

THEMBISILE HANI LOCAL MUNICIPALITY



FINAL ANNUAL BUDGET 2025/26



**MEMORANDUM
CORPORATE SERVICES**

TO : CHIEF FINANCIAL OFFICER
FROM : MUNICIPAL MANAGER
SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS
DATE : 27/05/2025

At its Ordinary Council meeting held on the 27th May 2025, the Council resolved among others the following:

TH-NDC 528/05/2025 ANNUAL BUDGET 2025/26: MEDIUM –TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2026/27 TO 2027/28

RESOLVED

1. **THAT** the annual budget of the municipality for the financial year 2025/26 and indicative for the two projected outer years 2026/27 and 2027/28 as outline in **Annexure “U” pages 391 to 441** be approved:
2. **THAT** the Tariff structure for 2025/26 financial year as attached in **Annexure “V”** be approved.
3. **THAT** the following policies relating to budget are attached as Annexure **“W”** be approved:
 - o Tariff Policy
 - o Investment Policy
 - o Cash Management Policy
 - o Credit Control and Collection Policy
 - o Property Rates Policy
 - o Revenue Enhancement Strategy and Debt Collection Plan
 - o Indigent Subsidy and Free Basic Services Provision Policy
 - o Budget Policy
 - o Virement Policy
 - o Supply Chain Management Policy
 - o Asset Management Policy
 - o Travelling and Subsistence Allowance Policy
 - o Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
 - o Petty Cash Policy

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- Cost Containment Policy
 - Expenditure Management Policy
 - Payroll Policy
 - Fleet Management Policy
 - Asset Management Policy
 - Investment Management Policy
 - Asset Management Strategy
4. **THAT** the Accounting Officer be authorized to submit the approved annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
5. **THAT** circular No: 129 and 130 issued by National Treasury as a guideline for the preparation of annual budget for 2025/26 – 2027/28 attached hereto **ANNEXURE “X” Pages 442 to 499** be considered
6. **THAT** the projects implementation plan for the 2025/2026 financial year for the Municipal Infrastructure Grant (MIG), Water Service Infrastructure Grant (WSIG) and Integrated National Electrical Program (INEP) be approved for implementation.

Hope that you find the above in order.

DocuSigned by:

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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 FINAL ANNUAL 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 2025/06/03

Print name Dumisani Mahlangu

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

Signature 

Date 07/06/2025

Vision

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

REPORT OF THE MUNICIPAL MANAGER

1. STRATEGIC GOALS

Sound Financial Management

2. PRIORITY ISSUE

Financial Management

3. LEGISLATIVE CONTEXT

In terms of Section 5 of the MFMAV 56 of 2003: General Functions of National and Provincial Treasuries-

(3) A provincial treasury must in accordance with a prescribed framework-

(a) fulfil its responsibility in terms of this Act;

(b) promote the object of this Act as stated in section 2 within the framework of co – operative government set out in chapter of the constitution; and

(c) assist the National Treasury in enforcing compliance with measures established

in terms of section 216(1) of the Constitution, including those established in terms of this Act.

(4) To extent necessary to comply with subsection (3), a provincial treasury-

(a) must monitor

(i) compliance with this Act by municipalities and municipal entities in the province.

(ii) the preparation by municipalities in the province of their budgets.

(iii) the monthly outcome of those budgets; and

(iv) the submission of reports by municipalities in the province as required in terms of this Act

- (a) may assist municipalities in the province in the preparation of their budgets.
- (b) may exercise any power and must perform any duties delegated to it by the National Treasury in terms of this Act; and
- (c) may take appropriate steps if a municipality or municipal entity in the province commits a breach of this Act

4. PURPOSE OF THE REPORT

This report seeks to give key findings and the recommendations emanating from the 2025/26 tabled budget

5. BACKGROUND

On the 27 March 2025 the municipality submitted the draft budget for 2025/26 financial year to National and Provincial Treasury as per section 22(b). The Provincial Treasury give key findings and the recommendations emanating from the 2025/26 tabled budget submitted.

6. FINANCIAL IMPLICATIONS

That the council note the Provincial Treasury key findings and the recommendations emanating from the 2025/26 tabled budget submitted on the 27 March 2025.

7. DISCUSSION

The municipality submitted the draft budget for 2025/26 – 2027/28 financial year to National and Provincial treasury as stipulated in the MAMF 56 of 2003. The Provincial Treasury assessed the municipal budget under the following contents:

- ✓ Cash Flow Management
- ✓ Funding Compliance

7.1 Cash Flow Management

The municipality's budgeted cash equivalents according to PT's calculations is having a deficit of R 85.8 million in 2025/26 and the surplus increases in the two outer years to R 13.7 million in 2026/27 and R 139.6 million in 2027/28.

7.2 Funding compliance

Under Accrual Basis Budgeting

The budget draft budget approved by council under accrual basis budgeting is having a deficit amount to R 144.4 in 2025/26, R 18.5 million in 2026/27 and a surplus of R 12.9 million in 2027/28 financial year

According to PT's calculations is has a deficit amount to R 140.4 million in 2025/26, R 25.8 million in 2026/27 and R 1.0 million in 2027/28. The reason mentioned is that there is a difference on the calculation of impairment of debtors.

The full assessment report from Provincial Treasury consisting of 19 pages is attached hereto as **ANNEXURE A**

Under Cash Basis Budget

The budget draft budget approved by council under accrual basis budgeting is having a surplus amount to R 150.6 in 2025/26, R 241.8 million in 2026/27 and a surplus of R 350.1 million in 2027/28 financial year

According to PT's calculations it has a surplus of R 10.9 million in 2025/26, a surplus of R 96.0 million in 2026/27 and a surplus of R 205.8 million in 2027/28.

The full assessment report from Provincial Treasury consisting of 19 pages is attached hereto as **ANNEXURE A**

RECOMMEDATIONS BY THE MUNICIPAL MANAGER

1. **THAT** report from Provincial Treasury with the key findings and the recommendations emanating from the 2025/26 tabled budget be considered.
2. **THAT** the report from Provincial Treasury be tabled to Council for consideration

**TH – TBSC 04/05/2025 ANNUAL BUDGET 2025/26: FINAL MEDIUM –TERM
EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2026/27
TO 2027/28**

REPORT OF THE MUNICIPAL MANAGER

1. STRATEGIC GOALS

Sound Financial Management

2. PRIORITY ISSUE

Financial Management

3. LEGISLATIVE CONTEXT

In terms of Section 24 of the MFMA 56 of 2003: Approval of annual budgets –

(1) The municipal council must at 30 days before the start of the budget year consider approval of the annual budget.

(2) An annual budget

(a) must be approved before the start of the budget year;

(b) is approved by the adoption by the council of a resolution referred to in section 17 (3) (a)(i); and

(c) must be approved together with the adoption of resolutions as may be necessary –

(i) imposing any municipal tax for the budget year;

(ii) setting any municipal tariffs for the budget year;

(iii) approving measurable performance objectives for revenue from each source and for each vote in the budget

(i) approving any changes to the municipality's integrated development plan; and

(ii) approving any changes to the municipality's budget – related policies

4. The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.

The annual budget preparation process, format, contents and approval are prescribed mainly by Sections 16 to 27 of the MFMA whose contents headings are summarized below:

- i. Section 16. *Annual budgets*
- ii. Section 17. *Contents of annual budgets and supporting documents*
- iii. Section 18. *Funding of expenditure*
- iv. Section 19. *Capital projects*
- v. Section 20. *Matters to be prescribed*
- vi. Section 21. *Budget preparation process*
- vii. Section 22. *Publication of annual budgets*
- viii. Section 23. *Consultations on annual budgets*
- ix. Section 24. *Approval of annual budgets*
- x. Section 25. *Failure to approve budget before start of budget year*
- xi. Section 26. *Consequences of failure to approve budget before start of budget year*
- xii. Section 27. *Non-compliance with provisions of this Chapter*

4. **PURPOSE OF THE REPORT**

The municipal council must at 30 days before the start of the budget year consider approval of the annual budget for 2025/26 – 2027/28 financial year

5. **BACKGROUND**

The Guidance for the preparation of the 2025/26 Annual Budget is provided by the National Treasury under Circulars 129 and 130 issued 10 December 2024 and 20 March 2025.

Highlights from MFMA Municipal Budget Circular for 2025/26 MTREF Numbers 129 is as follows:

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved the mSCOA version will change from 6.8 to 6.9.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

TABLE: 1 Macroeconomic Performance and Projections 2024 - 2028

Fiscal Year	2023/24 Actual	2024/25 Estimates	2025/26	2026/27 Forecast	2027/28
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: Budget Review 2023

Note: the fiscal year referred to is the national year (April – March) which is more closely aligned to the municipal fiscal year (July – June) than the calendar year inflation

Funding of municipal budgets

The National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, the National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On a monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries. Also note that all municipalities that adopted funded budgets in 2024/25 will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services

Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI. In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI

percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA. If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement. In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that the municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.

Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension funds despite salary deductions having been made. We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is

to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality. Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirm that more still needs to be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative measures. In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement. Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow monitoring of the compiled action plan.

Municipal Standard Chart of Accounts (mSCOA)

Release of Version 6.9 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the mSCOA/ List mSCOA WIP account linkages menu option.

Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud. It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in mSCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated.

6. FINANCIAL IMPLICATIONS

The summary of revenue budgeting is as follows:

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Services Charges											
									4.3%	4.6%	2.4%
Other Revenue											
			(239,157,938)	(171,967,857)	(178,787,948)	(16,268,047)	(29,981,213.72)	(30,289,589)	148,459,662	(18,067,621)	(18,519,311)
			(239,157,938)	(171,967,857)	(178,787,948)	(66,983,114)	(66,148,974)	(80,118,443)	148,459,662	(502,571,580)	(515,135,870)
			(457,328,072)	(391,481,415)	(425,308,323)	(66,983,114)	(66,148,974)	(80,118,443)	351,151,184	(502,571,580)	(515,135,870)

Grants and Subsidies allocated to the municipality

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Grants and Subsidies											
SC	I	Capital MIG Projects	(156,342,750)	(146,674,616.00)	(143,144,100)	(156,342,750)	(146,674,616)	(143,144,100)		(156,620,100)	(164,435,100)
SC	I	t MIG for PMU operational	(7,702,250)	(6,660,384.00)	(7,533,900)	(7,702,250)	(6,660,384)	(7,533,900)		(7,533,900)	(7,533,900)
SC	I	Integrated National Electrification Programme	(3,587,000)	(3,587,000.00)	(13,941,000)	(3,587,000)	(3,587,000)	(13,941,000)		-	-
SC	I	Financial Management Grant	(1,800,000)	(1,800,000.00)	(1,900,000)	(1,800,000)	(1,800,000)	(1,900,000)		(2,000,000)	(2,100,000)
SC	I	Equitable Share Allocation	(592,128,000)	(592,128,000.00)	(609,976,000)	(592,128,000)	(592,128,000)	(609,976,000)		(627,342,000)	(655,779,000)
SC	I	Expanded Public Works Programme (EPWP)	(2,217,000)	(2,217,000.00)	(2,801,000)	(2,217,000)	(2,217,000)	(2,801,000)		-	-
SC	I	Water Services Infrastructure Grant	(60,000,000)	(60,000,000.00)	(82,526,000)	(60,000,000)	(60,000,000)	(82,526,000)		(79,482,000)	(74,006,000)
SC	I	Regional Bulk Infrastrucute Grant (RBIG)	-	-	(98,887,000)	-	-	(98,887,000)			
			(823,777,000)	(813,067,000)	(960,709,000)	(823,777,000)	(813,067,000)	(960,709,000)		(872,978,000)	(903,854,000)
			(1,281,105,072)	(R 1 204 701 729)	(1,386,017,323)	(890,760,114)	(879,215,974)	(1,040,827,443)	351,151,184	(1,342,059,032)	(1,384,329,080)

