<b>194,800</b>	<b>228,415</b>	<b>296,742</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	176,762	-	-	-	-	-	18,038	18,038	194,800	228,415	296,742
Application of cash and investments	90,049	-	-	-	-	-	(7,033)	(7,033)	83,015	178,342	268,009
<b>Balance - surplus (shortfall)</b>	<b>86,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,071</b>	<b>25,071</b>	<b>111,784</b>	<b>50,073</b>	<b>28,732</b>
<b>Asset Management</b>											
Asset register summary (WDV)	2,519,180	-	-	-	-	-	(18,733)	(18,733)	2,500,447	2,431,195	2,344,224
Depreciation	91,000	-	-	-	-	-	(0)	(0)	91,000	91,000	91,000
Renewal and Upgrading of Existing Assets	114,601	-	-	-	-	-	13,516	13,516	128,117	97,422	75,552
Repairs and Maintenance	62,289	-	-	-	-	-	20,264	20,264	82,553	62,289	62,289

MP315 Thembisile Hani - Table B2 Adjustments Budget Financial Performance (functional classification) - 2025/02/28

Standard Description	Ref	2025/26									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1,4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<b>Governance and administration</b>		708,128	-	-	-	-	-	36,220	36,220	744,348	716,326	747,032	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		708,128	-	-	-	-	-	36,220	36,220	744,348	716,326	747,032	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		390	-	-	-	-	-	183	183	573	407	417	
Community and social services		258	-	-	-	-	-	168	168	426	269	276	
Sport and recreation		132	-	-	-	-	-	15	15	147	138	141	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		156,760	-	-	-	-	-	(1,109)	(1,109)	155,650	170,509	192,802	
Planning and development		151,690	-	-	-	-	-	(434)	(434)	151,256	165,210	174,051	
Road transport		5,070	-	-	-	-	-	(676)	(676)	4,395	5,299	18,750	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		520,740	-	-	-	-	-	16,434	16,434	537,173	411,635	419,588	
Energy sources		13,941	-	-	-	-	-	-	-	13,941	4,000	-	
Water management		412,220	-	-	-	-	-	11,871	11,871	424,091	311,675	321,229	
Waste water management		4,952	-	-	-	-	-	233	233	5,185	5,174	5,303	
Waste management		89,627	-	-	-	-	-	4,329	4,329	93,956	90,785	93,055	
Other		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	2	1,386,017	-	-	-	-	-	51,727	51,727	1,437,745	1,298,876	1,359,839	
<b>Expenditure - Functional</b>													
<b>Governance and administration</b>		702,400	-	-	-	-	-	109,309	109,309	811,709	719,429	732,803	
Executive and council		62,736	-	-	-	-	-	12,721	12,721	75,458	63,391	64,594	
Finance and administration		634,662	-	-	-	-	-	95,957	95,957	730,619	650,898	662,938	
Internal audit		5,002	-	-	-	-	-	630	630	5,632	5,140	5,271	
<b>Community and public safety</b>		25,692	-	-	-	-	-	2,182	2,182	27,874	26,442	27,025	
Community and social services		13,011	-	-	-	-	-	1,266	1,266	14,277	13,323	13,565	
Sport and recreation		12,681	-	-	-	-	-	916	916	13,597	13,118	13,460	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		107,210	-	-	-	-	-	12,833	12,833	120,043	106,913	109,615	
Planning and development		34,698	-	-	-	-	-	(405)	(405)	34,293	32,882	34,380	
Road transport		72,512	-	-	-	-	-	13,238	13,238	85,750	74,031	75,235	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		430,285	-	-	-	-	-	12,625	12,625	442,910	316,608	318,261	
Energy sources		50,527	-	-	-	-	-	4,003	4,003	54,530	36,735	36,851	
Water management		341,354	-	-	-	-	-	3,449	3,449	344,803	243,691	244,650	
Waste water management		13,662	-	-	-	-	-	-	-	13,662	13,993	14,252	
Waste management		24,743	-	-	-	-	-	5,173	5,173	29,916	22,189	22,509	
Other		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	3	1,265,588	-	-	-	-	-	136,948	136,948	1,402,537	1,169,392	1,187,704	
<b>Surplus/ (Deficit) for the year</b>		120,429	-	-	-	-	-	(85,221)	(85,221)	35,208	129,485	172,135	

