

**O.R. TAMBO DISTRICT MUNICIPALITY**

<b>COUNCIL</b>
----------------

NON DELEGATED MATTER  
FOR APPROVAL  
OUT OF COMMITTEE

OFFICE OF THE EXECUTIVE MAYOR  
CLLR M. NGQONDWANA  
19 MAY 2025

**DECISION MEMORANDUM ON THE FINAL BUDGET FOR 2025/26 AND 2027 -2028 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)**

**1. ANNEXURE**

- 1.1 The final budget for 2025/26 and 2027-2028 Medium Term Revenue and Expenditure Framework.
- 1.2 Tariffs for 2025/26 financial year
- 1.3 Budget Related Policies:
  - 1.3.1 Budget Policy
  - 1.3.2 Adjustment budget management policy
  - 1.3.3 Cash Management and Investment Policy
  - 1.3.4 Credit Control and Debt Collection Policy
  - 1.3.5 Funding and Reserves Policy
  - 1.3.6 Indigent Policy
  - 1.3.7 Tariff Policy
  - 1.3.8 Unallocated Deposits Policy
  - 1.3.9 Costing policy
  - 1.3.10 Virement Policy
  - 1.3.11 Supply Chain Management Policy
  - 1.3.12 Asset Management Policy
  - 1.3.13 Expenditure Management Policy
  - 1.3.14 Loss Control Policy
- 1.4 Feedback by National Treasury (NT) on the budget assessment (benchmarking).

**2. PURPOSE**

The purpose is to submit the final budget for 2025/26 financial year and two outer years (MTREF 2025 – 2028) and tariffs for approval and adoption.

### **3. BACKGROUND**

Section 16 of the Municipal Finance Management Act No. 56 of 2003 (MFMA), states that:

- 1) The council of the municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.
- 2) In order for a municipality to achieve 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 that budget year.

This memorandum, together with all accompanying documents and annexures, contain the budget that is tabled in terms of the abovementioned legislative requirements. Council approved a draft budget on the 27<sup>th</sup> March 2025 which was then taken through the public consultation process during April 2025 in terms of sections 22 and 23 of the MFMA read with Chapter 4 of the Municipal Systems Act.

As part of the public participation process, a benchmarking meeting was held on the 24 April 2025 with National Treasury (NT) to assess the planning framework, compare with other budgets of municipalities, and to determine whether the budget is funded, credible and sustainable.

### **4. SUMMARY**

This report was prepared in accordance with section 21 chapter 4 of the MFMA and budget circulars 129 and 130. Completed Service delivery standard template has been completed and attached as per the requirement of Circular 75.

#### **Funding of the budget**

In terms of section 18 of chapter 4 of MFMA, an annual budget may only be funded from-

- a) realistically anticipated revenues to be collected;
- b) cash-backed accumulated funds from previous years' surpluses not committed for other purposes.

This budget has been funded as per the above requirements, there are borrowings envisage over this MTREF. The financial position of the OR Tambo District is slowly improving due to the implementation of Financial Recovery Plan; however, great care is needed in the implementation of this budget.

Regulation 10 of the Municipal Budget Reporting Regulations (MBRR) states that:

- 1) The funding of the annual budget must: -
  - (a) be estimated in accordance with the assumptions and methodologies set out in the funding and reserves policy.
  - (b) be consistent with the trends, current and past of actual funding collected or received.

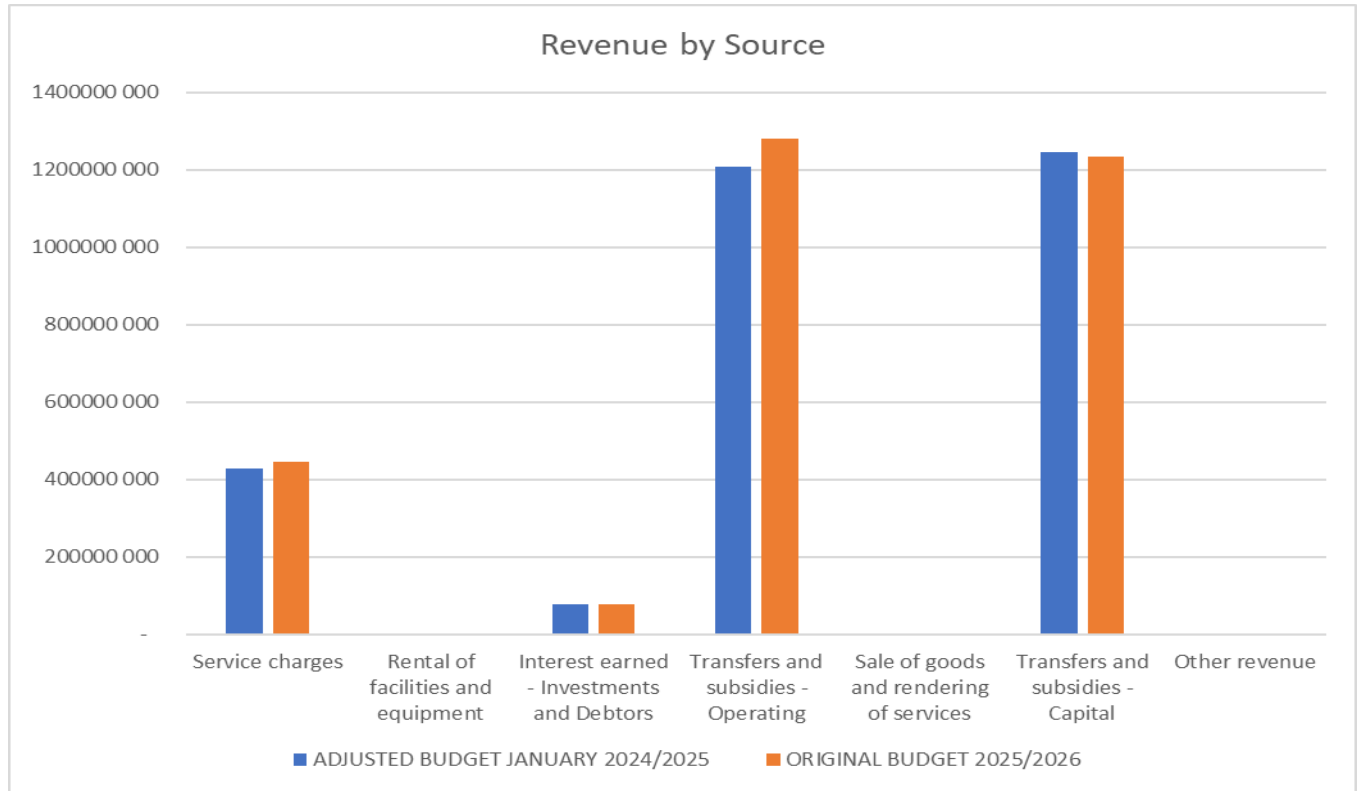
The abovementioned methodology was also used by NT during the assessment of the budget.

**Table below reflect sources of revenue:**

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAUARY 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Service charges	423 336 179	423 336 179	441 539 635	461 850 458	482 171 878
Service charges Peri Urban	3 975 710	3 975 710	4 146 666	4 337 412	4 528 258
Interest earned - Investments and Debtors	63 294 770	78 294 770	79 274 945	82 817 019	85 359 948
Transfers and subsidies - Operating	1 200 364 500	1 206 946 567	1 280 084 097	1 348 802 218	1 409 817 396
Transfers and subsidies - Capital	1 326 964 000	1 244 734 000	1 232 925 000	1 241 238 000	1 101 038 313
Other revenue	230 555	230 555	2 042 429	1 778 156	1 314 564
<b>TOTAL REVENUE</b>	<b>3 018 165 714</b>	<b>2 957 517 781</b>	<b>3 040 012 771</b>	<b>3 140 823 263</b>	<b>3 084 230 356</b>

Revenue is anticipated to increase by 2.79% or R82.4 million for the 2025/26 financial year when compared to the 2024/25 Adjustments Budget. For the two outer years, revenue will increase by 3.32% in 2026/27 and decrease by 1.80% in 2027/28.

**Graphic Illustration of revenue**



Revenue comprises of 83 percent of government grants and transfers recognized being:

- Equitable share – R1.2 billion
- Finance Management Grant – R2 million
- Extended Public Works Program – R3.6 million
- Municipal Infrastructure Grant – R754.4 million.
- Water Services Infrastructure Grant – R95 million
- Regional Bulk Infrastructure Grant – R250 million
- Emergency Housing Grant – R130 million
- LGSETA Grant – R547 053.50
- MSIG R6.9 million
- Rural Roads Asset Management – R3.4 million

Service Charges of 14 percent being: -

- Water and Sanitation - R441.5 million
- Water Services Charges Peri Urban R4.1 million

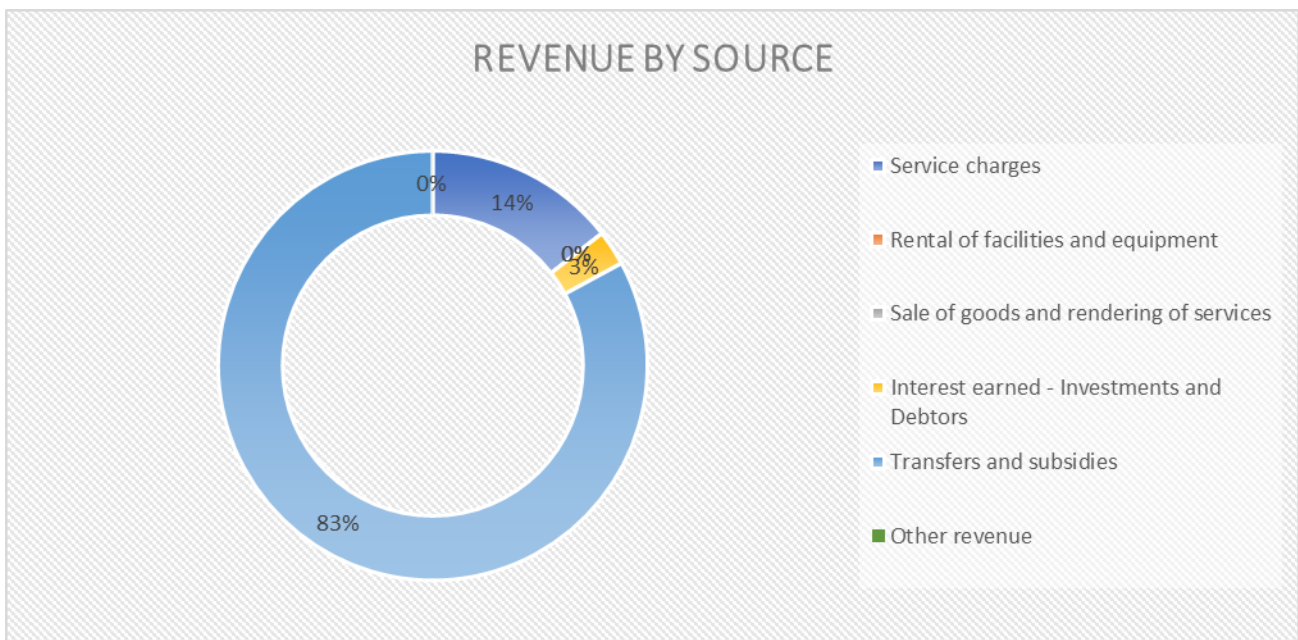
Interest received of 3 percent being: -

- Interest received from investments – R55.5 million
- Interest received from debtors – R23.7 million

Other own revenue: -

- Agency fees- R242 428,58
- Gains on sale of assets R1.3 million
- Municipal health certificates R500 000.00

**Illustration of total revenue**



The municipality is reliant on government grants and subsidies as depicted above.

**Sources of funding**

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	DRAFT BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
OWN REVENUE	490 837 214,24	505 837 214,24	527 003 674,17	550 783 045,47	573 374 648,20
GRANT REVENUE	2 527 328 500	2 451 680 567	2 513 009 097	2 590 040 218	2 510 855 708
<b>TOTAL REVENUE</b>	<b>3 018 165 714</b>	<b>2 957 517 781</b>	<b>3 040 012 771</b>	<b>3 140 823 263</b>	<b>3 084 230 356</b>

## Service Charges Collection

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAUARY 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Service charges	427 311 889	427 311 889	445 686 300	466 187 870	486 700 137
Interest earned-Debtors	22 794 770	22 794 770	23 774 945	24 868 593	25 962 811
Gross Service Charges	450 106 659	450 106 659	469 461 246	491 056 463	512 662 947
Less: Debt Impairment	- 107 507 624	- 107 507 624	- 107 507 624	- 112 452 975	- 117 400 905
	<b>342 599 035</b>	<b>342 599 035</b>	<b>361 953 622</b>	<b>378 603 488</b>	<b>395 262 042</b>

For the 2025/26 MTREF, the gross revenue for services charges amount to R469.4 million, R491 million and R512.6 million respectively. The anticipated debt impairment for 2025/26 MTREF amounts to R107.5 million, R112.4 million and R117.4 million respectively. Resulting in the anticipated collections being R361.9 million, R378.6 million and R395.2 million over the MTREF. This is informed by collection levels of the district municipality.

The propose tariff increase is 4.3% for residential, 4.3% for business and 4.3% for government during 2025/26. The 2025/26 tariffs are attached.

