

THEMBISILE HANI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET 2024/25



**MEMORANDUM
CORPORATE SERVICES**

TO : CHIEF FINANCIAL OFFICER
FROM : MUNICIPAL MANAGER
SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS
DATE : 25/02/2025

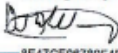
At its Ordinary Council meeting held on the 25th February 2025, the Council resolved among others the following:

TH-NDC 368/02/2025 MUNICIPAL ADJUSTMENT BUDGET FOR 2024/25 FY

RESOLVED

- 1 **THAT** the proposed adjusted figures on the Adjustment Budget for 2024/25 which bring changes on the Annual Budget approved by council under resolution no: TH – NDC 366/05/2024 be considered.
- 2 **THAT** the Adjustment Budget for the 2024/ 25 FY as per Section 28 of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003 be approved.
- 3 **THAT** the Adjustment Budget be submitted to National Treasury and Mpumalanga Provincial Treasury pursuant to Section 28(7) of the MFMA.
- 4 **THAT** the Procurement Plans for the 2024/25 FY be aligned with the Adjustment Budget.
- 5 **THAT** the 2024/25 FY SDBIP be reviewed and aligned to the Adjustment Budget once approved by Council.
- 6 **THAT** the cost containment measures be enforced and a memorandum be issued to all employees including councillors.
- 7 **THAT** the revised issue of lease of vehicles, and this should state which vehicles are necessary for service delivery purposes.
- 8 **THAT** the issue of attending workshops or seminars to be put on hold, only SALGA or compulsory workshops to be attended other parts of affiliations to be stopped.
- 9 **THAT** the cost containment measures be enforced.

Hope that you find the above in order.

DocuSigned by:


DE47CE96789FAF7

MR. D.J.D MAHLANGU
MUNICIPAL MANAGER



THEMBISILE HANI LOCAL MUNICIPALITY

PRIVATE BAG X4041
EMPUMALANGA
0458

TEL: (013) 986 9100
FAX: (013) 986 0995
EMAIL: info@thembisilehanim.gov.za
WEBSITE: www.thembisilehanim.gov.za

QUALITY CERTIFICATE


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

THE ADJUSTMENT BUDGET

For the period 2024/2025 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 _____

Print name Dumisani Mahlangu

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

Signature 

Date 05/08/2024

TH – BSC 01 /02/2024: MUNICIPAL ADJUSTMENT BUDGET FOR 2024/25 FY

REPORT OF THE MUNICIPAL MANAGER

1. STRATEGIC GOAL

Sound Financial Management

2. PRIORITY ISSUE

Financial Management

3. LEGISLATIVE CONTEXT

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

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

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

3. An adjustments budget must be in prescribed form.

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

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

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

9. PURPOSE OF THE REPORT

At the end of the first half of the 2024/25 financial year, it is recommended that the Council favourably considers the approval of an Adjustment Budget in terms of the MFMA and Municipal Budget and Reporting Regulations as follows:

- a) An adjustments budget referred to in section 28(2) (b), (d), (f) and (g) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year: Further development of mSCOA by National Treasury also necessitated the release of a more table chart, namely version 6.8. As a result of the 2024/25 annual budget which was compiled on mSCOA V 6.8, some segments and strings need to be revised to enable alignment with the mSCOA portal upload files.
- b) Although the approved virement policy assists with moving of budgeted funds, virement are not allowed between operational and capital votes, funds and functions, and may only be addressed in an adjustment budget.
- c) Additional revenues that have become available over and above those anticipated in the annual budget may be allocated to accelerate budgeted spending programmes

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

10 BACKGROUNDS

The purpose of this report is to adjust the original budget of the municipality approved under resolution No: based on the mid – year budget and performance assessment for the first half of the financial year and submit to the Mayor of the municipality, National and Provincial Treasury. As per the Municipal Budget and Reporting Regulation a report should be submitted to council to with recommendation that the budget of the municipality approved by the council on the 23rd of May 2024 under Resolution No: 366/05/2024 will be adjusted during February as per section 28 of the Municipal Financial Management Act 56 of 2003.

11. FINANCIAL IMPLICATIONS

The budget approved by the council on 23 May 2024 under resolution no: TH – NDC 366/05/2024 will be adjusted as follows based on the mid – year budget performance assessment report:

11.1 Revenue

| Description | Accrual Basis Budget (Billing) | | | | | | | | Cash Basis Budget (Billing) | | | | | | | |
|----------------------|--------------------------------|------------------------------------|-----------------|------------|-------------------------|-------------------------|----------------------------------|---------------|-----------------------------|------------------------------------|----------|---------------|-------------------------|-------------------------|----------------------------------|------------|
| | Original Budget 2024/25 | Actual Collection six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget | | Original Budget 2024/25 | Actual Collection six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget | Impairment |
| Services Charges | | | | | | | | | | | | | | | | |
| Total | (218,170,134) | (109,833,062) | (108,337,072) ✓ | 50.34 | (219,666,123) | (1,495,989) | (219,666,123) | (50,715,067) | (18,083,880) | (32,631,187) ✓ | 35.66 | (36,167,760) | 14,547,307 | (36,167,760) | 183,498,363 | |
| Other Revenue | | | | | | | | | | | | | | | | |
| Total | (239,157,938) | (109,753,321) | (159,787,435) ✓ | 45.89 | (232,825,744) | 6,332,194 | (232,825,744) | (16,291,959) | (8,230,549) | (8,248,567) ✓ | 50.52 | (30,158,440) | (13,866,481) | (30,158,440) | 4,656,440.00 | |
| | (457,328,072) | (219,586,382) | (268,124,508) | 96 | (452,491,868) | 4,836,204 | (452,491,868) | (67,007,026) | (26,314,429) | (40,879,754) | 86 | (66,326,200) | 680,826 | (66,326,200) | 188,154,803 | |
| Grants and Subsidies | | | | | | | | | | | | | | | | |
| Total | (823,777,000) | (517,266,155) | (306,510,845) ✓ | 62.79 | (813,067,000) | 10,710,000 | (813,067,000) | (823,777,000) | (607,652,000) | (216,125,000) | | (813,067,000) | 10,710,000 | (813,067,000) | | |
| | (1,281,105,072) | (736,852,537) | (574,635,353) ✓ | 57.52 | (1,265,558,868) | 15,546,204 | (1,265,558,868) | (890,784,026) | (633,966,429) | (257,004,754) | | (879,393,200) | 11,390,826 | (879,393,200) | 188,154,803.38 | |

| Accrual Basis Budgeting | Cash Basis Budget |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p data-bbox="271 225 472 256">Own Revenue</p> <p data-bbox="271 288 1151 352">Based on the mid – year performance the original budget will be adjusted as follows: -</p> <p data-bbox="271 384 1122 480">Own Revenue will be adjusted from a budget of R 457 328 072 to an adjusted budget of R 452 491 868 which show a decrease of R 4 836 204 which is -1.1 percent</p> <p data-bbox="271 504 562 536">Grants and Subsidies</p> <p data-bbox="271 568 1151 663">Grant and subsidies will be decreased from a budget of R 823 377 000 to an adjusted budget of R 813 067 000 which shows a decreased of R 10 710 000</p> | <p data-bbox="1167 225 1368 256">Own Revenue</p> <p data-bbox="1167 288 2047 352">Based on the mid – year performance the original budget will be adjusted as follows: -</p> <p data-bbox="1167 384 2047 480">Own Revenue will be adjusted from a budget of R 67 007 025 to an adjusted budget of R 66 326 200 which show a decrease of a R 680 826 which is -1.03 percent</p> <p data-bbox="1167 504 1458 536">Grants and Subsidies</p> <p data-bbox="1167 568 2047 663">Grant and subsidies will be decreased from a budget of R 823 377 000 to an adjusted budget of R 813 067 000 which shows a decreased of R 10 710 000</p> |

11.2 Operational Expenditure

| Description | Original Budget 2024/25 | Actual six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget |
|------------------------|----------------------------|--------------------|--------------------|--------------|----------------------|-------------------------|-------------------------------|
| | | | | | | | |
| Total | 1,212,018,561 | 373,315,313 | 838,180,529 | 200 | 1,116,374,665 | - 95,643,896 | 1,116,374,665 |
| Less Impairment | | | | | | | |
| | | | | | | | |
| Total | 392,797,320 | - | 360,663,762 | 91.25 | 255,257,238 | 137,540,082 | 255,257,238 |
| | 819,221,241 | 373,315,313 | 477,516,767 | 45.57 | 861,117,427 | 41,896,186 | 861,117,427 |
| Depreciation | 88,821,241 | 37,464,779 | 51,356,463 | 42.18 | 91,000,000 | 2,178,759 | 91,000,000 |
| | | | - | | | | |
| Total | 730,400,000 | 335,850,534 | 394,549,466 | 45.98 | 770,117,427 | 39,717,427 | 770,117,427 |

11.3 Capital Expenditure

| Description | Original Budget 2024/25 | Actual six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget |
|--------------|----------------------------|----------------------|-------------------|---------------|-------------------------|-------------------------|-------------------------------|
| | | | | | | | |
| Total | 238,289,653 | 157,249,526 | 81,040,127 | 175.22 | 226,659,321 | (11,630,332) | 226,659,321 |

| Accrual Basis Budgeting | Cash Basis Budget |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p data-bbox="271 261 1167 296">Operational Expenditure as per Table C1</p> <p data-bbox="271 325 1167 384">Based on the mid – year performance the original budget will be adjusted as follows: -</p> <p data-bbox="271 416 1167 507">Operational expenditure will be adjusted from a budget of R 1 212 018 561 to an adjusted budget of R 1 116 374 665 which show a decreased of (R 95 643 896 which is 8.57 percent</p> <p data-bbox="271 788 1167 823">Capital Expenditure</p> <p data-bbox="271 852 1167 943">Capital expenditure will be adjusted from a budget of R 238 189 653 to an adjusted budget of R 226 659 321 which show a decreased of R 11 630 332 which is 5.13 percent</p> | <p data-bbox="1167 261 2056 296">Operational Expenditure as per Table A1 & A4</p> <p data-bbox="1167 357 2056 416">Based on the mid – year performance the original budget will be adjusted as follows: -</p> <p data-bbox="1167 448 2056 539">Own Revenue will be adjusted from a budget of R 819 221 241 to an adjusted budget of R 861 117 427 which show an increase of R 41 896 186 which is 4.87 percent</p> <p data-bbox="1167 576 2056 611">Operational Expenditure as per A7</p> <p data-bbox="1167 639 2056 730">Operational expenditure will be adjusted from a budget of R 730 400 000 to an adjusted budget of R 764 230 733 which show an increase of R 33 830 733 which is 4.42 percent</p> <p data-bbox="1167 788 2056 823">Capital Expenditure</p> <p data-bbox="1167 852 2056 943">Capital expenditure will be adjusted from a budget of R 238 189 653 to an adjusted budget of R 226 659 321 which show a decreased of R 11 630 322 which is 5.13 percent</p> |