MP315 Thembisile Hani - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 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	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	132,190	-	-	-	-	-	5,792	5,792	137,982	138,138	141,592
Service charges - Waste Water Management	2	3,046	-	-	-	-	-	268	268	3,315	3,183	3,262
Service charges - Waste Management	2	43,375	-	-	-	-	-	2,616	2,616	45,991	45,379	46,514
Sale of Goods and Rendering of Services		14,628	-	-	-	-	-	(156)	(156)	14,471	717	735
Agency services		-	-	-	-	-	-	-	-	-	-	13,319
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		144,028	-	-	-	-	-	7,803	7,803	151,831	150,509	154,272
Interest earned from Current and Non Current Assets		12,856	-	-	-	-	-	12,253	12,253	25,109	13,422	13,758
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,629	-	-	-	-	-	37	37	1,666	1,701	1,738
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits	5	5	-	-	-	-	-	1	1	6	5	5
Operational Revenue		372	-	-	-	-	-	83	83	456	389	399
<b>Non-Exchange Revenue</b>												
Property rates	2	68,724	-	-	-	-	-	36,940	36,940	105,665	71,817	73,612
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5,071	-	-	-	-	-	(677)	(677)	4,394	5,299	5,431
Licences or permits		326	-	-	-	-	-	(233)	(233)	93	340	348
Transfer and subsidies - Operational		623,711	-	-	-	-	-	(1,400)	(1,400)	622,311	636,744	666,235
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		13,000	-	-	-	-	-	(13,000)	(13,000)	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1,062,960</b>	-	-	-	-	-	<b>50,327</b>	<b>50,327</b>	<b>1,113,288</b>	<b>1,067,642</b>	<b>1,121,219</b>
<b>Expenditure By Type</b>												
Employee related costs		219,179	-	-	-	-	-	10,803	10,803	229,982	227,171	234,887
Remuneration of councillors		30,036	-	-	-	-	-	3,935	3,935	33,971	31,106	31,997
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		200,142	-	-	-	-	-	13,845	13,845	213,987	200,142	200,142
Debt impairment		336,613	-	-	-	-	-	25,080	25,080	361,693	352,640	362,244
Depreciation and amortisation		91,000	-	-	-	-	-	(0)	(0)	91,000	91,000	91,000
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		168,260	-	-	-	-	-	32,368	32,368	200,629	147,797	147,897
Transfers and subsidies		99,487	-	-	-	-	-	5,100	5,100	104,587	600	600
Irrecoverable debts written off		10,224	-	-	-	-	-	27,250	27,250	37,474	10,224	10,224
Operational costs		110,647	-	-	-	-	-	18,568	18,568	129,214	108,712	108,712
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1,265,588</b>	-	-	-	-	-	<b>136,948</b>	<b>136,948</b>	<b>1,402,537</b>	<b>1,169,392</b>	<b>1,187,704</b>
<b>Surplus/(Deficit)</b>		<b>(202,628)</b>	-	-	-	-	-	<b>(86,621)</b>	<b>(86,621)</b>	<b>(289,249)</b>	<b>(101,749)</b>	<b>(66,484)</b>
Transfers and subsidies - capital (monetary allocations)		323,057	-	-	-	-	-	1,400	1,400	324,457	231,234	238,619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>120,429</b>	-	-	-	-	-	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>120,429</b>	-	-	-	-	-	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>120,429</b>	-	-	-	-	-	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>120,429</b>	-	-	-	-	-	<b>(85,221)</b>	<b>(85,221)</b>	<b>35,208</b>	<b>129,485</b>	<b>172,135</b>