### Peri Urban Billing

In order to expand revenue base, the municipality introduced a peri-urban billing using flat rate. Billing is already taking place in 2024/25. The projected budget is R4.1 million for 2025/26, R4.3 million and R4.5 million respectively. This initiative is aimed at businesses. The tariffs are categorized as follows:

- Student accommodation
  - 20 rooms and above - R3 650
  - 10 rooms and more - R2 800
  - Less than 10 rooms – R2 200
- Hotels/B&B
  - 20 rooms and above - R3 000
  - 10 rooms and more - R2 500
  - Less than 10 rooms – R2 000
- Brickmaking - R2 607.50
- Warehouses - R1 564.50
- Car washes and others – R806.47

### Operating expenditure comprises of the following:

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAUARY 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
Employee related costs	770 299 395	767 499 395	808 891 394	852 167 084	896 053 689
Remuneration of councillors	26 763 683	26 763 683	28 104 544	29 608 137	31 132 956
Debt impairment	107 507 624	107 507 624	107 507 624	112 452 975	117 400 905
Depreciation & asset impairment	171 000 000	171 000 000	171 000 000	178 866 000	186 736 104
Finance Charges	550 000	550 000	550 000	575 300	600 613
Bulk purchases/Inventory consumed	50 000 000	50 000 000	60 000 000	62 760 000	65 521 440
Contracted services	131 591 348	140 996 544	169 932 280	177 749 165	185 570 128
Transfers and subsidies	77 814 593	72 489 578	82 151 447	86 264 210	90 519 254
Other Material	36 628 746	42 420 031	49 300 000	51 567 800	53 836 783
Other expenditure	255 916 275	294 095 877	251 047 080	251 668 949	262 745 579
<b>TOTAL EXEPENDITURE</b>	<b>1 628 071 664</b>	<b>1 673 322 732</b>	<b>1 728 484 369</b>	<b>1 803 679 619</b>	<b>1 890 117 451</b>

Operating expenditure is projected to increase by R55.1 million which is 3% compared to the 2024/25 adjustment budget. For the two outer years, operational expenditure will increase by 4%, in 2026/27 and increase by 5% in 2027/28.

The detailed analysis as per line items is explained below.

### Personnel Expenditure:

Employee costs is projected to increase by R41.3 million which is 5% more from the adjustment budget and 5% for both outer years. This is mainly due to the increment of 5.1% being projected. The budgeting for the filling of critical vacant posts was already included in the adjustment budget therefore the increase of 5% has also been effected in the budget for critical posts.

Remuneration for Councilors has been increased by R1.2 million. Employee related costs are 48% of the total operating expenditure. This is above the norm of 25% to 40% of total operation expenditure.

The two task grades up which was implemented to all employees has been treated as non-pensionable allowance while waiting for the results of the job evaluation. In doing so it saves the municipality from an increase of pension and 13<sup>th</sup> cheque. Travelling and cellphone allowances have been reviewed as per eligibility of employees. Management is also reviewing the group scheme benefit for employees and councilors.

### Bulk Purchases/Inventory Consumed

Bulk purchases (water) increased by R10 million to R60 million as compared to the adjustment budget for 2024-2025. This is informed by the current expenditure trends.

### Repairs and Maintenance

Repairs and maintenance increased by R15.2 million as compared to adjustment budget for 2024/25.

The main item in the Repairs and maintenance are:

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
BUILDINGS & INSTALLATIONS	3 110 000,00	6 080 000,00	11 000 000,00	11 506 000,00	12 012 264,00
SURVEILLANCE EQUIPMENT MAINTENANCE	150 000,00	150 000,00	150 000,00	156 900,00	163 803,60
IT EQUIPMENT REPAIRS	50 000,00	50 000,00	50 000,00	52 300,00	54 601,20
SEWERAGE PUMP STATIONS	174 057,50	174 057,50	500 000,00	523 000,00	546 012,00
WATER PUMP STATIONS	669 596,60	-	-	-	-
SUPPORT TO STRATEGIC ROADS	1 500 000,00	-	-	-	-
MATERIALS AND STORES	15 630 403,40	21 821 687,84	25 000 000,00	26 150 000,00	27 300 600,00
VIP SLUDGE SUCKING	5 000 000,00	2 000 000,00	2 088 000,00	2 184 048,00	2 280 146,11
SPRING PROTECTION	2 000 000,00	978 312,16	4 000 000,00	4 184 000,00	4 368 096,00
REPAIR OF ELEMENTS ON TREATMENT WORKS	6 342 000,00	6 342 000,00	10 000 000,00	10 460 000,00	10 920 240,00
SEALING OF RESERVOIRS	1 000 000,00	-	-	-	-
MOTOR VEHICLES	4 400 000,00	6 665 000,00	6 665 000,00	6 971 590,00	7 278 339,96
TOTAL REPAIRS & MAINTENANCE	40 026 057,50	44 261 057,50	59 453 000,00	62 187 838,00	64 924 102,87

The percentage of repairs and maintenance in relation to total operating expenditure is 3%. The norm that National Treasury recommends is 8% of repairs and maintenance to total operating expenditure. The operating and maintenance includes the items which are classified under the general expenditure and not in the repairs but they form part of the operating and maintenance. The items included in the general expenditure are:

- Water purification chemicals amounting to R23 million
- Electricity on water schemes – R60 million

When the above items which form part of operating and maintenance are included, the total amount of O&M amounts to R142.4 million which is 8 per cent of the total operating expenditure which is within the recommended norm.

### Contracted Services

This comprises mainly of security fees paid to contracted security companies guarding the properties of the municipality together with the water schemes in various local municipalities and professional fees for consultants, WSA plans, Sector plans. Contracted services increased by R28.9 million being 21% of the adjustment budget.

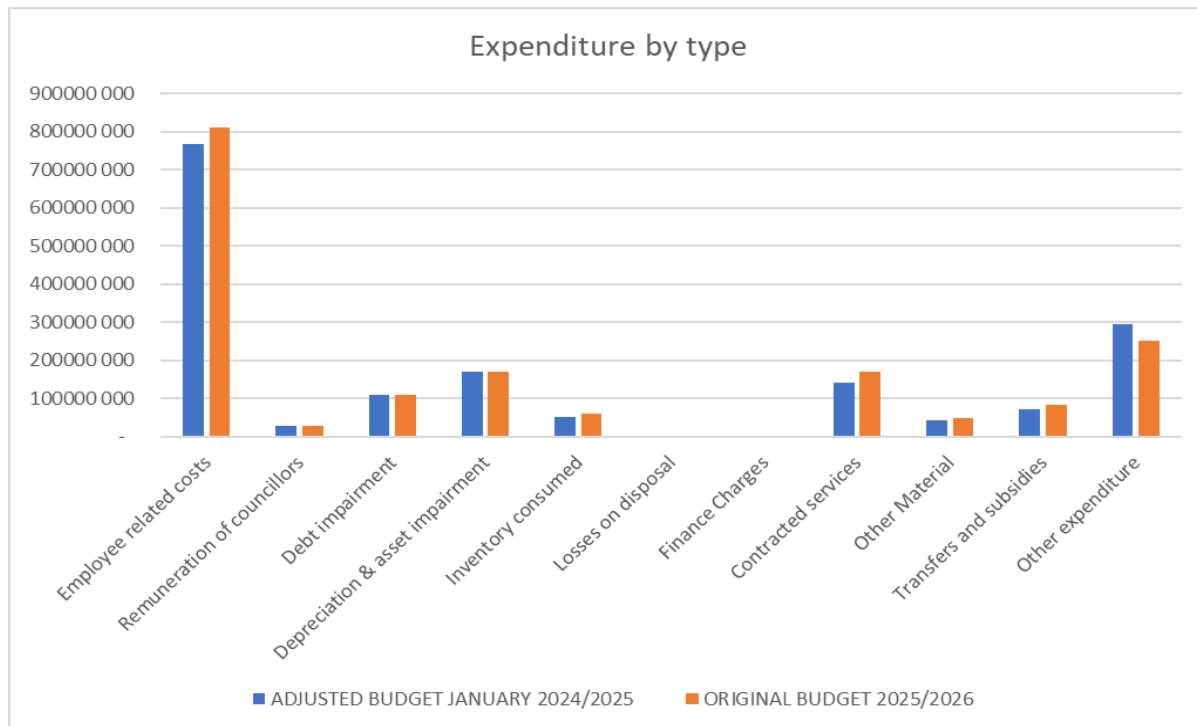
### Grants and Subsidies paid

Comprises of transfers to Ntinga Development Agency, support to local municipalities and programs for the benefit of the local communities. Increase of R9.6 million being 13%. The increase is due to an increase in co-operative support and Agri parks budget as compared to the adjustment budget.

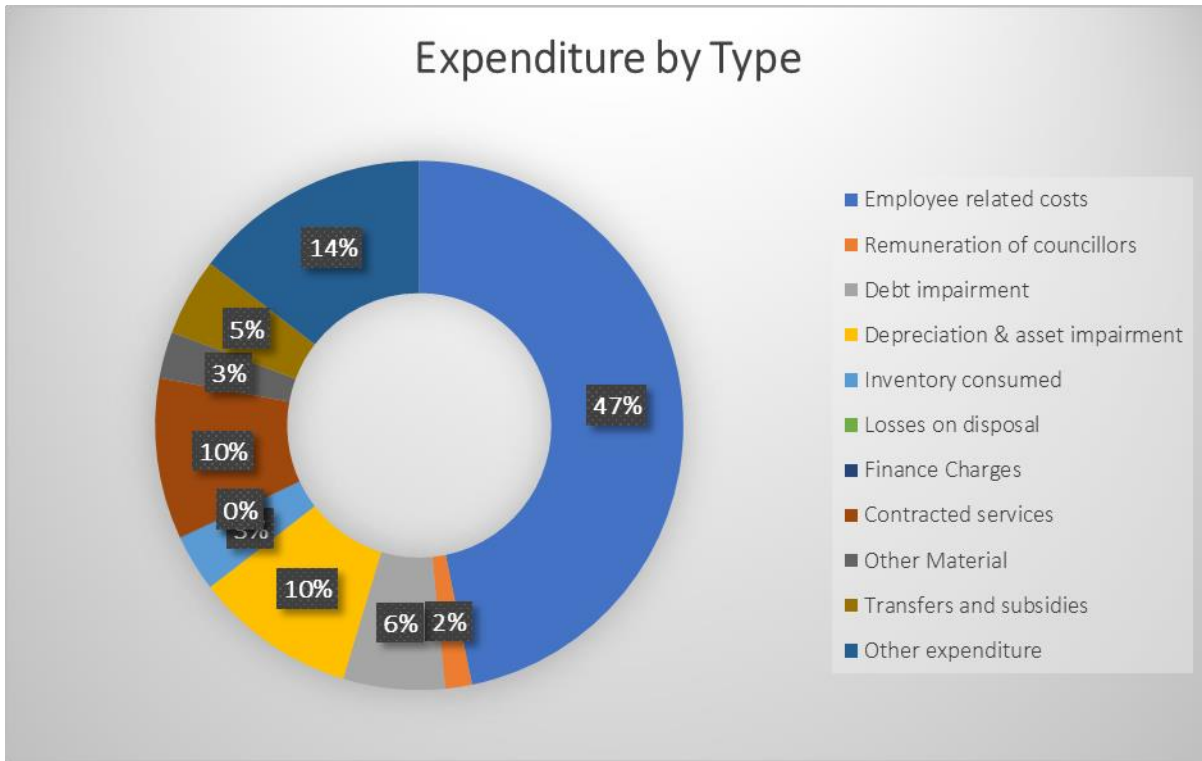
### Other Expenditure

Other expenditure decreased by R43 million which resulted in a 15% decrease as compared to adjustment budget. This is mainly due to prioritizing core functions.

### Graphic Illustrations



## Expenditure by Type



### Capital Expenditure

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANAURY 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
CAPITAL EXPENDITURE	1 385 311 461	1 310 801 461	1 315 886 275	1 314 187 494	1 175 477 584

Capital expenditure increased by R5 million as compared with adjustment budget. This increase is informed by the 2026 DoRA allocations.

### Capital expenditure is mainly comprised of: -

#### New Assets -

- Municipal Infrastructure Grant - R754.4 million
- Regional Bulk Infrastructure Grant - R250 million
- Water Services Infrastructure Grant - R95 million
- Motor Vehicles - R9.5 million
- TLB's - R5 million
- Network Infrastructure upgrade - R6 million
- Disaster facilities - R18 million
- Computer Equipment - R4.2 million
- Furniture & Office Equipment - R5 million
- Smart Meters - R2.4 million

## Asset Renewal (replacement) –

- Borehole Exploration and development - R8 million

## Grant Allocation over 2025/2026 MTREF

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET JANUARY 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
EQUITABLE SHARE	1 193 994 000,00	1 193 994 000	1 266 988 000	1 346 030 000	1 406 920 000
FMG	2 000 000,00	2 000 000	2 000 000	2 200 000	2 300 000
LGSETA	524 500,00	524 500	547 054	572 218	597 396
EPWP	3 846 000,00	3 846 000	3 628 000	-	-
MSIG	-	6 582 067	6 921 043	-	-
MIG	727 555 000,00	720 325 000	754 481 000	823 811 000	864 017 000
RBIG	291 113 000,00	291 113 000	250 000 000	192 000 000	-
WSIG	100 000 000,00	100 000 000	95 000 000	85 000 000	89 250 000
EMERGENCY HOUSING GRANT	205 000 000,00	130 000 000	130 000 000	136 825 000	144 008 313
RRAMS	3 296 000,00	3 296 000	3 444 000	3 602 000	3 763 000
	<b>2 527 328 500</b>	<b>2 451 680 567</b>	<b>2 513 009 097</b>	<b>2 590 040 218</b>	<b>2 510 855 708</b>

## National Treasury Draft Budget Engagement 2025-2026

The municipality attended a budget assessment benchmark engagement in Pretoria on the 24 April 2025. The purpose of the budget engagement was to review the municipality's tabled 2025/26 Medium-term Revenue and Expenditure Framework as informed by the broader municipal planning and development framework.

The engagement also provides the municipality a platform to obtain guidance from various units within the National Treasury (NT) and relevant Sector Departments to provide comments on the proposed priority plans and how they are resourced. The overall assessment indicates that the budget is funded over the MTREF.

The National Treasury assessment under Financial Health raised the following observations.

The Financial Health pillar was assessed as Fragile due to the following reasons:

- The municipality's 2025/2026 MTREF budget was assessed to be funded with a surplus of R481.7 million.
- 1) There is progress on key issues raised (expand billing, cut costs, and enter payment arrangements with creditors) in the 2024/25 benchmark meeting. There are revenue optimization measures undertaken by the municipality including measures to apply the Council approved cost containment policy.