12. DISCUSSIONS

12.1 Municipal Adjustment for 2024/25 financial year and the two outer years 2025/26 and 2026/27 Financial year

12.1.1 Revenue Part

12.1.2 Various Sources of Revenue: Accrual and Cash Basis Budgeting

| Description | Accrual Basis Budget (Billing) | | | | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget | Cash Basis Budget (Billing) | | | | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget | Impairment |
|-----------------------------|--------------------------------|------------------------------|----------------------|--------------|------------------------|----------------------|----------------------------|-----------------------------|------------------------------|----------------------|--------------|----------------------|----------------------|----------------------------|-----------------------|
| | Original Budget 2024/25 | Actual Collection six Months | Variance | Percentage | | | | Original Budget 2024/25 | Actual Collection six Months | Variance | Percentage | | | | |
| Services Charges | | | | | | | | | | | | | | | |
| Property Rates | (64,571,036) | (32,913,564) | (31,657,472) | 50.97 | (65,827,128) | (1,256,092) | (65,827,128) | (41,076,750) | (13,767,261) | (27,309,489) | 33.52 | (27,534,522) | 13,542,228 | (27,534,522) | 38,292,606 |
| Refuse Removal | (41,762,819) | (20,749,039) | (21,013,780) | 49.68 | (41,498,077) | 264,742 | (41,498,077) | (1,137,764) | (488,304.00) | (649,460.00) | 42.92 | (976,608.00) | 161,156.00 | (976,608.00) | 40,521,469 |
| Sanitation Services | (1,762,314) | (963,293) | (799,021) | 54.66 | (1,926,587) | (164,273) | (1,926,587) | (331,676) | (185,327.00) | (146,349.00) | 55.88 | (370,654.00) | (38,978.00) | (370,654.00) | 1,555,933 |
| Water | (110,073,965) | (55,207,166) | (54,866,799) | 50.15 | (110,414,331) | (340,366) | (110,414,331) | (8,168,877) | (3,642,988.00) | (4,525,889.00) | 44.60 | (7,285,976) | 882,901 | (7,285,976) | 103,128,355 |
| Total | (218,170,134) | (109,833,062) | (108,337,072) | 50.34 | (219,666,123) | (1,495,989) | (219,666,123) | (50,715,067) | (18,083,880) | (32,631,187) | 35.66 | (36,167,760) | 14,547,307 | (36,167,760) | 183,498,363 |
| Other Revenue | | | | | | | | | | | | | | | |
| Traffic Fines | (3,341,799) | (2,423,685.00) | (918,114.00) | 72.53 | (4,847,370.00) | (1,505,571.00) | (4,847,370.00) | (187,157) | (95,465.00) | (91,692.00) | 51.01 | (190,930.00) | (3,773.00) | (190,930.00) | 4,656,440.00 |
| Other Sources of Revenue | (235,816,139) | (107,329,636) | (158,869,321) | 45.51 | (214,659,271) | 21,156,868 | (214,659,271) | (16,104,802) | (8,135,084) | (8,156,875) | 50.51 | (16,648,407) | (543,604.78) | (16,648,407) | - |
| Agency Fee Collection | - | - | - | | (13,319,103) | (13,319,103) | (13,319,103) | - | - | - | | (13,319,103) | (13,319,103) | (13,319,103) | - |
| Total | (239,157,938) | (109,753,321) | (159,787,435) | 45.89 | (232,825,744) | 6,332,194 | (232,825,744) | (16,291,959) | (8,230,549) | (8,248,567) | 50.52 | (30,158,440) | (13,866,481) | (30,158,440) | 4,656,440.00 |
| | (457,328,072) | (219,586,382) | (268,124,508) | 96 | (452,491,868) | 4,836,204 | (452,491,868) | (67,007,026) | (26,314,429) | (40,879,754) | 86 | (66,326,200) | 680,826 | (66,326,200) | 188,154,803 |
| Grants and Subsidies | | | | | | | | | | | | | | | |
| MIG | (156,342,750) | (56,639,073) | (99,703,677) | 36.23 | (146,342,750) | 10,000,000 | (146,342,750) | (156,342,750) | (123,795,871) | (32,546,879) | | (146,342,750) | 10,000,000 | (146,342,750) | |
| MIG(FMU 5%) | (7,702,250) | (1,372,129) | (6,330,121) | 17.81 | (6,992,250) | 710,000 | (6,992,250) | (7,702,250) | (1,372,129) | (6,330,121) | | (6,992,250) | 710,000 | (6,992,250) | |
| INEP | (3,587,000) | (1,009,917) | (2,577,083) | 28.15 | (3,587,000) | - | (3,587,000) | (3,587,000) | (3,587,000) | - | | (3,587,000) | - | (3,587,000) | |
| FMG | (1,800,000) | (701,647) | (1,098,353) | 38.98 | (1,800,000) | - | (1,800,000) | (1,800,000) | (1,800,000) | - | | (1,800,000) | - | (1,800,000) | |
| Equitable Share Grant | (592,128,000) | (444,096,000) | (148,032,000) | 75.00 | (592,128,000) | - | (592,128,000) | (592,128,000) | (444,096,000) | (148,032,000) | | (592,128,000) | - | (592,128,000) | |
| EPWP | (2,217,000) | (1,051,950) | (1,165,050) | 47.45 | (2,217,000) | - | (2,217,000) | (2,217,000) | (1,551,000) | (666,000) | | (2,217,000) | - | (2,217,000) | |
| WSIG | (60,000,000) | (12,395,439) | (47,604,561) | 20.66 | (60,000,000) | - | (60,000,000) | (60,000,000) | (31,450,000) | (28,550,000) | | (60,000,000) | - | (60,000,000) | |
| Total | (823,777,000) | (517,266,155) | (306,510,845) | 62.79 | (813,067,000) | 10,710,000 | (813,067,000) | (823,777,000) | (607,652,000) | (216,125,000) | | (813,067,000) | 10,710,000 | (813,067,000) | |
| | (1,281,105,072) | (736,852,537) | (574,635,353) | 57.52 | (1,265,558,868) | 15,546,204 | (1,265,558,868) | (890,784,026) | (633,966,429) | (257,004,754) | | (879,393,200) | 11,390,826 | (879,393,200) | 188,154,803.38 |

| Accrual Basis Budgeting | Cash Basis Budget |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Property Rates</p> <p>The mid-year performance indicates the budget under property rates will be increased by an amount of R 1 256 092 from a budget of R 64 571 036 to an adjustment budget of R 65 827 126 which is 0.97 percent increase.</p> | <p>Property Rates</p> <p>The mid-year performance indicates the budget under property rates will be decreased by an amount of R 13 542 228 from a budget of R 41 076 750 to an adjustment budget of R 27 534 522 which is 1.48 percent decreased.</p> <p>The difference between the accrual basis cash basis amount to R 38 292 606 which is called an impairment.</p> |
| <p>Service Charges</p> <p>The mid-year performance indicates the budget under service charges will be increased by an amount of R 239 897 from a budget of R 153 599 098 to an adjustment budget of R 153 538 995 which is 0.16 percent.</p> | <p>Service Charges</p> <p>The mid-year performance indicates the budget under service charges will be decreased by an amount of R 1 005 079 from a budget of R 9 638 317 to an adjustment budget of R 8 633 238 which is 11.64 percent.</p> <p>The difference between the accrual basis cash basis amount to R 145 205 757 which is called an impairment.</p> |
| <p>Traffic Fines</p> <p>The mid-year performance indicates the budget under traffic fines will be increased by an amount of R 1 505 571 from a budget of R 3 341 799 to an adjustment budget of R 4 847 370 which is 31.06 percent.</p> | <p>Traffic Fines</p> <p>The mid-year performance indicates the budget under traffic fines will be increased by an amount of R 3 773 from a budget of R 187 157 to an adjustment budget of R 190 930 which is 1.98 percent.</p> <p>The difference between the accrual basis cash basis amount to R 4 656 440 which is called an impairment.</p> |
| | |

Other Revenue

The mid-year performance indicates the budget under traffic fines will be decreased by an amount of R 21 156 868 from a budget of R 235 816 139 to an adjustment budget of R 214 669 271 which is 9.86 percent

Agency Fee

The mid-year performance indicates the budget under agency fee will be increased by an amount of R 13 319 103 from a budget of R 0 to an adjustment budget of R 13 319 103 which is 100 percent

Grants and Subsidies

The National Treasury reduced the MIG allocation of the municipality by R 710 000 because of wrong formula used to calculate the allocations of municipalities as per the amended DoRA issued by National treasury during October 2024.

According to DoRA issued by National Treasury during February 2023, the municipality was allocated an amount of R 154 045 000 for MIG which was disclosed under Appendix W2 and under Appendix W3 there was a disclosure of Ring-fenced conditional grants, and the municipality was allocated an amount of R 10 000 000.

Erroneously the municipality add the R 154 045 000 plus R 10 000 000 which is equal to R 164 045 000, by doing so the municipality overstated the allocation of MIG. According CoGTA the R 154 045 000 include R 10 000 000. This means that the budget of the municipality was overstated by R 10 000 000.

The total grants and subsidies that will be received by the municipality will amount to R 813 067 000 because of the above explanation given above.

Other Revenue

The mid-year performance indicates the budget under traffic fines will be decreased by an amount of R 25 262 from a budget of R 16 104 802 to an adjustment budget of R 16 079 240 which is 0.16 percent

Agency Fee

The mid-year performance indicates the budget under agency fee will be increased by an amount of R 13 319 103 from a budget of R 0 to an adjustment budget of R 13 319 103 which is 100 percent

Grants and Subsidies

The National Treasury reduced the MIG allocation of the municipality by R 710 000 because of wrong formula used to calculate the allocations of municipalities as per the amended DoRA issued by National treasury during October 2024.

According to DoRA issued by National Treasury during February 2023, the municipality was allocated an amount of R 154 045 000 for MIG which was disclosed under Appendix W2 and under Appendix W3 there was a disclosure of Ring-fenced conditional grants, and the municipality was allocated an amount of R 10 000 000.

Erroneously the municipality add the R 154 045 000 plus R 10 000 000 which is equal to R 164 045 000, by doing so the municipality overstated the allocation of MIG. According CoGTA the R 154 045 000 include R 10 000 000. This means that the budget of the municipality was overstated by R 10 000 000.