MP315 Thembisile Hani - 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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		17,395	-	-	-	-	-	2,793	2,793	20,188	1,950	1,950
Executive and council		45	-	-	-	-	-	-	-	45	-	-
Finance and administration		17,350	-	-	-	-	-	2,793	2,793	20,143	1,950	1,950
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		21,700	-	-	-	-	-	(96)	(96)	21,604	32,490	52,200
Community and social services		18,200	-	-	-	-	-	(65)	(65)	18,135	26,490	48,200
Sport and recreation		3,500	-	-	-	-	-	(31)	(31)	3,469	6,000	4,000
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		58,744	-	-	-	-	-	6,930	6,930	65,674	68,862	76,000
Planning and development		-	-	-	-	-	-	-	-	-	-	1,000
Road transport		58,744	-	-	-	-	-	6,930	6,930	65,674	68,862	75,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		158,361	-	-	-	-	-	5,616	5,616	163,977	143,717	132,854
Energy sources		5,000	-	-	-	-	-	2,216	2,216	7,216	9,000	5,000
Water management		114,917	-	-	-	-	-	(2,100)	(2,100)	112,817	105,217	87,741
Waste water management		34,244	-	-	-	-	-	5,500	5,500	39,744	29,500	31,000
Waste management		4,200	-	-	-	-	-	-	-	4,200	-	9,113
Other		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	256,200	-	-	-	-	-	15,243	15,243	271,443	247,019	263,004
<b>Funded by:</b>												
National Government		224,170	-	-	-	-	-	1,400	1,400	225,570	231,234	247,619
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	224,170	-	-	-	-	-	1,400	1,400	225,570	231,234	247,619
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		32,030	-	-	-	-	-	13,843	13,843	45,873	15,785	15,385
<b>Total Capital Funding</b>		256,200	-	-	-	-	-	15,243	15,243	271,443	247,019	263,004

MP315 Thembisile Hani - 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	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		176,762	-	-	-	-	-	18,038	18,038	194,800	228,415	296,742
Trade and other receivables from exchange transactions	1	65,511	-	-	-	-	-	(4,447)	(4,447)	61,064	92,328	119,860
Receivables from non-exchange transactions	1	16,932	-	-	-	-	-	3,891	3,891	20,822	17,038	15,801
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		49,210	-	-	-	-	-	(0)	(0)	49,210	49,210	49,210
VAT		16,706	-	-	-	-	-	(0)	(0)	16,706	32,751	49,226
Other current assets		(0)	-	-	-	-	-	(0)	(0)	(0)	(0)	13,319
<b>Total current assets</b>		<b>325,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,481</b>	<b>17,481</b>	<b>342,601</b>	<b>419,743</b>	<b>544,158</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	2,737,512	-	-	-	-	-	7,867	7,867	2,745,379	2,886,296	3,051,066
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		45	-	-	-	-	-	-	-	45	45	45
Intangible assets		1,028	-	-	-	-	-	500	500	1,528	528	28
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>2,738,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,367</b>	<b>8,367</b>	<b>2,746,952</b>	<b>2,886,869</b>	<b>3,051,139</b>
<b>TOTAL ASSETS</b>		<b>3,063,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,848</b>	<b>25,848</b>	<b>3,089,553</b>	<b>3,306,612</b>	<b>3,595,297</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Trade and other payables from exchange transactions		89,079	-	-	-	-	-	(6,875)	(6,875)	82,203	173,563	260,451
Trade and other payables from non-exchange transactions		(0)	-	-	-	-	-	-	-	(0)	(0)	(0)
Provisions		35,528	-	-	-	-	-	-	-	35,528	35,528	35,528
VAT		27,685	-	-	-	-	-	-	-	27,685	56,623	86,285
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>152,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,875)</b>	<b>(6,875)</b>	<b>145,416</b>	<b>265,714</b>	<b>382,264</b>
<b>Non current liabilities</b>												
Borrowing	1	42,084	-	-	-	-	-	-	-	42,084	42,084	42,084
Provisions	1	15,272	-	-	-	-	-	-	-	15,272	15,272	15,272
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>57,356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,356</b>	<b>57,356</b>	<b>57,356</b>
<b>TOTAL LIABILITIES</b>		<b>209,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,875)</b>	<b>(6,875)</b>	<b>202,771</b>	<b>323,069</b>	<b>439,619</b>
<b>NET ASSETS</b>	2	<b>2,854,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,724</b>	<b>32,724</b>	<b>2,886,782</b>	<b>2,983,543</b>	<b>3,155,678</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		2,854,058	-	-	-	-	-	32,724	32,724	2,886,782	2,983,543	3,155,678
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>2,854,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,724</b>	<b>32,724</b>	<b>2,886,782</b>	<b>2,983,543</b>	<b>3,155,678</b>

