

# THEMBISILE HANI LOCAL MUNICIPALITY



## DRAFT ANNUAL BUDGET 2025/26



**MEMORANDUM  
CORPORATE SERVICES**

**TO : MANAGER FINANCIAL SERVICES**  
**FROM : MUNICIPAL MANAGER**  
**SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS**  
**DATE : 25/03/2025**

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At its Ordinary Council meeting held on the 25<sup>th</sup> March 2025, Council resolved among others the following:

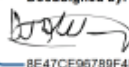
**TH-NDC 411/03/2025 DRAFT BUDGET 2025/26: DRAFT MEDIUM –TERM  
EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2026/27  
TO 2027/28**

**RESOLVED**

1. **THAT** the Draft annual budget of the municipality for the financial year 2025/26 and indicative for the two projected outer years 2025/26 and 2027/28 as outline in **Annexure “O” Pages 184-245** be approved:
2. **THAT** the Draft Tariff structure for 2025/26 financial year as attached in **Annexure “P” pages 246-253** be approved.
3. **THAT** the following policies relating to budget are attached as Annexure **“Q”** be approved:
  - o Tariff Policy
  - o Investment Policy
  - o Cash Management Policy
  - o Credit Control and Collection Policy
  - o Property Rates Policy
  - o Revenue Enhancement Strategy and Debt Collection Plan
  - o Indigent Subsidy and Free Basic Services Provision Policy
  - o Budget Policy
  - o Virement Policy
  - o Supply Chain Management Policy
  - o Asset Management Policy

- Travelling and Subsistence Allowance Policy
  - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
  - Petty Cash Policy
  - Cost containment Policy
  - Expenditure Management Policy
  - Payroll Policy
4. **THAT** the Accounting Officer be authorized to submit the approved draft annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
  5. **THAT** circular No: 129 issued by National Treasury as a guideline for the preparation of annual budget for 2025/26 – 2027/28 attached hereto **ANNEXURE “R” pages 254-285** be considered.
  6. **THAT** the municipality must try to reduce outsourcing services and build capacity internally.
  7. **THAT** the municipality must continue to instill cost containment measures.
  8. **THAT** a detailed report on projects be implemented.

Hope that you find the above in order.

DocuSigned by:  


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



# THEMBISILE HANI LOCAL MUNICIPALITY

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## QUALITY CERTIFICATE

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

### THE DRAFT ANNUAL BUDGET

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

Print name Jessica Mahlangu

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

Signature 

Date 2025/04/01

Print name Dumisani Mahlangu

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

Signature 

Date 31/03/2028

**TH – TBSC 02 /03/2025 DRAFT BUDGET 2025/26: DRAFT MEDIUM –TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2026/27 TO 2027/28**

**REPORT OF THE MUNICIPAL MANAGER**

**1. STRATEGIC GOALS**

Sound Financial Management

**2. PRIORITY ISSUE**

Financial Management

**3. LEGISLATIVE CONTEXT**

In terms of section 16 of the Municipal Finance Management Act 56 of 2003 (MFMA), (1) The council of a municipality must each financial year approve an annual budget for the municipality before the start of that financial Year:

- (2) In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year

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

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

**4. PURPOSE OF THE REPORT**

The council of a municipality must each financial year approve an annual budget for the municipality before the start of that financial Year:

The mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year

**5. BACKGROUND**

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

Highlights from MFMA Municipal Budget Circular for 2025/26 MTREF Number 129 as follows:  
The purpose of the annual budget circular is to guide municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF).

This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved the mSCOA version will change from 6.8 to 6.9.

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

TABLE: 1 Macroeconomic Performance and Projections 2024 - 2028

<b>Fiscal Year</b>	<b>2023/24 Actual</b>	<b>2024/25 Estimates</b>	<b>2025/26</b>	<b>2026/27 Forecast</b>	<b>2027/28</b>
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Budget Review 2023

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

### **Funding of municipal budgets**

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

### **Employee related Costs**

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI. In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year should apply 30 days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA. If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the

agreement. In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that the municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

### **Remuneration of Councillors**

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

### **Municipal Pension Fund Contributions**

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension funds despite salary deductions having been made. We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality. Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2) (f) of the MFMA.

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

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

period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow monitoring of the compiled action plan.

## **Municipal Standard Chart of Accounts (mSCOA)**

### **Release of Version 6.9 of the Chart**

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

### **Ownership of data on municipal systems**

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

### **Budget override and virement**

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

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

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

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

## 6. FINANCIAL IMPLICATIONS

The summary of revenue budgeting is as follows:

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<i>Services Charges</i>									4.4%	4.5%	2.5%
<b>Total</b>			(218,170,134)	(219,666,873)	(229,332,216)	(50,715,067)	(36,167,760)	(37,759,141)	191,573,074	(437,527,045)	(448,465,222)
<i>Other Revenue</i>											
			(239,157,938)	(172,121,171)	(179,866,624)	(16,268,047)	(30,134,527.78)	(30,768,752)	148,459,662	(31,553,986)	(32,009,858)
			(239,157,938)	(172,121,171)	(179,866,624)	(66,983,114)	(66,302,288)	(68,527,894)	148,459,662	(469,081,032)	(480,475,080)

### Grants and Subsidies allocated to the municipality

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
			(457,328,072)	(391,634,729)	(409,198,840)	(66,983,114)	(66,302,288)	(68,527,894)	346,032,736	(469,081,032)	(480,475,080)
<i>Grants and Subsidies</i>											
			(823,777,000)	(813,067,000)	(960,709,000)	(823,777,000)	(813,067,000)	(960,709,000)		(872,978,000)	(903,854,000)
			(1,281,105,072)	(R 1 204 701 729)	(1,369,907,840)	(890,760,114)	(879,369,288)	(1,029,236,894)	346,032,736	(1,342,059,032)	(1,384,329,080)

### Grants In – Kind allocated to the municipality

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<i>Grant inkind</i>											
<b>Total Budget</b>			(261,140,000)	(261,140,000)	(300,503,000)	(261,140,000)	(261,140,000)	(300,503,000)	346,032,736	(251,252,000)	(234,453,000)

<b>Accrual Basis Budgeting</b>	<b>Cash Basis Budget</b>
<p data-bbox="82 226 857 260"><b>Own Revenue</b></p> <p data-bbox="82 317 857 411">The budget for 2025/26 financial year will be increased from a budget of R 391 788 045 to a budget of R 409 198 840 which show a variance amount of R 17 410 795 which is 4.4 percent</p> <p data-bbox="82 443 857 476"><b>Grants and Subsidies</b></p> <p data-bbox="82 506 857 600">Grant and subsidies will be increased from a budget of R 813 067 000 to a budget of R 842 064 000 which shows a decreased of R 28 997 000 which is 3.57 percent</p>	<p data-bbox="862 226 1554 260"><b>Own Revenue</b></p> <p data-bbox="862 317 1554 432">The budget for 2025/26 financial year will be increased from a budget of R 66 302 288 to a budget of R 69 219 59 which show a variance amount of R 2 917 301 which is 4.4 percent</p> <p data-bbox="862 464 1554 497"><b>Grants and Subsidies</b></p> <p data-bbox="862 527 1554 642">Grant and subsidies will be increased from a budget of R 813 067 000 to a budget of R 842 064 000 which shows a decreased of R 28 997 000 which is 3.57 percent</p>
<p data-bbox="82 716 857 749"><b>Grant In – kind</b></p> <p data-bbox="82 779 857 873">The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>	<p data-bbox="862 716 1554 749"><b>Grant In – kind</b></p> <p data-bbox="862 779 1554 894">The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>

## Operational Expenditure

Description	Original Budget 2024/25	Actual six Months	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
Operational Expenditure						
<b>Total</b>	<b>1,212,018,561</b>	<b>373,315,313</b>	<b>1,118,810,532</b>	<b>1,189,578,000</b>	<b>1,198,289,514</b>	<b>1,206,335,767</b>
Less Impairment						
<b>Total</b>	<b>392,797,320</b>	<b>-</b>	<b>260,514,477</b>	<b>346,032,736</b>	<b>-</b>	<b>-</b>
	<b>819,221,241</b>	<b>373,315,313</b>	<b>858,296,055</b>	<b>843,545,264</b>	<b>-</b>	<b>-</b>
Depreciation	88,821,241	37,464,779	91,000,000	91,000,000	-	-
<b>Total</b>	<b>730,400,000</b>	<b>335,850,534</b>	<b>767,296,055</b>	<b>752,545,264</b>	<b>1,198,289,514</b>	<b>1,206,335,767</b>

## Capital Expenditure

Description	Original Budget 2024/25	Actual six Months	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Total</b>	<b>238,289,653</b>	<b>157,249,526</b>	<b>226,659,321</b>	<b>241,604,805.00</b>	<b>252,036,805</b>	<b>254,375,805</b>

**Narration on:**

**Operational Expenditure**

The operational budget of the municipality will be increased from a budget of R 1 118 810 532 to a budget of R 1 173 388 203, which show a variance amount to R 54 577 671

This budget includes the non – cash back items amount to R 346 032 736 which is for the impairments of debtors

This means that the cash back budget will decrease from a budget of R 858 296 055 to a budget of R 827 355 468 which shows a difference of (R 30 940 587) which is -3.60 percent.

**Capital Expenditure**

The capital budget of the municipality will be increased from a budget of R 226 659 321 to a budget of R 340 491 805, which shows a variance amount to R 113 832 484