Accrual Basis Budgeting	Cash Basis Budget
<p data-bbox="82 233 310 264">Own Revenue</p> <p data-bbox="82 342 797 485">The budget for 2025/26 financial year will be increased from a budget of R 391 788 045 to a budget of R 425 308 323 which show an increase amount to R 33 520 278 which is 8.56 percent</p> <p data-bbox="82 527 423 558">Grants and Subsidies</p> <p data-bbox="82 600 854 743">Grant and subsidies will be increased from a budget of R 813 067 000 to a budget of R 960 709 000 which shows a decreased of R 147 642 000 which is 18.15 percent</p> <p data-bbox="82 785 808 928">The total annual budget will increase from an adjustment budget of R 1 204 701 729 to annual budget of R 1 386 017 323, which increased by an amount R 181 315 594</p>	<p data-bbox="867 233 1094 264">Own Revenue</p> <p data-bbox="867 342 1528 527">The budget for 2025/26 financial year will be increased from a budget of R 66 302 288 to a budget of R 80 278 503 which show a variance amount of R 13 976 215 which is 21.08 percent</p> <p data-bbox="867 569 1211 600">Grants and Subsidies</p> <p data-bbox="867 642 1536 785">Grant and subsidies will be increased from a budget of R 813 067 000 to a budget of R 960 709 000 which shows a decreased of R 147 642 000 which is 18.15 percent</p> <p data-bbox="867 827 1520 970">The total annual budget will increase from an adjustment budget of R 879 369 288 to annual budget of R 1 040 827 443, which increased by an amount R 161 458 155</p>
<p data-bbox="82 1039 321 1071">Grant In – kind</p> <p data-bbox="82 1113 818 1255">The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>	<p data-bbox="867 1039 1105 1071">Grant In – kind</p> <p data-bbox="867 1113 1520 1297">The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>

Operational Expenditure

Description	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Operational Expenditure: Accrual Basis Budgeting					
Total	1,183,548,007	1,118,810,532	1,270,978,205	1,270,403,703	1,287,201,117
Less Impairment					
Total Impairment	392,797,320	260,514,477	351,184,000	351,151,184.00	359,929,964
				-	-
Operational Expenditure: Cash Basis Budgeting	790,750,687	858,296,055	919,794,205	919,252,519.02	927,271,153
Depreciation	88,821,241	91,000,000	91,000,000	91,000,000.00	91,000,000.00
Operational Expenditure: Cash Basis Budgeting Excl Depreciation	701,929,446	767,296,055	828,794,205	828,252,519	836,271,153

Capital Expenditure

Description	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Own Funding	21,946,903	19,984,705	32,029,705	32,029,705	32,029,705
MIG	156,342,750	146,674,616	141,644,100	156,620,100	164,435,100
WSIG	60,000,000	60,000,000	82,526,000	79,482,000	74,006,000
Total	238,289,653	226,659,321	256,199,805.00	268,131,805	270,470,805

Narration on:

Operational Expenditure

The operational budget of the municipality will be increased from a budget of R 1 118 810 532 to a budget of R 1 265 588 350, which show a variance amount to R 146 777 818

This budget includes the non – cash back items amount to R 336 613 000 which is for the impairments of debtors

This means that the cash back budget will increase from a budget of R 858 296 055 to a budget of R 919 475 350 which shows a difference of R 61 179 295 which is 6 percent.

Capital Expenditure

The capital budget of the municipality will be increased from a budget of R 226 659 321 to a budget of R 256 199 805, which shows a variance amount to R 39 540 484 which is 13.03 percent

7. DISCUSSION

The revenue of the municipality is collected under various sources of revenue which are discussed below as follows:

7.1 Revenue

7.1.1 Own Revenue

Accrual Basis Budgeting			Cash Basis Budgeting								
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Services Charges									4.3%	4.6%	4.4%
Property Rates											
SC	I	Agricultural Properties	(23,802,272)	(22,878,010.80)	(23,884,643.28)	(41,076,750)	(27,534,522.00)	(39,323,707)	29,400,597.59	(24,959,452)	(25,583,439)
SC	I	Business and Commercial Properties	(11,070,541)	(11,546,087.64)	(12,054,115.50)			-		(12,596,551)	(12,911,464)
SC	I	Mining Properties	(197,741)	(197,741.00)	(206,441.60)			-		(215,731)	(221,125)
SC	I	Public Service Purposes Properties	(23,539,979)	(22,894,541.52)	(23,901,901.35)			-		(24,977,487)	(25,601,924)
SC	I	Residential Properties	(5,960,503)	(8,311,497.00)	(8,677,202.87)			-		(9,067,677)	(9,294,369)
Total			(64,571,036)	(65,827,878)	(68,724,304.59)	(41,076,750)	(27,534,522)	(39,323,707)	29,400,597.59	(41,093,274)	(42,120,606)
Refuse Removal											
SC	I	Refuse removal	(41,762,819)	(41,498,077.22)	(43,323,993)	(1,137,764)	(976,608.00)	(1,019,579)	42,304,414	(45,273,572)	(46,405,412)
Total			(41,762,819)	(41,498,077)	(43,323,993)	(1,137,764)	(976,608)	(1,019,579)	42,304,414	(45,273,572)	(46,405,412)
Sanitation Services											
SC	I	Sanitation Service Charges	(1,762,314)	(1,926,587)	(2,306,124)	(331,676)	(370,654.00)	(443,672)	1,862,452	(2,409,900)	(2,470,147)
Total			(1,762,314)	(1,926,587)	(2,306,124)	(331,676)	(370,654)	(443,672)	1,862,452	(2,409,900)	(2,470,147)
Water Services											
SC	I	Water (6 kl per household per month)	166,164,821	165,976,528.00	198,673,904	-	-	-	-	207,614,230	212,804,585
SC	I	Flat Rate Sale Flat Rate	-	(63,944.40)	(76,541)	-	-	-	-	(79,985)	(81,985)
SC	I	Basic Chgs Com GovChch Flat Rate	(276,238,786)	(276,326,914.94)	(330,763,317)	(8,168,877)	(7,285,976.00)	(9,041,896)	123,124,058	(345,647,666)	(354,288,858)
Total			(110,073,965)	(110,414,331)	(132,165,954)	(8,168,877)	(7,285,976)	(9,041,896)	123,124,058	(138,113,422)	(141,566,257)
Total			(218,170,134)	(219,666,873)	(246,520,375)	(50,715,067)	(36,167,760)	(49,828,854)	196,691,521	(484,503,960)	(496,616,559)

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Other Revenue											
								-			
								-			
SC	I	Cemetery	(13,115)	(8,824.18)	(9,221.27)	(13,115)	(8,824.2)	(9,212)	-	(9,627)	(9,868)
SC	I	Property Rental Debtors	(36,419)	(87,943.78)	(91,901.25)	-	(11,240.1)	(11,735)	-	(12,263)	(12,569)
SC	I	Rental Halls	(97,125)	(128,447.22)	(134,227.34)	(97,125)	(128,447.2)	(134,099)	-	(140,133)	(143,637)
SC	I	Billboard Advertising	(3,805)	(3,805.00)	(3,976.23)	(3,805)	(7,610.0)	(7,945)	-	(8,302)	(8,510)
SC	I	Rental of Abattoir	(2,896)	(2,896.00)	(3,026.32)	(2,896)	(5,792.0)	(6,047)	-	(6,319)	(6,477)
SC	I	Trading Licences	(323,744)	(311,563.92)	(325,584.30)	(323,744)	(311,563.9)	(325,273)	-	(339,910)	(348,408)
SC	I	Sale of Tender Documents	(191,565)	(12,873.24)	(13,452.54)	(191,565)	(12,873.2)	(13,440)	-	(14,044)	(14,396)
SC	I	Interest Earned on Current Account new	(5,341,972)	(4,766,436.7)	(4,980,926.35)	(5,341,972)	(4,766,436.7)	(4,976,160)	-	(5,200,087)	(5,330,089)
SC	I	Interest earned Investments new	(7,212,252)	(7,536,257.46)	(7,875,389.05)	(7,212,252)	(7,536,257.5)	(7,867,853)	-	(8,221,906)	(8,427,454)
SC	I	Insurance Refund	(37,586)	(49,166.80)	(51,379.31)	(37,586)	(49,166.8)	(51,330)	-	(53,640)	(54,981)
SC	I	RECOVERIES FROM STAFF	-	-	-	-	-	-	-	-	-
SC	I	Clearance Certificates	(9,257)	(9,609.86)	(10,042.30)	(9,257)	(9,609.9)	(10,033)	-	(10,484)	(10,746)
SC	I	Skills Development Fund Refund HRM	(800,017)	(273,113.66)	(285,403.77)	(800,017)	(273,113.7)	(285,131)	-	(297,962)	(305,411)
SC	I	Library items Membership fees	(14,392)	(16,824.36)	(17,581.46)	(14,392)	(16,824.4)	(17,565)	-	(18,355)	(18,814)
SC	I	Library Items ODue Books Fine	(1,263)	(4,770.00)	(4,984.65)	(1,263)	(4,770.0)	(4,980)	-	(5,204)	(5,334)
SC	I	Library items Lost Damaged bks	(52)	(52.00)	(54.34)	(52)	(104.0)	(54)	-	(57)	(58)
SC	I	Rental of Community Assets	(2,189)	(2,189.00)	(2,287.51)	(2,189)	(4,378.0)	(2,285)	-	(2,388)	(2,448)
SC	I	Rental Lease Cluster Bldg	(558,817)	(523,671.56)	(547,236.78)	(558,817)	(523,671.6)	(546,713)	-	(571,315)	(585,598)
SC	I	BUSINESS SITE RENTAL	-	(741,412.32)	(774,775.87)	-	(741,412.3)	(774,034)	-	(808,866)	(829,088)
SC	I	SWIMMING POOL FEES	(2,306)	(2,306.00)	(2,409.77)	(2,306)	(4,612.0)	(2,407)	-	(2,516)	(2,579)
SC	I	PERMIT TEMPORARY STREET CLOSURE	(3,310)	(4,698.78)	(4,910.23)	(3,310)	(4,698.8)	(4,906)	-	(5,126)	(5,254)
SC	I	Traffic Fines REC BYMunicipal	(3,341,799)	(4,847,370.00)	(5,065,501.65)	(187,157)	(190,930.0)	(199,331)	4,866,171	(208,301)	(213,508)
SC	I	Interest Solid Waste	(37,412,801)	(41,543,507.44)	(43,412,965.27)	(115,295)	(115,295.0)	(120,368)	43,292,597	(125,785)	(128,929)
SC	I	HIRE OF YELLOW BIN	(34,591)	(36,257.40)	(37,888.98)	(34,591)	(36,257.4)	(37,853)	-	(39,556)	(40,545)
SC	I	Refuse Disposal at the Dumping Site	(96,652)	(48,326.00)	(50,500.67)	(96,652)	(193,304.0)	(100,905)	-	(105,445)	(108,082)
SC	I	Sale of Refuse Bins	(298)	(298.00)	(311.41)	(298)	(298.0)	(311)	-	(325)	(333)
SC	I	Grading of Sports Grounds	(471)	(1,738.48)	(1,816.71)	(471)	(1,738.5)	(1,815)	-	(1,897)	(1,944)
SC	I	Rental Stadiums	(52,649)	(122,086.94)	(127,580.85)	(52,649)	(122,086.9)	(127,459)	-	(133,194)	(136,524)
SC	I	Admin Fee for Title Deed Registration	(24,372)	(27,401.70)	(28,634.78)	(24,372)	(27,401.7)	(28,607)	-	(29,895)	(30,642)
SC	I	SPLUMA CERTIFICATE	(8,846)	(6,631.36)	(6,929.77)	(8,846)	(6,631.4)	(6,923)	-	(7,235)	(7,416)
SC	I	DEEDS SEARCH	(60)	(60.00)	(62.70)	(60)	(60.0)	(60)	-	(63)	(64)
SC	I	Zoning Certificate	(88,073)	(356,572.40)	(372,618.16)	(88,073)	(356,572.4)	(372,262)	-	(389,013)	(398,739)
SC	I	Building Plans Approval	(56,351)	(204,563.80)	(213,769.17)	(56,351)	(204,563.8)	(213,565)	-	(223,175)	(228,754)
SC	I	Occupational Certificates	(1,152)	(1,134.86)	(1,185.93)	(1,152)	(1,134.9)	(1,185)	-	(1,238)	(1,269)
SC	I	Income Print out Map	(3,567)	(15,668.18)	(16,373.25)	(3,567)	(15,668.2)	(16,358)	-	(17,094)	(17,521)
SC	I	FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,131)	(1,131.00)	(1,181.90)	(1,131)	(1,131.0)	(1,181)	-	(1,234)	(1,265)
SC	I	VALUATION CERTIFICATES	(2,026)	(1,369.00)	(1,430.61)	(2,026)	(1,369.0)	(1,429)	-	(1,494)	(1,531)
SC	I	REZONING FEES	(23,912)	(22,279.18)	(23,281.74)	-	(22,279.2)	(23,259)	-	(24,306)	(24,914)
SC	I	Receivables:Waste Water Management	(1,718,176)	(1,823,513.06)	(1,905,571.15)	(22,250)	(22,250.0)	(23,229)	1,882,342	(24,274)	(24,881)
SC	I	Pump/Removal of Waste Water(Septic Tanks)	(741,191)	(708,452.20)	(740,332.55)	(741,191)	(708,452.2)	(739,624)	-	(772,907)	(792,230)
SC	I	Interest on Water Services	(180,871,908)	(94,370,672.24)	(98,617,352.49)	(190,422)	(190,422.0)	(198,801)	98,418,552	(207,747)	(212,940)
SC	I	Delivery of Water	(763)	(1,000.48)	(1,045.50)	(763)	(1,000.5)	(1,045)	-	(1,092)	(1,119)
SC	I	Water Connections	(15,642)	(11,730.96)	(12,258.85)	(15,642)	(11,731.0)	(12,247)	-	(12,798)	(13,118)
SC	I	Prepaid Water sales	(9,425)	(10,127.64)	(10,583.38)	(9,425)	(10,127.6)	(10,573)	-	(11,049)	(11,325)
SC	I	Agency Fee Collection	-	(13,319,103.00)	-	-	(13,319,103.0)	-	-	-	-
SC	I	Profit on Disposal of Assets	-	-	(13,000,000.00)	-	-	(13,000,000.00)	-	-	-
			(239,157,938)	(171,967,857)	(178,787,948)	(16,268,047)	(29,981,213.72)	(30,289,589)	148,459,662	(18,067,621)	(18,519,311)
			(239,157,938)	(171,967,857)	(178,787,948)	(66,983,114)	(66,148,974)	(30,289,589)	148,459,662	(502,571,580)	(515,135,870)
			(457,328,072)	(391,481,415)	(425,308,323)	(66,983,114)	(66,148,974)	(80,118,443)	351,151,184	(502,571,580)	(515,135,870)