MP315 Thembisile Hani - Table B7 Adjustments Budget Cash Flows - 2025/02/28

Description	Ref	2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		39,416	-	-	-	-	-	18,324	18,324	57,740	41,189	43,000
Service charges		10,442	-	-	-	-	-	8,074	8,074	18,516	10,967	11,230
Other revenue		98,025	-	-	-	-	-	31	31	98,056	80,324	82,487
Transfers and Subsidies - Operational	1	623,711	-	-	-	-	-	(1,400)	(1,400)	622,311	636,744	666,235
Transfers and Subsidies - Capital	1	323,057	-	-	-	-	-	1,400	1,400	324,457	231,234	238,619
Interest		13,162	-	-	-	-	-	13,506	13,506	26,668	13,741	14,085
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(728,264)	-	-	-	-	-	(79,518)	(79,518)	(807,782)	(714,928)	(723,725)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	(99,487)	-	-	-	-	-	(5,100)	(5,100)	(104,587)	(600)	(600)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>280,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,683)</b>	<b>(44,683)</b>	<b>235,379</b>	<b>298,672</b>	<b>331,331</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		13,000	-	-	-	-	-	(13,000)	(13,000)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(256,200)	-	-	-	-	-	(15,243)	(15,243)	(271,443)	(247,019)	(263,004)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(243,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,243)</b>	<b>(28,243)</b>	<b>(271,443)</b>	<b>(247,019)</b>	<b>(263,004)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>36,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(72,926)</b>	<b>(72,926)</b>	<b>(36,063)</b>	<b>51,653</b>	<b>68,327</b>
Cash/cash equivalents at the year begin:	2	139,899	-	-	-	-	-	90,964	90,964	230,863	176,762	228,415
Cash/cash equivalents at the year end:	2	176,762	-	-	-	-	-	18,038	18,038	194,800	228,415	296,742

MP315 Thembisile Hani - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2025/02/28

Description	Ref	2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2026/27	2027/28
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	Adjusted Budget	Adjusted Budget
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		623,711	-	-	-	(1,400)	(1,400)	622,311	636,744	666,235
Expanded Public Works Programme Integrated Grant		2,801	-	-	-	-	-	2,801	-	-
Local Government Financial Management Grant		1,900	-	-	-	-	-	1,900	2,000	2,100
Municipal Infrastructure Grant		9,034	-	-	-	(1,400)	(1,400)	7,634	7,402	8,356
Equitable Share		609,976	-	-	-	-	-	609,976	627,342	655,779
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	623,711	-	-	-	(1,400)	(1,400)	622,311	636,744	666,235
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		323,057	-	-	-	1,400	1,400	324,457	231,234	238,619
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	4,000	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	1,000
Municipal Infrastructure Grant		141,644	-	-	-	1,400	1,400	143,044	156,752	163,613
Regional Bulk Infrastructure Grant		98,887	-	-	-	-	-	98,887	-	-
Water Services Infrastructure Grant		82,526	-	-	-	-	-	82,526	70,482	74,006
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	323,057	-	-	-	1,400	1,400	324,457	231,234	238,619
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	946,768	-	-	-	-	-	946,768	867,978	904,854

MP315 Thembisile Hani - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2025/02/28