The total grants and subsidies that will be received by the municipality will amount to R 813 067 000 because of the above explanation given above.

| | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Comments</p> <p>The total budget adjustment budget of the municipality based on the mid – year budget and performance assessment done in January 2025 will amount to R 1 281 105 072</p> | <p>Comments</p> <p>The total budget adjustment budget of the municipality based on the mid – year budget and performance assessment done in January 2025 will amount to R 879 393 200</p> <p>The total impairment will amount to 183 154 803 for all services charges as the main sources of revenue for the municipality</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

12.2 Operational Expenditure

| Description | Original Budget 2024/25 | Actual six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget |
|------------------------------------------|----------------------------|--------------------|--------------------|--------------|----------------------|-------------------------|-------------------------------|
| Employee Cost | 207,837,000 | 94,606,416 | 113,230,584 | 45.52 | 210,685,094 | 2,848,094 | 210,685,094 |
| Remuneration Of Councilors | 31,004,784 | 14,277,473 | 16,727,311 | 46.05 | 29,545,511 | - 1,459,273 | 29,545,511 |
| Depreciation Asset Impairment | 88,821,241 | 37,464,339 | 51,356,902 | 42.18 | 91,000,000 | 2,178,759 | 91,000,000 |
| Finance Charges | - | - | - | - | 0 | - | - |
| Inventory Consumed & Bulk Purchase Water | 180,993,127 | 82,889,400 | 98,103,727 | 45.80 | 202,550,758 | 21,557,631 | 202,550,758 |
| Transfer & Subsidies | 700,004 | - | 700,004 | - | 700,004 | - | 700,004 |
| Other Expenditure | 702,662,405 | 144,077,684 | 558,062,002 | 20.50 | 581,893,298 | - 120,769,107 | 581,893,298 |
| | | | | | | - | |
| Total | 1,212,018,561 | 373,315,313 | 838,180,529 | 200 | 1,116,374,665 | - 95,643,896 | 1,116,374,665 |
| Less Impairment | | | | | | | |
| | | | | | | | |
| Total | 392,797,320 | - | 360,663,762 | 91.25 | 255,257,238 | 137,540,082 | 255,257,238 |
| | 819,221,241 | 373,315,313 | 477,516,767 | 45.57 | 861,117,427 | 41,896,186 | 861,117,427 |
| Depreciation | 88,821,241 | 37,464,779 | 51,356,463 | 42.18 | 91,000,000 | 2,178,759 | 91,000,000 |
| | | | - | | | | |
| Total | 730,400,000 | 335,850,534 | 394,549,466 | 45.98 | 770,117,427 | 39,717,427 | 770,117,427 |

12.2.1 Operational Expenditure Per Functions and Sub - Functions

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|-----------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| Council General (Dept 100) | Remuneration of Councillors | | | | | | | | |
| | General Expenditure | 31,004,784 | 15,502,392 | 14,277,235 | 16,727,549 | 46.05 | 29,545,511 | (1,459,273) | 29,545,511 |
| | | 14,971,606 | 7,485,803 | 7,349,732 | 7,621,874 | 49.09 | 14,153,995 | (817,611) | 14,153,995 |
| | Total Operational Expenditure | 45,976,390 | 22,988,195 | 21,626,967 | 24,349,423 | 47.04 | 43,699,506 | (2,276,884) | 43,699,506 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|----------------------------------------------------|--------------------------------------|--------------------|-------------------|-------------------|-------------------------|---------------|--------------------------|----------------------|----------------------------|
| Municipal Manager | | | | | | | | | |
| | Employee Costs | 8,190,492 | 4,095,246 | 3,070,895 | 5,119,597 | 37.49 | 8,190,492 | - | 8,190,492 |
| | General Expenditure | 9,713,544 | 4,856,772 | 7,773,963 | 1,939,581 | 80.03 | 11,713,544 | 2,000,000 | 11,713,544 |
| | Total Operational Expenditure | 17,904,036 | 8,952,018 | 10,844,859 | 7,059,177 | 60.57 | 19,904,036 | 2,000,000 | 19,904,036 |
| PMS, Communication and Public Participation | | | | | | | | | |
| | Employee Costs | 12,149,073 | 6,074,537 | 7,225,354 | 4,923,719 | 59.47 | 15,123,216 | 2,974,143 | 15,123,216 |
| | General Expenditure | 508,756 | 254,378 | 204,634 | 304,122 | 40.22 | 557,393 | 48,637 | 557,393 |
| | Total Operational Expenditure | 12,657,829 | 6,328,915 | 7,429,988 | 5,227,841 | 58.70 | 15,680,609 | 3,022,780 | 15,680,609 |
| Internal Audit (MM - 102) | | | | | | | | | |
| | Employee Costs | 2,757,326 | 1,378,663 | 1,365,883 | 1,391,443 | 49.54 | 2,769,010 | 11,684 | 2,769,010 |
| | General Expenditure | 1,871,815 | 935,908 | 433,063 | 1,438,752 | 23.14 | 1,862,182 | (9,633) | 1,862,182 |
| | Total Operational Expenditure | 4,629,141 | 2,314,571 | 1,798,946 | 2,830,195 | 72.67 | 4,631,191 | 2,050 | 4,631,191 |
| Risk Management (MM 102) | | | | | | | | | |
| | Employee Costs | 2,470,842 | 1,235,421 | 1,429,290 | 1,041,552 | 57.85 | 2,993,287 | 522,445 | 2,993,287 |
| | General Expenditure | 34,305,773 | 17,152,887 | 23,607,676 | 10,698,097 | 68.82 | 46,897,293 | 12,591,520 | 46,897,293 |
| | Total Operational Expenditure | 36,776,615 | 18,388,308 | 25,036,966 | 11,739,649 | 68.08 | 49,890,580 | 13,113,965 | 49,890,580 |
| Information Technology | | | | | | | | | |
| | Employee Costs | 4,018,466 | 2,009,233 | 1,915,205 | 2103261.42 | 47.66 | 4,220,358 | 201,892 | 4,220,358 |
| | General Expenditure | 27,488,334 | 13,744,167 | 16,315,464 | 11,172,870 | 59 | 28,694,187 | 1,205,853 | 28,694,187 |
| | Total Operational Expenditure | 31,506,800 | 15,753,400 | 18,230,669 | 13,276,131 | 107.01 | 32,914,545 | 1,407,745 | 32,914,545 |
| | Total Budget | 149,450,811 | 74,725,406 | 84,968,395 | 64,482,416 | 414 | 166,720,467 | 17,269,656 | 166,720,467 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|---------------------------------------------------|--------------------------------------|-------------------|------------------|------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| PEDS (Dept 103) | | | | | | | | | |
| | Employee Costs | 8,015,079 | 4,007,540 | 4,290,121 | 3,724,958 | 53.53 | 9,020,747 | 1,005,668 | 9,020,747 |
| | General Expenditure | 210,166 | 105,083 | 77,478 | 132,688 | 36.87 | 210,166 | - | 210,166 |
| | Total Operational Expenditure | 8,225,245 | 4,112,623 | 4,367,599 | 3,857,646 | 53.10 | 9,230,913 | 1,005,668 | 9,230,913 |
| Integrated Development Planning (Dept 103) | | | | | | | | | |
| | Employee Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | General Expenditure | 605,064 | 302,532 | 12,500 | 592,564 | 2.07 | 650,064 | 45,000 | 650,064 |
| | Total Operational Expenditure | 605,064 | 302,532 | 12,500 | 592,564 | 2.07 | 650,064 | 45,000 | 650,064 |
| Town Planning (Dept 103) | | | | | | | | | |
| | Employee Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | General Expenditure | 9,500,000 | 4,750,000 | 2,623,000 | 6,877,000 | 27.61 | 5,400,000 | (4,100,000) | 5,400,000 |
| | Total Operational Expenditure | 9,500,000 | 4,750,000 | 2,623,000 | 6,877,000 | 27.61 | 5,400,000 | (4,100,000) | 5,400,000 |
| | Total Budget | 18,330,309 | 9,165,155 | 7,003,099 | 11,327,210 | 83 | 15,280,977 | (3,049,332) | 15,280,977 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|-----------------------------------------------------|--------------------------------------|--------------------|-------------------|-------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| Financial Services (Dept 104) | | | | | | | | | |
| | Employee Costs | 17,460,524 | 8,730,262 | 6,987,711 | 10,472,813 | 40.02 | 17,292,334 | (168,190) | 17,292,334 |
| | General Expenditure | 19,475,632 | 9,737,816 | 4,153,119 | 15,322,513 | 21.32 | 13,353,716 | (6,121,916) | 13,353,716 |
| | Total Operational Expenditure | 36,936,156 | 18,468,078 | 11,140,830 | 25,795,326 | 61.34 | 30,646,050 | (6,290,106) | 30,646,050 |
| Asset Management:Asset Management | | | | | | | | | |
| | Employee Costs | 3,629,120 | 1,814,560 | 1,729,528 | 1,899,592 | 47.66 | 3,684,684 | 55,564 | 3,684,684 |
| | General Expenditure | 99,423,408 | 49,711,704 | 40,161,013 | 59,262,395 | 40 | 101,029,088 | 1,605,680 | 101,029,088 |
| | Total Operational Expenditure | 103,052,528 | 51,526,264 | 41,890,540 | 61,161,988 | 88 | 104,713,772 | (1,661,244) | 104,713,772 |
| Supply Chain Management Office (Finance 104) | | | | | | | | | |
| | Employee Costs | 4,132,932 | 244,697 | 1,689,493 | 2,443,439 | 40.88 | 3,782,932 | (350,000) | 3,782,932 |
| | General Expenditure | 489,393 | 244,697 | 46,545 | 442,848 | 9.51 | 173,313 | (316,080) | 173,313 |
| | Total Operational Expenditure | 4,622,325 | 489,393 | 1,736,038 | 2,886,287 | 37.56 | 3,956,245 | (666,080) | 3,956,245 |
| Fleet Management (Financial Services 104) | | | | | | | | | |
| | Employee Costs | 6,876,253 | 3,438,127 | 2,829,187 | 4,047,066 | 41.14 | 6,189,092 | (687,161) | 6,189,092 |
| | General Expenditure | 44,075,789 | 22,037,895 | 21,251,507 | 22,824,282 | 48.22 | 47,745,654 | 3,669,865 | 47,745,654 |
| | Total Operational Expenditure | 50,952,042 | 25,476,021 | 24,080,694 | 26,871,348 | 47.26 | 53,934,746 | 2,982,704 | 53,934,746 |
| | | 195,563,051 | 95,959,756 | 78,848,102 | 116,714,949 | 40 | 193,250,813 | (2,312,238) | 193,250,813 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|------------------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| Corporate Services 106 | | | | | | | | | |
| | Employee Costs | 12,831,866 | 6,415,933 | 6,046,923 | 6,784,943 | 47.12 | 13,368,829 | 536,963 | 13,368,829 |
| | General Expenditure | 8,344,940 | 4,172,470 | 1,862,503 | 6,482,437 | 22.32 | 7,100,382 | (1,244,558) | 7,100,382 |
| | Total Operational Expenditure | 21,176,806 | 10,588,403 | 7,909,426 | 13,267,380 | 37.35 | 20,469,211 | (707,595) | 20,469,211 |
| Legal Services (Corporate Services 106) | | | | | | | | | |
| | Employee Costs | 4,021,753 | 2,010,877 | 1,993,409 | 2,028,344 | 49.57 | 4,149,375 | 127,622 | 4,149,375 |
| | General Expenditure | 2,903,950 | 1,451,975 | 2,240,559 | 663,391 | 77.16 | 3,503,950 | 600,000 | 3,503,950 |
| | Total Operational Expenditure | 6,925,703 | 3,462,852 | 4,233,968 | 2,691,735 | 61.13 | 7,653,325 | 727,622 | 7,653,325 |
| | | 28,102,509 | 14,051,255 | 12,143,394 | 15,959,115 | 43 | 28,122,535 | 20,026 | 28,122,535 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget | |
|------------------------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|--------------------|
| | | | | | | | | | | - |
| Social Development Services (Dept 107) | | | | | | | | | | - |
| | Employee Costs | 5,444,636 | 2,722,318 | 1,519,074 | 3,925,562 | 27.90 | 3,571,590 | (1,873,046) | 3,571,590 | (1,873,046) |
| | General Expenditure | 2,608,470 | 1,304,235 | 655,921 | 1,952,549 | 25.15 | 2,168,178 | (440,292) | 2,168,178 | (440,292) |
| | Total Operational Expenditure | 8,053,106 | 4,026,553 | 2,174,996 | 5,878,110 | 27.01 | 5,739,768 | (2,313,338) | 5,739,768 | (2,313,338) |
| | | | | | | | | | | - |
| Cemetery (Dept 505) | | | | | | | | | | - |
| | Employee Costs | - | - | - | - | - | - | - | - | - |
| | General Expenditure | 163,379 | 81,690 | - | 163,379 | - | 178,379 | 15,000 | 178,379 | 15,000 |
| | Total Operational Expenditure | 163,379 | 81,690 | - | 163,379 | - | 178,379 | 15,000 | 178,379 | 15,000 |
| | | | | | | | | | | - |
| Halls and Offices (Dept 300) | | | | | | | | | | - |
| | Employee Costs | 5,581,022 | 2,790,511 | 2,174,135 | 3,406,887 | 38.96 | 5,450,697 | (130,326) | 5,450,697 | (130,326) |
| | General Expenditure | 9,684,773 | 4,842,387 | 1,615,188 | 8,069,585 | 16.68 | 7,856,533 | (1,828,240) | 7,856,533 | (1,828,240) |
| | Total Operational Expenditure | 15,265,795 | 7,632,898 | 3,789,323 | 11,476,472 | 24.82 | 13,307,230 | (1,958,566) | 13,307,230 | (1,958,566) |
| | | | | | | | | | | - |
| Disaster Management (107) | | | | | | | | | | - |
| | Employee Costs | - | - | - | - | - | - | - | - | - |
| | General Expenditure | 250000 | 125000 | 161.3 | 249838.7 | 0.06 | 125,000.00 | (125,000.00) | 125,000.00 | (125,000.00) |
| | Total Operational Expenditure | 250,000 | 125,000 | 161 | 249,839 | 0.06 | 125,000 | (125,000) | 125,000 | (125,000) |
| | | | | | | | | | | - |
| Libraries and Archives | | | | | | | | | | - |
| | Employee Costs | 2,428,720 | 1,214,360 | 1,207,538 | 1,221,182 | 49.72 | 2,795,780 | 367,060 | 2,795,780 | 367,060 |
| | General Expenditure | 115,544 | 57,772 | 16,317 | 99,227 | 14.12 | 115,544 | - | 115,544 | - |
| | Total Operational Expenditure | 2,544,264 | 1,272,132 | 1,223,855 | 1,320,409 | 48.10 | 2,911,324 | 367,060 | 2,911,324 | 367,060 |
| | | | | | | | | | | - |
| Community Traffic Services (Dept 108) | | | | | | | | | | - |
| | Employee Costs | 20,546,896 | 10,273,448 | 9,263,163 | 11,283,733 | 45 | 20,329,455 | (217,441) | 20,329,455 | (217,441) |
| | General Expenditure | 2,585,927 | 1,292,964 | 310,814 | 2,275,113 | 12 | 785,332 | (1,800,595) | 785,332 | (1,800,595) |
| | Total Operational Expenditure | 23,132,823 | 11,566,412 | 9,573,977 | 13,558,846 | 57 | 21,114,787 | (2,018,036) | 21,114,787 | (2,018,036) |
| | | | | | | | | | | - |
| Refuse Removal (Dept 520) | | | | | | | | | | - |
| | Employee Costs | 10,929,862 | 5,464,931 | 3,650,825 | 7,279,037 | 33.40 | 10,929,862 | - | 10,929,862 | - |
| | General Expenditure | 10,114,232 | 5,057,116 | 4,274,007 | 5,840,225 | 42.26 | 10,095,376 | (18,856) | 10,095,376 | (18,856) |
| | Total Operational Expenditure | 21,044,094 | 10,522,047 | 7,924,832 | 13,119,262 | 76 | 21,025,238 | (18,856) | 21,025,238 | (18,856) |
| | | | | | | | | | | - |
| Sports Facilities Management (Dept 300) | | | | | | | | | | - |
| | Employee Costs | 9,375,061 | 4,687,531 | 5,099,281 | 4,275,780 | 54.39 | 10,581,480 | 1,206,419 | 10,581,480 | 1,206,419 |
| | General Expenditure | 3,443,838 | 1,721,919 | 518,098 | (2,925,740) | 15.04 | 1,166,838 | (2,277,000) | 1,166,838 | (2,277,000) |
| | Total Operational Expenditure | 12,818,899 | 6,409,450 | 5,617,378 | 1,350,040 | 43.82 | 11,748,318 | (1,070,581) | 11,748,318 | (1,070,581) |
| | | | | | | | | | | - |
| | | 83,272,360 | 41,636,180 | 30,304,522 | 47,116,357 | 36 | 76,150,044 | (7,122,316) | 76,150,044 | (7,122,316) |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|----------------------------------------|--------------------------------------|-----------------------|--------------------|--------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| Technical Services (Dept 105) | | | | | | | | | |
| | Employee Costs | 2,009,220 | 1,004,610 | 438,815 | 1,570,405 | 21.84 | 1,057,186 | (952,034) | 1,057,186 |
| | General Expenditure | 1,076,724 | 538,362 | 32,295 | 1,044,429 | 3.00 | 222,008 | (854,716) | 222,008 |
| | Total Operational Expenditure | 3,085,944 | 1,542,972 | 471,110 | 2,614,834 | 15.27 | 1,279,194 | (1,806,750) | 1,279,194 |
| Electricity (Dept 530) | | | | | | | | | |
| | Employee Costs | 3,451,871 | 1,725,936 | 1,647,710 | 1,804,161 | 47.73 | 3,528,184 | 76,313 | 3,528,184 |
| | General Expenditure | 27,265,093 | 13,632,547 | 15,893,553 | 11,371,540 | 58.29 | 36,207,249 | 8,942,156 | 36,207,249 |
| | Total Operational Expenditure | 30,716,964 | 15,358,482 | 17,541,263 | 13,175,701 | 57.11 | 39,735,433 | 9,018,469 | 39,735,433 |
| Roads and Stormwater (Dept 550) | | | | | | | | | |
| | Employee Costs | 16,925,422 | 8,462,711 | 8,255,858 | 8,669,564 | 48.78 | 17,589,376 | 663,954 | 17,589,376 |
| | General Expenditure | 28,470,554 | 14,235,277 | 22,639,398 | 5,831,156 | 79.52 | 39,366,121 | 10,895,567 | 39,366,121 |
| | Total Operational Expenditure | 45,395,976 | 22,697,988 | 30,895,257 | 14,500,719 | 68.06 | 56,955,497 | 11,559,521 | 56,955,497 |
| Sanitation Services (Dept 560) | | | | | | | | | |
| | Employee Costs | 9,002,708 | 4,501,354 | 3,924,090 | 5,078,618 | 44 | 8,928,790 | (73,918) | 8,928,790 |
| | General Expenditure | 5,056,292 | 2,528,146 | 831,289 | 4,225,003 | 16 | 5,056,292 | - | 5,056,292 |
| | Total Operational Expenditure | 14,059,000 | 7,029,500 | 4,755,379 | 9,303,621 | 33.82 | 13,985,082 | (73,918) | 13,985,082 |
| Water (Dept 540) | | | | | | | | | |
| | Employee Costs | 28,748,208 | 14,374,104 | 13,864,785 | 14,883,423 | 48.23 | 28,748,208 | 0 | 28,748,208 |
| | General Expenditure | 187,504,472 | 93,752,236 | 92,473,941 | 95,030,531 | 49.32 | 211,291,895 | 23,787,423 | 211,291,895 |
| | Total Operational Expenditure | 216,252,680 | 108,126,340 | 106,338,726 | 109,913,954 | 49.17 | 240,040,103 | 23,787,423 | 240,040,103 |
| PMU | | | | | | | | | |
| | Employee Costs | 6,373,830 | 3,186,915 | 2,828,918 | 3,544,912 | 44.38 | 5,933,172 | (440,658) | 5,933,172 |
| | General Expenditure | 1,328,420 | 664,210 | 314,717 | 1,013,703 | 23.69 | 727,212 | (601,208) | 727,212 |
| | Total Operational Expenditure | 7,702,250 | 3,851,125 | 3,143,635 | 4,558,615 | 40.81 | 6,660,384 | (1,041,866) | 6,660,384 |
| | | 317,212,814 | 158,606,407 | 163,145,369 | 154,067,445 | 51 | 358,655,694 | 41,442,880 | 358,655,694 |
| | | 819,221,241.00 | 394,144,158 | 376,412,880 | 409,667,493 | 46 | 855,230,733 | 36,009,492 | 855,230,733 |