## 7. DISCUSION

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

### 7.1 Revenue

#### 7.1.1 Own Revenue

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<b>Services Charges</b>											
									4.4%	4.5%	2.5%
<b>Property Rates</b>											
SC	I	Agricultural Properties	(23,802,272)	(22,878,010.80)	(23,884,643.28)	(41,076,750)	(27,534,522.00)	(28,746,040.97)	39,978,263.62	(24,959,452)	(25,583,439)
SC	I	Business and Commercial Properties	(11,070,541)	(11,546,087.64)	(12,054,115.50)			-		(12,596,551)	(12,911,464)
SC	I	Mining Properties	(197,741)	(197,741.00)	(206,441.60)			-		(215,731)	(221,125)
SC	I	Public Service Purposes Properties	(23,539,979)	(22,894,541.52)	(23,901,901.35)			-		(24,977,487)	(25,601,924)
SC	I	Residential Properties	(5,960,503)	(8,311,497.00)	(8,677,202.87)			-		(9,067,677)	(9,294,369)
<b>Total</b>			<b>(64,571,036)</b>	<b>(65,827,878)</b>	<b>(68,724,304.59)</b>	<b>(41,076,750)</b>	<b>(27,534,522)</b>	<b>(28,746,040.97)</b>	<b>39,978,263.62</b>	<b>(30,039,613)</b>	<b>(30,790,603)</b>
<b>Refuse Removal</b>											
SC	I	Refuse removal	(41,762,819)	(41,498,077.22)	(43,323,993)	(1,137,764)	(976,608.00)	(1,019,579)	42,304,414	(45,273,572)	(46,405,412)
<b>Total</b>			<b>(41,762,819)</b>	<b>(41,498,077)</b>	<b>(43,323,993)</b>	<b>(1,137,764)</b>	<b>(976,608)</b>	<b>(1,019,579)</b>	<b>42,304,414</b>	<b>(45,273,572)</b>	<b>(46,405,412)</b>
<b>Sanitation Services</b>											
SC	I	Sanitation Service Charges	(1,762,314)	(1,926,587)	(2,011,357)	(331,676)	(370,654.00)	(386,963)	1,624,394	(2,101,868)	(2,154,414)
<b>Total</b>			<b>(1,762,314)</b>	<b>(1,926,587)</b>	<b>(2,011,357)</b>	<b>(331,676)</b>	<b>(370,654)</b>	<b>(386,963)</b>	<b>1,624,394</b>	<b>(2,101,868)</b>	<b>(2,154,414)</b>
<b>Water Services</b>											
SC	I	Water (6 kl per household per month)	166,164,821	165,976,528.00	173,279,495	-	-	-		181,077,073	185,603,999
SC	I	Flat Rate Sale Flat Rate	-	(63,944.40)	(66,758)	-	-	-		(69,762)	(71,506)
SC	I	Basic Chgs Com GovChch Flat Rate	(276,238,786)	(276,326,914.94)	(288,485,299)	(8,168,877)	(7,285,976.00)	(7,606,558.94)	107,666,003	(301,467,138)	(309,003,816)
<b>Total</b>			<b>(110,073,965)</b>	<b>(110,414,331)</b>	<b>(115,272,562)</b>	<b>(8,168,877)</b>	<b>(7,285,976)</b>	<b>(7,606,558.94)</b>	<b>107,666,003</b>	<b>(120,459,827)</b>	<b>(123,471,323)</b>
		<b>Total</b>	<b>(218,170,134)</b>	<b>(219,666,873)</b>	<b>(229,332,216)</b>	<b>(50,715,067)</b>	<b>(36,167,760)</b>	<b>(37,759,141.44)</b>	<b>191,573,074</b>	<b>(437,527,045)</b>	<b>(448,465,222)</b>

Accrual Basis Budgeting						Cash Basis Budgeting					
SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<b>Other Revenue</b>								-			
								-			
								-			
SC	I	Cemetery	(13,115)	(8,824.18)	(9,221.27)	(13,115)	(8,824.2)	(9,212.44)	-	(9,627)	(9,868)
SC	I	Property Rental Debtors	(36,419)	(87,943.78)	(91,901.25)	-	(11,240.1)	(11,734.64)	-	(12,263)	(12,569)
SC	I	Rental Halls	(97,125)	(128,447.22)	(134,227.34)	(97,125)	(128,447.2)	(134,098.90)	-	(140,133)	(143,637)
SC	I	Billboard Advertising	(3,805)	(3,805.00)	(3,976.23)	(3,805)	(7,610.0)	(7,944.84)	-	(8,302)	(8,510)
SC	I	Rental of Abbatbir	(2,896)	(2,896.00)	(3,026.32)	(2,896)	(5,792.0)	(6,046.85)	-	(6,319)	(6,477)
SC	I	Trading Licences	(323,744)	(311,563.92)	(325,584.30)	(323,744)	(311,563.9)	(325,272.73)	-	(339,910)	(348,408)
SC	I	Sale of Tender Documents	(191,565)	(12,873.24)	(13,452.54)	(191,565)	(12,873.2)	(13,439.66)	-	(14,044)	(14,396)
SC	I	Interest Earned on Current Account new	(5,341,972)	(4,766,436.70)	(4,980,926.35)	(5,341,972)	(4,766,436.7)	(4,976,159.91)	-	(5,200,087)	(5,330,089)
SC	I	Interest earned Investments new	(7,212,252)	(7,536,257.46)	(7,875,389.05)	(7,212,252)	(7,536,257.5)	(7,867,852.79)	-	(8,221,906)	(8,427,454)
SC	I	Insurance Refund	(37,586)	(49,166.80)	(51,379.31)	(37,586)	(49,166.8)	(51,330.14)	-	(53,640)	(54,981)
SC	I	RECOVERIES FROM STAFF	-	(153,314.06)	(160,213.19)	-	(153,314.1)	(160,059.88)	-	(167,263)	(171,444)
SC	I	Clearance Certificates	(9,257)	(9,609.86)	(10,042.30)	(9,257)	(9,609.9)	(10,032.69)	-	(10,484)	(10,746)
SC	I	Skills Development Fund Refund HRM	(800,017)	(273,113.66)	(285,403.77)	(800,017)	(273,113.7)	(285,130.66)	-	(297,962)	(305,411)
SC	I	Library items Membership fees	(14,392)	(16,824.36)	(17,581.46)	(14,392)	(16,824.4)	(17,564.63)	-	(18,355)	(18,814)
SC	I	Library Items ODue Books Fine	(1,263)	(4,770.00)	(4,984.65)	(1,263)	(4,770.0)	(4,979.88)	-	(5,204)	(5,334)
SC	I	Library Items Lost Damaged bks	(52)	(52.00)	(54.34)	(52)	(104.0)	(54.29)	-	(57)	(58)
SC	I	Rental of Community Assets	(2,189)	(2,189.00)	(2,287.51)	(2,189)	(4,378.0)	(2,285.32)	-	(2,388)	(2,448)
SC	I	Rental Lease Cluster Bldg	(558,817)	(523,671.56)	(547,236.78)	(558,817)	(523,671.6)	(546,713.11)	-	(571,315)	(585,598)
SC	I	BUSINESS SITE RENTAL	-	(741,412.32)	(774,775.87)	-	(741,412.3)	(774,034.46)	-	(808,866)	(829,088)
SC	I	SWIMMING POOL FEES	(2,306)	(2,306.00)	(2,409.77)	(2,306)	(4,612.0)	(2,407.46)	-	(2,516)	(2,579)
SC	I	PERMIT TEMPORARY STREET CLOSURE	(3,310)	(4,698.78)	(4,910.23)	(3,310)	(4,698.8)	(4,905.53)	-	(5,126)	(5,254)
SC	I	Traffic Fines REC BYMunicipal	(3,341,799)	(4,847,370.00)	(5,065,501.65)	(187,157)	(190,930.0)	(199,330.92)	-	(208,301)	(213,508)
SC	I	Interest Solid Waste	(37,412,801)	(41,543,507.44)	(43,412,965.27)	(115,295)	(115,295.0)	(120,367.98)	-	(125,785)	(128,929)
SC	I	HIRE OF YELLOW BIN	(34,591)	(36,257.40)	(37,888.98)	(34,591)	(36,257.4)	(37,852.73)	-	(39,556)	(40,545)
SC	I	Refuse Disposal at the Dumping Site	(96,652)	(48,326.00)	(50,500.67)	(96,652)	(193,304.0)	(100,904.69)	-	(105,445)	(108,082)
SC	I	Sale of Refuse Bins	(298)	(298.00)	(311.41)	(298)	(298.0)	(311.11)	-	(325)	(333)
SC	I	Grading of Sports Grounds	(471)	(1,738.48)	(1,816.71)	(471)	(1,738.5)	(1,814.97)	-	(1,897)	(1,944)
SC	I	Rental Stadiums	(52,649)	(122,086.94)	(127,580.85)	(52,649)	(122,086.9)	(127,458.77)	-	(133,194)	(136,524)
SC	I	Admin Fee for Title Deed Registration	(24,372)	(27,401.70)	(28,634.78)	(24,372)	(27,401.7)	(28,607.37)	-	(29,895)	(30,642)
SC	I	SPLUMA CERTIFICATE	(8,846)	(6,631.36)	(6,929.77)	(8,846)	(6,631.4)	(6,923.14)	-	(7,235)	(7,416)
SC	I	DEEDS SEARCH	(60)	(60.00)	(62.70)	(60)	(60.0)	(60.00)	-	(63)	(64)
SC	I	Zoning Certificate	(88,073)	(356,572.40)	(372,618.16)	(88,073)	(356,572.4)	(372,261.59)	-	(389,013)	(398,739)
SC	I	Building Plans Approval	(56,351)	(204,563.80)	(213,769.17)	(56,351)	(204,563.8)	(213,564.61)	-	(223,175)	(228,754)
SC	I	Occupational Certificates	(1,152)	(1,134.86)	(1,185.93)	(1,152)	(1,134.9)	(1,184.79)	-	(1,238)	(1,269)
SC	I	Income Print out Map	(3,567)	(15,668.18)	(16,373.25)	(3,567)	(15,668.2)	(16,357.58)	-	(17,094)	(17,521)
SC	I	FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,131)	(1,131.00)	(1,181.90)	(1,131)	(1,131.0)	(1,180.76)	-	(1,234)	(1,265)
SC	I	VALUATION CERTIFICATES	(2,026)	(1,369.00)	(1,430.61)	(2,026)	(1,369.0)	(1,429.24)	-	(1,494)	(1,531)
SC	I	REZONING FEES	(23,912)	(22,279.18)	(23,281.74)	-	(22,279.2)	(23,259.46)	-	(24,306)	(24,914)
SC	I	Receivables/Waste Water Management	(1,718,176)	(1,823,513.06)	(1,905,571.15)	(22,250)	(22,250.0)	(23,229.00)	-	(24,274)	(24,881)
SC	I	Pump/Removal of Waste Water(Septic Tanks)	(741,191)	(708,452.20)	(740,332.55)	(741,191)	(708,452.2)	(739,624.10)	-	(772,907)	(792,230)
SC	I	Interest on Water Services	(180,871,908)	(94,370,672.24)	(98,617,352.49)	(190,422)	(190,422.0)	(198,800.57)	-	(207,747)	(212,940)
SC	I	Delivery of Water	(763)	(1,000.48)	(1,045.50)	(763)	(1,000.5)	(1,044.50)	-	(1,092)	(1,119)
SC	I	Water Connections	(15,642)	(11,730.96)	(12,258.85)	(15,642)	(11,731.0)	(12,247.12)	-	(12,798)	(13,118)
SC	I	Prepaid Water sales	(9,425)	(10,127.64)	(10,583.38)	(9,425)	(10,127.6)	(10,573.26)	-	(11,049)	(11,325)
SC	I	Agency Fee Collection	-	(13,319,103.00)	(13,918,462.64)	-	(13,319,103.0)	(13,319,103.00)	-	(13,319,103)	(13,319,103)
								-			
			(239,157,938)	(172,121,171)	(179,866,624)	(16,268,047)	(30,134,527.78)	(30,768,752.07)	-	(31,553,986)	(32,009,858)
			(239,157,938)	(172,121,171)	(179,866,624)	(66,983,114)	(66,302,288)	(68,527,893.51)	191,573,074.33	(469,081,032)	(480,475,080)