**The municipality is working hard to improve further when implementing the final budget for 2025/2026.**

- 2) The municipality is faced with an old infrastructure which affects constant supply of water and consequently affect collection and payment patterns. The debtors have increased substantially because of billing in the peri-urban and revenue collection enforcement is still a work in progress given the appointed service provider to collect billed revenues.

**The municipality has started billing peri-urban businesses in February 2024. A debt collector was appointed in November 2024 to assist with collecting old debt owed to the municipality. It is anticipated that the collection of old debt will improve in 2025-26.**

- 3) The municipality tabled a surplus budget of R79.4 million in the 2025/26 financial year. The surplus appears realistic given the surplus performance obtained in the previous audited three financial years. There is low growth from 2024/25 to 2025/26 financial year.

**The municipality has not budgeted for income received from VAT hence there is low growth on own revenue. From 2024-2025 to 2025/2026 and two outer years the municipality has continued with balance sheet budgeting.**

- 4) The municipality has projected increase of 4.4 per cent from the adjustments budget from the revenue and an increase of 4 per cent of expenditure.

**This was informed by MFMA circular 129 and current expenditure needs, the municipality has taken into account MFMA circular 130 issued on the 20<sup>th</sup> March 2025 when preparing the final budget for 2025/26.**

- 5) The municipality considered the driving elements in drafting the 2025/26 MTREF budget such as the funded budget, optimize revenue, manage expenditure, better management of assets, adherence to SCM prescripts, mSCOA compliance, and addressing the issues raised by the AGSA.

**The municipality had to take all the above into consideration so as to achieve a funded budget and also address the issues raised by the AGSA so as to improve.**

- 6) The municipality tabled a surplus budget for the first two years and a deficit in the last year of the 2025/26 MTREF budget. The surplus appears realistic given the surplus performance obtained in the previous audited financial years.

**The deficit in the 2027/28 has been addressed in the final budget and have a surplus.**

- 7) The municipality has a high ERC at 47 per cent which factored the SALGBC collective agreement. The municipality budgeted 6 per cent to the CAPEX budget and 94 per cent is funded by the conditional grants. On the other expenditure has used zero-based budgeting, activity-based budgeting, considered the market, and factored the CPI to arrive at the projected expenditure items.

**Employee remains to be a challenge and the new structure was reviewed and approved by council in December 2023. The job evaluation process and placement needs to be finalized urgently. The municipality is looking at improving the collection**

**of own revenue so as to increase funding of own capital expenditure including repairs and maintenance.**

- 8) The municipality is starting to see improvement on the phase-in billing in the Peri-Urban areas which were not billed before. The municipality is using the valuation rolls from the locals and the deeds search to bill consumers of which is performed in-house.

**The municipality is intensifying the collection from Peri-Urban so that it can yield the projected revenue. The valuation rolls from the local municipalities are reconciled with our data base.**

- 9) The municipality appointed a debtor collector to assist with revenue collection. Public Works has started to pay for old debt and the current of which contribute a lot to the revenue of the municipality. The municipality plans to inject more money into repairs and maintenance and on the capital infrastructure which will increase the expenditure in the outer years and result into a deficit in the second year.

**The debt collector has done their desktop analysis of our data and identified gaps on contact details including deceased customers and other doubtful debtors due to affordability. They started with debt collection from March 2025 and accounts are being handed over that are 90 days and older.**

- 10) The municipality has noted the risk of conservative budgeting on the non-cash items following the derecognition of certain assets and improving measures to collect more revenues.

**The municipality will be having an auction on the 22<sup>nd</sup> May 2025 where certain assets will be sold and that will reduce depreciation. The municipality is striving to collect even more on own revenue, with the full implementation of the credit control and appointment of a debt collector, we believe that will yield very positive results. The funds that will be yielded will gradually put the municipality to be in a better position when it comes to budgeting for non-cash items.**

## Expenditure for each department –

### Office of the Speaker

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	49 865 000,00	49 865 000,00	52 363 236,00	55 164 670,00	58 005 650,00
SALARIES : BONUS-ANNUAL LEAVE	1 792 450,98	1 792 450,98	1 882 252,78	1 982 953,30	2 085 075,39
OVERTIME & STANDBY ALLOWANCE	568 367,89	568 367,89	596 843,13	628 774,23	661 156,11
MEDICAL AID	1 271 827,43	1 271 827,43	1 335 545,99	1 406 997,70	1 479 458,08
TRAVELLING ALLOWANCE	7 267 336,12	7 267 336,12	7 631 429,66	8 039 711,14	8 453 756,27
CELLPHONE ALLOWANCE	2 208 184,30	2 208 184,30	2 318 814,33	2 442 870,90	2 568 678,75
HOUSING ALLOWANCE	893 152,80	893 152,80	937 899,76	988 077,39	1 038 963,38
INSURANCE : UIF	124 008,16	124 008,16	130 220,96	137 187,79	144 252,96
PENSION FUND CONTRIBUTIONS	3 237 925,64	3 237 925,64	3 400 145,72	3 582 053,51	3 766 529,27
SKILLS DEVELOPMENT LEVY	701 534,78	701 534,78	736 681,67	776 094,14	816 062,99
ACTING ALLOWANCE	125 880,00	125 880,00	132 186,59	139 258,57	146 430,39
BARGAINING COUNCIL	6 272,85	6 272,85	6 587,12	6 939,53	7 296,92
<b>TOTAL PERSONNEL EXPENSES</b>	<b>68 061 940,95</b>	<b>68 061 940,95</b>	<b>71 471 843,69</b>	<b>75 295 588,21</b>	<b>79 173 310,49</b>
<b>2. GENERAL EXPENSES</b>					
WOMEN'S CAUCUS	560 362,60	560 362,60	560 362,60	586 139,28	611 929,41
MORAL REGENERATION MOVEMENT	100 000,00	100 000,00	100 000,00	104 600,00	109 202,40
WHIPPERY SUPPORT	1 512 500,00	1 512 500,00	1 512 500,00	1 582 075,00	1 651 686,30
SUBSISTENCE & TRAVELLING	5 872 074,00	5 872 074,00	5 872 074,00	6 142 189,40	6 412 445,74
COUNCIL AND COMMITTEE	1 113 040,00	1 113 040,00	614 000,00	642 244,00	670 502,74
STAFF FUNCTIONS					
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE					
OVERSIGHT COMMITTEE & ROADSHOWS	438 800,00	438 800,00	438 800,00	458 984,80	479 180,13
PUBLIC PARTICIPATION	1 655 000,00	1 907 368,00	1 807 368,00	1 890 506,93	1 973 689,23
DISTRICT SPEAKER'S FORUM	460 000,00	307 632,00	307 632,00	321 783,07	335 941,53
SUPPORT TO - TRADITIONAL LEADERS	190 000,00	190 000,00	190 000,00	198 740,00	207 484,56
STATE OF THE DISTRICT ADDRESS	7 744,70	7 744,70	393 900,00	412 019,40	430 148,25
TIME AND ATTENDANCE SYSTEM					
SITTING ALLOWANCE - TRADITIONAL LEADERS	30 000,00	30 000,00	250 000,00	261 500,00	273 006,00
VEHICLE TRACKING					
<b>TOTAL GENERAL EXPENSES</b>	<b>11 939 521,30</b>	<b>12 039 521,30</b>	<b>12 439 421,30</b>	<b>13 011 634,68</b>	<b>13 584 146,61</b>
<b>TOTAL EXPENDITURE</b>	<b>80 001 462,22</b>	<b>80 101 462,22</b>	<b>83 911 264,96</b>	<b>88 307 222,86</b>	<b>92 757 457,07</b>
<b>REVENUE</b>					
EQUITABLE SHARE	80 001 462,23	80 001 462,23	83 911 265,47	88 307 222,51	92 757 457,21
OWN REVENUE-MUNICIPAL HEALTH					
<b>TOTAL REVENUE</b>	<b>80 001 462,23</b>	<b>80 001 462,23</b>	<b>83 911 265,47</b>	<b>88 307 222,51</b>	<b>92 757 457,21</b>
<b>TOTAL EXPENDITURE</b>	<b>80 001 462,22</b>	<b>80 101 462,22</b>	<b>83 911 264,96</b>	<b>88 307 222,86</b>	<b>92 757 457,07</b>

## Office of the Executive Mayor

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	40 667 337,00	40 667 337,00	42 704 770,00	44 989 476,00	47 306 434,00
SALARIES : BONUS-ANNUAL LEAVE	2 888 445,78	2 888 445,78	3 033 156,91	3 195 430,81	3 359 995,49
OVERTIME & STANDBY ALLOWANCE	44 159,14	44 159,14	46 371,51	48 852,39	51 368,28
MEDICAL AID	3 138 439,69	3 138 439,69	3 295 675,52	3 471 994,16	3 650 801,86
TRAVELLING ALLOWANCE	3 249 760,23	3 249 760,23	3 412 573,21	3 595 145,88	3 780 295,89
CELLPHONE ALLOWANCE	281 635,98	281 635,98	295 745,94	311 568,35	327 614,12
HOUSING ALLOWANCE	1 917 012,00	1 917 012,00	2 013 054,30	2 120 752,71	2 229 971,47
INSURANCE : UIF	222 414,28	222 414,28	233 557,23	246 052,55	258 724,25
PENSION FUND CONTRIBUTIONS	4 078 254,17	4 078 254,17	4 282 574,71	4 511 692,45	4 744 044,61
SKILLS DEVELOPMENT LEVY	581 381,01	581 381,01	610 508,20	643 170,38	676 293,66
BARGAINING COUNCIL	12 671,55	12 671,55	13 306,39	14 018,28	14 740,22
TOTAL PERSONNEL EXPENSES	57 081 510,81	57 081 510,81	59 941 293,92	63 148 153,95	66 400 283,86
<b>2. GENERAL EXPENSES</b>					
FINANCIAL ACADEMIC ASSISTANCE	196 640,00	196 640,00	278 435,43	291 243,46	304 058,17
ASSISTANCE TO EX-COMBATANTS	200 000,00	200 000,00	200 000,00	209 200,00	218 404,80
COMMUNITY PARTICIPATION & ROAD SHOWS	450 000,00	450 000,00	450 000,00	470 700,00	491 410,80
SECTORAL ENGAGEMENT	321 500,00	321 500,00	321 500,00	336 289,00	351 085,72
MAYORAL COMMUNITY SUPPORT	250 000,00	250 000,00	250 000,00	261 500,00	273 006,00
HIV/AIDS COMMUNITY AWARENESS	140 000,00	140 000,00	140 000,00	146 440,00	152 883,36
INKCIYO PROGRAMME	310 000,00	310 000,00	310 000,00	324 260,00	338 527,44
SUPPORT TO TRADITIONAL AUTHORITIES	180 000,00	180 000,00	180 000,00	188 280,00	196 564,32
SPU'S - WOMEN	550 000,00	550 000,00	550 000,00	575 300,00	600 613,20
SPU'S - PHYSICALLY CHALLENGED	490 000,00	490 000,00	490 000,00	512 540,00	535 091,76
SPU'S - YOUTH	510 000,00	510 000,00	510 000,00	533 460,00	556 932,24
SPU'S - CHILDREN	631 795,43	631 795,43	550 000,00	575 300,00	600 613,20
SPU'S - OLD AGE	490 000,00	400 000,00	400 000,00	418 400,00	436 809,60
POVERTY RELIEF PROGRAM	687 088,42	687 088,42	687 088,42	718 694,49	750 317,04
OR TAMBO & MANDELA MONTH	246 564,57	246 564,57	246 564,57	257 906,54	269 254,43
VIP PROTECTION UNIT	100 000,00	100 000,00	100 000,00	104 600,00	109 202,40
SUBSISTENCE & TRAVELLING	4 075 000,00	4 165 000,00	4 165 000,00	4 356 590,00	4 548 279,96
MAYORAL COMMITTEE	480 000,00	480 000,00	480 000,00	502 080,00	524 171,52
INITIATION SUPPORT	1 097 608,70	1 097 608,70	1 097 608,70	1 148 098,70	1 198 615,04
MAYORAL IMBIZO	29 900,00	29 900,00	-	-	-
RESEARCH AND POLICY DEVELOPMENT	100 000,00	-	-	-	-
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	11 536 097,12	11 436 097,12	11 406 197,12	11 930 882,19	12 455 841,00
DOCUMENT MANAGEMENT SYSTEM					
<b>TOTAL EXPENDITURE</b>	<b>68 617 608,01</b>	<b>68 517 608,01</b>	<b>71 347 490,97</b>	<b>75 079 036,07</b>	<b>78 856 124,80</b>
<b>REVENUE</b>					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	68 617 608,02	68 617 608,02	71 347 491,71	75 079 036,04	78 856 124,78
OWN REVENUE-MUNICIPAL HEALTH					
EXTENDED PUBLIC WORKS PROGRAMME	-	-	-	-	-
TOTAL REVENUE	68 617 608,02	68 617 608,02	71 347 491,71	75 079 036,04	78 856 124,78
<b>TOTAL EXPENDITURE</b>	<b>68 617 608,01</b>	<b>68 517 608,01</b>	<b>71 347 490,97</b>	<b>75 079 036,07</b>	<b>78 856 124,80</b>