7.1.2 Grants and Subsidies

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Grants and Subsidies											
SC	I	Capital MIG Projects	(156,342,750)	(146,674,616.00)	(143,144,100)	(156,342,750)	(146,674,616)	(143,144,100)		(156,620,100)	(164,435,100)
SC	I	Capital MIG for PMU operational	(7,702,250)	(6,660,384.00)	(7,533,900)	(7,702,250)	(6,660,384)	(7,533,900)		(7,533,900)	(7,533,900)
SC	I	Integrated National Electrification Programme	(3,587,000)	(3,587,000.00)	(13,941,000)	(3,587,000)	(3,587,000)	(13,941,000)		-	-
SC	I	Financial Management Grant	(1,800,000)	(1,800,000.00)	(1,900,000)	(1,800,000)	(1,800,000)	(1,900,000)		(2,000,000)	(2,100,000)
SC	I	Equitable Share Allocation	(592,128,000)	(592,128,000.00)	(609,976,000)	(592,128,000)	(592,128,000)	(609,976,000)		(627,342,000)	(655,779,000)
SC	I	Expanded Public Works Programme (EPWP)	(2,217,000)	(2,217,000.00)	(2,801,000)	(2,217,000)	(2,217,000)	(2,801,000)		-	-
SC	I	Water Services Infrastructure Grant	(60,000,000)	(60,000,000.00)	(82,526,000)	(60,000,000)	(60,000,000)	(82,526,000)		(79,482,000)	(74,006,000)
SC	I	Regional Bulk Infrastructure Grant (RBIG)	-	-	(98,887,000)	-	-	(98,887,000)			
			(823,777,000)	(813,067,000)	(960,709,000)	(823,777,000)	(813,067,000)	(960,709,000)		(872,978,000)	(903,854,000)
			(1,281,105,072)	(R 1 204 701 729)	(1,386,017,323)	(890,760,114)	(879,215,974)	(1,040,827,443)	351,151,184	(1,342,059,032)	(1,384,329,080)

7.1.3 Grant In-kind

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Impairment	Annual Budget 2026/27	Annual Budget 2027/28
Grant in-kind											
		Integrated National Electrification Programme (ESKOM)	(59,640,000)	(59,640,000)	(48,503,000)	(59,640,000)	(59,640,000)	(48,503,000)	-	(50,252,000)	(33,453,000)
		Neighbourhood Development Partnership Grant (Technical)	(1,500,000)	(1,500,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,000,000)	-	(1,000,000)	(1,000,000)
		Regional Bulk Infrastructure Grant (RBIG)	(200,000,000)	(200,000,000)	(250,000,000)	(200,000,000)	(200,000,000)	(250,000,000)	-	(200,000,000)	(200,000,000)
SC	I	Neighbourhood Development Partnership Grant	-	-	(1,000,000)	-	-	(1,000,000)			
		Total Budget	(261,140,000)	(261,140,000)	(300,503,000)	(261,140,000)	(261,140,000)	(300,503,000)		(251,252,000)	(234,453,000)

Accrual Basis Budgeting	Cash Basis Budget
<p>Property Rates</p> <p>The adjustment budget of R 65 827 126 will be increased to a budget of R 68 724 305, which show a variance amount to R 2 897 179 which is 4.4 percent increase.</p>	<p>Property Rates</p> <p>The adjustment budget of R 27 534 522 will be increased to a budget of R 39 323 707, which show a variance amount to R 11 789 185 which is 42.82 percent increase.</p> <p>The difference between the accrual basis and cash basis amount to R 39 400 598 which is called an impairment.</p>
<p>Service Charges</p> <p>The adjustment budget of R 153 838 995 will be increased to a budget of R 177 796 071, which show a variance amount to R 23 957 076 which is 15.57 percent.</p> <p>The water tariff is increased by 15.3 percent and for the municipality to have a cost reflective tariff a CIP of 4.4 percent is added up, this means the tariff for water and sanitation is increased by 19.7 percent</p>	<p>Service Charges</p> <p>The adjustment budget of R 8 633 238 will be increased to a budget R 10 505 147 which is 21.68 percent.</p> <p>The difference between the accrual basis cash basis amount to R 167 290 924 which is called an impairment.</p>
<p>Traffic Fines</p> <p>Th adjustment budget of R 4 847 370 will be increased to a budget of R 5 065 502 which show a variance amount to R 218 132 which is 4.4 percent.</p>	<p>Traffic Fines</p> <p>Th adjustment budget of R 190 930 will be increased to a budget of R 199 331 which show a variance amount to R 8 401 which is 4.4 percent.</p>

<p>Other Revenue</p> <p>The budget of R 146 968 402 will be increased to a budget of R 192 866 624 which show an increase amount to R 45 898 22.</p> <p>Agency Fee</p> <p>The adjustment budget of R 13 319 103 will be decreased to a zero budget because department has taken back the function which was performed by the municipality on behalf of the department.</p> <p>Grants and Subsidies</p> <p>The total grants and subsidies that is allocated to the municipality will amount to R 960 709 000 because of the above explanation given above.</p> <p>The Grants were increased/ decreased as follows:</p> <p>MIG</p> <p>The MIG decreased by an amount of (R 2 657 000) which is 1.73 percent</p> <p>WSIG</p> <p>The WSIG is increased by an amount of R 22 526 000 which is 37.54 percent</p> <p>INEP</p> <p>The INEP is increased by an amount of R 10 354 000 which is 288.65 percent</p>	<p>Other Revenue</p> <p>The budget of R 29 943 598 will be increased to a budget of R 30 449 649 which show an increase amount to R 506 051.</p> <p>Agency Fee</p> <p>The adjustment budget of R 13 319 103 will be increased to a budget of R 13 918 463 which show a variance of R 599 360 which is 4.4 percent</p> <p>Grants and Subsidies</p> <p>The total grants and subsidies that is allocated to the municipality will amount to R 960 709 000 because of the above explanation given above</p> <p>The Grants were increased/ decreased as follows:</p> <p>MIG</p> <p>The MIG decreased by an amount of (R 2 657 000) which is 1.73 percent</p> <p>WSIG</p> <p>The WSIG is increased by an amount of R 22 526 000 which is 37.54 percent</p> <p>INEP</p> <p>The INEP is increased by an amount of R 10 354 000 which is 288.65 percent</p>
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<p>FMG</p> <p>The FMG is increased by an amount of R 100 000 which is 1.67 percent</p> <p>Equitable Share Grant</p> <p>The Equitable Share Grant is increased by an amount of R 17 848 000 which is 3.01 percent</p> <p>EPWP</p> <p>The EPWP is increased by an amount of R 584 000 which is 26.34 percent</p> <p>EEDSMG</p> <p>Zero allocation</p> <p>Regional Bulk Infrastructure Grant (RBIG)</p> <p>New allocation amount R 98 000 000</p> <p>Upgrading KwaMhlanga Stadium (Solomon Mahlangu Stadium) Re -in fenced Grant</p> <p>Zero allocation</p>	<p>FMG</p> <p>The FMG is increased by an amount of R 100 000 which is 1.67 percent</p> <p>Equitable Share Grant</p> <p>The Equitable Share Grant is increased by an amount of R 17 848 000 which is 3.01 percent</p> <p>EPWP</p> <p>The EPWP is increased by an amount of R 584 000 which is 26.34 percent</p> <p>EEDSMG</p> <p>Zero allocation</p> <p>Regional Bulk Infrastructure Grant (RBIG)</p> <p>New allocation amount R 98 000 000</p> <p>Upgrading KwaMhlanga Stadium (Solomon Mahlangu Stadium)</p> <p>Zero allocation</p>
<p>Comments</p> <p>The total annual budget of the municipality will increase from an adjustment budget R 1 204 701 729 to a budget of R 1 386 017 323 which show a variance amount to R 181 315 594. The increase is because of CPI annual increase as per the circular 129 and 130 and there is an increase on Grants and Subsidies as per the DoRA.</p>	<p>Comments</p> <p>The total annual budget of the municipality will increase from an adjustment budget R 879 369 288 to a budget of R 1 040 827 443 which show a variance amount to R 161 618 215. The increase is because of CPI annual increase as per the circular 129 and 130 and there is an increase on Grants and Subsidies as per the DoRA.</p>

Grant In – kind The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000	Grant In – kind The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000
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8. Operational Budget

8.1 Summary Budget of Various Functions/ Department and Sub – functions/ Department

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	
Council General (Dept 100)	Remuneration of Councillors	31,004,784	29,545,511	30,750,175	31,737,147	32,653,934	1,204,664
	General Expenditure	15,453,221	14,671,879	14,800,734	14,800,734	14,800,734	128,855
							0
							-
	Total Budget	46,458,005	44,217,390	45,550,909	46,537,881	47,454,668	1,333,519

Description	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Operational Expenditure: Accrual Basis Budgeting					
Employee Cost	207,837,000	210,362,144	218,771,651	226,535,293	233,652,156
Remuneration Of Councilors	31,004,784	29,545,511	30,036,103	31,737,147	32,653,934
Depreciation Asset Impairment	88,821,241	91,000,000	91,000,000	91,000,000	91,000,000
Finance Charges	-	-	-	-	-
Inventory Consumed & Bulk Purchase Water	180,993,127	202,550,758	222,108,389	222,108,389	222,108,389
Transfer & Subsidies	700,004	700,004	99,487,000	600,000	600,000
Roads and Storm Water Maintenance	28,470,554	40,970,564	29,857,443	30,587,593	30,587,593
Other Expenditure	674,191,851	584,652,115	579,717,619	667,835,281	676,599,045
Total	1,183,548,007	1,118,810,532	1,270,978,205	1,270,403,703	1,287,201,117
Less Impairment					
Total Impairment	392,797,320	260,514,477	351,184,000	351,151,184.00	359,929,964
				-	-
Operational Expenditure: Cash Basis Budgeting	790,750,687	858,296,055	919,794,205	919,252,519.02	927,271,153
Depreciation	88,821,241	91,000,000	91,000,000	91,000,000.00	91,000,000.00
Operational Expenditure: Cash Basis Budgeting Excl Depreciation	701,929,446	767,296,055	828,794,205	828,252,519	836,271,153

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Council General (Dept 100)	Remuneration of Councillors	31,004,784	29,545,511	30,036,103	31,105,892	31,997,429
	General Expenditure	15,453,221	14,671,879	14,650,015	14,650,015	14,650,015
	Total Budget	46,458,005	44,217,390	44,686,118	45,755,907	46,647,444