## 7.1.2 Grants and Subsidies

SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<b>Grants and Subsidies</b>											
SC	I	Capital MIG Projects	(156,342,750)	(146,674,616.00)	(143,144,100)	(156,342,750)	(146,674,616)	(143,144,100)		(156,620,100)	(164,435,100)
SC	I	t MIG for PMU operational	(7,702,250)	(6,660,384.00)	(7,533,900)	(7,702,250)	(6,660,384)	(7,533,900)		(7,533,900)	(7,533,900)
SC	I	Integrated National Electrification Programme	(3,587,000)	(3,587,000.00)	(13,941,000)	(3,587,000)	(3,587,000)	(13,941,000)		-	-
SC	I	Financial Management Grant	(1,800,000)	(1,800,000.00)	(1,900,000)	(1,800,000)	(1,800,000)	(1,900,000)		(2,000,000)	(2,100,000)
SC	I	Equitable Share Allocation	(592,128,000)	(592,128,000.00)	(609,976,000)	(592,128,000)	(592,128,000)	(609,976,000)		(627,342,000)	(655,779,000)
SC	I	Expanded Public Works Programme (EPWP)	(2,217,000)	(2,217,000.00)	(2,801,000)	(2,217,000)	(2,217,000)	(2,801,000)		-	-
SC	I	Water Services Infrastructure Grant	(60,000,000)	(60,000,000.00)	(82,526,000)	(60,000,000)	(60,000,000)	(82,526,000)		(79,482,000)	(74,006,000)
SC	I	Regional Bulk Infrastrucute Grant (RBIG)	-	-	(98,887,000)	-	-	(98,887,000)			
			<b>(823,777,000)</b>	<b>(813,067,000)</b>	<b>(960,709,000)</b>	<b>(823,777,000)</b>	<b>(813,067,000)</b>	<b>(960,709,000)</b>		<b>(872,978,000)</b>	<b>(903,854,000)</b>
			<b>(1,281,105,072)</b>	<b>(R 1 204 701 729)</b>	<b>(1,369,907,840)</b>	<b>(890,760,114)</b>	<b>(879,369,288)</b>	<b>(1,029,236,894)</b>	<b>346,032,736</b>	<b>(1,342,059,032)</b>	<b>(1,384,329,080)</b>

## 7.1.3 Grant In-kind

SCOA	Type	Item Desc	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Original Budget 2024/25	Adjustment Budget 2024/25	Draft Budget 2025/26	Impairment	Draft Budget 2026/27	Draft Budget 2027/28
<b>Grant inkind</b>											
		INEP (ESKOM)	(59,640,000)	(59,640,000)	(48,503,000)	(59,640,000)	(59,640,000)	(48,503,000)	-	(50,252,000)	(33,453,000)
		Neighbourhood Development Partnership Grant (Technical)	(1,500,000)	(1,500,000)	(1,000,000)	(1,500,000)	(1,500,000)	(1,000,000)	-	(1,000,000)	(1,000,000)
		Regional Bulk Infrastrucute Grant (RBIG)	(200,000,000)	(200,000,000)	(250,000,000)	(200,000,000)	(200,000,000)	(250,000,000)	-	(200,000,000)	(200,000,000)
SC	I	Neighbourhood Development Partnership Grant	-	-	(1,000,000)	-	-	(1,000,000)			
		<b>Total Budget</b>	<b>(261,140,000)</b>	<b>(261,140,000)</b>	<b>(300,503,000)</b>	<b>(261,140,000)</b>	<b>(261,140,000)</b>	<b>(300,503,000)</b>		<b>(251,252,000)</b>	<b>(234,453,000)</b>

<b>Accrual Basis Budgeting</b>	<b>Cash Basis Budget</b>
<p><b>Property Rates</b></p> <p>The adjustment budget of R 65 827 126 will be increased to a budget of R 68 724 305, which show a variance amount to R 2 897 179 which is 4.4 percent increase.</p>	<p><b>Property Rates</b></p> <p>The adjustment budget of R 27 534 522 will be increased to a budget of R 28 746 041, which show a variance amount to R 1 211 519 which is 4.4 percent increase.</p> <p>The difference between the accrual basis and cash basis amount to R 39 978 264 which is called an impairment.</p>
<p><b>Service Charges</b></p> <p>The adjustment budget of R 153 838 995 will be increased to a budget of R 160 607 912, which show a variance amount to R 6 768 917 which is 4.4 percent.</p>	<p><b>Service Charges</b></p> <p>The adjustment budget of R 8 633 238 will be increased to a budget R 9 013 101 which is 4.4 percent.</p> <p>The difference between the accrual basis cash basis amount to R 151 594 811 which is called an impairment.</p>
<p><b>Traffic Fines</b></p> <p>Th adjustment budget of R 4 847 370 will be increased to a budget of R 5 065 502 which show a variance amount to R 218 132 which is 4.4 percent.</p>	<p><b>Traffic Fines</b></p> <p>Th adjustment budget of R 190 930 will be increased to a budget of R 199 331 which show a variance amount to R 8 401 which is 4.4 percent.</p>
<p><b>Other Revenue</b></p> <p>The budget of R 146 968 402 will be increased to a budget of R 153 435 011 which show an increase amount to R 6 466 610 which is 4.4 percent</p> <p><b>Agency Fee</b></p> <p>The adjustment budget of R 13 319 103 will be increased to a budget of R 13 918 463 which show a variance of R 599 360 which is 4.4 percent</p> <p><b>Grants and Subsidies</b></p> <p>The total grants and subsidies that is allocated to</p>	<p><b>Other Revenue</b></p> <p>The budget of R 29 943 598 will be increased to a budget of R 30 569 421 which show an increase amount to R 1 317 518 which is 4.4 percent</p> <p><b>Agency Fee</b></p> <p>The adjustment budget of R 13 319 103 will be increased to a budget of R 13 918 463 which show a variance of R 599 360 which is 4.4 percent</p> <p><b>Grants and Subsidies</b></p> <p>The total grants and subsidies that is allocated to the</p>

the municipality will amount to R 960 709 000 because of the above explanation given above.

The Grants were increased/ decreased as follows:

**MIG**

The MIG decreased by an amount of (R 2 657 000) which is 1.73 percent

**WSIG**

The WSIG is increased by an amount of R 22 526 000 which is 37.54 percent

**INEP**

The INEP is increased by an amount of R 10 354 000 which is 288.65 percent

**FMG**

The FMG is increased by an amount of R 100 000 which is 1.67 percent

**Equitable Share Grant**

The Equitable Share Grant is increased by an amount of R 17 848 000 which is 3.01 percent

**EPWP**

The EPWP is increased by an amount of R 584 000 which is 26.34 percent

**EEDSMG**

Zero allocation

**Regional Bulk Infrastructure Grant (RBIG)**

New allocation amount R 98 000 000

municipality will amount to R 960 709 000 because of the above explanation given above

The Grants were increased/ decreased as follows:

**MIG**

The MIG decreased by an amount of (R 2 657 000) which is 1.73 percent

**WSIG**

The WSIG is increased by an amount of R 22 526 000 which is 37.54 percent

**INEP**

The INEP is increased by an amount of R 10 354 000 which is 288.65 percent

**FMG**

The FMG is increased by an amount of R 100 000 which is 1.67 percent

**Equitable Share Grant**

The Equitable Share Grant is increased by an amount of R 17 848 000 which is 3.01 percent

**EPWP**

The EPWP is increased by an amount of R 584 000 which is 26.34 percent

**EEDSMG**

Zero allocation

**Regional Bulk Infrastructure Grant (RBIG)**

New allocation amount R 98 000 000

<p><b>Upgrading KwaMhlanga Stadium (Solomon Mahlangu Stadium) Re -in fenced Grant</b></p> <p>Zero allocation</p>	<p><b>Upgrading KwaMhlanga Stadium (Solomon Mahlangu Stadium)</b></p> <p>Zero allocation</p>
<p><b>Comments</b></p> <p>The total annual budget of the municipality will increase from an adjustment budget R 1 204 701 729 to a budget of R 1 369 907 840 which show a variance amount to R 165 206 111. The increase is because of CPI annual increase as per the circular 129 and also there is an increase on Grants and Subsidies as per the DoRA.</p>	<p><b>Comments</b></p> <p>The total annual budget of the municipality will increase from an adjustment budget R 879 369 288 to a budget of R 1 029 236 894 which show a variance amount to R 149 867 606. The increase is because of CPI annual increase as per the circular 129 and there is an increase on Grants and Subsidies as per the DoRA.</p>
<p><b>Grant In – kind</b></p> <p>The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>	<p><b>Grant In – kind</b></p> <p>The grant in – kind allocated to the municipality as per DoRA amount to R 300 503 000, which is more than the allocation of 2024/25 financial year by an amount of R 39 363 000</p>

## 8. Operational Budget

Description	Original Budget 2024/25	Actual six Months	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Operational Expenditure</b>						
Employee Cost	207,837,000	94,606,416	210,362,144	220,250,000	228,199,000	235,750,000
Remuneration Of Councillors	31,004,784	14,277,473	29,545,511	30,750,175	31,737,147	32,653,934
Depreciation Asset Impairment	88,821,241	37,464,339	91,000,000	91,000,000	91,000,000	91,000,000
Finance Charges	-	-	-	-	-	-
Inventory Consumed & Bulk Purchase Water	180,993,127	82,889,400	202,550,758	185,015,000	185,015,000	185,015,000
Transfer & Subsidies	700,004	-	700,004	99,487,000	600,000	600,000
Other Expenditure	702,662,405	144,077,684	584,652,115	563,075,000	544,939,000	544,939,000
<b>Total</b>	<b>1,212,018,561</b>	<b>373,315,313</b>	<b>1,118,810,532</b>	<b>1,189,577,175</b>	<b>1,081,490,147</b>	<b>1,089,957,934</b>
<b>Less Impairment</b>						
Property Rates	23,494,284	-	38,292,606			
Property Rates	2,880,658	2,628,620	5,257,239			
Waste Management	51,194,115	-	40,521,469			
Waste Water Management	3,126,563	-	1,555,933			
Water	282,596,762	-	103,128,355			
Landfill Sites Provision for Landfill Site Restoring	24,254,938		24,254,938			
Provision for Bonus	1,800,000	-	1,800,000			
Provision for Leave	1,700,004		1,700,004			
Provision for Medical Actuaries	1,749,996		1,749,996			
Traffic Fines Impairment	-	-	4,656,440			
<b>Total</b>	<b>392,797,320</b>	<b>-</b>	<b>260,514,477</b>	<b>346,032,736</b>	<b>-</b>	<b>-</b>
					<b>-</b>	<b>-</b>
	<b>819,221,241</b>	<b>373,315,313</b>	<b>858,296,055</b>	<b>843,544,439</b>	<b>-</b>	<b>-</b>
<b>Depreciation</b>	<b>88,821,241</b>	<b>37,464,779</b>	<b>91,000,000</b>	<b>91,000,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>730,400,000</b>	<b>335,850,534</b>	<b>767,296,055</b>	<b>752,544,439</b>	<b>1,081,490,147</b>	<b>1,089,957,934</b>