# Office of Municipal Manager

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	28 694 832	28 694 832	30 132 443	31 744 530	33 379 373
SALARIES : BONUS-ANNUAL LEAVE	2 192 686	2 192 686	2 302 539	2 425 725	2 550 650
OVERTIME & STANDBY ALLOWANCE	599 241	599 241	629 263	662 928	697 069
MEDICAL AID	2 678 548	2 678 548	2 812 743	2 963 225	3 115 831
TRAVELLING ALLOWANCE	4 218 686	4 218 686	4 430 043	4 667 050	4 907 403
CELLPHONE ALLOWANCE	385 979	385 979	405 317	427 001	448 992
HOUSING ALLOWANCE	1 202 573	1 202 573	1 262 822	1 330 383	1 398 898
INSURANCE : UIF	92 537	92 537	97 173	102 372	107 644
PENSION FUND CONTRIBUTIONS	4 275 776	4 275 776	4 489 992	4 730 207	4 973 813
SKILLS DEVELOPMENT LEVY	450 951	450 951	473 544	498 879	524 571
ACTING ALLOWANCE	361 469	361 469	379 579	399 886	420 480
BARGAINING COUNCIL	5 126	5 126	5 383	5 671	5 963
<b>TOTAL PERSONNEL EXPENSES</b>	<b>45 158 405</b>	<b>45 158 405</b>	<b>47 420 841</b>	<b>49 957 857</b>	<b>52 530 686</b>
<b>2. GENERAL EXPENSES</b>					
BOOKS & PUBLICATIONS	150 000	150 000	150 000	156 900	163 804
COMMUNICATION	5 083 000	4 865 000	4 615 000	4 827 290	5 039 691
CONSULTANTS & PROF. FEES	-	-	-	-	-
CORPORATE EXPENSES	50 000	50 000	50 000	52 300	54 601
LEGAL FEES	6 000 000	7 000 000	7 000 000	7 322 000	7 644 168
INTER-GOVERNMENTAL RELATIONS	483 765	483 765	483 765	506 018	528 283
MEMBERSHIP FEES	30 000	81 700	30 000	31 380	32 761
SUBSISTENCE & TRAVELLING	1 025 000	1 030 740	1 030 740	1 078 154	1 125 593
INTEGRATED DEVELOPMENT PLAN	1 720 056	1 668 356	1 668 356	1 745 100	1 821 884
AUDIT COMMITTEE ALLOWANCES	1 100 000	1 100 000	1 100 000	1 150 600	1 201 226
AUDIT COMMITTEE MEETING & INTERNAL AUDIT FORUMS	75 000	75 000	75 000	78 450	81 902
RISK MANAGEMENT	300 000	294 260	294 260	307 796	321 339
EPWP OPERATION	8 162 000	8 162 000	3 628 000	-	-
PERFORMANCE MANAGEMENT SYSTEM	510 589	510 589	510 589	534 076	557 575
VEHICLE TRACKING					
<b>TOTAL GENERAL EXPENSES</b>	<b>24 689 409</b>	<b>25 471 409</b>	<b>20 635 709</b>	<b>17 790 064</b>	<b>18 572 827</b>
DOCUMENT MANAGEMENT SYSTEM					
<b>TOTAL EXPENDITURE</b>	<b>69 847 814</b>	<b>70 629 814</b>	<b>68 056 550</b>	<b>67 747 921</b>	<b>71 103 513</b>
<b>REVENUE</b>					
EQUITABLE SHARE	66 001 814	67 001 814	64 428 551	67 747 920	71 103 513
OWN REVENUE-MUNICIPAL HEALTH					
EXTENDED PUBLIC WORKS PROGRAMME	3 846 000	3 846 000	3 628 000	-	-
<b>TOTAL REVENUE</b>	<b>69 847 815</b>	<b>70 847 814</b>	<b>68 056 551</b>	<b>67 747 920</b>	<b>71 103 513</b>
<b>TOTAL EXPENDITURE</b>	<b>69 847 814</b>	<b>70 629 814</b>	<b>68 056 550</b>	<b>67 747 921</b>	<b>71 103 513</b>
<b>TOTAL REVENUE</b>	<b>69 847 815</b>	<b>70 847 814</b>	<b>68 056 551</b>	<b>67 747 920</b>	<b>71 103 513</b>

## Corporate Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	78 077 212	75 277 212	81 988 879	86 375 284	90 823 611
SALARIES : BONUS-ANNUAL LEAVE	5 602 633	5 602 633	5 883 325	6 198 083	6 517 284
OVERTIME & STANDBY ALLOWANCE	344 782	344 782	362 055	381 425	401 069
MEDICAL AID	4 480 648	4 480 648	4 705 128	4 956 853	5 212 131
TRAVELLING ALLOWANCE	4 838 188	4 838 188	5 080 581	5 352 392	5 628 040
CELLPHONE ALLOWANCE	465 906	465 906	489 248	515 423	541 967
HOUSING ALLOWANCE	3 192 513	3 192 513	3 352 458	3 531 814	3 713 703
INSURANCE : UIF	314 194	314 194	329 935	347 587	365 487
PENSION FUND CONTRIBUTIONS	7 639 500	7 639 500	8 022 239	8 451 429	8 886 678
SKILLS DEVELOPMENT LEVY	901 728	901 728	946 905	997 564	1 048 938
GROUP LIFE ASSURANCE SCHEME	12 357 540	12 357 540	12 976 653	13 670 903	14 374 955
LEAVE PAY	7 499 482	7 499 482	7 875 206	8 296 530	8 723 801
BARGAINING COUNCIL	21 437	21 437	22 511	23 716	24 937
POST RETIREMENT BENEFIT MEDICAL AID	845 987	845 987	888 371	935 899	984 098
TOTAL PERSONNEL EXPENSES	126 581 749	123 781 749	132 923 494	140 034 901	147 246 698
<b>2. GENERAL EXPENSES</b>					
ADVERTISING FEES	370 000	220 000	220 000	230 120	240 245
CLEANING MATERIALS AND SERVICES	1 500 000	1 100 000	1 100 000	1 150 600	1 201 226
CONFERENCE FEES	300 000	300 000	-	-	-
CONSULTANTS & PROF. FEES	880 000	880 000	480 000	502 080	524 172
PROTECTIVE CLOTHING	200 000	200 000	200 000	209 200	218 405
VEHICLE FUEL & OIL	17 000 000	13 800 000	13 800 000	14 434 800	15 069 931
LICENCE FEES	10 850 000	10 850 000	10 850 000	11 349 100	11 848 460
MEMBERSHIP FEES	200 000	150 000	200 000	209 200	218 405
JOB EVALUATION PROGRAM	320 000	320 000	320 000	334 720	349 448
OCCUPATIONAL HEALTH & SAFETY	1 270 000	1 611 000	1 811 000	1 894 306	1 977 655
INTERNSHIP PROGRAMME	1 000 000	-	-	-	-
TELEPHONE	6 000 000	6 000 000	6 000 000	6 276 000	6 552 144
SUBSISTENCE & TRAVELLING	1 160 000	2 835 840	2 358 840	2 467 347	2 575 910
WEBSITE MAINTENANCE	500 000	500 000	500 000	523 000	546 012
STAFF FUNCTIONS	-	-	200 000	209 200	218 405
FUNCTIONS & STAFF WELFARE	180 000	160 000	160 000	167 360	174 724
BATHO PELE PROGRAMS	240 000	240 000	240 000	251 040	262 086
EMPLOYEE ASSISTANCE PROGRAM	120 000	120 000	120 000	125 520	131 043
SKILLS DEVELOPMENT AND CAPACITY BUILDING	3 760 000	7 095 000	7 095 000	7 421 370	7 747 910
LOCAL LABOUR FORUM PROGRAMME DEVELOPMENT	350 000	450 000	450 000	470 700	491 411
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	6 582 067	6 921 043	-	-
GET THE RECORDS STRAIGHT PROJECT (GTRS)	-	-	-	-	-
RENTAL OF IT EQUIPMENT	4 000 000	4 000 000	4 000 000	4 184 000	4 368 096
DISASTER RECOVERY SYSTEM	2 000 000	2 000 000	2 000 000	2 092 000	2 184 048
TIME AND ATTENDANCE SYSTEM	-	-	3 500 000	3 661 000	3 822 084
VEHICLE TRACKING	-	300 000	1 095 765	1 146 170	1 196 601
TOTAL GENERAL EXPENSES	55 200 000	62 713 907	66 821 648	62 656 033	65 412 898
<b>3. REPAIRS AND MAINTENANCE</b>					
SURVEILLANCE EQUIPMENT MAINTENANCE	-	-	-	-	-
IT EQUIPMENT REPAIRS	50 000	50 000	50 000	52 300	54 601
MOTOR VEHICLES	4 400 000	6 665 000	6 665 000	6 971 590	7 278 340
TOTAL REPAIRS & MAINTENANCE	4 450 000	6 715 000	6 715 000	7 023 890	7 332 941
<b>5. CAPITAL EXPENDITURE</b>					
COMPUTER EQUIPMENT	4 050 000	4 050 000	4 258 575	4 454 469	4 650 466
NETWORK INFRASTRUCTURE UPGRADE	10 950 000	9 850 000	6 000 000	6 276 000	6 552 144
SECURITY SYSTEMS AND MUNICIPAL GATES	-	-	-	-	-
DOCUMENT MANAGEMENT SYSTEM	1 000 000	2 100 000	1 051 500	1 099 869	1 148 263
TOTAL CAPITAL EXPEND EX REVENUE	16 000 000	16 000 000	13 310 075	13 922 338	14 534 921
<b>TOTAL EXPENDITURE</b>	<b>202 231 748</b>	<b>209 210 655</b>	<b>219 770 216</b>	<b>223 637 161</b>	<b>234 527 457</b>
<b>REVENUE</b>					
EQUITABLE SHARE	201 707 248	198 907 248	212 302 120	223 064 944	233 930 063
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-
MSIG	-	6 582 067	6 921 043	-	-
LGSETA	524 500	524 500	547 054	572 218	597 396
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	202 231 748	206 013 815	219 770 217	223 637 162	234 527 459
<b>TOTAL EXPENDITURE</b>	<b>202 231 748</b>	<b>209 210 655</b>	<b>219 770 216</b>	<b>223 637 161</b>	<b>234 527 457</b>
<b>TOTAL REVENUE</b>	<b>202 231 748</b>	<b>206 013 815</b>	<b>219 770 217</b>	<b>223 637 162</b>	<b>234 527 459</b>

## Budget and Treasury Office

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	60 056 382	60 056 382	63 065 207	66 439 196	69 860 815
SALARIES : BONUS-ANNUAL LEAVE	3 519 794	3 519 794	3 696 136	3 893 879	4 094 414
OVERTIME & STANDBY ALLOWANCE	648 385	648 385	680 869	717 295	754 236
MEDICAL AID	2 837 513	2 837 513	2 979 672	3 139 085	3 300 748
TRAVELLING ALLOWANCE	4 845 393	4 845 393	5 088 147	5 360 363	5 636 421
CELLPHONE ALLOWANCE	804 869	804 869	845 193	890 411	936 267
HOUSING ALLOWANCE	2 206 806	2 206 806	2 317 367	2 441 346	2 567 075
INSURANCE : UIF	323 199	323 199	339 392	357 549	375 963
PENSION FUND CONTRIBUTIONS	10 427 788	10 427 788	10 950 220	11 536 057	12 130 164
SKILLS DEVELOPMENT LEVY	662 476	662 476	695 666	732 884	770 628
BARGAINING COUNCIL	11 960	11 960	12 559	13 231	13 912
TOTAL PERSONNEL EXPENSES	86 344 565	86 344 565	90 670 428	95 521 296	100 440 643
<b>2. GENERAL EXPENSES</b>					
ADVERTISING FEES	600 000	450 000	450 000	470 700	491 411
AUDIT FEES	10 455 017	12 655 017	13 211 838	13 819 582	14 427 644
ASSESSMENT RATES	2 000 000	2 860 000	2 860 000	2 991 560	3 123 189
BANK CHARGES	936 297	936 297	936 297	979 367	1 022 459
BOOKS & PUBLICATIONS	30 000	30 000	30 000	31 380	32 761
CONSULTANTS & PROF. FEES	4 953 000	7 416 160	10 916 160	11 418 303	11 920 709
FINANCIAL & BUDGETING REFORMS	2 000 000	2 000 000	2 000 000	2 200 000	2 300 000
CORPORATE EXPENSES	30 000	30 000	30 000	31 380	32 761
HIRE - EQUIPMENT & MACHINERY	1 000 000	1 000 000	1 000 000	1 046 000	1 092 024
INSURANCE : EXTERNAL	3 500 000	2 640 000	2 640 000	2 761 440	2 882 943
SALGA FEES	8 450 000	17 450 000	8 500 000	8 891 000	9 282 204
OFFICE RENTAL	325 000	104 000	104 000	108 784	113 570
POSTAGE	360 000	160 000	-	-	-
PRINTING & STATIONERY	2 800 000	2 800 000	2 800 000	2 928 800	3 057 667
SUBSISTENCE & TRAVELLING	340 000	590 000	590 000	617 140	644 294
COMMISSION PAID - DEBT COLLECTION	2 000 000	2 000 000	3 000 000	3 138 000	3 276 072
CREDITORS	69 204 783	69 204 783	-	-	-
FINANCE CHARGES	550 000	550 000	550 000	575 300	600 613
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	109 534 097	122 876 257	49 618 295	52 008 736	54 300 321
<b>3. REPAIRS AND MAINTENANCE</b>					
MOTOR VEHICLES	-	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	-	-	-	-	-
<b>5. CAPITAL EXPENDITURE</b>					
FURNITURE & OFFICE EQUIPMENT	2 000 000	2 000 000	5 000 000	5 230 000	5 460 120
MOTOR VEHICLES	5 500 000	5 500 000	5 500 000	5 753 000	6 006 132
SOLAR PURCHASE	1 000 000	200 000	-	-	-
TOTAL CAPITAL EXPEND EX REVENUE	8 500 000	7 700 000	11 500 000	12 029 000	12 558 276
<b>TOTAL EXPENDITURE</b>					
	204 378 662	216 920 822	151 788 722	159 559 032	167 299 240
<b>REVENUE</b>					
INTEREST : INVESTMENTS	35 666 869	34 516 869	37 676 348	39 898 082	42 333 313
AGENCY FEES	230 555	230 555	242 429	255 156	268 552
PROCEEDS ON DISPOSAL OF ASSETS	-	-	1 300 000	1 000 000	500 000
FINANCIAL MANAGEMENT GRANT	2 000 000	2 000 000	2 000 000	2 200 000	2 300 000
EQUITABLE SHARE	166 481 239	180 681 239	110 569 946	116 205 794	121 897 375
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	204 378 663	217 428 663	151 788 723	159 559 032	167 299 239
<b>TOTAL EXPENDITURE</b>					
	204 378 662	216 920 822	151 788 722	159 559 032	167 299 240
<b>TOTAL REVENUE</b>					
	204 378 663	217 428 663	151 788 723	159 559 032	167 299 239