Summary of remuneration	Ref	2025/26									% change
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	
R thousands		A	A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		21,329	-			-		3,841	3,841	25,170	18.0%
Pension and UIF Contributions		2,902	-			-		49	49	2,951	1.7%
Medical Aid Contributions		281	-			-		53	53	334	18.7%
Motor Vehicle Allowance		800	-			-		(53)	(53)	747	-6.6%
Cellphone Allowance		2,765	-			-		-	-	2,765	0.0%
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		1,959	-			-		44	44	2,003	2.3%
<b>Sub Total - Councillors</b>		<b>30,036</b>	<b>-</b>			<b>-</b>		<b>3,935</b>	<b>3,935</b>	<b>33,971</b>	<b>13.1%</b>
<b>% increase</b>			<b>(0)</b>							<b>0</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		6,434	-			-		4,682	4,682	11,116	72.8%
Pension and UIF Contributions		442	-			-		11	11	453	2.4%
Medical Aid Contributions		385	-			-		11	11	397	3.0%
Overtime		-	-			-		-	-	-	
Performance Bonus		-	-			-		-	-	-	
Motor Vehicle Allowance		981	-			-		-	-	981	0.0%
Cellphone Allowance		107	-			-		117	117	224	109.7%
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		172	-			-		-	-	172	0.0%
In kind benefits		-	-			-		-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8,521</b>	<b>-</b>			<b>-</b>		<b>4,821</b>	<b>4,821</b>	<b>13,343</b>	<b>56.6%</b>
<b>% increase</b>			<b>(0)</b>							<b>0</b>	
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		133,583	-			-		3,750	3,750	137,334	2.8%
Pension and UIF Contributions		29,514	-			-		800	800	30,314	2.7%
Medical Aid Contributions		13,357	-			-		260	260	13,617	1.9%
Overtime		6,497	-			-		904	904	7,401	13.9%
Performance Bonus		13,072	-			-		94	94	13,166	
Motor Vehicle Allowance		5,847	-			-		241	241	6,089	4.1%
Cellphone Allowance		754	-			-		19	19	772	2.5%
Housing Allowances		212	-			-		41	41	254	
Other benefits and allowances		1,462	-			-		(199)	(199)	1,263	-13.6%
Payments in lieu of leave		1,180	-			-		-	-	1,180	0.0%
Long service awards		1,983	-			-		-	-	1,983	0.0%
Post-retirement benefit obligations	5	-	-			-		-	-	-	
Entertainment		-	-			-		-	-	-	
Scarcity		-	-			-		-	-	-	
Acting and post related allowance		2,048	-			-		-	-	2,048	
In kind benefits		-	-			-		-	-	-	
<b>Sub Total - Other Municipal Staff</b>		<b>209,508</b>	<b>-</b>			<b>-</b>		<b>5,912</b>	<b>5,912</b>	<b>215,420</b>	<b>2.8%</b>
<b>% increase</b>											
<b>Total Parent Municipality</b>		<b>248,066</b>	<b>-</b>			<b>-</b>		<b>14,667</b>	<b>14,667</b>	<b>262,733</b>	<b>5.9%</b>

MP315 Thembisile Hani - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	66,255	66,255	66,255	545,584	744,348	716,326	747,032
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	66,255	66,255	66,255	66,255	744,348	716,326	747,032
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	69	69	69	366	573	407	417
Community and social services		-	-	-	-	-	-	-	-	55	55	55	55	426	269	276
Sport and recreation		-	-	-	-	-	-	-	-	14	14	14	14	147	138	141
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	12,841	12,841	12,841	117,126	155,650	170,509	192,802
Planning and development		-	-	-	-	-	-	-	-	12,554	12,554	12,554	12,554	151,256	165,210	174,051
Road transport		-	-	-	-	-	-	-	-	287	287	287	287	4,395	5,299	18,750
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	46,682	46,682	46,682	397,128	537,173	411,635	419,588
Energy sources		-	-	-	-	-	-	-	-	1,162	1,162	1,162	1,162	13,941	4,000	-
Water management		-	-	-	-	-	-	-	-	36,726	36,726	36,726	36,726	424,091	311,675	321,229
Waste water management		-	-	-	-	-	-	-	-	459	459	459	459	5,185	5,174	5,303
Waste management		-	-	-	-	-	-	-	-	8,335	8,335	8,335	8,335	93,956	90,785	93,055
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		-	-	-	-	-	-	-	-	125,847	125,847	125,847	1,060,204	1,437,745	1,298,876	1,359,839
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	80,395	80,395	80,395	570,524	811,709	719,429	732,803
Executive and council		-	-	-	-	-	-	-	-	7,772	7,772	7,772	7,772	75,458	63,391	64,594
Finance and administration		-	-	-	-	-	-	-	-	72,080	72,080	72,080	72,080	730,619	650,898	662,938
Internal audit		-	-	-	-	-	-	-	-	543	543	543	543	5,632	5,140	5,271
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	2,577	2,577	2,577	20,142	27,874	26,442	27,025
Community and social services		-	-	-	-	-	-	-	-	1,337	1,337	1,337	1,337	14,277	13,323	13,565
Sport and recreation		-	-	-	-	-	-	-	-	1,240	1,240	1,240	1,240	13,597	13,118	13,460
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	11,501	11,501	11,501	85,541	120,043	106,913	109,615
Planning and development		-	-	-	-	-	-	-	-	2,811	2,811	2,811	2,811	34,293	32,882	34,380
Road transport		-	-	-	-	-	-	-	-	8,690	8,690	8,690	8,690	85,750	74,031	75,235
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	38,382	38,382	38,382	327,764	442,910	316,608	318,261
Energy sources		-	-	-	-	-	-	-	-	5,011	5,011	5,011	5,011	54,530	36,735	36,851
Water management		-	-	-	-	-	-	-	-	29,136	29,136	29,136	29,136	344,803	243,691	244,650
Waste water management		-	-	-	-	-	-	-	-	1,138	1,138	1,138	1,138	13,662	13,993	14,252
Waste management		-	-	-	-	-	-	-	-	3,097	3,097	3,097	3,097	29,916	22,189	22,509
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		-	-	-	-	-	-	-	-	132,855	132,855	132,855	1,003,971	1,402,537	1,169,392	1,187,704
<b>Surplus/ (Deficit) 1.</b>		-	-	-	-	-	-	-	-	(7,008)	(7,008)	(7,008)	56,233	35,208	129,485	172,135