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

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28	
Council General (Dept 100)	Remuneration of Councillors	31,004,784	15,502,392	29,545,511	30,750,175	31,737,147	32,653,934	1,204,664
	General Expenditure	15,453,221	7,485,803	14,671,879	13,819,034	13,819,034	13,819,034	(852,845)
								-
								-
	<b>Total Budget</b>	<b>46,458,005</b>	<b>22,988,195</b>	<b>44,217,390</b>	<b>44,569,209</b>	<b>45,556,181</b>	<b>46,472,968</b>	<b>351,819</b>

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Municipal Manager</b>							
	Employee Costs	8,190,492	4,095,246	8,190,492	8,482,475	8,482,475	8,482,475
	General Expenditure	9,213,544	4,856,772	11,713,544	11,713,544	11,713,544	11,713,544
	<b>Total</b>	<b>17,404,036</b>	<b>8,952,018</b>	<b>19,904,036</b>	<b>20,196,018</b>	<b>20,196,018</b>	<b>20,196,018</b>
<b>PMS, Communication and Public Participation</b>							
	Employee Costs	12,149,073	6,074,537	15,123,216	15,776,887	16,466,797	17,111,262
	General Expenditure	508,756	254,378	557,393	398,751	398,751	398,751
	<b>Total</b>	<b>12,657,829</b>	<b>6,328,915</b>	<b>15,680,609</b>	<b>16,175,638</b>	<b>16,865,548</b>	<b>17,510,014</b>
<b>Internal Audit (MM - 102)</b>							
	Employee Costs	2,757,326	1,378,663	2,769,010	2,891,355	3,016,364	3,135,013
	General Expenditure	1,871,815	935,908	1,862,182	1,862,182	1,862,182	1,862,182
	<b>Total</b>	<b>4,629,141</b>	<b>2,314,571</b>	<b>4,631,191</b>	<b>4,753,537</b>	<b>4,878,545</b>	<b>4,997,194</b>
<b>Risk Management (MM 102)</b>							
	Employee Costs	2,470,842	1,235,421	2,993,287	3,124,933	3,247,662	3,374,311
	General Expenditure	34,305,773	17,152,887	46,897,293	46,718,889	46,718,889	46,718,889
	<b>Total</b>	<b>36,776,615</b>	<b>18,388,308</b>	<b>49,890,580</b>	<b>49,843,822</b>	<b>49,966,551</b>	<b>50,093,200</b>
<b>Information Technology</b>							
	Employee Costs	4,018,466	2,009,233	4,220,358	4,398,909	4,571,442	4,747,170
	General Expenditure	27,488,334	13,744,167	28,694,187	28,694,187	27,194,187	27,194,187
	<b>Total</b>	<b>31,506,800</b>	<b>15,753,400</b>	<b>32,914,545</b>	<b>33,093,095</b>	<b>31,765,628</b>	<b>31,941,357</b>
	<b>Total Budget</b>	<b>102,974,421</b>	<b>51,737,211</b>	<b>123,020,961</b>	<b>124,062,110</b>	<b>123,672,291</b>	<b>124,737,783</b>

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>PEDS (Dept 103)</b>							
	Employee Costs	8,015,079	4,007,540	9,020,747	9,420,038	9,827,907	10,198,185
	General Expenditure	210,166	105,083	210,166	210,166	210,166	210,166
	<b>Total Budget</b>	<b>8,225,245</b>	<b>4,112,623</b>	<b>9,230,913</b>	<b>9,630,204</b>	<b>10,038,073</b>	<b>10,408,351</b>
<b>Integrated Development Planning (Dept 103)</b>							
	Employee Costs	-	-	-	-	-	-
	General Expenditure	605,064	302,532	650,064	650,064	650,064	650,064
	<b>Total Budget</b>	<b>605,064</b>	<b>302,532</b>	<b>650,064</b>	<b>650,064</b>	<b>650,064</b>	<b>650,064</b>
<b>Town Planning (Dept 103)</b>							
	Employee Costs	-	-	-	-	-	-
	General Expenditure	9,500,000	4,750,000	5,400,000	5,000,000	5,000,000	5,000,000
	<b>Total</b>	<b>9,500,000</b>	<b>4,750,000</b>	<b>5,400,000</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>5,000,000</b>
	<b>Total Budget</b>	<b>18,330,309</b>	<b>9,165,155</b>	<b>15,280,977</b>	<b>15,280,268</b>	<b>15,688,137</b>	<b>16,058,415</b>

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Financial Services (Dept 104)</b>							
	Employee Costs	17,460,524	8,730,262	17,292,334	18,047,515	18,810,883	19,346,099
	General Expenditure	19,475,632	9,737,816	13,349,568	12,949,568	12,949,568	12,949,568
	<b>Total Budget</b>	<b>36,936,156</b>	<b>18,468,078</b>	<b>30,641,902</b>	<b>30,997,083</b>	<b>31,760,451</b>	<b>32,295,667</b>
<b>Asset Management:Asset Management</b>							
	Employee Costs	3,629,120	1,814,560	4,046,880	4,228,990	3,995,822	4,112,694
	General Expenditure	99,423,408	49,711,704	97,344,404	97,323,598	97,323,598	97,323,598
	<b>Total Budget</b>	<b>103,052,528</b>	<b>51,526,264</b>	<b>101,391,284</b> (101,552,558) (161,274)	<b>101,552,588</b>	<b>101,319,420</b>	<b>101,436,292</b>
<b>Supply Chain Management Office (Finance 104)</b>							
	Employee Costs	4,132,932	244,697	3,782,932	3,948,034	4,101,507	4,221,247
	General Expenditure	489,393	244,697	173,313	173,313	173,313	173,313
	<b>Total Budget</b>	<b>4,622,325</b>	<b>489,393</b>	<b>3,956,245</b>	<b>4,121,348</b>	<b>4,274,820</b>	<b>4,394,561</b>
<b>Fleet Management (Financial Services 104)</b>							
	Employee Costs	6,876,253	3,438,127	6,189,092	6,446,780	6,686,146	6,872,855
	General Expenditure	44,075,789	22,037,895	47,990,526	37,899,442	37,899,442	37,899,442
	<b>Total</b>	<b>50,952,042</b>	<b>25,476,021</b>	<b>54,179,617</b>	<b>44,346,222</b>	<b>44,585,587</b>	<b>44,772,297</b>
<b>Total Operational Budget</b>		<b>195,563,051</b>	<b>95,959,756</b>	<b>190,169,048</b>	<b>181,017,240</b>	<b>181,940,279</b>	<b>182,898,817</b>

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Corporate Services 106</b>							
	Employee Costs	12,831,866	6,415,933	13,368,829	13,904,274	14,409,725	14,798,277
	General Expenditure	13,567,340	4,172,470	13,812,781	13,812,782	13,812,782	13,812,782
	<b>Total Budget</b>	<b>26,399,206</b>	<b>10,588,403</b>	<b>27,181,610</b>	<b>27,717,056</b>	<b>28,222,506</b>	<b>28,611,059</b>
<b>Legal Services (Corporate Services 106)</b>							
	Employee Costs	4,021,753	2,010,877	4,180,489	4,361,448	4,529,551	4,660,710
	General Expenditure	2,988,726	1,451,975	3,616,190	2,632,186	2,632,186	2,632,186
	<b>Total</b>	<b>7,010,479</b>	<b>3,462,852</b>	<b>7,796,679</b>	<b>6,993,634</b>	<b>7,161,737</b>	<b>7,292,896</b>
	<b>Total Budget</b>	<b>33,409,685</b>	<b>14,051,255</b>	<b>34,978,288</b>	<b>34,710,689</b>	<b>35,384,244</b>	<b>35,903,955</b>

Functions/ Departments	Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
<b>Social Development Services (Dept 107)</b>							
	Employee Costs	5,444,636	2,722,318	3,571,590	3,728,613	3,874,488	3,988,321
	General Expenditure	2,358,470	1,304,235	2,162,888	1,813,108	1,813,108	1,813,108
	<b>Total Budget</b>	<b>7,803,106</b>	<b>4,026,553</b>	<b>5,734,478</b>	<b>5,541,721</b>	<b>5,687,596</b>	<b>5,801,429</b>
<b>Cemetery (Dept 505)</b>							
	Employee Costs	-	-	-	-	-	-
	General Expenditure	163,379	81,690	178,379	178,379	178,379	178,379
	<b>Total Budget</b>	<b>163,379</b>	<b>81,690</b>	<b>178,379</b>	<b>178,379</b>	<b>178,379</b>	<b>178,379</b>
<b>Halls and Offices (Dept 300)</b>							
	Employee Costs	5,581,022	2,790,511	5,450,697	5,685,153	5,905,394	6,075,554
	General Expenditure	9,684,773	4,842,387	7,919,533	5,871,293	5,871,293	5,871,293
	<b>Total Budget</b>	<b>15,265,795</b>	<b>7,632,898</b>	<b>13,370,230</b>	<b>11,556,446</b>	<b>11,776,687</b>	<b>11,946,847</b>
<b>Disaster Management (107)</b>							
	Employee Costs	-	-	-	-	-	-
	General Expenditure	250,000	125,000	125,000	125,000	125,000	125,000
	<b>Total Budget</b>	<b>250,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>Libraries and Archives</b>							
	Employee Costs	2,428,720	1,214,360	2,795,780	2,914,858	3,025,481	3,111,803
	General Expenditure	105,157	57,772	22,116	22,116	22,116	22,116
	<b>Total Budget</b>	<b>2,533,877</b>	<b>1,272,132</b>	<b>2,817,896</b>	<b>2,936,974</b>	<b>3,047,597</b>	<b>3,133,919</b>
<b>Community Traffic Services (Dept 108)</b>							
	Employee Costs	20,546,896	10,273,448	20,329,455	21,215,712	22,039,062	22,681,609
	General Expenditure	2,585,927	1,292,964	785,332	710,332	710,332	710,332
	<b>Total Budget</b>	<b>23,132,823</b>	<b>11,566,412</b>	<b>21,114,787</b>	<b>21,926,044</b>	<b>22,749,394</b>	<b>23,391,941</b>
<b>Refuse Removal (Dept 520)</b>							
	Employee Costs	10,929,862	5,464,931	10,929,862	11,429,769	11,766,199	12,114,845
	General Expenditure	34,369,170	4,274,007	24,350,314	15,179,376	15,179,376	15,179,376
	<b>Total Budget</b>	<b>45,299,032</b>	<b>9,738,938</b>	<b>35,280,176</b>	<b>26,609,145</b>	<b>26,945,575</b>	<b>27,294,221</b>
<b>Sports Facilities Management (Dept 300)</b>							
	Employee Costs	9,375,061	4,687,531	10,581,480	11,052,159	11,486,855	11,826,098
	General Expenditure	3,443,838	1,721,919	1,166,838	1,166,838	1,166,838	1,166,838
	<b>Total Operational Expenditure</b>	<b>12,818,899</b>	<b>6,409,450</b>	<b>11,748,318</b>	<b>12,218,997</b>	<b>12,653,693</b>	<b>12,992,936</b>
	<b>Total Budget</b>	<b>107,266,911</b>	<b>40,853,071</b>	<b>90,369,264</b>	<b>81,092,706</b>	<b>83,163,921</b>	<b>84,864,672</b>