## Rural Economic & Development Planning

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	18 914 029	18 914 029	19 861 622	20 924 219	22 001 815
SALARIES : BONUS-ANNUAL LEAVE	1 566 668	1 566 668	1 645 158	1 733 174	1 822 433
OVERTIME & STANDBY ALLOWANCE	83 894	83 894	88 097	92 810	97 590
MEDICAL AID	1 177 453	1 177 453	1 236 444	1 302 594	1 369 677
TRAVELLING ALLOWANCE	3 089 094	3 089 094	3 243 857	3 417 404	3 593 400
CELLPHONE ALLOWANCE	236 858	236 858	248 725	262 032	275 526
HOUSING ALLOWANCE	609 958	609 958	640 517	674 785	709 536
INSURANCE : UIF	184 543	184 543	193 788	204 156	214 670
PENSION FUND CONTRIBUTIONS	2 410 098	2 410 098	2 530 843	2 666 244	2 803 555
SKILLS DEVELOPMENT LEVY	280 797	280 797	294 865	310 640	326 638
BARGAINING COUNCIL	3 987	3 987	4 186	4 410	4 637
TOTAL PERSONNEL EXPENSES	28 557 379	28 557 379	29 988 103	31 592 467	33 219 478
<b>2. GENERAL EXPENSES</b>					
LED WORKSHOPS & TRAINING	-	-	500 000	523 000	546 012
SUBSISTENCE & TRAVELLING	330 000	430 000	630 000	658 980	687 975
RESEARCH AND DEVELOPMENT	254 550	424 550	642 050	671 584	701 134
SPLUMA	1 135 000	436 870	1 855 000	1 940 330	2 025 705
DISTRICT TOURISM MARKETING	292 950	616 080	1 042 950	1 090 926	1 138 926
TOURISM EDUCATION AND AWARENESS	846 000	2 003 000	2 091 132	2 187 324	2 283 566
NTINGA OPERATIONS & PAYROLL	49 553 215	51 353 215	51 353 215	54 049 259	56 886 845
LED STRATEGY	215 000	275 000	215 000	224 890	234 785
SECTOR DEVELOPMENT	1 000 928	-	1 500 928	1 569 971	1 639 049
CO-OPERATIVE SUPPORT	7 449 000	8 522 538	10 062 592	10 525 472	10 988 592
AGRI-PACKS	3 200 000	2 955 390	6 200 000	6 485 200	6 770 549
RURAL AGRO INDUSTRIAL SUPPORT	2 200 000	2 200 000	2 200 000	2 301 200	2 402 453
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	66 476 643	69 216 643	78 292 867	82 228 135	86 305 592
MUNICIPAL DISASTER RELIEF EXPENDITURE					
TOTAL EXPENDITURE	95 034 022	97 774 022	108 280 971	113 820 602	119 525 070
<b>REVENUE</b>					
EQUITABLE SHARE	95 034 022	97 834 022	108 280 971	113 820 602	119 525 071
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	95 034 022	97 834 022	108 280 971	113 820 602	119 525 071
TOTAL EXPENDITURE	95 034 022	97 774 022	108 280 971	113 820 602	119 525 070
TOTAL REVENUE	95 034 022	97 834 022	108 280 971	113 820 602	119 525 071

## Community and Social Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024- 2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	76 116 540	76 116 540	79 929 979	84 206 232	88 542 852
SALARIES : BONUS-ANNUAL LEAVE	6 253 237	6 253 237	6 566 524	6 917 833	7 274 102
OVERTIME & STANDBY ALLOWANCE	4 954 725	4 954 725	5 202 957	5 481 315	5 763 603
MEDICAL AID	4 921 675	4 921 675	5 168 251	5 444 752	5 725 157
TRAVELLING ALLOWANCE	10 205 091	10 205 091	10 716 366	11 289 691	11 871 111
CELLPHONE ALLOWANCE	526 642	526 642	553 026	582 613	612 618
HOUSING ALLOWANCE	3 029 317	3 029 317	3 181 086	3 351 274	3 523 864
INSURANCE : UIF	325 371	325 371	341 672	359 952	378 489
PENSION FUND CONTRIBUTIONS	11 835 198	11 835 198	12 428 142	13 093 047	13 767 339
SKILLS DEVELOPMENT LEVY	1 124 336	1 124 336	1 180 666	1 243 831	1 307 888
BARGAINING COUNCIL	20 257	20 257	21 272	22 410	23 564
TOTAL PERSONNEL EXPENSES	119 312 389	119 312 389	125 289 940	131 992 951	138 790 587
<b>2. GENERAL EXPENSES</b>					
SAFETY AND SECURITY PROGRAMMES	1 774 017	946 017	862 517	902 193	941 890
MUNICIPAL HEALTH SERVICES	711 535	762 935	762 935	798 030	833 143
GREENEST MUNICIPAL AWARDS	500 000	500 000	500 000	523 000	546 012
FIRE FIGHTING SERVICE	250 000	250 000	250 000	261 500	273 006
ARTS, CULTURE & HERITAGE	115 385	33 785	33 785	35 339	36 894
HERITAGE SECTOR PLAN	49 403	49 403	49 403	51 676	53 950
SPORTS DEVELOPMENT	70 000	70 000	70 000	73 220	76 442
SECURITY COST INCLUDING CONTRACTED SERVICES	61 000 000	68 000 000	80 000 000	83 680 000	87 361 920
SUBSISTENCE & TRAVELLING	166 670	308 870	450 570	471 296	492 033
LIBRARY SERVICES	100 000	96 100	96 100	100 521	104 944
EARLY CHILDHOOD DEVELOPMENT	18 000	-	-	-	-
CHILD PROTECTION SERVICES	99 000	-	-	-	-
DISASTER MANAGEMENT PLAN	300 000	230 000	180 000	188 280	196 564
MORAL REGENERATION PROGRAMS	56 000	-	-	-	-
RISK ASSESSMENT AND REDUCTION PROGRAM	178 000	59 800	30 000	31 380	32 761
ENVIRONMENTAL AWARENESS	200 000	192 500	192 500	201 355	210 215
STAKEHOLDER PARTICIPATION	200 000	200 000	200 000	209 200	218 405
INTEGRATED WASTE MANAGEMENT PLAN	2 200 000	2 966 000	4 044 000	4 230 024	4 416 145
DISASTER PREPAREDNESS AND RESPONSE	4 327 500	4 407 500	7 305 500	7 641 553	7 977 781
AMMUNITION	200 000	200 000	200 000	209 200	218 405
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	72 642 236	79 481 236	95 435 636	99 825 675	104 218 004
<b>3. REPAIRS AND MAINTENANCE</b>					
SURVEILLANCE EQUIPMENT MAINTENANCE	150 000	150 000	150 000	156 900	163 804
TOTAL REPAIRS & MAINTENANCE	150 000	150 000	150 000	156 900	163 804
<b>5. CAPITAL EXPENDITURE</b>					
FIRE FIGHTER EQUIPMENT	5 000 000	5 000 000	6 000 000	6 276 000	6 552 144
SECURITY SYSTEMS AND MUNICIPAL GATES	250 000	250 000	250 000	261 500	273 006
TOTAL CAPITAL EXPEND EX REVENUE	5 250 000	5 250 000	6 250 000	6 537 500	6 825 150
<b>TOTAL EXPENDITURE</b>	<b>197 354 624</b>	<b>204 193 624</b>	<b>227 125 575</b>	<b>238 513 025</b>	<b>249 997 545</b>
<b>REVENUE</b>					
OTHER INCOME-VAT REFUND	-	-	-	-	-
EQUITABLE SHARE	197 354 624	204 354 624	226 625 574	237 990 025	249 451 533
OWN REVENUE-MUNICIPAL HEALTH	-	-	500 000	523 000	546 012
TOTAL REVENUE	197 354 624	204 354 624	227 125 574	238 513 025	249 997 545
<b>TOTAL EXPENDITURE</b>	<b>197 354 624</b>	<b>204 193 624</b>	<b>227 125 575</b>	<b>238 513 025</b>	<b>249 997 545</b>
<b>TOTAL REVENUE</b>	<b>197 354 624</b>	<b>204 354 624</b>	<b>227 125 574</b>	<b>238 513 025</b>	<b>249 997 545</b>

## Human Settlements

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	9 436 604	9 436 604	9 909 379	10 439 530	10 977 166
SALARIES : BONUS-ANNUAL LEAVE	855 187	855 187	898 032	946 076	994 799
OVERTIME & STANDBY ALLOWANCE	11 985	11 985	12 585	13 259	13 941
MEDICAL AID	599 887	599 887	629 941	663 643	697 821
TRAVELLING ALLOWANCE	2 271 982	2 271 982	2 385 808	2 513 449	2 642 892
CELLPHONE ALLOWANCE	158 200	158 200	166 125	175 013	184 026
HOUSING ALLOWANCE	251 885	251 885	264 504	278 655	293 006
INSURANCE : UIF	29 899	29 899	31 397	33 076	34 780
PENSION FUND CONTRIBUTIONS	1 492 724	1 492 724	1 567 510	1 651 372	1 736 417
SKILLS DEVELOPMENT LEVY	162 819	162 819	170 976	180 123	189 399
BARGAINING COUNCIL	1 424	1 424	1 495	1 575	1 656
TOTAL PERSONNEL EXPENSES	15 272 594	15 272 594	16 037 752	16 895 771	17 765 904
<b>2. GENERAL EXPENSES</b>					
COMMUNITY TRAINING	400 000	370 000	370 000	387 020	404 049
SUBSISTENCE & TRAVELLING	532 500	532 500	532 500	556 995	581 503
LAUNCHES - HOUSING PROJECTS	244 515	274 515	274 515	287 143	299 777
HOUSING FORUMS	90 000	90 000	90 000	94 140	98 282
HOUSING SOCIAL RELIEF PROGRAMME	3 510 000	2 310 000	3 510 000	3 671 460	3 833 004
HOUSING SECTOR PLAN	900 000	650 000	678 600	709 816	741 047
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	5 677 015	4 227 015	5 455 615	5 706 574	5 957 663
MUNICIPAL DISASTER RELIEF EXPENDITURE					
<b>5. CAPITAL EXPENDITURE</b>					
EMERGENCY HOUSING	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
TOTAL CAPITAL EXPEND EX REVENUE	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
TOTAL EXPENDITURE	225 949 609	149 499 609	151 493 368	159 427 345	167 731 879
<b>REVENUE</b>					
EQUITABLE SHARE	20 949 610	19 499 610	21 493 367	22 602 345	23 723 566
GRANT - RURAL HOUSING PROJECT	205 000 000	130 000 000	130 000 000	136 825 000	144 008 313
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	225 949 610	149 499 610	151 493 367	159 427 345	167 731 879
TOTAL EXPENDITURE	225 949 609	149 499 609	151 493 368	159 427 345	167 731 879
TOTAL REVENUE	225 949 610	149 499 610	151 493 367	159 427 345	167 731 879