MP315 Thembisile Hani - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	12,174	12,174	12,174	12,174	137,982	138,138	141,592
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	308	308	308	308	3,315	3,183	3,262
Service charges - Waste Management		-	-	-	-	-	-	-	-	4,138	4,138	4,138	4,138	45,991	45,379	46,514
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	1,188	1,188	1,188	1,188	14,471	717	735
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,319
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	13,563	13,563	13,563	13,563	151,831	150,509	154,272
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-	-	3,522	3,522	3,522	3,522	25,109	13,422	13,758
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	143	143	143	143	1,666	1,701	1,738
Licence and permits		-	-	-	-	-	-	-	-	1	1	1	1	6	5	5
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	456	389	399
Operational Revenue		-	-	-	-	-	-	-	-	48	48	48	48	456	389	399
<b>Non-Exchange Revenue</b>																
Property rates		-	-	-	-	-	-	-	-	13,115	13,115	13,115	13,115	105,665	71,817	73,612
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	287	287	287	287	4,394	5,299	5,431
Licences or permits		-	-	-	-	-	-	-	-	(19)	(19)	(19)	(19)	93	340	348
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	51,696	51,696	51,696	51,696	622,311	636,744	666,235
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	(1,517)	(1,517)	(1,517)	(1,517)	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		-	-	-	-	-	-	-	-	<b>33,896</b>	<b>33,896</b>	<b>33,896</b>	<b>33,896</b>	<b>1,113,743</b>	<b>1,068,031</b>	<b>1,121,618</b>
<b>Expenditure By Type</b>																
Employee related costs		-	-	-	-	-	-	-	-	20,426	20,426	20,426	20,425	229,982	227,171	234,887
Remuneration of councillors		-	-	-	-	-	-	-	-	3,290	3,290	3,290	3,290	33,971	31,106	31,997
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	19,447	19,447	19,447	19,447	213,987	200,142	200,142
Debt impairment		-	-	-	-	-	-	-	-	33,067	33,067	33,067	33,067	361,693	352,640	362,244
Depreciation and amortisation		-	-	-	-	-	-	-	-	7,583	7,583	7,583	7,583	91,000	91,000	91,000
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	20,555	20,555	20,555	20,555	200,629	147,797	147,897
Transfers and subsidies		-	-	-	-	-	-	-	-	9,311	9,311	9,311	9,311	104,587	600	600
Irrecoverable debts written off		-	-	-	-	-	-	-	-	6,302	6,302	6,302	6,302	37,474	10,224	10,224
Operational costs		-	-	-	-	-	-	-	-	12,874	12,874	12,874	12,874	129,214	108,712	108,712
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	<b>132,855</b>	<b>132,855</b>	<b>132,855</b>	<b>132,855</b>	<b>1,402,537</b>	<b>1,169,392</b>	<b>1,187,704</b>
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	<b>(98,960)</b>	<b>(98,960)</b>	<b>(98,960)</b>	<b>(98,960)</b>	<b>(288,793)</b>	<b>(101,361)</b>	<b>(66,086)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	27,201	27,201	27,201	27,201	324,457	231,234	238,619
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	-	<b>(71,758)</b>	<b>(71,758)</b>	<b>(71,758)</b>	<b>(71,758)</b>	<b>35,664</b>	<b>129,873</b>	<b>172,534</b>