Line Items/ Segments	Original Budget 2024/25	IE Debit	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
Employee Costs	2,009,220	1,004,610	1,057,186	1,102,624	1,144,835	1,177,773
General Expenditure	1,076,724	538,362	122,008	122,008	122,008	122,008
<b>Total Budget</b>	<b>3,085,944</b>	<b>1,542,972</b>	<b>1,179,194</b>	<b>1,224,632</b>	<b>1,266,843</b>	<b>1,299,781</b>
Employee Costs	3,451,871	1,725,936	3,528,184	3,679,808	3,820,671	3,930,607
General Expenditure	27,265,093	13,632,547	36,307,249	41,719,093	41,719,093	41,719,093
<b>Total Budget</b>	<b>30,716,964</b>	<b>15,358,482</b>	<b>39,835,433</b>	<b>45,398,901</b>	<b>45,539,764</b>	<b>45,649,700</b>
Employee Costs	16,925,422	8,462,711	17,589,376	18,355,910	19,068,025	19,623,730
General Expenditure	28,470,554	14,235,277	40,970,564	32,830,554	32,830,554	32,830,554
<b>Total Budget</b>	<b>45,395,976</b>	<b>22,697,988</b>	<b>58,559,940</b>	<b>51,186,464</b>	<b>51,898,579</b>	<b>52,454,284</b>
Employee Costs	9,002,708	4,501,354	8,928,790	9,293,634	9,632,584	9,897,105
General Expenditure	5,056,292	2,528,146	5,056,292	5,056,292	5,056,292	5,056,292
<b>Total Budget</b>	<b>14,059,000</b>	<b>7,029,500</b>	<b>13,985,082</b>	<b>14,349,926</b>	<b>14,688,876</b>	<b>14,953,397</b>
Employee Costs	28,748,208	14,374,104	28,748,208	30,015,269	31,192,426	31,790,478
General Expenditure	187,504,472	93,752,236	211,291,895	196,914,151	196,914,151	196,914,151
<b>Total Budget</b>	<b>216,252,680</b>	<b>108,126,340</b>	<b>240,040,103</b>	<b>226,929,420</b>	<b>228,106,576</b>	<b>228,704,629</b>
Employee Costs	6,373,830	3,186,915	5,933,172	6,709,583	6,577,683	7,531,226
General Expenditure	1,328,420	664,210	727,212	824,316	824,317	824,317
<b>Total Operational Expenditure</b>	<b>7,702,250</b>	<b>3,851,125</b>	<b>6,660,384</b>	<b>7,533,899</b>	<b>7,402,000</b>	<b>8,355,543</b>
<b>Total Budget</b>	<b>317,212,814</b>	<b>158,606,407</b>	<b>360,260,137</b>	<b>346,623,243</b>	<b>348,902,638</b>	<b>351,417,333</b>
<b>Total Budget</b>	<b>819,221,241</b>	<b>370,372,854</b>	<b>858,296,065</b>	<b>827,355,465</b>	<b>834,307,690</b>	<b>842,353,943</b>
	<b>821,215,196</b>	<b>393,361,049</b>	<b>858,296,065</b>	<b>843,544,439</b>	<b>834,307,690</b>	<b>842,353,943</b>

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

<b>Function/ Department</b>	<b>Percentage Allocated</b>
Council General 100	R 44 569 209 (5.4%)
Municipal Manager (102)	R 124 062 110 (15.0%)
PEDS (103)	R 15 280 268 (1.9%)
Financial Services (104)	R 190 169 048 (21.9%)
Corporate Services (106)	R 34 710 690 (4.2%)
Social Services (107)	R 81 092 706 (9.8) %)
Technical Services (105)	R 346 623 243 (41.9%)

## **The narration on various Functions/ Votes of expenditure**

### **Council General**

The Council General is allocated a budget of R 44 569 209 which show an increase of R 351 819 against the adjustment budget.

### **Municipal Manager**

The Municipal manager is allocated a budget of R 124 062 110 which show an increase of R 1 041 149 against the adjustment budget.

### **Planning and Economic Development Services (PEDS)**

The PEDS is allocated a budget of R 15 280 268 which show an increase of (R 709) against the adjustment budget.

### **Financial Services**

The Financial Services is allocated a budget of R 190 169 048 which show an increase of (R 9 151 808) against the adjustment budget.

### **Corporate Services**

The Corporate Services is allocated a budget of R 34 710 689 which show an increase of (R 267 599) against the adjustment budget.

### **Social Services**

The Social Services is allocated a budget of R 81 292 706 which show an increase of (R 9 276 558) against the adjustment budget.

### **Technical Services**

The Technical Services is allocated a budget of R 346 623 243 which show an increase of (R 13 636 894)

### **Comment(s)**

The total expenditure budget on cash basis budgeting will be decreased from an adjustment budget of R 858 296 065 to a budget of R 827 355 465 which show a decrease amount of (R 30 940 600) which is 3.60 percent.

The total expenditure on accrual basis budgeting will be increased from an adjustment budget of R 1 118 810 532 to a budget of R 1 173 388 203 which show an increase of R 54 577 671 which is 0.49 percent.

## 9. Capital

Description	Original Budget 2024/25	Actual six Months	Adjustment Budget 2024/25	Draft Budget 2025/26	Draft Budget 2026/27	Draft Budget 2027/28
Own Funding	21,946,903	9,811,000.00	19,984,705	15,934,705	15,934,705	15,934,705
MIG	156,342,750	112,182,658	146,674,616	143,144,100	156,620,100	164,435,100
WSIG	60,000,000	35,255,868	60,000,000	82,526,000	79,482,000	74,006,000
FBIG	-	-	-	-	-	-
<b>Total</b>	<b>238,289,653</b>	<b>157,249,526</b>	<b>226,659,321</b>	<b>241,604,805.00</b>	<b>252,036,805</b>	<b>254,375,805</b>

The capital budget of the municipality will be increased from an adjustment budget of R 226 659 321 to a budget of R 241 604 805 which shows a variance amount to R 14 945 484 which is 6.59 percent increase.

## **12.5. Repairs and Maintenance Budget**

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

## **12.6. Contracted Services Budget**

The total budget of contracted services amounts to R 180 841 000 against the total operational budget amount to R 843 544 000 which is 21.34% which is more than the norm of 2 to 5 percent

## **12.7 Salary Norm**

The municipality salary norm against the total operational expenditure amounts to R 251 000 000/ 843 544 000 x100 = 29.78 which is below the National Treasury norm of 40 percent and the norm of Staff Regulation which is 30 percent

## **12.7 Key Norms**

### **12.7.1 Current Ratio**

The current ratio of the Municipality amounts to 1.6 percent, which is above the norm of 1.0 percent, this means that the Municipality will be able to pay its monthly creditors or commitments. Also, the Municipality will be able to operate within the Budget approved by the council.

### **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 Draft budget of the municipality will be funded by an amount R 150 654 000

## 10. RECOMMENDATIONS OF THE MUNICIPAL MANAGER

- 10.1. **THAT** the Draft annual budget of the municipality for the financial year 2025/26 and indicative for the two projected outer years 2026/27 and 2027/28 as outline in **Annexure “A”** be approved:
- 10.2. **THAT** the Draft Tariff structure for 2025/26 financial year as attached in **Annexure “B”** be approved.
- 10.3. **THAT** the following policies relating to budget are attached as Annexure **“C”** be approved:
- Tariff Policy
  - Investment Policy
  - Cash Management Policy
  - Credit Control and Collection Policy
  - Property Rates Policy
  - Revenue Enhancement Strategy and Debt Collection Plan
  - Indigent Subsidy and Free Basic Services Provision Policy
  - Budget Policy
  - Virement Policy
  - Supply Chain Management Policy
  - Asset Management Policy
  - Travelling and Subsistence Allowance Policy
  - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
  - Petty Cash Policy
- 10.4. **THAT** the Accounting Officer be authorized to submit the approved draft annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
- 10.5. **THAT** circular No: 129 issued by National Treasury as a guideline for the preparation of annual budget for 2025/26 – 2027/28 attached hereto **ANNEXURE “D”** be considered

## 11. RECOMMENDATIONS OF THE BUDGET STEERING COMMITTEE MEETING

- 11.1. **THAT** the Draft annual budget of the municipality for the financial year 2025/26 and indicative for the two projected outer years 2026/27 and 2027/28 as outline in **Annexure** ... be approved:
- 11.2. **THAT** the Draft Tariff structure for 2025/26 financial year as attached in **Annexure** ... be approved.
- 11.3. **THAT** the following policies relating to budget are attached as Annexure “**C**” be approved:
- Tariff Policy
  - Investment Policy
  - Cash Management Policy
  - Credit Control and Collection Policy
  - Property Rates Policy
  - Revenue Enhancement Strategy and Debt Collection Plan
  - Indigent Subsidy and Free Basic Services Provision Policy
  - Budget Policy
  - Virement Policy
  - Supply Chain Management Policy
  - Asset Management Policy
  - Travelling and Subsistence Allowance Policy
  - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
  - Petty Cash Policy
- 11.4. **THAT** the Accounting Officer be authorized to submit the approved draft annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
- 11.5. **THAT** circular No: 129 issued by National Treasury as a guideline for the preparation of annual budget for 2025/26 – 2027/28 attached hereto **ANNEXURE** ... be considered
- 11.6. **THAT** the municipality must try to reduce outsourcing services and build capacity internally
- 11.7. **THAT** the municipality must continue to instill cost containment measures
- 11.8. **THAT** a detailed report on projects be implemented.