## Water and Sanitation Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	143 611 985	143 611 985	150 806 945	158 875 117	167 057 185
SALARIES : BONUS-ANNUAL LEAVE	16 643 132	16 643 132	17 476 953	18 411 970	19 360 187
OVERTIME & STANDBY ALLOWANCE	15 640 933	15 640 933	16 424 543	17 303 256	18 194 374
MEDICAL AID	11 290 014	11 290 014	11 855 644	12 489 921	13 133 151
TRAVELLING ALLOWANCE	11 997 816	11 997 816	12 598 906	13 272 948	13 956 504
CELLPHONE ALLOWANCE	903 983	903 983	949 272	1 000 058	1 051 561
HOUSING ALLOWANCE	12 688 533	12 688 533	13 324 228	14 037 075	14 759 984
LONG SERVICE	254 677	254 677	267 437	281 745	296 254
INSURANCE - UIF	1 386 672	1 386 672	1 456 144	1 534 048	1 613 051
PENSION FUND CONTRIBUTIONS	26 376 965	26 376 965	27 698 451	29 180 318	30 683 104
SKILLS DEVELOPMENT LEVY	2 829 911	2 829 911	2 971 690	3 130 675	3 291 905
LEAVE PAY	254 677	254 677	267 437	281 745	296 254
BARGAINING COUNCIL	79 021	79 021	82 980	87 419	91 921
TOTAL PERSONNEL EXPENSES	243 958 318	243 958 318	256 180 630	269 886 294	283 785 437
<b>2. GENERAL EXPENSES</b>					
DEPRECIATION	171 000 000	171 000 000	171 000 000	178 866 000	186 736 104
RAIN HARVESTING	2 000 000	1 970 000	2 088 000	2 184 048	2 280 146
WATER CARTING EXPENDITURE	5 825 943	5 825 943	5 825 943	6 093 936	6 362 069
ELECTRICITY PURCHASES	55 000 000	65 000 000	90 000 000	94 140 000	98 282 160
MEDICAL EXAMINATION	300 000	400 000	500 000	523 000	546 012
PROTECTIVE CLOTHING	3 000 000	3 000 000	5 000 000	5 230 000	5 460 120
WATER QUALITY MONITORING	7 000 000	7 000 000	8 500 000	8 891 000	9 282 204
WATER PURIFICATION CHEMICALS	19 298 343	19 298 343	23 000 000	24 058 000	25 116 552
WATER OPERATORS (NTINGA)	60 600	60 600	-	-	-
WATER PLANT HIRE	8 676 200	12 676 200	15 000 000	15 690 000	16 380 360
WSA PLANS	1 700 000	980 000	1 700 000	1 778 200	1 856 441
GREEN DROP PROGRAM	1 000 000	1 000 000	600 000	627 600	655 214
DIGITAL INFRASTRUCTURE INVESTIGATION	23 800	23 800	-	-	-
CUSTOMER RELATIONS SERVICES	1 000 000	329 000	343 476	359 276	375 084
WSDIP	600 000	600 000	200 000	209 200	218 405
BULK WATER PURCHASES	50 000 000	50 000 000	60 000 000	62 760 000	65 521 440
VEHICLE TRACKING	-	-	-	-	-
TOTAL GENERAL EXPENSES	326 484 886	339 163 886	383 757 419	401 410 260	419 072 311
<b>3. REPAIRS AND MAINTENANCE</b>					
WATER PUMP STATIONS	669 597	-	-	-	-
MATERIALS AND STORES	15 630 403	21 821 688	25 000 000	26 150 000	27 300 600
VIP SLUDGE SUCKING	5 000 000	2 000 000	2 088 000	2 184 048	2 280 146
SPRING PROTECTION	2 000 000	978 312	4 000 000	4 184 000	4 368 096
SEALING OF RESERVOIRS	1 000 000	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	30 816 058	31 316 058	41 588 000	43 501 048	45 415 094
<b>5. CAPITAL EXPENDITURE</b>					
MOTOR VEHICLES	-	-	4 000 000	4 184 000	4 368 096
MUNICIPAL INFRASTRUCTURE GRANT PROJECTS	727 555 000	720 325 000	754 481 000	823 811 000	864 017 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	100 000 000	100 000 000	95 000 000	85 000 000	89 250 000
GRANT - REGIONAL BULK WATER INFRASTRUCTURE	291 113 000	291 113 000	250 000 000	192 000 000	-
BULK WATER METERS	2 300 000	1 300 000	2 401 200	2 511 655	2 622 168
EQUIPMENT AND LABORATORY FEES	1 000 000	1 000 000	500 000	523 000	546 012
GENERATORS	1 500 000	-	-	-	-
PROVISION OF PUBLIC TOILETS IN TOWNS	200 000	-	-	-	-
BOREHOLE EXPLORATION AND DEVELOPMENT	4 602 645	4 602 645	8 000 000	8 368 000	8 736 192
REFURBISHMENT OF WATER SCHEMES AND BOREHOLES	2 000 000	2 000 000	-	-	-
HEAVY DUTY PLANT(TLBs)	3 000 000	-	5 000 000	5 230 000	5 460 120
SMART PILOT BUSINESS AND DOMESTIC	2 500 000	2 500 000	6 000 000	6 276 000	6 552 144
TOTAL CAPITAL EXPEND EX REVENUE	1 135 770 645	1 125 060 645	1 133 382 200	1 136 271 655	990 287 924
<b>6. CONTRIBUTION TO APPROVED FUNDS</b>					
PROVISION FOR DOUBTFUL DEBTS	107 507 624	107 507 624	107 507 624	112 452 975	117 400 905
TOTAL CONTR TO APPROVED FUNDS	107 507 624	107 507 624	107 507 624	112 452 975	117 400 905
<b>TOTAL EXPENDITURE</b>	<b>1 844 537 530</b>	<b>1 847 006 530</b>	<b>1 922 415 872</b>	<b>1 963 522 231</b>	<b>1 855 961 672</b>
<b>REVENUE</b>					
INTEREST : INVESTMENTS	4 833 131	20 983 131	17 823 652	18 050 344	17 063 825
INTEREST : OUTSTANDING DEBTS	22 794 770	22 794 770	23 774 945	24 868 593	25 962 811
INCOME - WATER & SANITATION	423 336 179	423 336 179	441 539 635	461 850 458	482 171 878
INCOME - WATER PERI URBAN	3 975 710	3 975 710	4 146 666	4 337 412	4 528 258
EQUITABLE SHARE	274 902 329	240 152 329	331 292 101	376 560 577	391 603 220
MUNICIPAL INFRASTRUCTURE GRANT	727 555 000	720 325 000	754 481 000	823 811 000	864 017 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	100 000 000	100 000 000	95 000 000	85 000 000	89 250 000
GRANT- REGIONAL BULK WATER INFRASTRUCTURE	291 113 000	291 113 000	250 000 000	192 000 000	-
OWN REVENUE-MUNICIPAL HEALTH	-	-	-	-	-
TOTAL REVENUE	1 848 510 119	1 822 680 119	1 918 057 999	1 986 478 384	1 874 596 992
<b>TOTAL EXPENDITURE</b>	<b>1 844 537 530</b>	<b>1 847 006 530</b>	<b>1 922 415 872</b>	<b>1 963 522 231</b>	<b>1 855 961 672</b>
<b>TOTAL REVENUE</b>	<b>1 848 510 119</b>	<b>1 822 680 119</b>	<b>1 918 057 999</b>	<b>1 986 478 384</b>	<b>1 874 596 992</b>

## Technical Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTMENT BUDGET 2024-2025	ORIGINAL BUDGET 2025/2026	BUDGETED 2026/2027	BUDGETED 2027/2028
<b>1. PERSONNEL EXPENDITURE</b>					
SALARIES	4 707 294	4 707 294	4 943 129	5 207 587	5 475 777
SALARIES : BONUS-ANNUAL LEAVE	393 505	393 505	413 219	435 326	457 746
MEDICAL AID	230 952	230 952	242 523	255 498	268 656
TRAVELLING ALLOWANCE	211 497	211 497	222 093	233 975	246 024
CELLPHONE ALLOWANCE	114 346	114 346	120 075	126 499	133 013
HOUSING ALLOWANCE	536 145	536 145	563 006	593 127	623 673
INSURANCE : UIF	15 646	15 646	16 430	17 309	18 201
PENSION FUND CONTRIBUTIONS	451 666	451 666	474 294	499 669	525 402
SKILLS DEVELOPMENT LEVY	72 466	72 466	76 097	80 168	84 297
BARGAINING COUNCIL	712	712	748	788	828
TOTAL PERSONNEL EXPENSES	6 734 229	6 734 229	7 071 613	7 449 945	7 833 616
<b>2. GENERAL EXPENSES</b>					
BOOKS & PUBLICATIONS	5 000	502 000	502 000	525 092	548 196
PROTECTIVE CLOTHING	-	-	-	-	-
SUBSISTENCE & TRAVELLING	90 000	120 000	120 000	125 520	131 043
PUBLIC TRANSPORT ASSISTANCE PROGRAM	10 000	43 000	43 000	44 978	46 957
VEHICLE TRACKING					
TOTAL GENERAL EXPENSES	105 000	665 000	665 000	695 590	726 196
<b>3. REPAIRS AND MAINTENANCE</b>					
BUILDINGS & INSTALLATIONS	3 110 000	6 080 000	11 000 000	11 506 000	12 012 264
SUPPORT TO STRATEGIC ROADS	1 500 000	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	4 610 000	6 080 000	11 000 000	11 506 000	12 012 264
<b>5. CAPITAL EXPENDITURE</b>					
ESTABLISHMENT OF DISASTER MANAGEMENT FACILITES NYANDENI	11 494 816	23 494 816	18 000 000	5 000 000	3 500 000
RURAL ROAD ASSET MANAGEMENT GRANT	3 296 000	3 296 000	3 444 000	3 602 000	3 763 000
TOTAL CAPITAL EXPEND EX REVENUE	14 790 816	26 790 816	21 444 000	8 602 000	7 263 000
<b>TOTAL EXPENDITURE</b>	<b>26 240 045</b>	<b>40 270 045</b>	<b>40 180 613</b>	<b>28 253 535</b>	<b>27 835 076</b>
<b>REVENUE</b>					
EQUITABLE SHARE	22 944 044	36 944 044	36 736 613	24 651 534	24 072 077
RURAL ROAD ASSET MANAGEMENT GRANT	3 296 000	3 296 000	3 444 000	3 602 000	3 763 000
OWN REVENUE-MUNICIPAL HEALTH					
TOTAL REVENUE	26 240 044	40 240 044	40 180 613	28 253 534	27 835 077
<b>TOTAL EXPENDITURE</b>	<b>26 240 045</b>	<b>40 270 045</b>	<b>40 180 613</b>	<b>28 253 535</b>	<b>27 835 076</b>
<b>TOTAL REVENUE</b>	<b>26 240 044</b>	<b>40 240 044</b>	<b>40 180 613</b>	<b>28 253 534</b>	<b>27 835 077</b>

## MUNICIPAL STANDARD CHART OF ACCOUNTS (MSCOA) COMPLIANCE

**mSCOA** is a multi-dimensional recording and reporting system across seven segments. Function or sub-function (GFS votes structure) Item (asset, liability, revenue, expenditure, etcetera) Funding source (rates, services charges, grants, loans, etcetera), Region (wards, whole municipality, head office), costing. National Treasury introduced the mSCOA in order to standardize and integrate the municipal activities in order to enhance the comparability, transparency of information for better planning, implementation and reporting.

National Treasury requires that the municipalities be able to transact live to mSCOA by 01 July 2017 with the accounting system recognized and accredited by NT.

The municipality is transacting on mSCOA and generating data strings.

## 5. REVIEWED BUDGET RELATED POLICIES

The municipality has currently reviewed its budget related policies for 2025-2026. The following policy have changes namely:

### Virement Policy

From the 2025/26 MTREF, the municipality 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 as per MFMA circular 129.

### Cash and Investment policy

- ❖ Cash Management
- ❖ No cash payments shall be collected from customers in municipal offices. Customers shall pay their accounts by using any of the following options:
  - ❖ direct deposit to the municipality official account and provide proof of payment,
  - ❖ easy-pay system, or
  - ❖ bank card machines available at revenue offices.

### Supply Chain Management Policy

The following amendment was made by management to the policy

- ❖ Paragraph 72 of the policy that relates to fair distribution of municipal resources on capital infrastructure projects awards has been enhanced to also include the objective criteria to read as follows:
  - ❖ A bidder will not be awarded the same commodity of work more than once in within a period of three months.
  - ❖ If the highest scoring bidder has been previously awarded for the same commodity tender within that three months, then the next highest scoring bidder will be considered for recommendation and award.
  - ❖ If the highest scoring bidder has been previously recommended for award in the same sitting for a tender of the same commodity, the next highest scoring bidder will be considered for recommendation and award.
  - ❖ Where the bidders price offer is below the engineer's estimate, that bid will be rejected as it will pose a risk to the municipality of non-completion of the project to be implemented thus leading to underspending on grants and delays in completion of projects within projected time.
  - ❖ The above objective criteria will be incorporated in all the tender documents that the municipality issues out.
- Paragraph 73 on Objective criteria on the evaluation and award of bids was incorporated to paragraph 72.

## **Tariff Policy**

Though tariffs should move towards being cost reflective, increases should be affordable and should generally not exceed inflation as measured by the CPI. The proposed tariff increases in 2025/2026 is 4.3 % for Consumers, Businesses and Government as per MFMA circular 130. The proposed tariff increase is 4.6% in 2026/2027 and 4.4% in 2027/2028.

## **6. OTHER PORTFOLIO FUNCTIONAL AREAS CONSULTED**

Basic Services and Infrastructure, Local Economic Development and Good Governance and Public Participation.

## **7. ORGANISATION AND PERSONNEL IMPLICATIONS**

Continues increase of employee costs to be above the recommended norm of 40% of operating expenditure. The municipality has reviewed the structure to focus on the core mandate of the municipality.

## **8. REPRESENTATIVITY**

This issue does not apply in this regard.

## **9. CONSTITUTIONAL AND LEGAL IMPLICATIONS**

Noncompliance with mSCOA deadlines may result in:

1. National Treasury invoking chapter 13, s216 (1 and 2) which are as follows:  
National legislation must establish a National Treasury and prescribe measures to ensure both transparency and expenditure control in each sphere of government by introducing
  - (a) General Recognized Accounting Practice,
  - (b) Uniform expenditure classification, and
  - (c) Uniform treasury norms and standards.
2. The National Treasury must enforce compliance with the measures established in terms of subsection (1), and may stop the transfer of funds to an organ of state if that organ of state commits a serious or persistent material breach of those measures.

## **10. FINANCIAL IMPLICATION**

National Treasury invoking s216 of constitution for noncompliance with Municipal Budget Reporting Regulations

## **11. RECOMMENDATIONS**

The Executive Mayor recommends that:

11.1 The Municipal Council Approves the Final Budget for 2025/2026 and the two outer financial years 2026/2027 and 2027/2028.

11.2 The Municipal Council Approves the 2025/2026 budget related policies as follows:

11.2.1 Budget Policy

11.2.2 Adjustment budget management policy

11.2.3 Cash Management and Investment Policy

11.2.4 Credit Control and Debt Collection Policy

11.2.5 Funding and Reserves Policy

11.2.6 Indigent Policy

11.2.7 Tariff Policy

11.2.8 Unallocated Deposits Policy

11.2.9 Costing policy

11.2.10 Virement Policy

11.2.11 Supply Chain Management Policy

11.2.12 Asset Management Policy

11.2.13 Expenditure Management Policy

11.2.14 Loss Control Policy

11.3 The Municipal Council Approves the municipal tariffs for 2025/26 and two Year outer years.

11.4 The Municipal Council Approves tabling of the 2025/2026 final budget and two outer years in terms of National Treasury tables A1 to A10 in accordance with section 24(1) to (2) of MFMA.