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Municipal Manager						
	Employee Costs	8,190,492	8,190,492	8,521,406	8,482,475	8,482,475
	General Expenditure	9,213,544	11,713,544	9,528,944	9,528,944	9,528,944
	Total	17,404,036	19,904,036	18,050,349	18,011,418	18,011,418
PMS, Communication and Public Participation						
	Employee Costs	12,149,073	15,123,216	16,292,852	17,005,880	17,671,909
	General Expenditure	508,756	557,393	398,751	398,751	398,751
	Total	12,657,829	15,680,609	16,691,603	17,404,631	18,070,660
Internal Audit (MM - 102)						
	Employee Costs	2,757,326	2,769,010	3,179,477	3,317,164	3,447,845
	General Expenditure	1,871,815	1,862,182	1,862,182	1,862,182	1,862,182
	Total	4,629,141	4,631,191	5,041,659	5,179,345	5,310,026
Risk Management (MM 102)						
	Employee Costs	2,470,842	2,993,287	3,710,458	3,856,610	4,007,614
	General Expenditure	34,305,773	46,897,293	33,701,978	33,701,978	33,701,978
	Total	36,776,615	49,890,580	37,412,436	37,558,589	37,709,593
Information Technology						
	Employee Costs	4,018,466	4,220,358	4,705,766	4,890,573	5,079,067
	General Expenditure	27,488,334	28,694,187	23,534,637	22,334,637	22,334,637
	Total	31,506,800	32,914,545	28,240,403	27,225,210	27,413,704
	Total Budget	102,974,421	123,020,961	105,436,451	105,379,194	106,515,401

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
PEDS (Dept 103)						
	Employee Costs	8,015,079	9,020,747	10,352,505	10,801,107	11,208,330
	General Expenditure	210,166	210,166	212,686	212,686	212,686
	Total Budget	8,225,245	9,230,913	10,565,191	11,013,793	11,421,016
Integrated Development Planning (Dept 103)						
	Employee Costs	-	-			
	General Expenditure	605,064	650,064	650,064	650,064	650,064
	Total Budget	605,064	650,064	650,064	650,064	650,064
Town Planning (Dept 103)						
	Employee Costs	-	-			
	General Expenditure	9,500,000	5,400,000	8,000,000	7,750,000	7,750,000
	Total	9,500,000	5,400,000	8,000,000	7,750,000	7,750,000
	Total Budget	18,330,309	15,280,977	19,215,255	19,413,857	19,821,080

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Financial Services (Dept 104)						
	Employee Costs	17,460,524	17,292,334	16,646,086	17,350,917	17,845,244
	General Expenditure	19,475,632	13,349,568	10,630,780	10,630,780	10,630,780
	Total Budget	36,936,156	30,641,902	27,276,866	27,981,697	28,476,024
Asset Management:Asset Management						
	Employee Costs	3,629,120	4,046,880	3,867,420	4,018,111	4,135,651
	General Expenditure	99,423,408	97,344,404	97,649,526	97,649,526	97,649,526
	Total Budget	103,052,528	101,391,284	101,516,946	101,667,637	101,785,177
Supply Chain Management Office (Finance 104)						
	Employee Costs	4,132,932	3,782,932	3,969,942	4,124,291	4,244,714
	General Expenditure	489,393	173,313	173,313	173,313	173,313
	Total Budget	4,622,325	3,956,245	4,143,255	4,297,604	4,418,028
Fleet Management (Financial Services 104)						
	Employee Costs	6,876,253	6,189,092	6,940,866	7,200,595	7,403,189
	General Expenditure	44,075,789	47,990,526	37,359,910	37,359,910	37,359,910
	Total	50,952,042	54,179,617	44,300,776	44,560,505	44,763,099
	Total Operational Budget	195,563,051	190,169,048	177,237,843	178,507,443	179,442,328

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Corporate Services 106						
	Employee Costs	12,831,866	13,368,829	14,411,336	14,937,114	15,341,489
	General Expenditure	13,567,340	13,812,781	13,712,782	13,712,782	13,712,782
	Total Budget	26,399,206	27,181,610	28,124,118	28,649,896	29,054,270
Legal Services (Corporate Services 106)						
	Employee Costs	4,021,753	4,180,489	4,529,705	4,704,539	4,840,947
	General Expenditure	2,988,726	3,616,190	2,627,076	2,627,076	2,627,076
	Total	7,010,479	7,796,679	7,156,781	7,331,615	7,468,023
	Total Budget	33,409,685	34,978,288	35,280,898	35,981,511	36,522,293

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Social Development Services (Dept 107)						
	Employee Costs	5,444,636	3,571,590	3,399,521	3,532,232	3,635,797
	General Expenditure	2,358,470	2,162,888	1,846,090	1,846,090	1,846,090
	Total Budget	7,803,106	5,734,478	5,245,611	5,378,322	5,481,887
Cemetery (Dept 505)						
	Employee Costs	-	-			
	General Expenditure	163,379	178,379	178,379	178,379	178,379
	Total Budget	163,379	178,379	178,379	178,379	178,379
Halls and Offices (Dept 300)						
	Employee Costs	5,581,022	5,450,697	5,198,958	5,399,765	5,554,757
	General Expenditure	9,684,773	7,919,533	4,380,906	4,380,906	4,380,906
	Total Budget	15,265,795	13,370,230	9,579,864	9,780,671	9,935,663
Disaster Management (107)						
	Employee Costs	-	-			
	General Expenditure	250,000	125,000	300,000	300,000	300,000
	Total Budget	250,000	125,000	300,000	300,000	300,000
Libraries and Archives						
	Employee Costs	2,428,720	2,795,780	2,930,714	3,041,971	3,128,788
	General Expenditure	105,157	22,116	22,116	22,116	22,116
	Total Budget	2,533,877	2,817,896	2,952,830	3,064,087	3,150,904
Community Traffic Services (Dept 108)						
	Employee Costs	20,546,896	20,329,455	18,806,820	19,526,339	20,087,901
	General Expenditure	2,585,927	785,332	523,505	523,505	523,505
	Total Budget	23,132,823	21,114,787	19,330,325	20,049,844	20,611,406
Refuse Removal (Dept 520)						
	Employee Costs	10,929,862	10,929,862	10,500,914	10,800,194	11,119,876
	General Expenditure	34,369,170	24,350,314	14,072,826	14,072,826	14,072,826
	Total Budget	45,299,032	35,280,176	24,573,740	24,873,020	25,192,702
Sports Facilities Management (Dept 300)						
	Employee Costs	9,375,061	10,581,480	11,114,443	11,551,630	11,892,816
	General Expenditure	3,443,838	1,166,838	1,566,838	1,566,838	1,566,838
	Total Operational Expenditure	12,818,899	11,748,318	12,681,281	13,118,468	13,459,654
	Total Budget	107,266,911	90,369,264	74,842,029	76,742,791	78,310,595

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28
Technical Services (Dept 105)						
	Employee Costs	2,009,220	1,057,186	1,108,674	1,151,127	1,184,254
	General Expenditure	1,076,724	122,008	94,802	94,802	94,802
	Total Budget	3,085,944	1,179,194	1,203,476	1,245,929	1,279,056
Electricity (Dept 530)						
	Employee Costs	3,451,871	3,528,184	3,865,708	4,014,527	4,130,669
	General Expenditure	27,265,093	36,307,249	46,661,249	32,720,249	32,720,249
	Total Budget	30,716,964	39,835,433	50,526,957	36,734,776	36,850,918
Roads and Stormwater (Dept 550)						
	Employee Costs	16,925,422	17,589,376	17,727,819	18,414,809	18,950,918
	General Expenditure	28,470,554	40,970,564	30,587,593	30,587,593	30,587,593
	Total Budget	45,395,976	58,559,940	48,315,412	49,002,402	49,538,511
Sanitation Services (Dept 560)						
	Employee Costs	9,002,708	8,928,790	9,105,540	9,436,948	9,695,590
	General Expenditure	5,056,292	5,056,292	5,056,292	5,056,292	5,056,292
	Total Budget	14,059,000	13,985,082	14,161,832	14,493,240	14,751,882
Water (Dept 540)						
	Employee Costs	28,748,208	28,748,208	31,175,140	32,398,691	33,031,092
	General Expenditure	187,504,472	211,291,895	310,178,895	310,178,895	310,178,895
	Total Budget	216,252,680	240,040,103	341,354,035	342,577,586	343,209,987
PMU						
	Employee Costs	6,373,830	5,933,172	6,709,583	6,577,683	7,531,226
	General Expenditure	1,328,420	727,212	824,316	824,317	824,317
	Total Operational Expenditure	7,702,250	6,660,384	7,533,899	7,402,000	8,355,543
	Total Budget	317,212,814	360,260,137	463,095,610	451,455,934	453,985,895
	Total Budget	819,221,241	858,296,065	919,794,205	913,236,636	921,245,036

Allocation percentage per Functions/ Departments and Sub – Unit on total operational budget

Function/ Department	Percentage Allocated
Council General 100	R 44 686 118 (4.94%)
Municipal Manager (102)	R 105 436 451 (11.31%)
PEDS (103)	R 19 215 255 (2.00%)
Financial Services (104)	R 177 237 843 (19.41%)
Corporate Services (106)	R 35 280 898 (3.77%)
Social Services (107)	R 74 842 029 (8.13) %)
Technical Services (105)	R 463 095 610 (50.41) %

The narration on various Functions/ Votes of expenditure

Council General

The Council General is allocated a budget of R 44 686 118 which show an increase of R 351 819 against the adjustment budget.

Municipal Manager

The Municipal manager is allocated a budget of R 105 436 451 which show an increase of R 1 041 149 against the adjustment budget.

Planning and Economic Development Services (PEDS)

The PEDS is allocated a budget of R 19 215 255 which show an increase of (R 709) against the adjustment budget.

Financial Services

The Financial Services is allocated a budget of R 177 237 843 which show an increase of (R 9 151 808) against the adjustment budget.

Corporate Services

The Corporate Services is allocated a budget of R 35 280 898 which show an increase of (R 267 599) against the adjustment budget.

Social Services

The Social Services is allocated a budget of R 74 842 029 which show an increase of (R 9 276 558) against the adjustment budget.

Technical Services

The Technical Services is allocated a budget of R 463 095 610 which show an increase of (R 13 636 894)

Comment(s)

The total expenditure budget on cash basis budgeting will be decreased from an adjustment budget of R 858 296 065 to a budget of R 919 794 205 which show an increase amounting to R 61 498 140 which is 7.17 percent.

The total expenditure on accrual basis budgeting will be increased from an adjustment budget of R 1 118 810 000 to a budget of R 1 270 978 205 which show an increase of R 152 168 205 which is 13.60 percent.

9. Capital Expenditure

0 Function	Funding	Segment Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/2026	Annual Budget 2026/2027	Annual Budget 2027/ 2028
Own Funding							
2026 Council General (100)	Transfer from Operational Revenue	Chain for the Executive mayor	-	-	45,000	-	-
2026 Risk Management	Transfer from Operational Revenue	Installation of Surveillance Cameras	-	-	700,000	-	-
2026 Risk Management	Transfer from Operational Revenue	Installation of Biometric System			700,000	-	-
2026 Corporate Services(106)	Transfer from Operational Revenue	Human Resources: Office Furniture	650,000	650,000	650,000	650,000	650,000
2026 Disaster Management (107)	Fund:Capital:Transfer from Operational Revenue	Procurement of Machinery and Equipment for Disaster	50,000	50,000	50,000	50,000	50,000
2026 Cemetery	Transfer from Operational Revenue	Fencing of Cementries - All Wards	-	-	1,000,000	-	-
2026 Community Traffic Services (Dept 108)	Transfer from Operational Revenue	Purchase of Speed cameras	500,000	500,000	-	500,000	500,000
2026 Community Traffic Services (Dept 108)	Transfer from Operational Revenue	Purchase of trailer (Traffic Officer)	-	-	700,000	-	-
2026 ICT MM'S Office	Transfer from Operational Revenue	Purchase of Laptops Computers etc	1,200,000	1,200,000	1,500,000	1,200,000	1,200,000
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	3 x 10 Cube Tipper Truck		-	6,600,000	-	-
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	2x TLB 4X4		-	3,000,000	-	-
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	1x 4 TON CHERRY PICKER		-	1,200,000	-	-
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	1x 8 TON High Up/Crane Truck		-	2,200,000	-	-
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	Procurement of Truck	2,500,000	2,700,000	-	-	-
2026 Fleet Management (Financial Services)	Transfer from Operational Revenue	Purchase of trailer	1,000,000	1,000,000	-	-	-
2026 Halls and Offices (Dept 300)	Fund:Capital:Transfer from Operational Revenue	Procurement of Aircons for Municipal Facilities	300,000	-	-	-	-
2026 Halls and Offices (Dept 300)	Fund:Capital:Transfer from Operational Revenue	Procurement of Machinery and Equipment	150,000	150,000	150,000	150,000	150,000
2026 Property Services	Transfer from Operational Revenue	300307030 Lawnmowers etc for property upkeep	100,000	100,000	100,000	100,000	100,000
2026 Service Charge: Waste		Purchase of Skip Bins		-	300,000		
2026 Sanitation Services (Dept 560)	Transfer from Operational Revenue	Sewer Infrastructure Kwamhlanga B Ward - Own Funding	500,000	500,000	500,000	500,000	500,000
2026 Sanitation Services (Dept 560)	Transfer from Operational Revenue	Sewer Infrastructure King Park Ward - Own Funding	500,000	500,000	500,000	500,000	500,000
2026 Water Distribution:Water (Dept 540)	Transfer from Operational Revenue	Water Distribution Kwamhlanga B Ward - Own Funding	500,000	500,000	500,000	500,000	500,000
2026 Water Distribution:Water (Dept 540)	Transfer from Operational Revenue	Water Infrastructure King Park Ward - Own Funding	500,000	500,000	500,000	500,000	500,000
2026 Water Distribution:Water (Dept 540)	Transfer from Operational Revenue	Refurbishment of Water Infrastructure - All Wards	9,952,058	9,952,058	9,452,058	9,452,058	9,452,058
2026 Water Distribution:Water (Dept 540)	Transfer from Operational Revenue	Installation of Water Meters - All Wards	2,844,845	1,682,647	1,682,647	1,682,647	1,682,647
			21,246,903	19,984,705	32,029,705	15,784,705	15,784,705