# **SUPPORTING SCHEDULES**

# Municipal annual budgets and MTREF & supporting tables

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Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

**LGDB Export**

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MP315 Thembisile Hani - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	86 305	54 358	60 259	64 571	65 828	65 828	65 828	68 724	71 817	73 612
Service charges	318 913	130 669	143 630	154 463	154 619	154 619	154 619	161 423	168 739	172 957
Investment revenue	11 167	11 415	14 476	12 554	12 303	12 303	12 303	12 856	13 422	13 758
Transfer and subsidies - Operational	467 013	532 245	601 968	607 434	606 392	606 392	606 392	636 152	636 744	666 235
Other own revenue	139 030	105 677	172 317	225 740	158 885	158 885	158 885	166 035	172 278	176 247
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 022 428</b>	<b>834 363</b>	<b>992 651</b>	<b>1 064 762</b>	<b>998 027</b>	<b>998 027</b>	<b>998 027</b>	<b>1 045 191</b>	<b>1 063 000</b>	<b>1 102 809</b>
Employee costs	157 336	160 601	177 652	207 837	210 773	210 773	210 773	220 250	228 199	235 750
Remuneration of councillors	25 110	26 342	27 875	31 005	29 546	29 546	29 546	30 750	31 737	32 654
Depreciation and amortisation	-	82 346	70 067	88 821	91 000	91 000	91 000	91 000	91 000	91 000
Interest	-	-	1	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	136 994	155 444	168 928	180 993	212 514	212 514	212 514	185 015	185 015	185 015
Transfers and subsidies	200	197	-	700	700	700	700	99 487	600	600
Other expenditure	446 865	221 794	274 475	702 663	574 278	574 278	574 278	563 075	544 939	544 939
<b>Total Expenditure</b>	<b>766 504</b>	<b>646 725</b>	<b>718 997</b>	<b>1 212 019</b>	<b>1 118 811</b>	<b>1 118 811</b>	<b>1 118 811</b>	<b>1 189 578</b>	<b>1 081 490</b>	<b>1 089 958</b>
<b>Surplus/(Deficit)</b>	<b>255 924</b>	<b>187 639</b>	<b>273 654</b>	<b>(147 256)</b>	<b>(120 783)</b>	<b>(120 783)</b>	<b>(120 783)</b>	<b>(144 387)</b>	<b>(18 490)</b>	<b>12 851</b>
Transfers and subsidies - capital (monetary allocations)	146 538	184 578	234 994	216 343	206 675	206 675	69 035	324 557	236 234	237 619
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>(51 749)</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>(51 749)</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>173 767</b>	<b>178 454</b>	<b>209 205</b>	<b>238 290</b>	<b>226 659</b>	<b>226 659</b>	<b>154 978</b>	<b>241 605</b>	<b>204 537</b>	<b>209 398</b>
Transfers recognised - capital	160 469	160 408	198 680	216 343	206 675	206 675	143 118	225 670	188 752	193 613
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 724	18 022	10 845	21 947	19 985	19 985	11 860	15 935	15 785	15 785
<b>Total sources of capital funds</b>	<b>173 193</b>	<b>178 430</b>	<b>209 525</b>	<b>238 290</b>	<b>226 659</b>	<b>226 659</b>	<b>154 978</b>	<b>241 605</b>	<b>204 537</b>	<b>209 398</b>
<b>Financial position</b>										
Total current assets	1 326 361	1 436 209	1 619 967	303 964	358 235	358 235	1 925 275	399 852	615 866	860 775
Total non current assets	2 453 941	2 476 660	2 587 965	2 591 190	2 577 381	2 577 381	2 685 629	2 720 647	2 824 106	2 932 427
Total current liabilities	1 019 758	1 111 787	1 212 520	158 119	131 198	131 198	1 431 082	164 627	266 356	369 116
Total non current liabilities	27 704	26 365	21 931	45 000	45 000	45 000	27 130	57 356	57 356	57 356
Community wealth/Equity	2 733 288	2 774 717	2 973 480	2 692 035	2 759 419	2 759 419	2 974 239	2 898 516	3 116 260	3 366 730
<b>Cash flows</b>										
Net cash from (used) operating	515 828	280 838	413 989	236 895	143 948	143 948	143 948	246 642	295 616	317 766
Net cash from (used) investing	(196 433)	(215 168)	(261 644)	(238 290)	(226 659)	(226 659)	(226 659)	(241 605)	(204 537)	(209 398)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>457 197</b>	<b>197 927</b>	<b>337 741</b>	<b>168 301</b>	<b>145 358</b>	<b>145 358</b>	<b>145 358</b>	<b>150 654</b>	<b>241 733</b>	<b>350 101</b>
<b>Cash backing/surplus reconciliation</b>										
Non current investments	38 694	0	(657)	0	0	0	147 769	-	(0)	-
Statutory requirements	(645 478)	(497 226)	(476 648)	40 178	86 450	86 450	(338 447)	93 530	159 960	232 069
<b>Balance - surplus (shortfall)</b>	<b>684 172</b>	<b>497 226</b>	<b>475 991</b>	<b>(40 178)</b>	<b>(86 450)</b>	<b>(86 450)</b>	<b>486 216</b>	<b>(93 530)</b>	<b>(159 960)</b>	<b>(232 069)</b>
<b>Asset management</b>										
Asset register summary (WDV)	2 057 708	2 161 605	2 207 705	2 371 377	2 365 553	2 365 553	2 365 553	2 483 842	2 385 415	2 296 100
Depreciation	-	82 346	70 067	88 821	91 000	91 000	91 000	91 000	91 000	91 000
Renewal and Upgrading of Existing Assets	153 226	100 833	159 088	129 514	151 371	151 371	151 371	114 240	93 422	75 952
Repairs and Maintenance	25 622	53 143	77 495	74 483	68 568	68 568	68 568	61 730	61 730	61 730
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	143 091	155 419	166 165	165 977	165 977	165 977	173 279	181 077	185 604

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		584 149	584 755	639 990	672 461	673 658	673 658	695 128	716 326	747 032
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		584 149	584 755	639 990	672 461	673 658	673 658	695 128	716 326	747 032
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		93	241	248	218	373	373	390	407	417
Community and social services		87	107	171	162	247	247	258	269	276
Sport and recreation		6	134	77	55	126	126	132	138	141
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		124 825	156 123	169 461	168 122	172 474	172 474	170 678	183 828	191 802
Planning and development		120 809	142 425	153 650	164 776	154 303	154 303	151 690	165 210	173 051
Road transport		4 015	13 698	15 811	3 345	18 171	18 171	18 989	18 618	18 750
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		459 867	277 823	417 945	440 305	358 197	358 197	503 552	398 673	401 177
Energy sources		4 500	18 000	30 200	3 587	3 587	3 587	13 941	-	-
Water management		328 299	186 149	311 308	350 972	264 808	264 808	395 327	303 022	303 134
Waste water management		7 158	3 714	3 909	4 222	4 459	4 459	4 657	4 866	4 988
Waste management		119 909	69 960	72 528	81 524	85 343	85 343	89 627	90 785	93 055
<b>Other</b>	<b>4</b>	32	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 168 966</b>	<b>1 018 941</b>	<b>1 227 645</b>	<b>1 281 105</b>	<b>1 204 702</b>	<b>1 204 702</b>	<b>1 369 748</b>	<b>1 299 234</b>	<b>1 340 428</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		331 399	285 481	316 924	769 295	647 643	647 643	642 437	645 114	648 675
Executive and council		44 764	48 909	51 696	64 362	64 121	64 121	64 765	65 752	66 669
Finance and administration		283 455	233 239	261 254	700 304	578 890	578 890	572 918	574 483	577 008
Internal audit		3 180	3 333	3 974	4 629	4 631	4 631	4 754	4 879	4 997
<b>Community and public safety</b>		14 164	18 431	26 823	30 945	28 240	28 240	27 016	27 781	28 377
Community and social services		6 859	11 254	16 893	18 126	16 492	16 492	14 797	15 128	15 384
Sport and recreation		7 305	7 177	9 930	12 819	11 748	11 748	12 219	12 654	12 993
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		87 785	97 667	90 791	105 350	113 787	113 787	107 950	109 950	112 619
Planning and development		18 830	19 291	18 942	36 822	28 855	28 855	29 581	30 045	31 515
Road transport		68 955	78 376	71 849	68 529	84 932	84 932	78 370	79 905	81 103
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		333 156	245 146	284 460	306 428	329 141	329 141	412 174	298 645	300 288
Energy sources		23 210	29 282	56 270	30 817	39 835	39 835	45 399	31 599	31 709
Water management		292 239	194 463	202 812	216 253	240 040	240 040	325 816	228 107	229 026
Waste water management		7 121	7 559	10 461	14 059	13 985	13 985	14 350	14 689	14 953
Waste management		10 585	13 842	14 916	45 299	35 280	35 280	26 609	24 251	24 599
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>766 504</b>	<b>646 725</b>	<b>718 997</b>	<b>1 212 019</b>	<b>1 118 811</b>	<b>1 118 811</b>	<b>1 189 578</b>	<b>1 081 490</b>	<b>1 089 958</b>
<b>Surplus/(Deficit) for the year</b>		<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	255 129	90 565	102 006	110 100	110 437	110 437	82 866	115 296	120 485	123 497
Service charges - Waste Water Management	2	6 291	2 234	2 202	2 504	2 635	2 635	1 956	2 752	2 875	2 947
Service charges - Waste Management	2	57 492	37 870	39 422	41 860	41 547	41 547	31 134	43 375	45 379	46 514
Sale of Goods and Rendering of Services		315	547	214	411	657	657	510	687	717	735
Agency services		-	10 878	14 491	-	13 319	13 319	-	13 918	13 319	13 319
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		106 734	87 428	150 953	220 039	137 826	137 826	104 952	144 028	150 509	154 272
Interest earned from Current and Non Current Assets		11 167	11 415	14 476	12 554	12 303	12 303	9 635	12 856	13 422	13 758
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		998	1 217	1 548	749	1 559	1 559	1 048	1 629	1 701	1 738
Licence and permits		2	3	3	3	5	5	2	5	5	5
Special Rating Levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		711	1 848	648	871	356	356	279	372	389	399
<b>Non-Exchange Revenue</b>											
Property rates	2	86 305	54 358	60 259	64 571	65 828	65 828	49 369	68 724	71 817	73 612
Surcharges and Taxes		26 106	-	4 022	-	-	-	48 664	-	-	-
Fines, penalties and forfeits		4 015	2 818	172	3 343	4 852	4 852	141	5 071	5 299	5 431
Licences or permits		149	175	266	324	312	312	186	326	340	348
Transfer and subsidies - Operational		467 013	532 245	601 968	607 434	606 392	606 392	596 264	636 152	636 744	666 235
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		-	764	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib</b>		<b>1 022 428</b>	<b>834 363</b>	<b>992 651</b>	<b>1 064 762</b>	<b>998 027</b>	<b>998 027</b>	<b>927 008</b>	<b>1 045 191</b>	<b>1 063 000</b>	<b>1 102 809</b>