MP315 Thembisile Hani - 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	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	2,008	2,008	2,008	14,163	20,188	1,950	1,950
Executive and council		-	-	-	-	-	-	-	-	4	4	4	4	45	-	-
Finance and administration		-	-	-	-	-	-	-	-	2,004	2,004	2,004	2,004	20,143	1,950	1,950
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	-	-	-	-	-	1,789	1,789	1,789	16,236	21,604	32,490	52,200
Community and social services		-	-	-	-	-	-	-	-	1,504	1,504	1,504	1,504	18,135	26,490	48,200
Sport and recreation		-	-	-	-	-	-	-	-	285	285	285	285	3,469	6,000	4,000
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	6,281	6,281	6,281	46,830	65,674	68,862	76,000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Road transport		-	-	-	-	-	-	-	-	6,281	6,281	6,281	6,281	65,674	68,862	75,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	14,320	14,320	14,320	121,017	163,977	143,717	132,854
Energy sources		-	-	-	-	-	-	-	-	860	860	860	860	7,216	9,000	5,000
Water management		-	-	-	-	-	-	-	-	9,362	9,362	9,362	9,362	112,817	105,217	87,741
Waste water management		-	-	-	-	-	-	-	-	3,748	3,748	3,748	3,748	39,744	29,500	31,000
Waste management		-	-	-	-	-	-	-	-	350	350	350	350	4,200	-	9,113
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		-	-	-	-	-	-	-	-	24,399	24,399	24,399	198,247	271,443	247,019	263,004

MP315 Thembisile Hani - 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	2026/27
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		47,389	-	-	-	-	-	14,661	14,661	62,050	47,389	47,389
Roads Infrastructure		25,400	-	-	-	-	-	11,000	11,000	36,400	25,400	25,400
Roads		25,400	-	-	-	-	-	11,000	11,000	36,400	25,400	25,400
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		16,456	-	-	-	-	-	200	200	16,656	16,456	16,456
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		16,456	-	-	-	-	-	200	200	16,656	16,456	16,456
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,033	-	-	-	-	-	-	-	3,033	3,033	3,033
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		3,033	-	-	-	-	-	-	-	3,033	3,033	3,033
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,500	-	-	-	-	-	3,461	3,461	5,961	2,500	2,500
Landfill Sites		2,500	-	-	-	-	-	3,461	3,461	5,961	2,500	2,500
<b>Community Assets</b>		1,075	-	-	-	-	-	900	900	1,975	1,075	1,075
Community Facilities		125	-	-	-	-	-	-	-	125	125	125
Halls		95	-	-	-	-	-	-	-	95	95	95
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-

MP315 Thembele Hani - 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		
<b>R thousands</b>												
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		30	-	-	-	-	-	-	-	30	30	30
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		950	-	-	-	-	-	900	900	1,850	950	950
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		950	-	-	-	-	-	900	900	1,850	950	950
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>												
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>												
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,710	-	-	-	-	-	(747)	(747)	2,962	3,710	3,710
Operational Buildings		3,710	-	-	-	-	-	(747)	(747)	2,962	3,710	3,710
Municipal Offices		3,710	-	-	-	-	-	(747)	(747)	2,962	3,710	3,710
<b>Computer Equipment</b>		4,230	-	-	-	-	-	750	750	4,980	4,230	4,230
Computer Equipment		4,230	-	-	-	-	-	750	750	4,980	4,230	4,230
<b>Furniture and Office Equipment</b>		250	-	-	-	-	-	200	200	450	250	250
Furniture and Office Equipment		250	-	-	-	-	-	200	200	450	250	250
<b>Machinery and Equipment</b>		5,636	-	-	-	-	-	4,500	4,500	10,136	5,636	5,636
Machinery and Equipment		5,636	-	-	-	-	-	4,500	4,500	10,136	5,636	5,636
<b>Living resources</b>												
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	62,289	-	-	-	-	-	20,264	20,264	82,553	62,289	62,289