| Functions/ Departments | Line Items/ Segments | Budget | YTD Budget | IE Debit | Variance Against Budget | percentage | Projection for 12 Months | Proposed Adjustments | Proposed Adjustment Budget |
|------------------------------|------------------------|----------------------|--------------------|--------------------|-------------------------|--------------|--------------------------|----------------------|----------------------------|
| | | | | | | | | | |
| Impairment of Debtors | General Expenditure | 387,451,111 | 193,725,556 | - | 387,451,111 | - | 249,999,999 | (137,451,112) | 249,999,999 |
| | Bad - bebt written off | 2,880,658 | 1,440,329 | 2,628,620 | (252,038) | 91.25 | 5,257,239 | 2,376,581 | 5,257,239 |
| | | | | | | | | - | |
| | Total Budget | 392,797,320 | 195,165,885 | 2,628,620 | 387,199,073 | 91.25 | 255,257,238 | (137,540,082) | 255,257,238 |
| | | | | | | | | - | |
| | Total Budget | 1,212,018,561 | 589,310,042 | 379,041,500 | 796,866,566 | 137 | 1,110,487,971 | (101,530,590) | 1,110,487,971 |

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

| Function/ Department | Percentage Allocated |
|--------------------------|----------------------|
| Council General 100 | 5.11% |
| Municipal Manager (102) | 19.49% |
| PEDS (103) | 1.79% |
| Financial Services (104) | 22.60% |
| Corporate Services (106) | 3.29% |
| Social Services (107) | 8.90% |
| Technical Services (105) | 38.82% |

The narration on various Functions/ Votes of expenditure

Council General

The budget allocated to Council General the budget amount to R 45 976 390 and will be adjusted by an amount of (R 2 276 884) and the adjusted budget will amount to R 43 699 506 which show a decrease of 5.21 percent.

Municipal Manager

The budget allocated to Municipal Manager amount to R 149 450 911 and will be adjusted by an amount of R 17 269 656 and the adjusted budget will amount to R 166 720 467 which show an increase of 10.35 percent.

PEDS

The budget allocated to PEDS amount to R 18 330 309 and will be adjusted by an amount of (R 3 049 332) and the adjusted budget will amount to R 15 280 977 which show a decrease of 19.96 percent.

Financial Services

The budget allocated to Financial Services amount to R 195 563 051 and will be adjusted by an amount of (R 2 312 238) and the adjusted budget will amount to R 193 250 813 which show an increase amount of -120 percent.

Corporate Services

The budget allocated to Corporate Services amount to R 28 102 509 and will be adjusted by an amount of R 20 026 and the adjusted budget will amount to R 28 122 535 which show an increase amount to 0.07 percent.

Social Services

The budget allocated to Social Services amount to R 83 272 360 and will be adjusted by an amount of (R 7 122 316) and the adjusted budget will amount to R 76 150 044 which show an increase amount to -9.36 percent.

Technical Services

The budget allocated to Technical Services amount to R 317 212 814 and will be adjusted by an amount of R 41 442 880 and the adjusted budget will amount to R 358 442 880 which show an increase amount to 11.56 percent.

Comment(s)

The total expenditure on cash basis budgeting will be increased from a budget of R 819 221 241 to a budget of R 861 117 427 which show an increase of budget by an amount of R 41 896 186 which is 4.87 percent.