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Expenditure</b>											
Employee related costs	2	157 336	160 601	177 652	207 837	210 773	210 773	127 638	220 250	228 199	235 750
Remuneration of councillors		25 110	26 342	27 875	31 005	29 546	29 546	19 345	30 750	31 737	32 654
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	136 994	155 444	168 928	180 993	212 514	212 514	115 690	185 015	185 015	185 015
Debt impairment	3	-	-	-	387 451	255 257	255 257	-	255 257	255 257	255 257
Depreciation and amortisation		-	82 346	70 067	88 821	91 000	91 000	49 204	91 000	91 000	91 000
Interest		-	-	1	-	-	-	-	-	-	-
Contracted services		102 887	141 783	187 845	180 380	176 464	176 464	104 927	180 841	163 044	163 044
Transfers and subsidies		200	197	-	700	700	700	-	99 487	600	600
Irrecoverable debts written off		157 798	4 543	3 545	5 324	7 381	7 381	4 066	10 224	10 224	10 224
Operational costs		186 179	66 584	83 085	129 508	135 175	135 175	68 562	116 752	116 413	116 413
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	8 884	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>766 504</b>	<b>646 725</b>	<b>718 997</b>	<b>1 212 019</b>	<b>1 118 811</b>	<b>1 118 811</b>	<b>489 433</b>	<b>1 189 578</b>	<b>1 081 490</b>	<b>1 089 958</b>
<b>Surplus/(Deficit)</b>		<b>255 924</b>	<b>187 639</b>	<b>273 654</b>	<b>(147 256)</b>	<b>(120 783)</b>	<b>(120 783)</b>	<b>437 575</b>	<b>(144 387)</b>	<b>(18 490)</b>	<b>12 851</b>
Transfers and subsidies - capital (monetary)	6	146 538	184 578	234 994	216 343	206 675	206 675	69 035	324 557	236 234	237 619
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>506 610</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>506 610</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>506 610</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>402 462</b>	<b>372 217</b>	<b>508 648</b>	<b>69 087</b>	<b>85 891</b>	<b>85 891</b>	<b>506 610</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	1										
<b>Capital Expenditure - Functional</b>											
<i>Governance and administration</i>		6 156	1 678	265	6 150	5 650	5 650	1 454	2 600	1 950	1 950
Executive and council		–	–	–	–	–	–	–	–	–	–
Finance and administration		6 156	1 678	265	6 150	5 650	5 650	1 454	2 600	1 950	1 950
Internal audit		–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		15 952	10 109	10 017	27 500	29 400	29 400	14 326	17 200	32 490	43 200
Community and social services		–	–	–	7 500	4 540	4 540	676	17 200	26 490	39 200
Sport and recreation		15 952	10 109	10 017	20 000	24 860	24 860	13 650	–	6 000	4 000
Public safety		–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		47 553	50 055	36 832	69 021	44 854	44 854	32 186	59 505	68 862	75 000
Planning and development		–	–	240	–	–	–	–	–	–	–
Road transport		47 553	50 055	36 592	69 021	44 854	44 854	32 186	59 505	68 862	75 000
Environmental protection		–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		104 105	116 612	162 090	135 619	146 755	146 755	107 012	162 300	101 235	89 248
Energy sources		3 912	11 415	3 537	8 000	8 000	8 000	5 755	5 000	5 000	5 000
Water management		88 628	103 806	127 693	90 138	93 943	93 943	71 863	119 817	66 735	44 135
Waste water management		3 835	1 391	30 859	29 000	36 332	36 332	22 959	35 483	29 500	31 000
Waste management		7 730	–	–	8 481	8 481	8 481	6 435	2 000	–	9 113
Other		–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>	3	173 767	178 454	209 205	238 290	226 659	226 659	154 978	241 605	204 537	209 398
<b>Funded by:</b>											
National Government		160 469	160 408	198 680	216 343	206 675	206 675	143 118	225 670	188 752	193 613
Provincial Government		–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	160 469	160 408	198 680	216 343	206 675	206 675	143 118	225 670	188 752	193 613
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		12 724	18 022	10 845	21 947	19 985	19 985	11 860	15 935	15 785	15 785
<b>Total Capital Funding</b>	7	173 193	178 430	209 525	238 290	226 659	226 659	154 978	241 605	204 537	209 398

MP315 Thembisile Hani - Table A7 Budgeted Cash Flows

Description	##	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		26 781	38 425	36 191	41 077	27 535	27 535	27 535	28 746	30 040	26 971
Service charges		3 663	9 541	10 100	9 638	9 390	9 390	9 390	10 870	11 411	13 714
Other revenue		83 194	74 506	82 848	80 272	46 923	46 923	46 923	66 251	92 454	92 997
Transfers and Subsidies - Operational	1	448 687	500 011	545 127	607 434	606 392	606 392	606 392	636 152	636 744	666 235
Transfers and Subsidies - Capital	1	-	-	199 510	216 343	206 675	206 675	206 675	324 557	236 234	237 619
Interest		-	-	-	12 554	12 303	12 303	12 303	13 162	13 741	14 085
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(46 497)	(341 646)	(459 787)	(729 723)	(764 570)	(764 570)	(764 570)	(733 609)	(724 408)	(733 254)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	(700)	(700)	(700)	(700)	(99 487)	(600)	(600)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>515 828</b>	<b>280 838</b>	<b>413 989</b>	<b>236 895</b>	<b>143 948</b>	<b>143 948</b>	<b>143 948</b>	<b>246 642</b>	<b>295 616</b>	<b>317 766</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(196 433)	(215 168)	(261 644)	(238 290)	(226 659)	(226 659)	(226 659)	(241 605)	(204 537)	(209 398)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(196 433)</b>	<b>(215 168)</b>	<b>(261 644)</b>	<b>(238 290)</b>	<b>(226 659)</b>	<b>(226 659)</b>	<b>(226 659)</b>	<b>(241 605)</b>	<b>(204 537)</b>	<b>(209 398)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>319 395</b>	<b>65 670</b>	<b>152 346</b>	<b>(1 394)</b>	<b>(82 712)</b>	<b>(82 712)</b>	<b>(82 712)</b>	<b>5 038</b>	<b>91 080</b>	<b>108 368</b>
Cash/cash equivalents at the year begin:	2	137 802	132 258	185 396	169 696	228 070	228 070	228 070	145 616	150 654	241 733
Cash/cash equivalents at the year end:	2	457 197	197 927	337 741	168 301	145 358	145 358	145 358	150 654	241 733	350 101

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

Summary of Employee and Councillor remuneration	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		14 368	14 686	19 128	20 867	20 728	20 728	21 933	22 920	23 836
Pension and UIF Contributions		2 509	2 678	2 793	3 127	3 012	3 012	3 012	3 012	3 012
Medical Aid Contributions		295	256	290	334	281	281	281	281	281
Motor Vehicle Allowance		815	891	721	905	800	800	800	800	800
Cellphone Allowance		2 659	2 581	2 910	3 267	2 765	2 765	2 765	2 765	2 765
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		4 463	5 250	2 033	2 506	1 959	1 959	1 959	1 959	1 959
<b>Sub Total - Councillors</b>		<b>25 110</b>	<b>26 342</b>	<b>27 875</b>	<b>31 005</b>	<b>29 546</b>	<b>29 546</b>	<b>30 750</b>	<b>31 737</b>	<b>32 654</b>
<b>% increase</b>	4		<b>4.9%</b>	<b>5.8%</b>	<b>11.2%</b>	<b>(4.7%)</b>	<b>-</b>	<b>4.1%</b>	<b>3.2%</b>	<b>2.9%</b>
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		4 743	4 330	4 278	6 174	6 174	6 174	6 452	6 452	6 452
Pension and UIF Contributions		268	145	313	442	442	442	442	442	442
Medical Aid Contributions		466	186	165	314	314	314	329	329	329
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	731	765	620	981	981	981	981	981	981
Cellphone Allowance	3	97	88	82	107	107	107	107	107	107
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	1	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		3	35	47	172	172	172	172	172	172
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6 308</b>	<b>5 548</b>	<b>5 506</b>	<b>8 190</b>	<b>8 190</b>	<b>8 190</b>	<b>8 482</b>	<b>8 482</b>	<b>8 482</b>
<b>% increase</b>	4		<b>(12.0%)</b>	<b>(0.8%)</b>	<b>48.8%</b>	<b>-</b>	<b>-</b>	<b>3.6%</b>	<b>-</b>	<b>-</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		100 880	104 888	115 773	126 956	128 766	128 766	134 964	140 187	145 481
Pension and UIF Contributions		20 449	21 446	23 496	27 770	28 229	28 229	29 454	30 514	31 448
Medical Aid Contributions		8 642	9 304	10 277	11 768	12 631	12 631	13 198	13 739	14 170
Overtime		4 319	1 829	4 932	6 373	6 452	6 452	6 543	6 717	6 852
Performance Bonus		8 443	8 597	8 076	12 184	12 532	12 532	13 096	13 633	14 065
Motor Vehicle Allowance	3	4 002	3 917	4 151	5 586	5 499	5 499	5 731	5 960	6 152
Cellphone Allowance	3	541	519	678	770	754	754	754	754	754
Housing Allowances	3	128	135	132	210	217	217	225	231	237
Other benefits and allowances	3	739	710	1 357	3 066	2 391	2 391	2 604	2 694	2 762
Payments in lieu of leave		755	575	1 214	643	1 180	1 180	1 180	1 180	1 180
Long service awards		1 293	2 014	697	1 886	1 886	1 886	1 971	2 058	2 120
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		837	1 117	1 361	2 434	2 048	2 048	2 048	2 048	2 048
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>151 028</b>	<b>155 053</b>	<b>172 146</b>	<b>199 646</b>	<b>202 583</b>	<b>202 583</b>	<b>211 768</b>	<b>219 716</b>	<b>227 268</b>
<b>% increase</b>	4		<b>2.7%</b>	<b>11.0%</b>	<b>16.0%</b>	<b>1.5%</b>	<b>-</b>	<b>4.5%</b>	<b>3.8%</b>	<b>3.4%</b>
<b>Total Parent Municipality</b>		<b>182 446</b>	<b>186 943</b>	<b>205 527</b>	<b>238 842</b>	<b>240 319</b>	<b>240 319</b>	<b>251 001</b>	<b>259 936</b>	<b>268 404</b>

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		9 608	9 608	9 608	9 608	9 608	9 608	9 608	9 608	9 608	9 608	9 608	9 608	115 296	120 485	123 497
Service charges - Waste Water Management		229	229	229	229	229	229	229	229	229	229	229	229	2 752	2 875	2 947
Service charges - Waste Management		3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	3 615	43 375	45 379	46 514
Sale of Goods and Rendering of Services		57	57	57	57	57	57	57	57	57	57	57	57	687	717	735
Agency services		1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	1 160	13 918	13 319	13 319
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	12 002	144 028	150 509	154 272
Interest earned from Current and Non Current Assets		1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	12 856	13 422	13 758
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		136	136	136	136	136	136	136	136	136	136	136	136	1 629	1 701	1 738
Licence and permits		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		31	31	31	31	31	31	31	31	31	31	31	31	372	389	399
<b>Non-Exchange Revenue</b>																
Property rates		5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	5 727	68 724	71 817	73 612
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 299	5 431
Licences or permits		27	27	27	27	27	27	27	27	27	27	27	27	326	340	348
Transfer and subsidies - Operational		53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	636 152	636 744	666 235
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contrib)</b>		<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>87 099</b>	<b>1 045 191</b>	<b>1 063 000</b>	<b>1 102 809</b>
<b>Expenditure</b>																
Employee related costs		18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	220 250	228 199	235 750
Remuneration of councillors		2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	30 750	31 737	32 654
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	185 015	185 015	185 015
Debt impairment		21 271	21 271	21 271	21 271	21 271	21 271	21 271	21 271	21 271	21 271	21 271	21 271	255 257	255 257	255 257
Depreciation and amortisation		7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	7 583	91 000	91 000	91 000
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	180 841	163 044	163 044
Transfers and subsidies		8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	99 487	600	600
Irrecoverable debts written off		852	852	852	852	852	852	852	852	852	852	852	852	10 224	10 224	10 224
Operational costs		9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	116 752	116 413	116 413
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>99 131</b>	<b>1 189 578</b>	<b>1 081 490</b>	<b>1 089 958</b>
<b>Surplus/(Deficit)</b>		<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(12 032)</b>	<b>(144 387)</b>	<b>(18 490)</b>	<b>12 851</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	324 557	236 234	237 619
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>15 014</b>	<b>180 170</b>	<b>217 744</b>	<b>250 470</b>