0 Function	Funding	Segment Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Annual Budget 2025/2026	Annual Budget 2026/2027	Annual Budget 2027/ 2028
Funded By MIG and WSIG							
2026 Building Plans and Inspections (Dept 107)	Neighbourhood Development Partnership Grant	Markets for Community	-	-	-	1,000,000	-
2026 Halls and Offices (Dept 300)	National Government:Municipal Infrastructure Grant	Construction of MPC in Moloto North Ward 2 Multi-year	-	-	-	-	-
2026 Halls and Offices (Dept 300)	National Government:Municipal Infrastructure Grant	Verena MPC Sports Art and Culture	500,000	200,000	-	9,289,828	9,000,000
2026 Halls and Offices (Dept 300)	National Government:Municipal Infrastructure Grant	Kwagqafontein Sports Arts and Culture Centre - Ward 31	500,000	4,140,000	10,000,000	12,000,000	20,000,000
2026 Halls and Offices (Dept 300)	National Government:Municipal Infrastructure Grant	Construction of Multi Purpose centre in Phumula ward 23	6,000,000	8,481,000	7,000,000	5,000,000	10,000,000
2026 Refuse Removal (Dept 520)	National Government:Municipal Infrastructure Grant	PURCHASE OF SPECIALISED VEHICLE (COMPACTOR TRUCK)	8,481,000	627,835	3,900,000	-	9,113,457
2026 Sports Facilities Management (Dept 300)	National Government:Municipal Infrastructure Grant	Upgrade Kwagqafontein Stadium Multi-Year Project Ward 26 MIG	10,000,000	10,000,000	-	6,000,000	4,000,000
2026 Sports Facilities Management (Dept 300)	National Government:Municipal Infrastructure Grant	Upgrading of KwamHlanga Stadium(Solon Mahlangu)MIG Ring Fenc	10,000,000	1,874,019	3,500,000	-	-
2026 Electricity:Electricity (Dept 530)	National Government:Municipal Infrastructure Grant	Installation of Highmast Lights_ All Wards	8,000,000	8,000,000	5,000,000	5,000,000	5,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Upgrade Kwagqafontein C Link Road from gravel to paved - Ward 26	6,000,000	-	2,000,000	4,000,000	7,500,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Upgrade Verena A-D Bus and Taxi Route from gravel to paved - Ward 08	-	10,000,000	-	-	13,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Upgrade Verena C Bus and Taxi Route from gravel to paved - Ward 11	10,000,000	5,000,000	10,000,000	7,069,996	-
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Upgrade Tweefontein E Bus Route from gravel to paved - Ward 15	5,000,000	11,788,161	9,405,100	3,000,000	-
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Rehabilitation of Roads_ All Wards	9,220,811	6,000,000	10,000,000	7,800,000	-
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Sun City A Bus Route - Ward 19 MIG	7,500,000	1,038,171	6,000,000	-	-
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Moloto South Bus Route - Ward 1 MIG	6,500,000	800,000	-	6,000,000	10,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Boekenhouthoek Bus Route - Ward 24 MIG	6,200,000	800,000	12,600,000	10,000,000	14,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Empumelelweni Road Ward 09- (Designs)	800,000	800,000	739,000	8,000,000	15,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Msholoz Road Ward 04	4,000,000	6,700,000	-	10,000,000	15,000,000
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Phola Park to Sheldon Bus Route Ward 6&4	12,500,000	800,000	8,000,000	5,000,000	-
2026 Roads:Roads and Stormwater (Dept 550)	National Government:Municipal Infrastructure Grant	Construction of Buhlebesizwe Stormwater and Bus Route-Ward16	800,000	2,641,573	-	7,492,176	-
2026 Sanitation Services (Dept 560)	Water Services Infrastructure Grant	KwaMhlanga B Water Reticulation	-	-	2,500,000	3,500,000	-
2026 Sanitation Services (Dept 560)	National Government:Municipal Infrastructure Grant	Toilet Facilities:Construction of Alternative Sanitation Project	5,000,000	12,000,000	5,000,000	5,000,000	10,000,000
2026 Sanitation Services (Dept 560)	National Government:Municipal Infrastructure Grant	Upgrade Tweefontein K WWTW	6,000,000	14,860,000	4,000,000	10,000,000	-
2026 Sanitation Services (Dept 560)	National Government:Water Services Infrastructure Grant	Luthuli Waste Water Treatment Ward 22	-	-	-	-	-
2026 Sanitation Services (Dept 560)	Water Services Infrastructure Grant	Oxidation Ponds phase 2 Ward 32	2,000,000	10,690,000	4,000,000	-	-
2026 Sanitation Services (Dept 560)	Water Services Infrastructure Grant	Tweefontein K WWTW Ward 13	15,000,000	10,000,000	17,744,000	10,000,000	20,000,000
2026 Sanitation Services (Dept 560)	Water Services Infrastructure Grant	KwaMhlanga B Water Swerage Reticulation	-	-	2,500,000	3,500,000	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrade Mahlabaithini Water Infrastructure Ward 22 - MIG	7,000,000	12,000,000	7,500,000	20,000,000	22,000,000
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrade Verena A Water Infrastructure Ward 8 - MIG	5,500,000	3,500,000	-	8,100,000	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrade Tweefontein K water Reticulation ward 13	3,500,000	8,405,957	4,000,000	5,000,000	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrade of Sheldon Water Infrastructure (Pipes)(Multi-Year Project) - Ward 9 &	4,500,000	2,992,799	-	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Construction of Empumelelweni Water Infra Pipelines Multi-Yr Proj	3,000,000	10,479,230	-	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrading of Thembalethu Water Infrastructure	6,840,939	2,745,871	15,000,000	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Installation of Telemetry System	3,000,000	-	3,000,000	3,000,000	-
2026 Water Distribution:Water (Dept 540)	National Government:Municipal Infrastructure Grant	Upgrading of Verena A Water Infrastructure (Multi - Year Project - Ward 8	-	-	15,000,000	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Water Services Infrastructure Grant	construction of pump station at gembokspruit	15,000,000	5,355,184	35,000,000	15,000,000	10,000,000
2026 Water Distribution:Water (Dept 540)	National Government:Water Services Infrastructure Grant	Replacement of Asbestos pipe Bomando Ward 7 & 24	9,000,000	10,454,816	-	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Water Services Infrastructure Grant	Refurbishment of Boreholes_ Various villages in THLM	4,000,000	4,000,000	-	-	-
2026 Water Distribution:Water (Dept 540)	National Government:Water Services Infrastructure Grant	Constr of Mzimuhle Wolvenkop and Vlaaklagte no 2 Water Inf	15,000,000	-	19,500,000	-	-
2026 Water Distribution:Water (Dept 540)	Water Services Infrastructure Grant	Construction of Muzimuhle Water Infrastructure	-	-	20,782,000	-	-
			216,342,750	206,674,616	224,170,100	189,752,000	193,613,457
			237,589,653	226,659,321	256,199,805	205,536,705	209,398,162

The capital budget of the municipality will be increased from an adjustment budget of R 226 659 321 to a budget of R 256 199 805 which shows a variance amount to R 29 540 484 which is 13.04 percent increase.

9.1 Repairs and Maintenance Budget

The total budget of Repairs and Maintenance amounts to R 82 520 058 against the total value of Property Plant and Equipment amount to R 2 579 855 585 which is 3.20 percent which is less than the norm of 8 percent, for the municipality to be within the norm of 8 percent it needs amount of R 207 188 446.

9.2 Contracted Services Budget

The total budget of contracted services amounts to R 180 841 000 against the total operational budget amount to R 919 294 204 000 which is 19.67% which is more than the norm of 2 to 5 percent

9.3 Salary Norm

The municipality salary norm against the total operational expenditure amounts to $R\ 248\ 597\ 578 / 843\ 544\ 439 \times 100 = 29.47$ which is below the National Treasury norm of 40 percent and the norm of Staff Regulation which is 30 percent

10.1 Key Norms

10.1.1 Current Ratio

The current ratio of the Municipality amounts to 1.6 percent, which is above the norm of 1.0 percent, 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.

10.1.2 Acid Test Ratio

The ratio of 1:4 indicates that the Municipality can pay their current liabilities, meaning that the Municipality is able to operate within its budget.

10.1.3 Comment

The Municipality has a positive ratio on Current and Acid Test ratio even if it is still depending on the Grants and Subsidies from National Treasury. The Annual Budget of the municipality will be funded by an amount R 4 732 495

11 RECOMMENDATIONS OF THE MUNICIPAL MANAGER

- 11.1. **THAT** the Annual Budget of the municipality for the financial year 2025/26 and indicative for the two projected outer years 2025/26 and 2027/28 as outline in **Annexure “B”** be approved:
- 11.2. **THAT** the Tariff structure for 2025/26 financial year as attached in **Annexure “C”** be approved.
- 11.3. **THAT** the following policies relating to budge are attached as Annexure “D” be approved:
- Tariff Policy
 - Investment Policy
 - Cash Management Policy
 - Credit Control and Collection Policy
 - Property Rates Policy
 - Revenue Enhancement Strategy and Debt Collection Plan
 - Indigent Subsidy and Free Basic Services Provision Policy
 - Budget Policy
 - Virement Policy
 - Supply Chain Management Policy
 - Asset Management Policy
 - Travelling and Subsistence Allowance Policy
 - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
 - Petty Cash Policy
- 11.4. **THAT** the Accounting Officer be authorized to submit the approved Annual Budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
- 11.5. **THAT** circular No: 129 and 130 issued by National Treasury as a guideline for the preparation of Annual Budget for 2025/26 – 2027/28 attached hereto **ANNEXURE “E”** be considered

Supporting Schedules

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

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Important documents which provide essential assistance