The total expenditure on cash basis budgeting will be increased from a budget of R 1 212 018 561 to a budget of R 1 116 374 665 which show an increase of budget by an amount of (R 95 643 896 which is 4.87 percent.

12.3 Capital Budget

Expenditure

The budget for capital expenditure of R 238 189 653 will be adjusted to R 226 659 321, the reason for the decrease of the budget by (R 11 630 332) million is because of the MIG projects will be decreased by R 10 000 000 and projects funded from own revenue will be decreased by R 1 630 332.

12.4 Segment/ Line Items that will be adjusted during the adjusted Budget

The various sources of revenue, operational and capital expenditure from various function/ votes which will be adjusted during adjusted budget are attached hereto as **ANNEXURE "A"**

| Description | Original Budget 2024/25 | Actual six Months | Variance | Percentage | Full - Year Forecast | Proposed Adjustments | Proposed Adjustment Budget |
|--------------|----------------------------|----------------------|-------------------|---------------|-------------------------|-------------------------|-------------------------------|
| Own Funding | 21,946,903 | 9,811,000.00 | 12,135,903.00 | 44.70 | 19,984,705 | (1,962,198) | 19,984,705 |
| MIG | 156,342,750 | 112,182,658 | 44,160,092.00 | 71.75 | 146,674,616 | (9,668,134) | 146,674,616 |
| WSIG | 60,000,000 | 35,255,868 | 24,744,132 | 58.76 | 60,000,000 | - | 60,000,000 |
| Total | 238,289,653 | 157,249,526 | 81,040,127 | 175.22 | 226,659,321 | (11,630,332) | 226,659,321 |

12.5. Repairs and Maintenance Budget

The total budget of Repairs and Maintenance amount to R 81 250 000 against the total value of Property Plant and Equipment amount to R 2 468 012 564 which is 4.32 % which is less than the norm of 8 percent by 3.68 percent, for the municipality to be within the norm of 8 percent it need amount of R 197 441 005. This means that there should be no capitalisation of assets which will increase the fixed assets register

12.6. Contracted Services Budget

The total budget of contracted services amount to R 180 380 000 against the total operational budget amount to R 874 851 766 which is 20.62% which is more than the norm of 2 to 5 percent

12.7 Salary Norm

The municipality salary norm against the total operational expenditure amount to 32.70 which is below the National Treasury norm of 40 percent and above the norm of Staff Regulation which is 30 percent

12.7 Key Norms

12.7.1 Current Ratio

The current ratio of the Municipality amount 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.

12.7.2 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.

12.7.4 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 Adjusted budget of the municipality will be funded by an amount R 97 362 025

13. RECOMMENDATIONS BY THE MUNICIPAL MANAGER

- 13.1 THAT** the proposed adjusted figures on the Adjustment Budget for 2024/25 which bring changes on the Annual Budget approved by council under resolution no: TH – NDC 366/05/2024 be considered.
- 13.2 THAT** the Adjustment Budget for the 2024/ 25 FY as per Section 28 of the Municipal Finance Management Act (MFMA), Act No. 56 of 2003 be approved.
- 13.2 THAT** the Adjustment Budget be submitted to National Treasury and Mpumalanga Provincial Treasury pursuant to Section 28(7) of the MFMA.
- 13.3 THAT** the Procurement Plans for the 2024/25 FY be aligned with the Adjustment Budget.
- 13.4 THAT** the 2024/25 FY SDBIP be reviewed and aligned to the Adjustment Budget once approved by Council.
- 13.5 THAT** the cost containment measures be enforced and a memorandum be issued to all employees including councillors.
- 13.6 THAT** the revise issue of lease of vehicles, this should state which vehicles are Necessary for service delivery purposes
- 13.7 THAT** the issue of attending workshops or seminars to be put on hold, only SALGA or compulsory workshops to be attended other parts of affiliations to be stopped
- 13.8 THAT** the cost containment measures be enforced

SUPPORTING SCHEDULES

Municipal adjustments budgets & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

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

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF: Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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

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

MP315 Thembisile Hani - Table B1 Adjustments Budget Summary - 20250228

| Description | 2024/25 | | | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|----------------------------------------------------------------------|------------------|------------------|----------------|----------------------|--------------------|----------------------|------------------|------------------|-------------------|---------------------|---------------------|
| | Original Budget | Prior Adjusted 1 | Accum. Funds 2 | Multi-year capital 3 | Unfore. Unavoid. 4 | Nat. or Prov. Govt 5 | Other Adjusts. 6 | Total Adjusts. 7 | Adjusted Budget 8 | Adjusted Budget | Adjusted Budget |
| | A | A1 | B | C | D | E | F | G | H | | |
| R thousands | | | | | | | | | | | |
| Financial Performance | | | | | | | | | | | |
| Property rates | 64,571 | - | - | - | - | - | 1,257 | 1,257 | 65,828 | 67,800 | 71,190 |
| Service charges | 154,463 | - | - | - | - | - | 156 | 156 | 154,619 | 162,186 | 170,296 |
| Investment revenue | 12,554 | - | - | - | - | - | (252) | (252) | 12,303 | 12,182 | 13,841 |
| Transfers recognised - operational | 607,434 | - | - | - | - | - | (1,042) | (1,042) | 606,392 | 627,893 | 627,502 |
| Other own revenue | 225,740 | - | - | - | - | - | (66,855) | (66,855) | 158,885 | 237,382 | 248,323 |
| Total Revenue (excluding capital transfers and contributions) | 1,064,762 | - | - | - | - | - | (66,735) | (66,735) | 998,027 | 1,107,443 | 1,131,151 |
| Employee costs | 207,837 | - | - | - | - | - | 2,936 | 2,936 | 210,773 | 216,394 | 227,598 |
| Remuneration of councillors | 31,005 | - | - | - | - | - | (1,459) | (1,459) | 29,546 | 32,555 | 34,183 |
| Depreciation & asset impairment | 476,272 | - | - | - | - | - | (130,015) | (130,015) | 346,257 | 477,555 | 477,555 |
| Finance charges | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed and bulk purchases | 180,993 | - | - | - | - | - | 31,521 | 31,521 | 212,514 | 180,993 | 179,709 |
| Transfers and subsidies | 700 | - | - | - | - | - | - | - | 700 | 700 | 700 |
| Other expenditure | 315,211 | - | - | - | - | - | 3,809 | 3,809 | 319,020 | 316,380 | 308,061 |
| Total Expenditure | 1,212,019 | - | - | - | - | - | (93,208) | (93,208) | 1,118,811 | 1,224,576 | 1,227,805 |
| Surplus/(Deficit) | (147,256) | - | - | - | - | - | 26,473 | 26,473 | (120,783) | (117,133) | (96,653) |
| Transfers and subsidies - capital (monetary allocations) | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| Transfers and subsidies - capital (in-kind - all) | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 69,087 | - | - | - | - | - | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 69,087 | - | - | - | - | - | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 237,640 | - | - | - | - | - | (11,630) | (11,630) | 226,009 | 241,051 | 256,951 |
| Transfers recognised - capital | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 226,954 | 242,854 |
| Borrowing | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 21,947 | - | - | - | - | - | (1,962) | (1,962) | 19,985 | 14,747 | 14,747 |
| Total sources of capital funds | 238,290 | - | - | - | - | - | (11,630) | (11,630) | 226,659 | 241,701 | 257,601 |
| Financial position | | | | | | | | | | | |
| Total current assets | 303,964 | - | - | - | - | - | 54,271 | 54,271 | 358,235 | 472,828 | 553,013 |
| Total non current assets | 2,591,190 | - | - | - | - | - | (13,809) | (13,809) | 2,577,381 | 2,744,070 | 3,005,849 |
| Total current liabilities | 158,119 | - | - | - | - | - | (26,921) | (26,921) | 131,198 | 385,042 | 503,805 |
| Total non current liabilities | 45,000 | - | - | - | - | - | - | - | 45,000 | 45,000 | 45,000 |
| Community wealth/Equity | 2,692,035 | - | - | - | - | - | 67,383 | 67,383 | 2,759,419 | 2,786,856 | 3,010,056 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 236,895 | - | - | - | - | - | (92,948) | (92,948) | 143,948 | 319,552 | 262,369 |
| Net cash from (used) investing | (238,290) | - | - | - | - | - | 11,630 | 11,630 | (226,660) | (241,701) | (257,601) |
| Net cash from (used) financing | - | - | - | - | - | - | - | - | - | - | - |
| Cash/cash equivalents at the year end | 168,301 | - | - | - | - | - | (22,943) | (22,943) | 145,358 | 246,153 | 250,921 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 168,301 | - | - | - | - | - | (22,943) | (22,943) | 145,358 | 246,153 | 343,921 |
| Application of cash and investments | 101,887 | - | - | - | - | - | (62,070) | (62,070) | 39,816 | 223,143 | 340,161 |
| Balance - surplus (shortfall) | 66,415 | - | - | - | - | - | 39,127 | 39,127 | 105,542 | 23,010 | 3,761 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 2,371,377 | - | - | - | - | - | (5,824) | (5,824) | 2,365,553 | 2,287,350 | 2,211,570 |
| Depreciation | 88,821 | - | - | - | - | - | 2,179 | 2,179 | 91,000 | 88,821 | 88,821 |
| Renewal and Upgrading of Existing Assets | 129,514 | - | - | - | - | - | 21,857 | 21,857 | 151,371 | 146,653 | 153,423 |
| Repairs and Maintenance | 74,483 | - | - | - | - | - | (5,915) | (5,915) | 68,568 | 67,294 | 68,137 |

MP315 Thembisile Hani - Table B2 Adjustments Budget Financial Performance (functional classification) - 20250228