- A1 Budgeted Financial Performance (revenue and expenditure by standard classification)
- A2 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	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>Revenue by Vote</b>	1									
Vote 01 - Council & Committees		1 463	1 691	1 224	214 621	215 621	215 621	219 687	231 134	242 717
Vote 02 - Finance & Administration		984 505	905 621	1 077 550	406 610	423 442	423 442	371 559	383 196	401 827
Vote 03 - Planning & Development		10 418	11 542	4 767	84 938	87 738	87 738	94 102	95 106	99 894
Vote 04 - Health		-	-	-	28 880	29 706	29 706	32 035	33 705	35 395
Vote 05 - Community & Social Services		-	-	-	95 100	101 278	101 278	114 723	120 248	125 800
Vote 06 - Housing		-	-	-	225 950	149 500	149 500	151 493	159 427	167 732
Vote 07 - Public Safety		-	43 839	-	67 210	67 210	67 210	73 922	77 772	81 668
Vote 08 - Sports & Recreation		-	-	-	6 164	6 160	6 160	6 446	6 787	7 133
Vote 09 - Environmental		-	-	-	8 601	8 601	8 601	9 885	10 397	10 915
Vote 10 - Roads		-	3 143	3 155	26 240	40 240	40 240	40 181	28 254	27 835
Vote 11 - Water		898 130	1 235 569	1 376 064	1 848 510	1 822 680	1 822 680	1 917 208	1 981 531	1 866 386
Vote 12 - Tourism		-	-	-	5 341	5 341	5 341	7 922	8 317	8 716
Vote 13 - Development Agency		-	-	-	100 907	100 907	100 907	86 799	92 274	97 211
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 894 516</b>	<b>2 201 405</b>	<b>2 462 760</b>	<b>3 119 072</b>	<b>3 058 424</b>	<b>3 058 424</b>	<b>3 125 961</b>	<b>3 228 150</b>	<b>3 173 231</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 01 - Council & Committees		235 564	191 725	191 530	218 467	219 149	219 149	224 411	232 280	243 914
Vote 02 - Finance & Administration		291 738	208 360	325 712	312 906	331 262	331 262	345 653	356 099	373 537
Vote 03 - Planning & Development		95 216	100 415	80 652	81 092	82 429	82 429	90 474	95 106	99 894
Vote 04 - Health		21 125	22 855	24 441	28 880	29 706	29 706	32 035	33 705	35 395
Vote 05 - Community & Social Services		9 829	9 888	10 550	94 850	100 867	100 867	114 473	119 987	125 527
Vote 06 - Housing		12 805	10 601	8 427	20 950	19 500	19 500	21 493	22 602	23 724
Vote 07 - Public Safety		56 881	44 381	51 086	62 210	62 210	62 210	67 922	71 496	75 116
Vote 08 - Sports & Recreation		2 735	4 096	4 096	6 164	6 160	6 160	6 446	6 787	7 133
Vote 09 - Environmental		7 831	4 458	6 237	8 601	7 953	7 953	9 885	10 397	10 915
Vote 10 - Roads		4 404	1 942	4 504	11 449	13 479	13 479	18 737	19 652	20 572
Vote 11 - Water		828 773	1 009 673	1 284 495	708 767	764 838	764 838	796 034	827 251	865 674
Vote 12 - Tourism		1 899	2 821	3 594	5 341	7 392	7 392	7 922	8 317	8 716
Vote 13 - Development Agency		-	-	-	100 450	100 450	100 450	85 209	90 679	95 481
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 568 799</b>	<b>1 611 217</b>	<b>1 995 323</b>	<b>1 660 127</b>	<b>1 745 395</b>	<b>1 745 395</b>	<b>1 820 694</b>	<b>1 894 359</b>	<b>1 985 598</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>325 717</b>	<b>590 188</b>	<b>467 437</b>	<b>1 458 946</b>	<b>1 313 029</b>	<b>1 313 029</b>	<b>1 305 268</b>	<b>1 333 791</b>	<b>1 187 632</b>

• A4 Budgeted Financial Performance (revenue by source and expenditure by type)

Description	Ref	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	241 297	221 982	247 358	290 327	290 327	290 327	204 590	302 811	316 740	330 676
Service charges - Waste Water Management	2	62 456	66 359	66 708	136 985	136 985	136 985	60 634	142 876	149 448	156 024
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		3 067	-	394	49 328	49 328	49 328	-	34 966	37 850	40 065
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		32 878	41 602	43 705	23 320	23 320	23 320	48 663	23 775	24 869	25 963
Interest earned from Current and Non Current Assets		10 790	40 004	62 036	40 500	55 500	55 500	71 159	55 500	57 948	59 397
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		34	1	-	1 500	1 500	1 500	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-
<b>Special rating levies</b>											
Operational Revenue		203	176	146	231	231	231	118	242	255	269
<b>Non-Exchange Revenue</b>											
Property rates	2	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		1 595	1 691	1 717	-	-	-	1 221	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	500	523	546
Transfer and subsidies - Operational		961 690	1 065 212	1 131 076	1 249 918	1 256 500	1 256 500	1 192 596	1 331 067	1 398 279	1 458 752
Interest		-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		18 941	-	163	-	-	-	-	1 300	1 000	500
Other Gains		-	-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 332 950</b>	<b>1 437 027</b>	<b>1 553 302</b>	<b>1 792 108</b>	<b>1 813 690</b>	<b>1 813 690</b>	<b>1 578 983</b>	<b>1 893 036</b>	<b>1 986 912</b>	<b>2 072 192</b>
<b>Expenditure</b>											
Employee related costs	2	734 154	712 311	671 546	804 558	833 361	833 361	582 514	848 906	894 621	941 103
Remuneration of councillors		19 056	19 572	21 146	26 764	26 764	26 764	19 992	28 105	29 608	31 133
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	29 608	27 284	157 039	90 842	90 842	90 842	(61 216)	194 823	202 616	210 721
Debt impairment	3	77 181	78 457	114 011	107 508	107 508	107 508	-	107 508	112 453	117 401
Depreciation and amortisation	3	262 794	357 615	550 558	173 264	173 264	173 264	253 203	172 017	179 854	187 674
Interest		5 523	4 616	3 366	550	550	550	204	550	575	601
Contracted services		127 495	154 448	163 081	163 660	182 254	182 254	96 535	197 558	201 103	210 832
Transfers and subsidies		61 343	59 007	66 167	69 989	70 316	70 316	63 243	80 063	84 080	88 239
Irrecoverable debts written off		12 667	41 888	292	-	-	-	-	-	-	-
Operational costs		234 830	211 277	277 108	211 780	242 965	242 965	172 494	260 935	262 096	273 787
Losses on disposal of Assets		(13 546)	(73 965)	15 761	110	110	110	-	-	-	-
Other Losses		26 982	21 013	109 683	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 578 088</b>	<b>1 613 523</b>	<b>2 149 758</b>	<b>1 649 024</b>	<b>1 727 932</b>	<b>1 727 932</b>	<b>1 126 969</b>	<b>1 890 464</b>	<b>1 967 007</b>	<b>2 061 491</b>
<b>Surplus/(Deficit)</b>		<b>(245 138)</b>	<b>(176 496)</b>	<b>(596 456)</b>	<b>143 084</b>	<b>85 758</b>	<b>85 758</b>	<b>452 014</b>	<b>2 573</b>	<b>19 905</b>	<b>10 701</b>
Transfers and subsidies - capital (monetary allocations)	6	561 566	764 378	909 458	1 326 964	1 244 734	1 244 734	-	1 232 925	1 241 238	1 101 038
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>316 428</b>	<b>587 882</b>	<b>313 002</b>	<b>1 470 048</b>	<b>1 330 492</b>	<b>1 330 492</b>	<b>452 014</b>	<b>1 235 498</b>	<b>1 261 143</b>	<b>1 111 740</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>316 428</b>	<b>587 882</b>	<b>313 002</b>	<b>1 470 048</b>	<b>1 330 492</b>	<b>1 330 492</b>	<b>452 014</b>	<b>1 235 498</b>	<b>1 261 143</b>	<b>1 111 740</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>316 428</b>	<b>587 882</b>	<b>313 002</b>	<b>1 470 048</b>	<b>1 330 492</b>	<b>1 330 492</b>	<b>452 014</b>	<b>1 235 498</b>	<b>1 261 143</b>	<b>1 111 740</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>316 428</b>	<b>587 882</b>	<b>313 002</b>	<b>1 470 048</b>	<b>1 330 492</b>	<b>1 330 492</b>	<b>452 014</b>	<b>1 235 498</b>	<b>1 261 143</b>	<b>1 111 740</b>

- A5 Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source

Vote Description	Ref	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 - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 01 - Council & Committees		-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		747	1 048	7 966	24 500	23 700	23 700	8 832	24 810	25 951	27 093
Vote 03 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 04 - Health		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		-	-	-	250	250	250	171	250	262	273
Vote 06 - Housing		906	-	106 353	205 000	130 000	130 000	45 963	130 000	136 825	144 008
Vote 07 - Public Safety		-	-	12 407	5 000	5 000	5 000	3 441	6 000	6 276	6 552
Vote 08 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental		-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		890	3 312	6 508	14 791	26 791	26 791	17 561	21 444	8 602	7 263
Vote 11 - Water		845	9 316	7 450	1 135 771	1 087 564	1 087 564	722 125	1 126 382	1 136 272	990 288
Vote 12 - Tourism		-	-	-	-	-	-	-	-	-	-
Vote 13 - Development Agency		-	-	-	56 632	56 632	56 632	-	60 651	60 856	60 466
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	<b>3 389</b>	<b>13 676</b>	<b>140 683</b>	<b>1 441 944</b>	<b>1 329 937</b>	<b>1 329 937</b>	<b>798 093</b>	<b>1 369 537</b>	<b>1 375 043</b>	<b>1 235 943</b>
<b>Single-year expenditure to be appropriated</b>	2										
Vote 01 - Council & Committees		-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
Vote 03 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 04 - Health		-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 06 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 07 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 08 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental		-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		-	-	-	-	-	-	-	-	-	-
Vote 11 - Water		-	-	-	-	-	-	-	-	-	-
Vote 12 - Tourism		-	-	-	-	-	-	-	-	-	-
Vote 13 - Development Agency		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>											
<b>Total Capital Expenditure - Vote</b>		<b>3 389</b>	<b>13 676</b>	<b>140 683</b>	<b>1 441 944</b>	<b>1 329 937</b>	<b>1 329 937</b>	<b>798 093</b>	<b>1 369 537</b>	<b>1 375 043</b>	<b>1 235 943</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		747	1 048	7 966	24 750	23 950	23 950	9 003	25 060	26 213	27 366
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		747	1 048	7 966	24 750	23 950	23 950	9 003	25 060	26 213	27 366
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		906	-	118 759	210 000	135 000	135 000	49 404	136 000	143 101	150 560
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	12 407	5 000	5 000	5 000	3 441	6 000	6 276	6 552
Housing		906	-	106 353	205 000	130 000	130 000	45 963	130 000	136 825	144 008
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		890	3 312	6 508	71 423	83 423	83 423	17 561	82 095	69 458	67 729
Planning and development		-	-	-	56 632	56 632	56 632	-	60 651	60 856	60 466
Road transport		890	3 312	6 508	14 791	26 791	26 791	17 561	21 444	8 602	7 263
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		845	9 316	7 450	1 135 771	1 087 564	1 087 564	722 125	1 126 382	1 136 272	990 288
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		845	9 316	7 450	1 135 771	1 087 564	1 087 564	722 125	1 126 382	1 136 272	990 288
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>3 389</b>	<b>13 676</b>	<b>140 683</b>	<b>1 441 944</b>	<b>1 329 937</b>	<b>1 329 937</b>	<b>798 093</b>	<b>1 369 537</b>	<b>1 375 043</b>	<b>1 235 943</b>
<b>Funded by:</b>											
National Government		504	3 284	111 339	1 326 964	1 207 238	1 207 238	765 824	1 225 925	1 241 238	1 101 038
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	56 632	56 632	56 632	-	60 651	60 856	60 466
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>504</b>	<b>3 284</b>	<b>111 339</b>	<b>1 383 596</b>	<b>1 263 870</b>	<b>1 263 870</b>	<b>765 824</b>	<b>1 286 576</b>	<b>1 302 094</b>	<b>1 161 504</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		2 885	10 392	29 344	58 347	66 067	66 067	32 269	82 961	72 949	74 439
<b>Total Capital Funding</b>	7	<b>3 389</b>	<b>13 676</b>	<b>140 683</b>	<b>1 441 944</b>	<b>1 329 937</b>	<b>1 329 937</b>	<b>798 093</b>	<b>1 369 537</b>	<b>1 375 043</b>	<b>1 235 943</b>