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MP315 Thembisile Hani - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	55 098	56 271	61 328	64 571	65 828	65 828	65 828	68 724	71 817	73 612
Service charges	114 343	127 502	148 066	154 463	154 619	154 619	154 619	178 611	186 701	191 368
Investment revenue	7 326	18 350	28 194	12 554	12 303	12 303	12 303	12 856	13 422	13 758
Transfer and subsidies - Operational	467 982	532 245	601 968	607 434	606 392	606 392	606 392	623 711	636 744	666 235
Other own revenue	84 864	98 337	121 675	225 740	158 885	158 885	158 885	179 058	158 959	176 247
Total Revenue (excluding capital transfers and contributions)	729 613	832 705	961 231	1 064 762	998 027	998 027	998 027	1 062 960	1 067 642	1 121 219
Employee costs	156 068	161 781	180 124	207 837	210 773	210 773	210 773	219 179	227 171	234 887
Remuneration of councillors	25 341	25 878	27 884	31 005	29 546	29 546	29 546	30 036	31 106	31 997
Depreciation and amortisation	83 752	94 092	80 953	88 821	91 000	91 000	91 000	91 000	91 000	91 000
Interest	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	148 319	141 509	160 567	180 993	212 514	212 514	212 514	200 142	200 142	200 142
Transfers and subsidies	200	197	-	700	700	700	700	99 487	600	600
Other expenditure	410 071	505 889	632 090	702 663	574 278	574 278	574 278	625 745	619 373	629 077
Total Expenditure	823 750	929 347	1 081 617	1 212 019	1 118 811	1 118 811	1 118 811	1 265 588	1 169 392	1 187 704
Surplus/(Deficit)	(94 137)	(96 642)	(120 386)	(147 256)	(120 783)	(120 783)	(120 783)	(202 628)	(101 749)	(66 484)
Transfers and subsidies - capital (monetary allocations)	184 263	184 578	234 994	216 343	211 375	211 375	211 375	69 035	231 234	238 619
Transfers and subsidies - capital (in-kind)	7 110	5 330	22 521	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	97 236	93 266	137 130	69 087	90 591	90 591	(51 749)	120 429	129 485	172 135
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 236	93 266	137 130	69 087	90 591	90 591	(51 749)	120 429	129 485	172 135
Capital expenditure & funds sources										
Capital expenditure	(152 964)	25 996	(2 855)	238 290	231 359	231 359	182 915	256 200	247 019	263 004
Transfers recognised - capital	(157 653)	31 636	3 018	216 343	211 375	211 375	164 421	224 170	231 234	247 619
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 405	(5 620)	(4 378)	21 947	19 985	19 985	18 490	32 030	15 785	15 385
Total sources of capital funds	(154 249)	26 016	(1 360)	238 290	231 359	231 359	182 911	256 200	247 019	263 004
Financial position										
Total current assets	1 085 715	1 175 617	1 356 523	303 964	358 235	358 235	1 881 348	325 120	419 743	544 158
Total non current assets	2 380 552	2 440 722	2 579 856	2 591 190	2 582 081	2 582 081	2 701 496	2 738 585	2 886 869	3 051 139
Total current liabilities	1 036 062	1 138 833	1 262 497	158 119	131 198	131 198	1 434 960	152 291	265 714	382 264
Total non current liabilities	27 704	22 086	27 130	45 000	45 000	45 000	27 130	57 356	57 356	57 356
Community wealth/Equity	2 552 828	2 455 421	2 646 752	2 692 035	2 764 119	2 764 119	3 087 555	2 854 058	2 983 543	3 155 678
Cash flows										
Net cash from (used) operating	516 304	280 758	418 924	236 895	148 648	148 648	148 648	280 062	298 672	331 331
Net cash from (used) investing	(196 433)	(215 026)	(261 644)	(238 290)	(231 359)	(231 359)	(231 359)	(243 200)	(247 019)	(263 004)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	457 673	197 990	342 676	168 301	145 358	145 358	145 358	176 762	228 415	296 742
Cash backing/surplus reconciliation										
Non current investments	-	1 150	0	0	0	0	152 469	-	-	(0)
Statutory requirements	(609 772)	(585 104)	(565 779)	40 178	86 450	86 450	(472 181)	86 713	50 073	28 732
Balance - surplus (shortfall)	609 772	586 254	565 779	(40 178)	(86 450)	(86 450)	624 650	(86 713)	(50 073)	(28 732)
Asset management										
Asset register summary (WDV)	2 232 104	2 267 911	2 411 141	2 371 377	2 365 553	2 365 553	2 365 553	2 519 180	2 431 195	2 344 224
Depreciation	69 944	76 449	80 953	88 821	91 000	91 000	91 000	91 000	91 000	91 000
Renewal and Upgrading of Existing Assets	(11 955)	11 171	40 125	129 514	152 600	152 600	152 600	114 601	97 422	75 552
Repairs and Maintenance	25 622	57 820	79 685	74 483	68 568	68 568	68 568	62 289	62 289	62 289
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	160 654	144 255	155 419	166 165	165 977	165 977	165 977	198 674	207 614	212 805
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

MP315 Thembisile Hani - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		531 074	592 803	650 197	672 461	673 658	673 658	708 128	716 326	747 032
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		531 074	592 803	650 197	672 461	673 658	673 658	708 128	716 326	747 032
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		93	241	248	218	373	373	390	407	417
Community and social services		87	107	171	162	247	247	258	269	276
Sport and recreation		6	134	77	55	126	126	132	138	141
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		146 363	155 857	171 178	168 122	177 174	177 174	156 760	170 509	192 802
Planning and development		131 135	142 426	153 650	164 776	154 303	154 303	151 690	165 210	174 051
Road transport		15 228	13 431	17 528	3 345	22 871	22 871	5 070	5 299	18 750
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		243 424	273 712	397 124	440 305	358 197	358 197	520 740	411 635	419 588
Energy sources		4 500	18 000	30 200	3 587	3 587	3 587	13 941	4 000	-
Water management		175 403	183 642	288 923	350 972	264 808	264 808	412 220	311 675	321 229
Waste water management		2 755	3 606	4 293	4 222	4 459	4 459	4 952	5 174	5 303
Waste management		60 766	68 463	73 708	81 524	85 343	85 343	89 627	90 785	93 055
Other	4	32	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	920 986	1 022 613	1 218 747	1 281 105	1 209 402	1 209 402	1 386 017	1 298 876	1 359 839
Expenditure - Functional										
Governance and administration		482 399	561 659	673 942	769 295	647 643	647 643	702 400	719 429	732 803
Executive and council		44 726	49 913	52 213	64 362	64 021	64 021	62 736	63 391	64 594
Finance and administration		434 491	508 409	616 454	700 304	578 990	578 990	634 662	650 898	662 938
Internal audit		3 181	3 337	5 275	4 629	4 631	4 631	5 002	5 140	5 271
Community and public safety		14 070	18 466	27 132	30 945	28 240	28 240	25 692	26 442	27 025
Community and social services		7 159	11 674	17 044	18 126	16 492	16 492	13 011	13 323	13 565
Sport and recreation		6 912	6 793	10 088	12 819	11 748	11 748	12 681	13 118	13 460
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		88 951	97 827	102 374	105 350	113 787	113 787	107 210	106 913	109 615
Planning and development		18 786	19 346	23 672	36 822	28 855	28 855	34 698	32 882	34 380
Road transport		70 165	78 480	78 701	68 529	84 932	84 932	72 512	74 031	75 235
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		238 330	251 394	278 169	306 428	329 141	329 141	430 285	316 608	318 261
Energy sources		24 363	41 161	58 741	30 817	39 835	39 835	50 527	36 735	36 851
Water management		175 715	189 209	191 588	216 253	240 040	240 040	341 354	243 691	244 650
Waste water management		7 642	8 143	10 429	14 059	13 985	13 985	13 662	13 993	14 252
Waste management		30 610	12 881	17 411	45 299	35 280	35 280	24 743	22 189	22 509
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	823 750	929 347	1 081 617	1 212 019	1 118 811	1 118 811	1 265 588	1 169 392	1 187 704
Surplus/(Deficit) for the year		97 236	93 266	137 130	69 087	90 591	90 591	120 429	129 485	172 135

MP315 Thembisile Hani - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	76 415	88 433	104 876	110 100	110 437	110 437	101 299	132 190	138 138	141 582
Service charges - Waste Water Management	2	1 891	2 127	2 589	2 504	2 635	2 635	2 402	3 046	3 183	3 262
Service charges - Waste Management	2	36 038	36 942	40 601	41 860	41 547	41 547	38 058	43 375	45 379	46 514
Sale of Goods and Rendering of Services		315	547	214	411	657	657	573	14 628	717	735
Agency services		11 313	10 611	13 319	-	13 319	13 319	10 058	-	-	13 319
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		67 461	86 484	116 249	220 039	137 826	137 826	129 559	144 028	150 509	154 272
Interest earned from Current and Non Current Assets		7 326	18 350	28 194	12 554	12 303	12 303	12 625	12 856	13 422	13 758
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		998	1 217	2 359	749	1 559	1 559	1 814	1 629	1 701	1 738
Licence and permits	2	3	3	3	3	5	5	3	5	5	5
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		711	1 762	686	871	356	356	509	372	389	399
Non-Exchange Revenue											
Property rates	2	55 098	56 271	61 328	64 571	65 828	65 828	60 341	68 724	71 817	73 612
Surcharges and Taxes		0	-	-	-	-	-	56 579	-	-	-
Fines, penalties and forfeits		3 915	2 818	3 061	3 343	4 852	4 852	175	5 071	5 299	5 431
Licences or permits		149	176	266	324	312	312	195	326	340	348
Transfer and subsidies - Operational		467 982	532 245	601 968	607 434	606 392	606 392	596 264	623 711	636 744	666 235
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	(6 043)	(14 482)	-	-	-	-	13 000	-	-
Other Gains		-	764	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		729 613	832 705	961 231	1 064 762	998 027	998 027	1 009 452	1 062 960	1 067 642	1 121 219
Expenditure											
Employee related costs	2	156 068	161 781	180 124	207 837	210 773	210 773	159 086	219 179	227 171	234 887
Remuneration of councillors		25 341	25 878	27 884	31 005	29 546	29 546	23 960	30 036	31 106	31 997
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	148 319	141 509	160 567	180 993	212 514	212 514	142 783	200 142	200 142	200 142
Debt impairment	3	-	-	-	387 451	255 257	255 257	-	336 613	352 640	362 244
Depreciation and amortisation		83 752	94 092	80 953	88 821	91 000	91 000	61 274	91 000	91 000	91 000
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		105 702	158 473	194 587	180 380	176 564	176 564	131 524	168 260	147 797	147 897
Transfers and subsidies		200	197	-	700	700	700	-	99 487	600	600
Irrecoverable debts written off		218 836	253 059	316 536	5 324	7 381	7 381	5 556	10 224	10 224	10 224
Operational costs		85 423	68 961	94 610	129 508	135 075	135 075	83 147	110 647	108 712	108 712
Losses on disposal of Assets		110	31	57	-	-	-	-	-	-	-
Other Losses		-	25 365	26 300	-	-	-	-	-	-	-
Total Expenditure		823 750	929 347	1 081 617	1 212 019	1 118 811	1 118 811	607 330	1 265 588	1 169 392	1 187 704
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary)	6	184 263	184 578	234 994	216 343	211 375	211 375	69 035	323 057	231 234	238 619
Transfers and subsidies - capital (in-kind)	6	7 110	5 330	22 521	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		97 236	93 266	137 130	69 087	90 591	90 591	471 157	120 429	129 485	172 135
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		97 236	93 266	137 130	69 087	90 591	90 591	471 157	120 429	129 485	172 135
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		97 236	93 266	137 130	69 087	90 591	90 591	471 157	120 429	129 485	172 135
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	97 236	93 266	137 130	69 087	90 591	90 591	471 157	120 429	129 485	172 135

MP315 Thembisile Hani - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Capital Expenditure - Functional											
Governance and administration		5 944	1 634	(245)	6 150	5 650	5 650	6 070	17 395	1 950	1 950
Executive and council		-	-	(1 140)	-	-	-	-	45	-	-
Finance and administration		5 944	1 634	895	6 150	5 650	5 650	6 070	17 350	1 950	1 950
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		15 952	10 109	10 013	27 500	29 288	29 288	20 355	21 700	32 490	52 200
Community and social services		-	-	-	7 500	4 428	4 428	907	18 200	26 490	48 200
Sport and recreation		15 952	10 109	10 013	20 000	24 860	24 860	19 448	3 500	6 000	4 000
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 554	(15 703)	(26 336)	69 021	49 666	49 666	38 171	58 744	68 862	76 000
Planning and development		-	-	240	-	-	-	-	-	-	1 000
Road transport		10 554	(15 703)	(26 576)	69 021	49 666	49 666	38 171	58 744	68 862	75 000
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		(185 414)	29 955	13 713	135 619	146 755	146 755	118 318	158 361	143 717	132 854
Energy sources		3 912	(2 931)	3 537	8 000	7 000	7 000	5 830	5 000	9 000	5 000
Water management		(182 208)	31 495	(20 684)	90 138	95 913	95 913	77 247	114 917	105 217	87 741
Waste water management		(14 848)	1 391	30 859	29 000	35 361	35 361	26 760	34 244	29 500	31 000
Waste management		7 730	-	-	8 481	8 481	8 481	8 481	4 200	-	9 113
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	(152 964)	25 996	(2 855)	238 290	231 359	231 359	182 915	256 200	247 019	263 004
Funded by:											
National Government		(157 653)	31 636	3 018	216 343	211 375	211 375	164 421	224 170	231 234	247 619
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	(157 653)	31 636	3 018	216 343	211 375	211 375	164 421	224 170	231 234	247 619
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 405	(5 620)	(4 378)	21 947	19 985	19 985	18 490	32 030	15 785	15 385
Total Capital Funding	7	(154 249)	26 016	(1 360)	238 290	231 359	231 359	182 911	256 200	247 019	263 004