| Standard Description | Ref | 2024/25 | | | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|--------------------------------------------|------|-----------------|------------------|----------------|----------------------|--------------------|----------------------|-------------------|-------------------|--------------------|---------------------|---------------------|
| | | Original Budget | Prior Adjusted 5 | Accum. Funds 6 | Multi-year capital 7 | Unfore. Unavoid. 8 | Nat. or Prov. Govt 9 | Other Adjusts. 10 | Total Adjusts. 11 | Adjusted Budget 12 | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| Governance and administration | | 672,461 | - | - | - | - | - | 1,197 | 1,197 | 673,658 | 692,011 | 705,050 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 672,461 | - | - | - | - | - | 1,197 | 1,197 | 673,658 | 692,011 | 705,050 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 218 | - | - | - | - | - | 155 | 155 | 373 | 229 | 240 |
| Community and social services | | 162 | - | - | - | - | - | 84 | 84 | 247 | 170 | 179 |
| Sport and recreation | | 55 | - | - | - | - | - | 71 | 71 | 126 | 58 | 61 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 168,122 | - | - | - | - | - | 4,353 | 4,353 | 172,474 | 155,597 | 169,346 |
| Planning and development | | 164,776 | - | - | - | - | - | (10,474) | (10,474) | 154,303 | 152,085 | 165,658 |
| Road transport | | 3,345 | - | - | - | - | - | 14,826 | 14,826 | 18,171 | 3,512 | 3,688 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 440,305 | - | - | - | - | - | (82,108) | (82,108) | 358,197 | 471,560 | 483,369 |
| Energy sources | | 3,587 | - | - | - | - | - | - | - | 3,587 | 10,808 | - |
| Water management | | 350,972 | - | - | - | - | - | (86,164) | (86,164) | 264,808 | 373,046 | 391,278 |
| Waste water management | | 4,222 | - | - | - | - | - | 237 | 237 | 4,459 | 4,433 | 4,654 |
| Waste management | | 81,524 | - | - | - | - | - | 3,819 | 3,819 | 85,343 | 83,273 | 87,436 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1,281,105 | - | - | - | - | - | (76,403) | (76,403) | 1,204,702 | 1,319,397 | 1,358,005 |
| Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 769,295 | - | - | - | - | - | (121,652) | (121,652) | 647,643 | 773,960 | 779,707 |
| Executive and council | | 64,362 | - | - | - | - | - | (241) | (241) | 64,121 | 66,484 | 68,492 |
| Finance and administration | | 700,304 | - | - | - | - | - | (121,414) | (121,414) | 578,890 | 702,709 | 706,303 |
| Internal audit | | 4,629 | - | - | - | - | - | 2 | 2 | 4,631 | 4,767 | 4,911 |
| Community and public safety | | 30,945 | - | - | - | - | - | (2,705) | (2,705) | 28,240 | 27,264 | 28,108 |
| Community and social services | | 18,126 | - | - | - | - | - | (1,635) | (1,635) | 16,492 | 16,014 | 16,419 |
| Sport and recreation | | 12,819 | - | - | - | - | - | (1,071) | (1,071) | 11,748 | 11,249 | 11,690 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 105,350 | - | - | - | - | - | 8,437 | 8,437 | 113,787 | 108,118 | 113,098 |
| Planning and development | | 36,822 | - | - | - | - | - | (7,967) | (7,967) | 28,855 | 36,282 | 38,685 |
| Road transport | | 68,529 | - | - | - | - | - | 16,403 | 16,403 | 84,932 | 71,836 | 74,414 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 306,428 | - | - | - | - | - | 22,713 | 22,713 | 329,141 | 315,235 | 306,891 |
| Energy sources | | 30,817 | - | - | - | - | - | 9,018 | 9,018 | 39,835 | 39,211 | 28,584 |
| Water management | | 216,253 | - | - | - | - | - | 23,787 | 23,787 | 240,040 | 217,569 | 218,915 |
| Waste water management | | 14,059 | - | - | - | - | - | (74) | (74) | 13,985 | 14,472 | 14,895 |
| Waste management | | 45,299 | - | - | - | - | - | (10,019) | (10,019) | 35,280 | 43,983 | 44,496 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 1,212,019 | - | - | - | - | - | (93,208) | (93,208) | 1,118,811 | 1,224,576 | 1,227,805 |
| Surplus/ (Deficit) for the year | | 69,087 | - | - | - | - | - | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |

MP315 Thembisile Hani - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|----------------------------------------------------------------------|-----|------------------|----------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue By Source | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | |
| Service charges - Electricity | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - Water | 2 | 110,100 | - | - | - | - | - | 337 | 337 | 110,437 | 115,605 | 121,385 |
| Service charges - Waste Water Management | 2 | 2,504 | - | - | - | - | - | 132 | 132 | 2,636 | 2,629 | 2,760 |
| Service charges - Waste Management | 2 | 41,860 | - | - | - | - | - | (313) | (313) | 41,547 | 43,953 | 46,150 |
| Sale of Goods and Rendering of Services | | 411 | - | - | - | - | - | 246 | 246 | 657 | 431 | 453 |
| Agency services | | - | - | - | - | - | - | 13,319 | 13,319 | 13,319 | - | - |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Interest earned from Receivables | | 220,039 | - | - | - | - | - | (82,214) | (82,214) | 137,826 | 231,041 | 242,593 |
| Interest earned from Current and Non Current Assets | | 12,554 | - | - | - | - | - | (252) | (252) | 12,303 | 12,182 | 13,841 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Rent on Land | | - | - | - | - | - | - | - | - | - | - | - |
| Rental from Fixed Assets | | 749 | - | - | - | - | - | 810 | 810 | 1,559 | 786 | 270 |
| Licence and permits | 3 | 3 | - | - | - | - | - | 1 | 1 | 5 | 3 | 4 |
| Operational Revenue | | 871 | - | - | - | - | - | (515) | (515) | 356 | 1,270 | 960 |
| Non-Exchange Revenue | | | | | | | | | | | | |
| Property rates | 2 | 64,571 | - | - | - | - | - | 1,257 | 1,257 | 65,828 | 67,800 | 71,190 |
| Surcharges and Taxes | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 3,343 | - | - | - | - | - | 1,509 | 1,509 | 4,852 | 3,510 | 3,686 |
| Licences or permits | | 324 | - | - | - | - | - | (12) | (12) | 312 | 340 | 357 |
| Transfer and subsidies - Operational | | 607,434 | - | - | - | - | - | (1,042) | (1,042) | 606,392 | 627,893 | 627,502 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Fuel Levy | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Revenue | | - | - | - | - | - | - | - | - | - | - | - |
| Gains on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Other Gains | | - | - | - | - | - | - | - | - | - | - | - |
| Discontinued Operations | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 1,064,762 | | | | | | (66,735) | (66,735) | 998,027 | 1,107,443 | 1,131,151 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 207,837 | - | - | - | - | - | 2,936 | 2,936 | 210,773 | 216,394 | 227,598 |
| Remuneration of councillors | | 31,005 | - | - | - | - | - | (1,459) | (1,459) | 29,546 | 32,555 | 34,183 |
| Bulk purchases - electricity | | - | - | - | - | - | - | - | - | - | - | - |
| Inventory consumed | | 180,993 | - | - | - | - | - | 31,521 | 31,521 | 212,514 | 180,993 | 179,709 |
| Debt impairment | | 387,451 | - | - | - | - | - | (132,194) | (132,194) | 255,257 | 388,733 | 388,733 |
| Depreciation and amortisation | | 88,821 | - | - | - | - | - | 2,179 | 2,179 | 91,000 | 88,821 | 88,821 |
| Interest | | - | - | - | - | - | - | - | - | - | - | - |
| Contracted services | | 180,380 | - | - | - | - | - | (3,916) | (3,916) | 176,464 | 179,883 | 171,560 |
| Transfers and subsidies | | 700 | - | - | - | - | - | - | - | 700 | 700 | 700 |
| Irrecoverable debts written off | | 5,324 | - | - | - | - | - | 2,058 | 2,058 | 7,381 | 5,324 | 5,324 |
| Operational costs | | 129,508 | - | - | - | - | - | 5,668 | 5,668 | 135,176 | 131,173 | 131,178 |
| Losses on disposal of Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Other Losses | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 1,212,019 | | | | | | (93,208) | (93,208) | 1,118,811 | 1,224,576 | 1,227,805 |
| Surplus/(Deficit) | | (147,256) | | | | | | 26,473 | 26,473 | (120,783) | (117,133) | (96,653) |
| Transfers and subsidies - capital (monetary allocations) | | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | | 69,087 | | | | | | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |
| Income Tax | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 69,087 | | | | | | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |
| Share of Surplus/Deficit attributable to Joint Venture | | - | - | - | - | - | - | - | - | - | - | - |
| Share of Surplus/Deficit attributable to Minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 69,087 | | | | | | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |
| Share of Surplus/Deficit attributable to Associate | | - | - | - | - | - | - | - | - | - | - | - |
| Intercompany/Parent subsidiary transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 1 | 69,087 | | | | | | 16,805 | 16,805 | 85,891 | 94,820 | 130,201 |

MP315 Thembisile Hani - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|-----------------------------------------------|-----|----------|----------|--------|------------|----------|---------------|----------|----------|----------|-------------|-------------|
| | | Original | Prior | Accum. | Multi-year | Unfore. | Nat. or Prov. | Other | Total | Adjusted | Adjusted | Adjusted |
| | | Budget | Adjusted | Funds | capital | Unavoid. | Govt | Adjsts. | Adjsts. | Budget | Budget | Budget |
| R thousands | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | | |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 6,150 | - | - | - | - | - | (500) | (500) | 5,650 | 1,950 | 1,950 |
| Executive and council | | - | - | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 6,150 | - | - | - | - | - | (500) | (500) | 5,650 | 1,950 | 1,950 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 27,500 | - | - | - | - | - | 1,900 | 1,900 | 29,400 | 25,290 | 30,290 |
| Community and social services | | 7,500 | - | - | - | - | - | (2,960) | (2,960) | 4,540 | 19,290 | 24,290 |
| Sport and recreation | | 20,000 | - | - | - | - | - | 4,860 | 4,860 | 24,860 | 6,000 | 6,000 |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 69,021 | - | - | - | - | - | (24,167) | (24,167) | 44,854 | 39,371 | 39,070 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | 1,000 |
| Road transport | | 69,021 | - | - | - | - | - | (24,167) | (24,167) | 44,854 | 39,371 | 38,070 |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 135,619 | - | - | - | - | - | 11,136 | 11,136 | 146,755 | 175,089 | 186,291 |
| Energy sources | | 8,000 | - | - | - | - | - | - | - | 8,000 | 10,000 | 10,000 |
| Water management | | 90,138 | - | - | - | - | - | 3,805 | 3,805 | 93,943 | 117,069 | 125,045 |
| Waste water management | | 29,000 | - | - | - | - | - | 7,332 | 7,332 | 36,332 | 48,000 | 43,000 |
| Waste management | | 8,481 | - | - | - | - | - | - | - | 8,481 | - | 8,246 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 238,290 | - | - | - | - | - | (11,630) | (11,630) | 226,659 | 241,701 | 257,601 |
| Funded by: | | | | | | | | | | | | |
| National Government | | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 226,954 | 242,854 |
| Provincial Government | | - | - | - | - | - | - | - | - | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind) | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 226,954 | 242,854 |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 21,947 | - | - | - | - | - | (1,962) | (1,962) | 19,985 | 14,747 | 14,747 |
| Total Capital Funding | | 238,290 | - | - | - | - | - | (11,630) | (11,630) | 226,659 | 241,701 | 257,601 |