- A6 Budgeted Financial Position

Description	Ref	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>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		2 140 672	2 132 661	2 878 050	536 470	536 470	536 470	1 126 847	547 152	537 391	627 552
Trade and other receivables from exchange transactions	1	262 898	260 886	199 256	147 868	147 868	147 868	318 112	255 979	232 039	288 232
Receivables from non-exchange transactions	1	(2 200)	-	-	1 638	1 638	1 638	-	-	-	-
Current portion of non-current receivables											
Inventory	2	122	12 204	12 328	7 915	7 915	7 915	12 328	8 022	8 133	8 248
VAT		324 542	323 853	281 712	155 335	155 335	155 335	280 876	155 612	114 665	(57 206)
Other current assets		(0)	(0)	(0)	420	420	420	(0)	1 768	1 605	1 458
<b>Total current assets</b>		<b>2 726 035</b>	<b>2 729 604</b>	<b>3 371 345</b>	<b>849 647</b>	<b>849 647</b>	<b>849 647</b>	<b>1 738 163</b>	<b>968 532</b>	<b>893 833</b>	<b>868 284</b>
<b>Non current assets</b>											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	7 096 032	7 855 866	8 453 401	7 598 491	7 488 486	7 488 486	8 886 413	11 900 267	12 954 337	13 640 974
Biological assets		-	-	-	10 500	10 500	10 500	-	14 973	14 911	14 822
Living and non-living resources											
Heritage assets		247	247	247	247	247	247	247	257	267	278
Intangible assets		4 060	5 646	2 474	24 353	22 352	22 352	3 843	17 984	18 901	19 852
Trade and other receivables from exchange transactions											
Non-current receivables from non-exchange transactions		615	1 564	130	-	-	-	130	336	350	364
Other non-current assets											
<b>Total non current assets</b>		<b>7 100 954</b>	<b>7 863 323</b>	<b>8 456 253</b>	<b>7 633 592</b>	<b>7 521 585</b>	<b>7 521 585</b>	<b>8 890 633</b>	<b>11 933 818</b>	<b>12 988 766</b>	<b>13 676 289</b>
<b>TOTAL ASSETS</b>		<b>9 826 988</b>	<b>10 592 927</b>	<b>11 827 598</b>	<b>8 483 239</b>	<b>8 371 232</b>	<b>8 371 232</b>	<b>10 628 796</b>	<b>12 902 350</b>	<b>13 882 599</b>	<b>14 544 573</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		144	127	41 162	-	-	-	41 142	-	-	-
Consumer deposits		2 688	3 649	4 081	4 163	4 163	4 163	4 322	4 244	4 414	4 591
Trade and other payables from exchange transactions	4	470 018	427 149	319 437	179 934	179 934	179 934	348 949	348 949	360 351	374 106
Trade and other payables from non-exchange transactions	5	331 526	259 483	87 904	-	-	-	1 168 181	-	-	-
Provision		261 129	190 742	196 785	299 062	299 062	299 062	196 785	219 052	227 814	236 927
VAT		265 830	273 926	243 059	890	890	890	253 342	8 999	8 631	6 879
Other current liabilities											
<b>Total current liabilities</b>		<b>1 331 334</b>	<b>1 155 075</b>	<b>892 427</b>	<b>484 049</b>	<b>484 049</b>	<b>484 049</b>	<b>2 012 721</b>	<b>581 245</b>	<b>601 210</b>	<b>622 503</b>
<b>Non current liabilities</b>											
Financial liabilities	6	4 119	5 789	2 446	-	-	-	750	1 946	1 133	216
Provision	7	(7 427)	(7 427)	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities											
<b>Total non current liabilities</b>		<b>(3 308)</b>	<b>(1 638)</b>	<b>2 446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750</b>	<b>1 946</b>	<b>1 133</b>	<b>216</b>
<b>TOTAL LIABILITIES</b>		<b>1 328 027</b>	<b>1 153 437</b>	<b>894 873</b>	<b>484 049</b>	<b>484 049</b>	<b>484 049</b>	<b>2 013 472</b>	<b>583 192</b>	<b>602 343</b>	<b>622 719</b>
<b>NET ASSETS</b>		<b>8 498 962</b>	<b>9 439 490</b>	<b>10 932 725</b>	<b>7 999 189</b>	<b>7 887 183</b>	<b>7 887 183</b>	<b>8 615 325</b>	<b>12 319 158</b>	<b>13 280 256</b>	<b>13 921 854</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated surplus/(deficit)	8	6 735 404	7 762 170	8 338 487	8 012 342	7 906 696	7 906 696	8 938 980	12 224 389	13 182 634	13 821 013
Reserves and funds	9	-	17 977	17 977	-	-	-	17 977	17 977	17 977	17 977
Other											
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>6 735 404</b>	<b>7 780 147</b>	<b>8 356 464</b>	<b>8 012 342</b>	<b>7 906 696</b>	<b>7 906 696</b>	<b>8 956 957</b>	<b>12 242 367</b>	<b>13 200 612</b>	<b>13 838 990</b>

• A7 Budgeted Cash Flows

Description	Ref	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											
Service charges		318 944	189 266	227 549	324 757	324 757	324 757	221 426	334 455	348 700	355 206
Other revenue		561 599	762 372	(90 613)	205 843	205 843	205 843	76 584	133 656	143 692	154 386
Transfers and Subsidies - Operational	1	33 566	292 470	1 216 305	1 199 840	1 199 840	1 199 840	1 200 529	1 271 766	1 346 910	1 404 637
Transfers and Subsidies - Capital	1	749 774	829 497	909 458	1 121 964	1 121 964	1 121 964	1 114 734	1 102 925	1 104 413	957 030
Interest		10 788	38 883	63 158	40 500	40 500	40 500	71 159	55 500	57 948	59 397
Dividends									-	-	-
<b>Payments</b>											
Suppliers and employees		(1 582 072)	(2 372 983)	(2 368 770)	(1 320 274)	(1 322 074)	(1 322 074)	(2 010 001)	(1 512 374)	(1 637 848)	(1 605 539)
Interest									-	-	-
Transfers and Subsidies	1								-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>92 599</b>	<b>(260 497)</b>	<b>(42 913)</b>	<b>1 572 630</b>	<b>1 570 830</b>	<b>1 570 830</b>	<b>674 430</b>	<b>1 385 928</b>	<b>1 363 815</b>	<b>1 325 118</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	1 300	1 000	500
Decrease (increase) in non-current receivables		249	(1 630)	1 121	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		(3 389)	(13 676)	(140 683)	(1 441 944)	(1 441 944)	(1 441 944)	(798 093)	(1 369 537)	(1 375 043)	(1 235 943)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(3 139)</b>	<b>(15 306)</b>	<b>(139 562)</b>	<b>(1 441 944)</b>	<b>(1 441 944)</b>	<b>(1 441 944)</b>	<b>(798 093)</b>	<b>(1 368 237)</b>	<b>(1 374 043)</b>	<b>(1 235 443)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	163	-	-	-	(1 696)	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	(288)	88	88	88	-	450	468	486
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	(20)	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(125)</b>	<b>88</b>	<b>88</b>	<b>88</b>	<b>(1 716)</b>	<b>450</b>	<b>468</b>	<b>486</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	397 403	383 801	464 155	407 247	407 247	407 247	-	529 011	547 152	537 391
Cash/cash equivalents at the year end:	2	486 862	107 999	281 555	538 022	536 222	536 222	(125 379)	547 152	537 391	627 552

- A8 Cash backed reserves and accumulated surplus reconciliation

DC15 O.R. Tambo - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	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>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	486 862	107 999	281 555	538 022	536 222	536 222	(125 379)	547 152	537 391	627 552
Other current investments > 90 days		1 653 810	2 024 662	2 596 494	(1 551)	249	249	1 252 226	-	-	-
Non current investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>2 140 672</b>	<b>2 132 661</b>	<b>2 878 050</b>	<b>536 470</b>	<b>536 470</b>	<b>536 470</b>	<b>1 126 847</b>	<b>547 152</b>	<b>537 391</b>	<b>627 552</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		331 526	259 483	87 904	-	-	-	1 168 181	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(58 712)	(49 926)	(38 654)	(154 445)	(154 445)	(154 445)	(27 534)	(146 612)	(106 034)	64 086
Other working capital requirements	3	(254 454)	(406 646)	235 591	13 984	13 984	13 984	(212 614)	99 707	133 682	95 350
Other provisions		261 129	190 742	196 785	299 062	299 062	299 062	196 785	219 052	227 814	236 927
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>279 488</b>	<b>(6 348)</b>	<b>481 626</b>	<b>158 601</b>	<b>158 601</b>	<b>158 601</b>	<b>1 124 818</b>	<b>172 147</b>	<b>255 462</b>	<b>396 362</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>1 861 185</b>	<b>2 139 009</b>	<b>2 396 423</b>	<b>377 870</b>	<b>377 870</b>	<b>377 870</b>	<b>2 030</b>	<b>375 004</b>	<b>281 929</b>	<b>231 190</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>1 861 185</b>	<b>2 139 009</b>	<b>2 396 423</b>	<b>377 870</b>	<b>377 870</b>	<b>377 870</b>	<b>2 030</b>	<b>375 004</b>	<b>281 929</b>	<b>231 190</b>

- A9 Asset management

Description	Ref	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>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	3 219	13 453	140 549	1 439 394	1 328 735	1 328 735	1 366 886	1 372 270	1 233 048
Roads Infrastructure		-	3 284	2 854	3 296	3 296	3 296	3 444	3 602	3 763
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		952	8 386	2 967	768 647	852 609	852 609	903 584	1 115 455	968 555
Sanitation Infrastructure		(163)	-	-	359 324	224 043	224 043	202 897	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>789</b>	<b>11 669</b>	<b>5 821</b>	<b>1 131 267</b>	<b>1 079 948</b>	<b>1 079 948</b>	<b>1 109 925</b>	<b>1 119 057</b>	<b>972 318</b>
Community Facilities		890	-	3 655	11 495	32 855	32 855	26 000	13 368	12 236
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>890</b>	<b>-</b>	<b>3 655</b>	<b>11 495</b>	<b>32 855</b>	<b>32 855</b>	<b>26 000</b>	<b>13 368</b>	<b>12 236</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	1 000	200	200	-	-	-
Housing		906	-	106 353	205 000	130 000	130 000	130 000	136 825	144 008
<b>Other Assets</b>		<b>906</b>	<b>-</b>	<b>106 353</b>	<b>206 000</b>	<b>130 200</b>	<b>130 200</b>	<b>130 000</b>	<b>136 825</b>	<b>144 008</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>10 500</b>	<b>10 500</b>	<b>10 500</b>	<b>14 973</b>	<b>14 911</b>	<b>14 822</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	12 150	10 149	10 149	10 240	10 702	11 164
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>12 150</b>	<b>10 149</b>	<b>10 149</b>	<b>10 240</b>	<b>10 702</b>	<b>11 164</b>
Computer Equipment		-	866	4 702	4 050	6 051	6 051	4 259	4 454	4 650
Furniture and Office Equipment		577	181	777	2 000	3 600	3 600	5 000	5 230	5 460
Machinery and Equipment		57	736	603	48 432	46 532	46 532	45 990	46 280	46 002
Transport Assets		-	-	18 639	13 500	8 900	8 900	20 500	21 443	22 386
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Renewal of Existing Assets</b>	2	<b>170</b>	<b>223</b>	<b>134</b>	<b>2 550</b>	<b>1 202</b>	<b>1 202</b>	<b>2 651</b>	<b>2 773</b>	<b>2 895</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	223	29	2 300	952	952	2 401	2 512	2 622
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>-</b>	<b>223</b>	<b>29</b>	<b>2 300</b>	<b>952</b>	<b>952</b>	<b>2 401</b>	<b>2 512</b>	<b>2 622</b>
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		170	-	105	250	250	250	250	262	273
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>170</b>	<b>-</b>	<b>105</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>262</b>	<b>273</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-

Infrastructure	5 561 189	7 045 075	6 961 994	6 009 811	5 957 144	5 957 144	9 203 959	9 340 800	9 493 561	
Community Assets	14 355	13 465	17 119	24 813	46 173	46 173	39 465	27 776	28 143	
Heritage Assets	247	247	247	247	247	247	257	267	278	
Investment properties	-	-	-	-	-	-	-	-	-	
Other Assets	66 425	62 448	168 147	254 545	178 745	178 745	201 359	215 590	230 950	
Biological or Cultivated Assets	-	-	-	10 500	10 500	10 500	14 973	14 911	14 822	
Intangible Assets	4 060	5 646	2 474	24 353	22 352	22 352	17 984	18 901	19 852	
Computer Equipment	421	1 480	5 652	1 769	3 770	3 770	5 557	5 888	6 233	
Furniture and Office Equipment	7 521	8 464	7 519	(3 147)	(1 547)	(1 547)	11 742	12 673	13 677	
Machinery and Equipment	938	1 064	933	46 512	44 612	44 612	46 292	44 446	43 978	
Transport Assets	29 167	28 740	42 765	14 610	10 010	10 010	41 676	44 822	48 197	
Land	13 798	13 798	13 798	8 128	8 128	8 128	15 617	17 241	19 034	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>5 698 120</b>	<b>7 180 428</b>	<b>7 220 649</b>	<b>6 392 142</b>	<b>6 280 136</b>	<b>6 280 136</b>	<b>9 598 881</b>	<b>9 743 316</b>	<b>9 918 724</b>

- A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		21 075	21 375	-	22 116	22 116	22 116	22 766	23 426	-
Piped water inside yard (but not in dwelling)		43 758	43 758	-	43 758	43 758	43 758	43 758	43 758	-
Using public tap (at least min.service level)	2	102 417	105 479	-	105 668	105 668	105 668	105 860	105 709	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		167 250	170 612	-	171 542	171 542	171 542	172 384	172 893	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	24 627	27 065	-	26 876	26 876	26 876	26 684	26 835	-
No water supply		160 119	174 884	-	174 143	174 143	174 143	173 493	172 833	-
<i>Below Minimum Service Level sub-total</i>		184 746	201 949	-	201 019	201 019	201 019	200 177	199 668	-
<b>Total number of households</b>	5	<b>351 996</b>	<b>372 561</b>	-	<b>372 561</b>	<b>372 561</b>	<b>372 561</b>	<b>372 561</b>	<b>372 561</b>	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		58 701	58 716	-	58 716	58 716	58 716	58 716	60 716	-
Flush toilet (with septic tank)		2 078	2 078	-	2 078	2 078	2 078	2 078	2 078	-
Chemical toilet		47 887	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		186 643	198 607	-	205 607	205 607	205 607	215 607	215 607	-
Other toilet provisions (> min.service level)		-	56 473	-	56 473	56 473	56 473	56 473	56 473	-
<i>Minimum Service Level and Above sub-total</i>		295 309	315 874	-	322 874	322 874	322 874	332 874	334 874	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		18 467	18 467	-	14 767	14 767	14 767	11 467	9 467	-
No toilet provisions		38 220	38 220	-	34 720	34 720	34 720	28 220	28 220	-
<i>Below Minimum Service Level sub-total</i>		56 687	56 687	-	49 487	49 487	49 487	39 687	37 687	-
<b>Total number of households</b>	5	<b>351 996</b>	<b>372 561</b>	-	<b>372 361</b>	<b>372 361</b>	<b>372 361</b>	<b>372 561</b>	<b>372 561</b>	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	350 445	350 445	350 445	349 795	349 135	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	<b>560 712</b>	<b>560 712</b>	<b>560 712</b>	<b>584 157</b>	<b>610 986</b>	-

### i. RESPONSIBILITY

Executive Mayor is responsible for presenting the budget to Council.