MP315 Thembisile Hani - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		132 258	185 396	228 070	168 301	145 358	145 358	376 126	176 762	228 415	296 742
Trade and other receivables from exchange transactions	1	1 179 338	1 137 763	1 166 394	64 507	82 856	82 856	1 442 730	65 511	92 328	119 860
Receivables from non-exchange transactions	1	(368 520)	(362 865)	(344 211)	9 437	8 524	8 524	(331 160)	16 932	17 038	15 801
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	47 860	48 729	50 493	48 729	48 729	48 729	63 863	49 210	49 210	49 210
VAT		90 889	167 152	256 334	12 990	59 449	59 449	330 369	16 706	32 751	49 226
Other current assets		3 890	(557)	(557)	(0)	13 319	13 319	(580)	(0)	(0)	13 319
Total current assets		1 085 715	1 175 617	1 356 523	303 964	358 235	358 235	1 881 348	325 120	419 743	544 158
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	2 379 139	2 439 920	2 579 592	2 589 889	2 580 780	2 580 780	2 701 476	2 737 512	2 886 296	3 051 066
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	45	45	45	45
Intangible assets		1 413	801	264	1 301	1 301	1 301	21	1 028	528	28
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		2 380 552	2 440 722	2 579 856	2 591 190	2 582 081	2 582 081	2 701 496	2 738 585	2 886 869	3 051 139
TOTAL ASSETS		3 466 267	3 616 339	3 936 379	2 895 154	2 940 316	2 940 316	4 582 844	3 063 705	3 306 612	3 595 297
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-
Consumer deposits		132	193	245	-	-	-	313	-	-	-
Trade and other payables from exchange transactions	4	855 785	873 069	890 886	124 949	98 028	98 028	871 958	89 079	173 563	260 451
Trade and other payables from non-exchange transactions	5	-	1 150	0	0	0	0	152 469	(0)	(0)	(0)
Provision		54 289	55 326	57 434	10 000	10 000	10 000	57 434	35 528	35 528	35 528
VAT		125 856	209 096	313 932	23 169	23 169	23 169	352 786	27 685	56 623	86 285
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		1 036 062	1 138 833	1 262 497	158 119	131 198	131 198	1 434 960	152 291	265 714	382 264
Non current liabilities											
Financial liabilities	6	(1)	(1)	(1)	15 000	15 000	15 000	(1)	42 084	42 084	42 084
Provision	7	27 705	22 086	27 131	30 000	30 000	30 000	27 131	15 272	15 272	15 272
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-
Total non current liabilities		27 704	22 086	27 130	45 000	45 000	45 000	27 130	57 356	57 356	57 356
TOTAL LIABILITIES		1 063 766	1 160 919	1 289 627	203 119	176 198	176 198	1 462 091	209 647	323 069	439 619
NET ASSETS		2 402 501	2 455 421	2 646 752	2 692 035	2 764 119	2 764 119	3 120 753	2 854 058	2 983 543	3 155 678
COMMUNITY WELTHEQUITY											
Accumulated surplus/(deficit)	8	2 552 828	2 455 421	2 646 752	2 692 035	2 764 119	2 764 119	3 087 555	2 854 058	2 983 543	3 155 678
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WELTHEQUITY	10	2 552 828	2 455 421	2 646 752	2 692 035	2 764 119	2 764 119	3 087 555	2 854 058	2 983 543	3 155 678

MP315 Thembisile Hani - Table A7 Budgeted Cash Flows

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		26 782	38 447	36 191	41 077	27 535	27 535	27 535	39 416	41 189	43 000
Service charges		3 751	9 541	10 100	9 638	9 390	9 390	9 390	10 442	10 967	11 230
Other revenue		83 194	74 502	87 783	80 272	46 923	46 923	46 923	98 025	80 324	82 487
Transfers and Subsidies - Operational	1	448 687	499 921	545 127	607 434	606 392	606 392	606 392	623 711	636 744	666 235
Transfers and Subsidies - Capital	1	-	-	199 510	216 343	211 375	211 375	211 375	323 057	231 234	238 619
Interest		-	-	-	12 554	12 303	12 303	12 303	13 162	13 741	14 085
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(46 109)	(341 653)	(459 787)	(729 723)	(764 570)	(764 570)	(764 570)	(728 264)	(714 928)	(723 725)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(700)	(700)	(700)	(700)	(59 487)	(600)	(600)
NET CASH FROM/(USED) OPERATING ACTIVITIES		516 304	280 758	418 924	236 895	148 648	148 648	148 648	280 062	298 672	331 331
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	13 000	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(196 433)	(215 026)	(261 644)	(238 290)	(231 359)	(231 359)	(231 359)	(256 200)	(247 019)	(263 004)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(196 433)	(215 026)	(261 644)	(238 290)	(231 359)	(231 359)	(231 359)	(243 200)	(247 019)	(263 004)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		319 871	65 732	157 281	(1 394)	(82 712)	(82 712)	(82 712)	36 863	51 653	68 327
Cash/cash equivalents at the year begin:	2	137 802	132 258	185 396	169 696	228 070	228 070	228 070	139 899	176 762	228 415
Cash/cash equivalents at the year end:	2	457 673	197 990	342 676	168 301	145 358	145 358	145 358	176 762	228 415	296 742

MP315 Thembisile Hani - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		14 844	14 779	19 128	20 867	20 728	20 728	21 329	22 288	23 180
Pension and UIF Contributions		2 550	2 580	2 793	3 127	3 012	3 012	2 902	3 012	3 012
Medical Aid Contributions		295	258	290	334	281	281	281	281	281
Motor Vehicle Allowance		827	883	727	905	800	800	800	800	800
Cellphone Allowance		2 606	2 615	2 913	3 267	2 765	2 765	2 765	2 765	2 765
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 220	4 764	2 033	2 506	1 959	1 959	1 959	1 959	1 959
Sub Total - Councillors		25 341	25 878	27 884	31 005	29 546	29 546	30 036	31 106	31 997
% increase	4		2.1%	7.7%	11.2%	(4.7%)	-	1.7%	3.6%	2.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 736	4 352	4 545	6 174	6 174	6 174	6 434	6 730	7 026
Pension and UIF Contributions		268	350	313	442	442	442	442	442	442
Medical Aid Contributions		139	126	173	314	314	314	385	401	416
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	700	620	620	981	981	981	981	981	981
Cellphone Allowance	3	97	88	82	107	107	107	107	107	107
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	1	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		10	35	47	172	172	172	172	172	172
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 950	5 570	5 780	8 190	8 190	8 190	8 521	8 833	9 144
% increase	4		(6.4%)	3.8%	41.7%	-	-	4.0%	3.7%	3.5%
Other Municipal Staff										
Basic Salaries and Wages		100 971	104 015	115 855	126 956	128 766	128 766	133 583	138 692	143 863
Pension and UIF Contributions		20 490	21 347	23 668	27 770	28 229	28 229	29 514	30 580	31 526
Medical Aid Contributions		8 698	9 204	10 324	11 768	12 631	12 631	13 357	13 909	14 363
Overtime		3 478	3 883	5 252	6 373	6 452	6 452	6 497	6 673	6 816
Performance Bonus		8 368	8 558	9 289	12 184	12 532	12 532	13 072	13 598	14 040
Motor Vehicle Allowance	3	3 931	3 859	4 390	5 586	5 499	5 499	5 847	6 080	6 200
Cellphone Allowance	3	544	525	684	770	754	754	754	754	754
Housing Allowances	3	132	137	145	210	217	217	212	218	223
Other benefits and allowances	3	673	1 236	1 366	3 066	2 391	2 391	2 611	2 536	2 599
Payments in lieu of leave		755	293	1 169	643	1 180	1 180	1 180	1 180	1 180
Long service awards		1 267	1 984	697	1 886	1 886	1 886	1 983	2 070	2 132
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		810	1 172	1 504	2 434	2 048	2 048	2 048	2 048	2 048
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		150 117	156 210	174 343	199 646	202 583	202 583	210 657	218 338	225 743
% increase	4		4.1%	11.6%	14.5%	1.5%	-	4.0%	3.6%	3.4%
Total Parent Municipality		181 409	187 659	208 007	238 842	240 319	240 319	249 215	258 277	266 885

MP315 Thembisile Hani - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		11 016	11 016	11 016	11 016	11 016	11 016	11 016	11 016	11 016	11 016	11 016	11 016	132 190	138 138	141 592
Service charges - Waste Water Management		254	254	254	254	254	254	254	254	254	254	254	254	3 046	3 183	3 262
Service charges - Waste Management		3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	43 375	45 379	46 514
Sale of Goods and Rendering of Services		1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	1 219	14 628	717	735
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	13 319
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	144 028	150 509	154 272
Interest earned from Current and Non Current Assets		1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	12 856	13 422	13 758
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		136	136	136	136	136	136	136	136	136	136	136	136	1 629	1 701	1 738
Licence and permits		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		31	31	31	31	31	31	31	31	31	31	31	31	372	389	399
Non-Exchange Revenue																
Property rates		5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	68 724	71 817	73 612
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 299	5 431
Licences or permits		27	27	27	27	27	27	27	27	27	27	27	27	326	340	348
Transfer and subsidies - Operational		51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	623 711	636 744	666 235
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 000	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib)		88 580	88 580	88 580	88 580	88 580	88 580	88 580	88 580	88 580	88 580	88 580	88 580	1 062 960	1 067 642	1 121 219
Expenditure																
Employee related costs		18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	219 179	227 171	234 887
Remuneration of councillors		2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	30 036	31 106	31 997
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	200 142	200 142	200 142
Debt impairment		28 051	28 051	28 051	28 051	28 051	28 051	28 051	28 051	28 051	28 051	28 051	28 051	336 613	352 640	362 244
Depreciation and amortisation		7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	91 000	91 000	91 000
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	168 260	147 797	147 897
Transfers and subsidies		8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	99 487	600	600
Irrecoverable debts written off		852	852	852	852	852	852	852	852	852	852	852	852	10 224	10 224	10 224
Operational costs		9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	110 647	108 712	108 712
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	1 265 588	1 169 392	1 187 704
Surplus/(Deficit)		(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(16 886)	(202 628)	(101 749)	(66 484)
Transfers and subsidies - capital (monetary allocations)		26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	323 057	231 234	238 619
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135

MP315 Thembisile Hani - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue - Functional																	
Governance and administration		59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	708 128	716 326	747 032	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	59 011	708 128	716 326	747 032	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		32	32	32	32	32	32	32	32	32	32	32	32	390	407	417	
Community and social services		21	21	21	21	21	21	21	21	21	21	21	21	258	269	276	
Sport and recreation		11	11	11	11	11	11	11	11	11	11	11	11	132	138	141	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		13 063	13 063	13 063	13 063	13 063	13 063	13 063	13 063	13 063	13 063	13 063	13 063	156 760	170 509	192 802	
Planning and development		12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	151 690	165 210	174 051	
Road transport		423	423	423	423	423	423	423	423	423	423	423	423	5 070	5 299	18 750	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		43 395	43 395	43 395	43 395	43 395	43 395	43 395	43 395	43 395	43 395	43 395	43 395	520 740	411 635	419 588	
Energy sources		1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	13 941	4 000	-	
Water management		34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	34 352	412 220	311 675	321 229	
Waste water management		413	413	413	413	413	413	413	413	413	413	413	413	4 952	5 174	5 303	
Waste management		7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	89 627	90 785	93 055	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		115 501	115 501	115 501	115 501	115 501	115 501	115 501	115 501	115 501	115 501	115 501	115 501	1 386 017	1 298 876	1 359 839	
Expenditure - Functional																	
Governance and administration		58 533	58 533	58 533	58 533	58 533	58 533	58 533	58 533	58 533	58 533	58 533	58 533	702 400	719 429	732 803	
Executive and council		5 228	5 228	5 228	5 228	5 228	5 228	5 228	5 228	5 228	5 228	5 228	5 228	62 736	63 391	64 594	
Finance and administration		52 888	52 888	52 888	52 888	52 888	52 888	52 888	52 888	52 888	52 888	52 888	52 888	634 662	650 898	662 938	
Internal audit		417	417	417	417	417	417	417	417	417	417	417	417	5 002	5 140	5 271	
Community and public safety		2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	2 141	25 692	26 442	27 025	
Community and social services		1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	1 084	13 011	13 323	13 565	
Sport and recreation		1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	1 057	12 681	13 118	13 460	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		8 934	8 934	8 934	8 934	8 934	8 934	8 934	8 934	8 934	8 934	8 934	8 934	107 210	106 913	109 615	
Planning and development		2 892	2 892	2 892	2 892	2 892	2 892	2 892	2 892	2 892	2 892	2 892	2 892	34 698	32 882	34 380	
Road transport		6 043	6 043	6 043	6 043	6 043	6 043	6 043	6 043	6 043	6 043	6 043	6 043	72 512	74 031	75 235	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		35 857	35 857	35 857	35 857	35 857	35 857	35 857	35 857	35 857	35 857	35 857	35 857	430 285	316 608	318 261	
Energy sources		4 211	4 211	4 211	4 211	4 211	4 211	4 211	4 211	4 211	4 211	4 211	4 211	50 527	36 735	36 851	
Water management		28 446	28 446	28 446	28 446	28 446	28 446	28 446	28 446	28 446	28 446	28 446	28 446	341 354	243 691	244 650	
Waste water management		1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	1 138	13 662	13 993	14 252	
Waste management		2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	2 062	24 743	22 189	22 509	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	105 466	1 265 588	1 169 392	1 187 704	
Surplus/(Deficit) before assoc.		10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	10 036	120 429	129 485	172 135	