MP315 Thembisile Hani - Table B6 Adjustments Budget Financial Position - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|---------------------------------------------------------|-----|------------------|----------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | 2025/26 | 2026/27 |
| | | A | A1 | B | C | D | E | F | G | H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash and cash equivalents | | 168,301 | - | - | - | - | - | (22,943) | (22,943) | 145,358 | 246,153 | 250,921 |
| Trade and other receivables from exchange transactions | 1 | 64,507 | - | - | - | - | - | 18,349 | 18,349 | 82,856 | 128,149 | 187,305 |
| Receivables from non-exchange transactions | 1 | 9,437 | - | - | - | - | - | (914) | (914) | 8,524 | 11,025 | 14,011 |
| Current portion of non-current receivables | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Inventory | | 48,729 | - | - | - | - | - | (0) | (0) | 48,729 | 48,729 | 48,729 |
| VAT | | 12,990 | - | - | - | - | - | 46,460 | 46,460 | 59,449 | 38,772 | 52,047 |
| Other current assets | | (0) | - | - | - | - | - | 13,319 | 13,319 | 13,319 | (0) | (0) |
| Total current assets | | 303,964 | - | - | - | - | - | 54,271 | 54,271 | 358,235 | 472,828 | 553,013 |
| Non current assets | | | | | | | | | | | | |
| Investments | | - | - | - | - | - | - | - | - | - | - | 93,000 |
| Investment property | | - | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 3 | 2,589,889 | - | - | - | - | - | (13,809) | (13,809) | 2,576,080 | 2,743,268 | 2,912,548 |
| Biological assets | | - | - | - | - | - | - | - | - | - | - | - |
| Living and non-living resources | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible assets | | 1,301 | - | - | - | - | - | - | - | 1,301 | 801 | 301 |
| Trade and other receivables from exchange transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Non-current receivables from non-exchange transactions | | - | - | - | - | - | - | - | - | - | - | - |
| Other non-current assets | | - | - | - | - | - | - | - | - | - | - | - |
| Total non current assets | | 2,591,190 | - | - | - | - | - | (13,809) | (13,809) | 2,577,381 | 2,744,070 | 3,005,849 |
| TOTAL ASSETS | | 2,895,154 | - | - | - | - | - | 40,462 | 40,462 | 2,935,616 | 3,216,897 | 3,558,862 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | - | - | - | - | - | - | - | - | - | - | - |
| Financial liabilities | | - | - | - | - | - | - | - | - | - | - | - |
| Consumer deposits | | - | - | - | - | - | - | - | - | - | - | - |
| Trade and other payables from exchange transactions | | 124,949 | - | - | - | - | - | (26,921) | (26,921) | 98,028 | 303,216 | 396,436 |
| Trade and other payables from non-exchange transactions | | 0 | - | - | - | - | - | (0) | (0) | 0 | 0 | 0 |
| Provisions | | 10,000 | - | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 |
| VAT | | 23,169 | - | - | - | - | - | - | - | 23,169 | 71,825 | 97,370 |
| Other current liabilities | | - | - | - | - | - | - | - | - | - | - | - |
| Total current liabilities | | 158,119 | - | - | - | - | - | (26,921) | (26,921) | 131,198 | 385,042 | 503,805 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | 15,000 | - | - | - | - | - | - | - | 15,000 | 15,000 | 15,000 |
| Provisions | 1 | 30,000 | - | - | - | - | - | - | - | 30,000 | 30,000 | 30,000 |
| Long term portion of trade payables | | - | - | - | - | - | - | - | - | - | - | - |
| Other non-current liabilities | | - | - | - | - | - | - | - | - | - | - | - |
| Total non current liabilities | | 45,000 | - | - | - | - | - | - | - | 45,000 | 45,000 | 45,000 |
| TOTAL LIABILITIES | | 203,119 | - | - | - | - | - | (26,921) | (26,921) | 176,198 | 430,042 | 548,805 |
| NET ASSETS | 2 | 2,692,035 | - | - | - | - | - | 67,383 | 67,383 | 2,759,419 | 2,786,856 | 3,010,056 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 2,692,035 | - | - | - | - | - | 67,383 | 67,383 | 2,759,419 | 2,786,856 | 3,010,056 |
| Funds and Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | | 2,692,035 | - | - | - | - | - | 67,383 | 67,383 | 2,759,419 | 2,786,856 | 3,010,056 |

MP315 Thembisile Hani - Table B7 Adjustments Budget Cash Flows - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|--------------------------------------------------|-----|------------------|----------------|--------------|--------------------|------------------|--------------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| R thousands | | | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | 41,077 | - | - | - | - | - | (13,542) | (13,542) | 27,535 | 43,131 | 45,287 |
| Service charges | | 9,638 | - | - | - | - | - | (248) | (248) | 9,390 | 10,119 | 10,761 |
| Other revenue | | 80,272 | - | - | - | - | - | (33,348) | (33,348) | 46,923 | 155,131 | 80,844 |
| Transfers and Subsidies - Operational | 1 | 607,434 | - | - | - | - | - | (1,042) | (1,042) | 606,392 | 627,893 | 627,502 |
| Transfers and Subsidies - Capital | 1 | 216,343 | - | - | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| Interest | | 12,554 | - | - | - | - | - | (252) | (252) | 12,303 | 12,182 | 13,841 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (729,723) | - | - | - | - | - | (34,847) | (34,847) | (764,570) | (740,158) | (742,020) |
| Finance charges | | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and Subsidies | 1 | (700) | - | - | - | - | - | - | - | (700) | (700) | (700) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 236,895 | - | - | - | - | - | (92,948) | (92,948) | 143,948 | 319,552 | 262,369 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (238,290) | - | - | - | - | - | 11,630 | 11,630 | (226,659) | (241,701) | (257,601) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (238,290) | - | - | - | - | - | 11,630 | 11,630 | (226,659) | (241,701) | (257,601) |
| 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 | | (1,394) | - | - | - | - | - | (81,317) | (81,317) | (82,712) | 77,852 | 4,768 |
| Cash/cash equivalents at the year begin: | 2 | 169,696 | - | - | - | - | - | 58,374 | 58,374 | 228,070 | 168,301 | 246,153 |
| Cash/cash equivalents at the year end: | 2 | 168,301 | - | - | - | - | - | (22,943) | (22,943) | 145,358 | 246,153 | 250,921 |

MP315 Thembisile Hani - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 20250228

| Description | Ref | 2024/25 | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|-----------------------------------------------------|------|-----------------|----------------|--------------------|--------------------|--------------|--------------|-----------------|---------------------|---------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| <u>Operating Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 607,434 | - | - | - | (1,042) | (1,042) | 606,392 | 627,893 | 627,502 |
| Expanded Public Works Programme Integrated Grant | | 2,217 | - | - | - | - | - | 2,217 | - | - |
| Integrated National Electrification Programme Grant | | 3,587 | - | - | - | - | - | 3,587 | 10,808 | - |
| Local Government Financial Management Grant | | 1,800 | - | - | - | - | - | 1,800 | 1,900 | 2,000 |
| Municipal Infrastructure Grant | | 7,702 | - | - | - | (1,042) | (1,042) | 6,660 | 6,889 | 8,480 |
| Equitable Share | | 592,128 | - | - | - | - | - | 592,128 | 608,296 | 617,022 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 607,434 | - | - | - | (1,042) | (1,042) | 606,392 | 627,893 | 627,502 |
| <u>Capital Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 216,343 | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| Municipal Infrastructure Grant | | 156,343 | - | - | - | (9,668) | (9,668) | 146,675 | 144,428 | 156,372 |
| Water Services Infrastructure Grant | | 60,000 | - | - | - | - | - | 60,000 | 67,526 | 70,482 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 216,343 | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 823,777 | - | - | - | (10,710) | (10,710) | 813,067 | 839,847 | 854,356 |

MP315 Thembisile Hani - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 20250228

| Description | Ref | 2024/25 | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|-------------------------------------------------------------|-----|-----------------|----------------|--------------------|--------------------|--------------|--------------|-----------------|---------------------|---------------------|
| | | Original Budget | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| R thousands | | A | 2 A1 | 3 B | 4 C | 5 D | 6 E | 7 F | | |
| EXPENDITURE: | | | | | | | | | | |
| <u>Operating expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 15,306 | - | - | - | (1,042) | (1,042) | 14,264 | 19,597 | 10,480 |
| Expanded Public Works Programme Integrated Grant | | 2,217 | - | - | - | - | - | 2,217 | - | - |
| Integrated National Electrification Programme Grant | | 3,587 | - | - | - | - | - | 3,587 | 10,808 | - |
| Local Government Financial Management Grant | | 1,800 | - | - | - | - | - | 1,800 | 1,900 | 2,000 |
| Municipal Infrastructure Grant | | 7,702 | - | - | - | (1,042) | (1,042) | 6,660 | 6,889 | 8,480 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 15,306 | - | - | - | (1,042) | (1,042) | 14,264 | 19,597 | 10,480 |
| <u>Capital expenditure of Transfers and Grants</u> | | | | | | | | | | |
| National Government: | | 216,343 | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| Municipal Infrastructure Grant | | 156,343 | - | - | - | (9,668) | (9,668) | 146,675 | 144,428 | 156,372 |
| Water Services Infrastructure Grant | | 60,000 | - | - | - | - | - | 60,000 | 67,526 | 70,482 |
| Provincial Government: | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | 216,343 | - | - | - | (9,668) | (9,668) | 206,675 | 211,954 | 226,854 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 231,649 | - | - | - | (10,710) | (10,710) | 220,939 | 231,551 | 237,334 |

MP315 Thembisile Hani - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 20250228

| Summary of remuneration | Ref | 2024/25 | | | | | | | | |
|----------------------------------------------------------|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget |
| R thousands | | A | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 20,867 | - | | | - | | (139) | (139) | 20,728 |
| Pension and UIF Contributions | | 3,127 | - | | | - | | (115) | (115) | 3,012 |
| Medical Aid Contributions | | 334 | - | | | - | | (52) | (52) | 281 |
| Motor Vehicle Allowance | | 905 | - | | | - | | (105) | (105) | 800 |
| Cellphone Allowance | | 3,267 | - | | | - | | (502) | (502) | 2,765 |
| Housing Allowances | | - | - | | | - | | - | - | - |
| Other benefits and allowances | | 2,506 | - | | | - | | (546) | (546) | 1,959 |
| Sub Total - Councillors | | 31,005 | - | | | - | | (1,459) | (1,459) | 29,546 |
| % increase | | | (0) | | | | | | | (0) |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 6,174 | - | | | - | | - | - | 6,174 |
| Pension and UIF Contributions | | 442 | - | | | - | | - | - | 442 |
| Medical Aid Contributions | | 314 | - | | | - | | - | - | 314 |
| Overtime | | - | - | | | - | | - | - | - |
| Performance Bonus | | - | - | | | - | | - | - | - |
| Motor Vehicle Allowance | | 981 | - | | | - | | - | - | 981 |
| Cellphone Allowance | | 107 | - | | | - | | - | - | 107 |
| Housing Allowances | | - | - | | | - | | - | - | - |
| Other benefits and allowances | | - | - | | | - | | - | - | - |
| Payments in lieu of leave | | - | - | | | - | | - | - | - |
| Long service awards | | - | - | | | - | | - | - | - |
| Post-retirement benefit obligations | 5 | - | - | | | - | | - | - | - |
| Entertainment | | - | - | | | - | | - | - | - |
| Scarcity | | - | - | | | - | | - | - | - |
| Acting and post related allowance | | 172 | - | | | - | | - | - | 172 |
| In kind benefits | | - | - | | | - | | - | - | - |
| Sub Total - Senior Managers of Municipality | | 8,190 | - | | | - | | - | - | 8,190 |
| % increase | | | (0) | | | | | | | - |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 126,956 | - | | | - | | 1,809 | 1,809 | 128,766 |
| Pension and UIF Contributions | | 27,770 | - | | | - | | 459 | 459 | 28,229 |
| Medical Aid Contributions | | 11,768 | - | | | - | | 863 | 863 | 12,631 |
| Overtime | | 6,373 | - | | | - | | 78 | 78 | 6,452 |
| Performance Bonus | | 12,184 | - | | | - | | 348 | 348 | 12,532 |
| Motor Vehicle Allowance | | 5,586 | - | | | - | | (87) | (87) | 5,499 |
| Cellphone Allowance | | 770 | - | | | - | | (16) | (16) | 754 |
| Housing Allowances | | 210 | - | | | - | | 6 | 6 | 217 |
| Other benefits and allowances | | 3,066 | - | | | - | | (676) | (676) | 2,391 |
| Payments in lieu of leave | | 643 | - | | | - | | 537 | 537 | 1,180 |
| Long service awards | | 1,886 | - | | | - | | - | - | 1,886 |
| Post-retirement benefit obligations | 5 | - | - | | | - | | - | - | - |
| Entertainment | | - | - | | | - | | - | - | - |
| Scarcity | | - | - | | | - | | - | - | - |
| Acting and post related allowance | | 2,434 | - | | | - | | (386) | (386) | 2,048 |
| In kind benefits | | - | - | | | - | | - | - | - |
| Sub Total - Other Municipal Staff | | 199,646 | - | | | - | | 2,936 | 2,936 | 202,583 |
| % increase | | | | | | | | | | |
| Total Parent Municipality | | 238,842 | - | | | - | | 1,477 | 1,477 | 240,319 |