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Revenue - Functional</b>																
Governance and administration		57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	695 128	716 326	747 032
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	57 927	695 128	716 326	747 032
<b>Internal audit</b>																
Community and public safety		32	32	32	32	32	32	32	32	32	32	32	32	390	407	417
Community and social services		21	21	21	21	21	21	21	21	21	21	21	21	258	269	276
Sport and recreation		11	11	11	11	11	11	11	11	11	11	11	11	132	138	141
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>																
Economic and environmental services		14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	14 223	170 678	183 828	191 802
Planning and development		12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	12 641	151 690	165 210	173 051
Road transport		1 582	1 582	1 582	1 582	1 582	1 582	1 582	1 582	1 582	1 582	1 582	1 582	18 989	18 618	18 750
<b>Environmental protection</b>																
Trading services		41 963	41 963	41 963	41 963	41 963	41 963	41 963	41 963	41 963	41 963	41 963	41 963	503 552	398 673	401 177
Energy sources		1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	1 162	13 941	-	-
Water management		32 944	32 944	32 944	32 944	32 944	32 944	32 944	32 944	32 944	32 944	32 944	32 944	395 327	303 022	303 134
Waste water management		388	388	388	388	388	388	388	388	388	388	388	388	4 657	4 866	4 988
<b>Waste management</b>																
Other		7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	7 469	89 627	90 785	93 055
<b>Total Revenue - Functional</b>																
		114 146	114 146	114 146	114 146	114 146	114 146	114 146	114 146	114 146	114 146	114 146	114 146	1 369 748	1 299 234	1 340 428
<b>Expenditure - Functional</b>																
Governance and administration		53 536	53 536	53 536	53 536	53 536	53 536	53 536	53 536	53 536	53 536	53 536	53 536	642 437	645 114	648 675
Executive and council		5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	5 397	64 765	65 752	66 669
Finance and administration		47 743	47 743	47 743	47 743	47 743	47 743	47 743	47 743	47 743	47 743	47 743	47 743	572 918	574 483	577 008
<b>Internal audit</b>																
Community and public safety		2 251	2 251	2 251	2 251	2 251	2 251	2 251	2 251	2 251	2 251	2 251	2 251	27 016	27 781	28 377
Community and social services		1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	1 233	14 797	15 128	15 384
Sport and recreation		1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	12 219	12 654	12 993
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>																
Economic and environmental services		8 996	8 996	8 996	8 996	8 996	8 996	8 996	8 996	8 996	8 996	8 996	8 996	107 950	109 950	112 619
Planning and development		2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	2 465	29 581	30 045	31 515
Road transport		6 531	6 531	6 531	6 531	6 531	6 531	6 531	6 531	6 531	6 531	6 531	6 531	78 370	79 905	81 103
<b>Environmental protection</b>																
Trading services		34 348	34 348	34 348	34 348	34 348	34 348	34 348	34 348	34 348	34 348	34 348	34 348	412 174	298 645	300 288
Energy sources		3 783	3 783	3 783	3 783	3 783	3 783	3 783	3 783	3 783	3 783	3 783	3 783	45 399	31 599	31 709
Water management		27 151	27 151	27 151	27 151	27 151	27 151	27 151	27 151	27 151	27 151	27 151	27 151	325 816	228 107	229 026
Waste water management		1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	1 196	14 350	14 689	14 953
<b>Waste management</b>																
Other		2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	2 217	26 609	24 251	24 599
<b>Total Expenditure - Functional</b>																
		99 131	99 131	99 131	99 131	99 131	99 131	99 131	99 131	99 131	99 131	99 131	99 131	1 189 578	1 081 490	1 089 958
<b>Surplus/(Deficit) before assoc.</b>																
		15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	180 170	217 744	250 470
<b>Intercompany/Parent subsidiary transactions</b>																
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>																
	1	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	15 014	180 170	217 744	250 470

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

Description	##	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Capital Expenditure - Functional</b>	1															
<i>Governance and administration</i>		217	217	217	217	217	217	217	217	217	217	217	217	2 600	1 950	1 950
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		217	217	217	217	217	217	217	217	217	217	217	217	2 600	1 950	1 950
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	17 200	32 490	43 200
Community and social services		1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	1 433	17 200	26 490	39 200
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	6 000	4 000
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	59 505	68 862	75 000
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	4 959	59 505	68 862	75 000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		13 525	13 525	13 525	13 525	13 525	13 525	13 525	13 525	13 525	13 525	13 525	13 525	162 300	101 235	89 248
Energy sources		417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 000	5 000
Water management		9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	9 985	119 817	66 735	44 135
Waste water management		2 957	2 957	2 957	2 957	2 957	2 957	2 957	2 957	2 957	2 957	2 957	2 957	35 483	29 500	31 000
Waste management		167	167	167	167	167	167	167	167	167	167	167	167	2 000	-	9 113
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	241 605	204 537	209 398
<b>Funded by:</b>																
National Government		18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	225 670	188 752	193 613
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	18 806	225 670	188 752	193 613
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	15 935	15 785	15 785
<b>Total Capital Funding</b>		20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	241 605	204 537	209 398

MP315 Thembelele Hani - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	2 396	2 396	2 396	2 396	2 396	2 396	2 396	2 396	2 396	2 396	2 396	2 396	28 746	30 040	26 971
Service charges - electricity revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Service charges - water revenue	636	636	636	636	636	636	636	636	636	636	636	636	7 630	7 974	8 173
Service charges - sanitation revenue	96	96	96	96	96	96	96	96	96	96	96	96	1 150	1 201	3 248
Service charges - refuse revenue	174	174	174	174	174	174	174	174	174	174	174	174	2 090	2 237	2 293
Rental of facilities and equipment	143	143	143	143	143	143	143	143	143	143	143	143	1 721	1 797	1 837
Interest earned - external investments	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	1 071	12 856	13 422	13 758
Interest earned - outstanding debtors	25	25	25	25	25	25	25	25	25	25	25	25	306	319	327
Dividends received	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Fines, penalties and forfeits	423	423	423	423	423	423	423	423	423	423	423	423	5 071	5 299	5 431
Licences and permits	28	28	28	28	28	28	28	28	28	28	28	28	330	345	354
Agency services	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and Subsidies - Operational	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	53 013	636 152	636 744	666 235
Other revenue	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	4 927	59 129	85 014	85 375
<b>Cash Receipts by Source</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>62 932</b>	<b>755 181</b>	<b>784 391</b>	<b>814 001</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	27 046	324 557	236 234	237 619
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Proceeds on Disposal of Fixed and Intangible Assets	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Short term loans	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
VAT Control (receipts)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current receivables	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total Cash Receipts by Source</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>89 978</b>	<b>1 079 738</b>	<b>1 020 625</b>	<b>1 051 620</b>
<b>Cash Payments by Type</b>															
Employee related costs	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	18 354	220 250	228 199	236 128
Remuneration of councillors	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	2 563	30 750	31 737	32 654
Interest	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Bulk purchases - electricity	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Acquisitions - water & other inventory	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	15 418	185 015	185 015	185 015
Contracted services	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	15 070	180 841	163 044	163 044
Transfers and subsidies - other municipalities	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - other	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	8 291	99 487	600	600
Other expenditure	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	9 729	116 752	116 413	116 413
<b>Cash Payments by Type</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>69 425</b>	<b>833 096</b>	<b>729 008</b>	<b>733 854</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	20 134	241 605	204 537	209 398
Repayment of borrowing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Other Cash Flows/Payments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total Cash Payments by Type</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>89 558</b>	<b>1 074 701</b>	<b>929 545</b>	<b>943 252</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>420</b>	<b>5 038</b>	<b>91 080</b>	<b>108 368</b>
Cash/cash equivalents at the month/year begin	145 616	146 036	146 456	146 875	147 295	147 715	148 135	148 555	148 974	149 394	149 814	150 234	145 616	150 654	241 733
Cash/cash equivalents at the month/year end	146 036	146 456	146 875	147 295	147 715	148 135	148 555	148 974	149 394	149 814	150 234	150 654	150 654	241 733	350 101



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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
1										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
Stalls		28	1	56	61	30	30	30	30	30
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1 319	3 227	950	950	950	950	950
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	1 319	3 227	950	950	950	950	950
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		489	6 068	9 484	8 716	7 248	7 248	5 200	5 200	5 200
Operational Buildings		489	6 068	9 484	8 716	7 248	7 248	5 200	5 200	5 200
Municipal Offices		489	6 068	9 484	8 716	7 248	7 248	5 200	5 200	5 200
<b>Computer Equipment</b>		62	4 581	3 233	4 230	4 680	4 680	4 680	4 680	4 680
Computer Equipment		62	4 581	3 233	4 230	4 680	4 680	4 680	4 680	4 680
<b>Furniture and Office Equipment</b>		-	-	700	700	300	300	150	150	150
Furniture and Office Equipment		-	-	700	700	300	300	150	150	150
<b>Machinery and Equipment</b>		12 017	6 653	7 087	11 280	3 736	3 736	4 236	4 236	4 236
Machinery and Equipment		12 017	6 653	7 087	11 280	3 736	3 736	4 236	4 236	4 236
<b>Transport Assets</b>		1 809	977	3 535	1 478	(0)	(0)	-	-	-
Transport Assets		1 809	977	3 535	1 478	(0)	(0)	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	25 622	53 143	77 495	74 483	68 568	68 568	61 730	61 730	61 730
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		1.2%	2.5%	3.5%	3.1%	2.9%	2.9%	2.5%	2.6%	2.7%
<b>R&amp;M as % Operating Expenditure</b>		3.3%	8.2%	10.8%	6.1%	6.1%	6.1%	5.5%	5.2%	5.7%





MP315 Thembisile Hani - Supporting Table SA34d Depreciation by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Intangible Assets</b>		-	1 288	503	500	500	500	500	500	500
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	1 288	503	500	500	500	500	500	500
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	1 288	503	500	500	500	500	500	500
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	2 744	2 038	1 617	1 767	1 767	1 767	1 767	1 767
<i>Computer Equipment</i>		-	2 744	2 038	1 617	1 767	1 767	1 767	1 767	1 767
<b>Furniture and Office Equipment</b>		-	441	485	1 000	1 000	1 000	1 000	1 000	1 000
<i>Furniture and Office Equipment</i>		-	441	485	1 000	1 000	1 000	1 000	1 000	1 000
<b>Machinery and Equipment</b>		-	1 127	1 376	2 500	2 500	2 500	2 500	2 500	2 500
<i>Machinery and Equipment</i>		-	1 127	1 376	2 500	2 500	2 500	2 500	2 500	2 500
<b>Transport Assets</b>		-	12 323	4 565	20 000	17 723	17 723	17 723	17 723	17 723
<i>Transport Assets</i>		-	12 323	4 565	20 000	17 723	17 723	17 723	17 723	17 723
<b>Mature</b>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	-	82 346	70 067	88 821	91 000	91 000	91 000	91 000	91 000