MP315 Thembele Hani - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	1 450	17 395	1 950	1 950
Executive and council		4	4	4	4	4	4	4	4	4	4	4	4	45	-	-
Finance and administration		1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	1 446	17 350	1 950	1 950
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 808	1 808	1 808	1 808	1 808	1 808	1 808	1 808	1 808	1 808	1 808	1 808	21 700	32 490	52 200
Community and social services		1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	1 517	18 200	26 490	48 200
Sport and recreation		292	292	292	292	292	292	292	292	292	292	292	292	3 500	6 000	4 000
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	58 744	68 862	76 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 000
Road transport		4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	4 895	58 744	68 862	75 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 197	13 197	13 197	13 197	13 197	13 197	13 197	13 197	13 197	13 197	13 197	13 197	158 361	143 717	132 854
Energy sources		417	417	417	417	417	417	417	417	417	417	417	417	5 000	9 000	5 000
Water management		9 576	9 576	9 576	9 576	9 576	9 576	9 576	9 576	9 576	9 576	9 576	9 576	114 917	105 217	87 741
Waste water management		2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	2 854	34 244	29 500	31 000
Waste management		350	350	350	350	350	350	350	350	350	350	350	350	4 200	-	9 113
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	256 200	247 019	263 004
Funded by:																
National Government		18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	224 170	231 234	247 619
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	18 681	224 170	231 234	247 619
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	2 669	32 030	15 785	15 385
Total Capital Funding		21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	256 200	247 019	263 004

MP315 Thembisile Hani - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source													1		
Property rates	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	3 285	39 416	41 189	43 000
Service charges - electricity revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue	759	759	759	759	759	759	759	759	759	759	759	759	9 104	9 513	9 751
Service charges - sanitation revenue	27	27	27	27	27	27	27	27	27	27	27	27	319	335	332
Service charges - refuse revenue	85	85	85	85	85	85	85	85	85	85	85	85	1 020	1 118	1 146
Rental of facilities and equipment	136	136	136	136	136	136	136	136	136	136	136	136	1 629	1 701	1 738
Interest earned - external investments	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	12 856	13 422	13 758
Interest earned - outstanding debtors	25	25	25	25	25	25	25	25	25	25	25	25	306	319	327
Dividends received	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits	17	17	17	17	17	17	17	17	17	17	17	17	204	214	219
Licences and permits	28	28	28	28	28	28	28	28	28	28	28	28	330	345	354
Agency services	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and Subsidies - Operational	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	51 976	623 711	636 744	666 235
Other revenue	7 988	7 988	7 988	7 988	7 988	7 988	7 988	7 988	7 988	7 988	7 988	7 988	95 861	78 065	80 176
Cash Receipts by Source	65 396	65 396	65 396	65 396	65 396	65 396	65 396	65 396	65 396	65 396	65 396	65 396	784 756	782 966	817 636
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	26 921	323 057	231 234	238 619
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Proceeds on Disposal of Fixed and Intangible Assets	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	1 083	13 000	--	--
Short term loans	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
VAT Control (receipts)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current receivables	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Receipts by Source	93 401	93 401	93 401	93 401	93 401	93 401	93 401	93 401	93 401	93 401	93 401	93 401	1 120 813	1 014 200	1 055 656
Cash Payments by Type															
Employee related costs	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	18 265	219 179	227 171	234 976
Remuneration of councillors	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	2 503	30 036	31 106	31 997
Interest	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Bulk purchases - electricity	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions - water & other inventory	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	16 678	200 142	200 142	200 142
Contracted services	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	14 022	168 260	147 797	147 897
Transfers and subsidies - other municipalities	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - other	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	99 487	600	600
Other expenditure	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	9 221	110 647	108 712	108 712
Cash Payments by Type	68 979	68 979	68 979	68 979	68 979	68 979	68 979	68 979	68 979	68 979	68 979	68 979	827 751	715 528	724 325
Other Cash Flows/Payments by Type															
Capital assets	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	21 350	256 200	247 019	263 004
Repayment of borrowing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other Cash Flows/Payments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Total Cash Payments by Type	90 329	90 329	90 329	90 329	90 329	90 329	90 329	90 329	90 329	90 329	90 329	90 329	1 083 950	962 546	987 329
NET INCREASE/(DECREASE) IN CASH HELD	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	3 072	36 863	51 653	68 327
Cash/cash equivalents at the month/year begin:	139 899	142 971	146 043	149 115	152 187	155 259	158 330	161 402	164 474	167 546	170 618	173 690	139 899	176 762	228 415
Cash/cash equivalents at the month/year end:	142 971	146 043	149 115	152 187	155 259	158 330	161 402	164 474	167 546	170 618	173 690	176 762	176 762	228 415	296 742

MP315 Thembisile Hani - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		11 144	39 534	53 061	44 601	51 529	51 529	47 389	47 389	47 389
Roads Infrastructure		7 545	14 952	29 511	21 040	30 540	30 540	25 400	25 400	25 400
Roads		7 545	14 952	28 949	21 040	30 540	30 540	25 400	25 400	25 400
Road Structures		-	-	563	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 304	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		1 304	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	5 216	4 324	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	5 216	4 324	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 295	19 168	16 234	16 456	16 456	16 456	16 456	16 456	16 456
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		2 295	2 461	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	16 707	16 234	16 456	16 456	16 456	16 456	16 456	16 456
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	2 992	3 605	3 533	3 533	3 033	3 033	3 033
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	2 992	3 605	3 533	3 533	3 033	3 033	3 033
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	199	-	3 500	1 000	1 000	2 500	2 500	2 500
Landfill Sites		-	199	-	3 500	1 000	1 000	2 500	2 500	2 500

MP315 Thembisile Hani - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Assets		101	92	1 560	3 478	1 075	1 075	1 075	1 075	1 075
Community Facilities		101	92	241	251	125	125	125	125	125
Halls		73	91	185	190	95	95	95	95	95
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Stalls		28	1	56	61	30	30	30	30	30
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1 319	3 227	950	950	950	950	950
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	1 319	3 227	950	950	950	950	950
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		489	6 068	9 484	8 716	7 248	7 248	3 710	3 710	3 710
Operational Buildings		489	6 068	9 484	8 716	7 248	7 248	3 710	3 710	3 710
Municipal Offices		489	6 068	9 484	8 716	7 248	7 248	3 710	3 710	3 710
Computer Equipment		62	4 581	4 283	4 230	4 680	4 680	4 230	4 230	4 230
Computer Equipment		62	4 581	4 283	4 230	4 680	4 680	4 230	4 230	4 230
Furniture and Office Equipment		-	-	700	700	300	300	250	250	250
Furniture and Office Equipment		-	-	700	700	300	300	250	250	250
Machinery and Equipment		12 017	6 568	7 063	11 280	3 736	3 736	5 636	5 636	5 636
Machinery and Equipment		12 017	6 568	7 063	11 280	3 736	3 736	5 636	5 636	5 636
Transport Assets		1 809	977	3 535	1 478	(0)	(0)	-	-	-
Transport Assets		1 809	977	3 535	1 478	(0)	(0)	-	-	-
Total Repairs and Maintenance Expenditure	1	25 622	57 820	79 685	74 483	68 568	68 568	62 289	62 289	62 289
R&M as a % of PPE & Investment Property		1.1%	2.6%	3.3%	3.1%	2.9%	2.9%	2.5%	2.6%	2.7%
R&M as % Operating Expenditure		3.1%	6.2%	7.4%	6.1%	6.1%	6.1%	5.6%	4.9%	5.3%

MP315 Thembisile Hani - Supporting Table SA34d Depreciation by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		44 018	51 169	55 712	45 057	48 862	48 862	48 862	48 862	48 862
Roads Infrastructure		9 900	15 591	16 256	13 500	14 000	14 000	14 000	14 000	14 000
Roads		9 900	15 398	16 018	13 500	14 000	14 000	14 000	14 000	14 000
Road Structures		-	193	237	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 877	3 962	4 272	4 000	4 000	4 000	4 000	4 000	4 000
Drainage Collection		-	864	1 059	1 000	1 000	1 000	1 000	1 000	1 000
Storm water Conveyance		3 877	3 098	3 213	3 000	3 000	3 000	3 000	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		26 765	26 673	30 222	22 177	25 083	25 083	25 083	25 083	25 083
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		2 837	2 171	2 944	2 124	2 629	2 629	2 629	2 629	2 629
Reservoirs		7 893	7 873	10 099	5 500	7 000	7 000	7 000	7 000	7 000
Pump Stations		6 986	7 194	7 420	5 500	5 900	5 900	5 900	5 900	5 900
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		1 194	762	762	1 000	1 000	1 000	1 000	1 000	1 000
Distribution		7 855	8 674	8 998	8 054	8 554	8 554	8 554	8 554	8 554
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		3 429	3 144	3 132	3 534	3 684	3 684	3 684	3 684	3 684
Pump Station		-	638	7	250	250	250	250	250	250
Reticulation		3 429	(398)	268	450	450	450	450	450	450
Waste Water Treatment Works		-	2 904	2 857	2 834	2 984	2 984	2 984	2 984	2 984
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		48	1 799	1 830	1 845	2 095	2 095	2 095	2 095	2 095
Landfill Sites		48	1 799	1 830	1 845	2 095	2 095	2 095	2 095	2 095
Community Assets		9 834	9 530	9 783	13 426	13 926	13 926	13 926	13 926	13 926
Community Facilities		9 834	3 287	4 457	8 042	8 042	8 042	8 042	8 042	8 042
Halls		9 834	(523)	190	1 500	1 500	1 500	1 500	1 500	1 500
Centres		-	1 396	1 220	2 936	2 936	2 936	2 936	2 936	2 936

Testing Stations	-	403	399	1 000	1 000	1 000	1 000	1 000	1 000
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	1 563	2 255	1 556	1 556	1 556	1 556	1 556	1 556
Cemeteries/Crematoria	-	231	209	400	400	400	400	400	400
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	0	0	-	-	-	-	-	-
Markets	-	164	132	300	300	300	300	300	300
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	53	53	350	350	350	350	350	350
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	6 243	5 325	5 383	5 883	5 883	5 883	5 883	5 883
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	6 243	5 325	5 383	5 883	5 883	5 883	5 883	5 883
Other assets	-	-	-	4 722	4 722	4 722	4 722	4 722	4 722
Operational Buildings	-	-	-	4 722	4 722	4 722	4 722	4 722	4 722
Municipal Offices	-	-	-	4 722	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	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	612	537	500	500	500	500	500	500
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	612	537	500	500	500	500	500	500
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	612	537	500	500	500	500	500	500
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	3 062	2 069	1 558	1 617	1 767	1 767	1 767	1 767	1 767
Computer Equipment	3 062	2 069	1 558	1 617	1 767	1 767	1 767	1 767	1 767
Furniture and Office Equipment	434	386	408	1 000	1 000	1 000	1 000	1 000	1 000
Furniture and Office Equipment	434	386	408	1 000	1 000	1 000	1 000	1 000	1 000
Machinery and Equipment	1 121	1 074	1 753	2 500	2 500	2 500	2 500	2 500	2 500
Machinery and Equipment	1 121	1 074	1 753	2 500	2 500	2 500	2 500	2 500	2 500
Transport Assets	11 475	11 609	11 202	20 000	17 723	17 723	17 723	17 723	17 723
Transport Assets	11 475	11 609	11 202	20 000	17 723	17 723	17 723	17 723	17 723
Total Depreciation	1	69 944	76 449	80 953	88 821	91 000	91 000	91 000	91 000