MP315 Thembisile Hani - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|---------------------------------------------------------------------|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|---------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | 2025/26 |
| R thousands | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | | | |
| Infrastructure | | 44,601 | - | - | - | - | - | 6,928 | 6,928 | 51,529 | 45,443 | 46,286 |
| Roads Infrastructure | | 21,040 | - | - | - | - | - | 9,500 | 9,500 | 30,540 | 21,882 | 22,725 |
| Roads | | 21,040 | - | - | - | - | - | 9,500 | 9,500 | 30,540 | 21,882 | 22,725 |
| Road Structures | | - | - | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 16,456 | - | - | - | - | - | - | - | 16,456 | 16,456 | 16,456 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | - | - | - | - | - | - | - | - |
| Pump Stations | | - | - | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - | - | - |
| Distribution | | 16,456 | - | - | - | - | - | - | - | 16,456 | 16,456 | 16,456 |
| Distribution Points | | - | - | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 3,605 | - | - | - | - | - | (72) | (72) | 3,533 | 3,605 | 3,605 |
| Pump Station | | - | - | - | - | - | - | - | - | - | - | - |
| Reticulation | | - | - | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | 3,605 | - | - | - | - | - | (72) | (72) | 3,533 | 3,605 | 3,605 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 3,500 | - | - | - | - | - | (2,500) | (2,500) | 1,000 | 3,500 | 3,500 |
| Landfill Sites | | 3,500 | - | - | - | - | - | (2,500) | (2,500) | 1,000 | 3,500 | 3,500 |
| Community Assets | | 3,478 | - | - | - | - | - | (2,403) | (2,403) | 1,075 | 1,478 | 1,478 |
| Community Facilities | | 251 | - | - | - | - | - | (126) | (126) | 125 | 251 | 251 |
| Halls | | 190 | - | - | - | - | - | (95) | (95) | 95 | 190 | 190 |
| Centres | | - | - | - | - | - | - | - | - | - | - | - |
| Crèches | | - | - | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - | - | - |

MP315 Thembisile Hani - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year | Budget Year |
|-----------------------------------------------------------------|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|--------------|--------------|-----------------|-----------------|-----------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Museums | | - | - | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - | - | - |
| Stalls | | 61 | - | - | - | - | - | (31) | (31) | 30 | 61 | 61 |
| Abattoirs | | - | - | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 3,227 | - | - | - | - | - | (2,277) | (2,277) | 950 | 1,227 | 1,227 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | 3,227 | - | - | - | - | - | (2,277) | (2,277) | 950 | 1,227 | 1,227 |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | | 8,716 | - | - | - | - | - | (1,467) | (1,467) | 7,248 | 6,216 | 6,216 |
| Operational Buildings | | 8,716 | - | - | - | - | - | (1,467) | (1,467) | 7,248 | 6,216 | 6,216 |
| Municipal Offices | | 8,716 | - | - | - | - | - | (1,467) | (1,467) | 7,248 | 6,216 | 6,216 |
| Computer Equipment | | 4,230 | - | - | - | - | - | 450 | 450 | 4,680 | 2,530 | 2,530 |
| Computer Equipment | | 4,230 | - | - | - | - | - | 450 | 450 | 4,680 | 2,530 | 2,530 |
| Furniture and Office Equipment | | 700 | - | - | - | - | - | (400) | (400) | 300 | 700 | 700 |
| Furniture and Office Equipment | | 700 | - | - | - | - | - | (400) | (400) | 300 | 700 | 700 |
| Machinery and Equipment | | 11,280 | - | - | - | - | - | (7,545) | (7,545) | 3,736 | 7,367 | 7,367 |
| Machinery and Equipment | | 11,280 | - | - | - | - | - | (7,545) | (7,545) | 3,736 | 7,367 | 7,367 |
| Transport Assets | | 1,478 | - | - | - | - | - | (1,478) | (1,478) | (0) | 3,560 | 3,560 |
| Transport Assets | | 1,478 | - | - | - | - | - | (1,478) | (1,478) | (0) | 3,560 | 3,560 |
| Living resources | | - | - | - | - | - | - | - | - | - | - | - |
| Mature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure to be adjusted | 1 | 74,483 | - | - | - | - | - | (5,915) | (5,915) | 68,568 | 67,294 | 68,137 |

MP315 Thembisile Hani - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|----------------------------------------------|-----|-----------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|---------------------|---------------------|
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget | Adjusted Budget |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | |
| R thousands | | | | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | | | |
| Infrastructure | | 45,057 | - | - | - | - | - | 3,806 | 3,806 | 48,862 | 45,057 | 45,057 |
| Roads Infrastructure | | 13,500 | - | - | - | - | - | 500 | 500 | 14,000 | 13,500 | 13,500 |
| Roads | | 13,500 | - | - | - | - | - | 500 | 500 | 14,000 | 13,500 | 13,500 |
| Road Structures | | - | - | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 4,000 | - | - | - | - | - | - | - | 4,000 | 4,000 | 4,000 |
| Drainage Collection | | 1,000 | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| Storm water Conveyance | | 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 | | 22,177 | - | - | - | - | - | 2,906 | 2,906 | 25,083 | 22,177 | 22,177 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - | - | - |
| Boreholes | | 2,124 | - | - | - | - | - | 506 | 506 | 2,629 | 2,124 | 2,124 |
| Reservoirs | | 5,500 | - | - | - | - | - | 1,500 | 1,500 | 7,000 | 5,500 | 5,500 |
| Pump Stations | | 5,500 | - | - | - | - | - | 400 | 400 | 5,900 | 5,500 | 5,500 |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | 1,000 | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| Distribution | | 8,054 | - | - | - | - | - | 500 | 500 | 8,554 | 8,054 | 8,054 |
| Distribution Points | | - | - | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | 3,534 | - | - | - | - | - | 150 | 150 | 3,684 | 3,534 | 3,534 |
| Pump Station | | 250 | - | - | - | - | - | - | - | 250 | 250 | 250 |
| Reticulation | | 450 | - | - | - | - | - | - | - | 450 | 450 | 450 |
| Waste Water Treatment Works | | 2,834 | - | - | - | - | - | 150 | 150 | 2,984 | 2,834 | 2,834 |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 1,845 | - | - | - | - | - | 250 | 250 | 2,095 | 1,845 | 1,845 |
| Landfill Sites | | 1,845 | - | - | - | - | - | 250 | 250 | 2,095 | 1,845 | 1,845 |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - | - | - |
| Community Asssts | | 13,426 | - | - | - | - | - | 500 | 500 | 13,926 | 13,426 | 13,426 |
| Community Facilities | | 8,042 | - | - | - | - | - | - | - | 8,042 | 8,042 | 8,042 |
| Halls | | 1,500 | - | - | - | - | - | - | - | 1,500 | 1,500 | 1,500 |
| Centres | | 2,936 | - | - | - | - | - | - | - | 2,936 | 2,936 | 2,936 |
| Crèches | | - | - | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | - | - | - | - | - | - | - | - | - | - | - |

MP315 Thembisile Hani - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 20250228

| Description | Ref | 2024/25 | | | | | | | | | Budget Year 2025/26 | Budget Year 2026/27 |
|------------------------------------------|-----|----------------------|---------------------------|------------------------|------------------------------|-----------------------------|-------------------------------|---------------------------|---------------------------|----------------------------|---------------------|---------------------|
| | | Original Budget A | Prior Adjusted 7 A1 | Accum. Funds 8 B | Multi-year capital 9 C | Unfore. Unavoid. 10 D | Nat. or Prov. Govt 11 E | Other Adjusts. 12 F | Total Adjusts. 13 G | Adjusted Budget 14 H | Adjusted Budget | Adjusted Budget |
| R thousands | | | | | | | | | | | | |
| Testing Stations | | 1,000 | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| Museums | | - | - | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - | - | - |
| Libraries | | 1,556 | - | - | - | - | - | - | - | 1,556 | 1,556 | 1,556 |
| Cemeteries/Crematoria | | 400 | - | - | - | - | - | - | - | 400 | 400 | 400 |
| Police | | - | - | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | - | - | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Markets | | 300 | - | - | - | - | - | - | - | 300 | 300 | 300 |
| Stalls | | - | - | - | - | - | - | - | - | - | - | - |
| Abattoirs | | 350 | - | - | - | - | - | - | - | 350 | 350 | 350 |
| Airports | | - | - | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 5,383 | - | - | - | - | - | 500 | 500 | 5,883 | 5,383 | 5,383 |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | 5,383 | - | - | - | - | - | 500 | 500 | 5,883 | 5,383 | 5,383 |
| Capital Spares | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | | | | | | | | | | |
| Monuments | | - | - | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | | | | | | | | | | | |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - | - | - |
| Other assets | | | | | | | | | | | | |
| Operational Buildings | | 4,722 | - | - | - | - | - | - | - | 4,722 | 4,722 | 4,722 |
| Municipal Offices | | 4,722 | - | - | - | - | - | - | - | 4,722 | 4,722 | 4,722 |
| | | 4,722 | - | - | - | - | - | - | - | 4,722 | 4,722 | 4,722 |
| Intangible Assets | | | | | | | | | | | | |
| Servitudes | | 500 | - | - | - | - | - | - | - | 500 | 500 | 500 |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Water Rights | | 500 | - | - | - | - | - | - | - | 500 | 500 | 500 |
| Effluent Licenses | | - | - | - | - | - | - | - | - | - | - | - |
| Solid Waste Licenses | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | 500 | - | - | - | - | - | - | - | 500 | 500 | 500 |
| Load Settlement Software Applications | | - | - | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | | | | | | | | | | | |
| Computer Equipment | | 1,617 | - | - | - | - | - | 150 | 150 | 1,767 | 1,617 | 1,617 |
| | | 1,617 | - | - | - | - | - | 150 | 150 | 1,767 | 1,617 | 1,617 |
| Furniture and Office Equipment | | | | | | | | | | | | |
| Furniture and Office Equipment | | 1,000 | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| | | 1,000 | - | - | - | - | - | - | - | 1,000 | 1,000 | 1,000 |
| Machinery and Equipment | | | | | | | | | | | | |
| Machinery and Equipment | | 2,500 | - | - | - | - | - | - | - | 2,500 | 2,500 | 2,500 |
| | | 2,500 | - | - | - | - | - | - | - | 2,500 | 2,500 | 2,500 |
| Transport Assets | | | | | | | | | | | | |
| Transport Assets | | 20,000 | - | - | - | - | - | (2,277) | (2,277) | 17,723 | 20,000 | 20,000 |
| | | 20,000 | - | - | - | - | - | (2,277) | (2,277) | 17,723 | 20,000 | 20,000 |
| Living resources | | | | | | | | | | | | |
| Mature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Immature | | - | - | - | - | - | - | - | - | - | - | - |
| Policing and Protection | | - | - | - | - | - | - | - | - | - | - | - |
| Zoological plants and animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation to be adjusted | 1 | 88,821 | - | - | - | - | - | 2,179 | 2,179 | 91,000 | 88,821 | 88,821 |