MP315 Thembisile Hani - 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 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												
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		48,862	-	-	-	-	-	8,125	8,125	56,988	48,862	48,862
Roads Infrastructure		14,000	-	-	-	-	-	2,243	2,243	16,243	14,000	14,000
Roads		14,000	-	-	-	-	-	1,846	1,846	15,846	14,000	14,000
Road Structures		-	-	-	-	-	-	242	242	242	-	-
Road Furniture		-	-	-	-	-	-	156	156	156	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4,000	-	-	-	-	-	741	741	4,741	4,000	4,000
Drainage Collection		1,000	-	-	-	-	-	183	183	1,183	1,000	1,000
Storm water Conveyance		3,000	-	-	-	-	-	558	558	3,558	3,000	3,000
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		25,083	-	-	-	-	-	5,141	5,141	30,224	25,083	25,083
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		2,629	-	-	-	-	-	16	16	2,645	2,629	2,629
Reservoirs		7,000	-	-	-	-	-	794	794	7,794	7,000	7,000
Pump Stations		5,900	-	-	-	-	-	2,742	2,742	8,642	5,900	5,900
Water Treatment Works		-	-	-	-	-	-	275	275	275	-	-
Bulk Mains		1,000	-	-	-	-	-	-	-	1,000	1,000	1,000
Distribution		8,554	-	-	-	-	-	1,314	1,314	9,868	8,554	8,554
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3,684	-	-	-	-	-	-	-	3,684	3,684	3,684
Pump Station		250	-	-	-	-	-	-	-	250	250	250
Reticulation		450	-	-	-	-	-	-	-	450	450	450
Waste Water Treatment Works		2,984	-	-	-	-	-	-	-	2,984	2,984	2,984
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,095	-	-	-	-	-	-	-	2,095	2,095	2,095
Landfill Sites		2,095	-	-	-	-	-	-	-	2,095	2,095	2,095
<b>Community Assets</b>		<b>13,926</b>	-	-	-	-	-	<b>19</b>	<b>19</b>	<b>13,944</b>	<b>13,926</b>	<b>13,926</b>
Community Facilities		8,042	-	-	-	-	-	0	0	8,042	8,042	8,042
Halls		1,500	-	-	-	-	-	-	-	1,500	1,500	1,500
Centres		2,936	-	-	-	-	-	-	-	2,936	2,936	2,936
Testing Stations		1,000	-	-	-	-	-	-	-	1,000	1,000	1,000
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		1,556	-	-	-	-	-	-	-	1,556	1,556	1,556
Cemeferies/Crematoria		400	-	-	-	-	-	-	-	400	400	400
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	0	0	0	-	-
Markets		300	-	-	-	-	-	-	-	300	300	300
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		350	-	-	-	-	-	-	-	350	350	350
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		5,883	-	-	-	-	-	18	18	5,902	5,883	5,883
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		5,883	-	-	-	-	-	18	18	5,902	5,883	5,883

MP315 Thembisile Hani - 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		
<b>R thousands</b>												
<b>Other assets</b>		4,722	-	-	-	-	-	(4,722)	(4,722)	-	4,722	4,722
Operational Buildings		4,722	-	-	-	-	-	(4,722)	(4,722)	-	4,722	4,722
Municipal Offices		4,722	-	-	-	-	-	(4,722)	(4,722)	-	4,722	4,722
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		500	-	-	-	-	-	(500)	(500)	(0)	500	500
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		500	-	-	-	-	-	(500)	(500)	(0)	500	500
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		500	-	-	-	-	-	(500)	(500)	(0)	500	500
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,767	-	-	-	-	-	(198)	(198)	1,569	1,767	1,767
Computer Equipment		1,767	-	-	-	-	-	(198)	(198)	1,569	1,767	1,767
<b>Furniture and Office Equipment</b>		1,000	-	-	-	-	-	51	51	1,051	1,000	1,000
Furniture and Office Equipment		1,000	-	-	-	-	-	51	51	1,051	1,000	1,000
<b>Machinery and Equipment</b>		2,500	-	-	-	-	-	-	-	2,500	2,500	2,500
Machinery and Equipment		2,500	-	-	-	-	-	-	-	2,500	2,500	2,500
<b>Transport Assets</b>		17,723	-	-	-	-	-	(2,775)	(2,775)	14,948	17,723	17,723
Transport Assets		17,723	-	-	-	-	-	(2,775)	(2,775)	14,948	17,723	17,723
<b>Living resources</b>		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	1	91,000	-	-	-	-	-	(0)	(0)	91,000	91,000	91,000

MP15 Thembile Hosi - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 2015/0218

Function	Project Description	Project Number	Type	MSP Service Outcome	KSP	Dist Strategic Objective	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework						
												Budget Year 2015/16		Budget Year 2016/17		Budget Year 2017/18		
												Original	Adjusted	Original	Adjusted	Original	Adjusted	
<b>Phimathole</b>																		
<b>Phimathole Municipality:</b>																		
List of capital projects proposed by Function																		
<b>Editha</b>																		
<b>Editha Municipality:</b>																		
List of capital projects proposed by Municipal Entity																		
<b>DuToit Namak</b>																		
List of capital projects proposed by Municipal Entity																		