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O.R. TAMBO DISTRICT MUNICIPALITY

COUNCIL

NON-DELEGATED MATTER
FOR APPROVAL
OUT OF COMMITTEE

OFFICE OF THE EXECUTIVE MAYOR
CLLR M. NGQONDWANA
22 JANUARY 2025

**DECISION MEMORANDUM ON ADJUSTMENT BUDGET FOR 2024/25 AND 2026 -2027
MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**

1. ANNEXURE

Adjustment Budget for 2024/25 and 2026-2027 Medium Term Revenue and Expenditure Framework

2. PURPOSE

The purpose of the report is to table the 2024/2025 adjustment budget as a result of mid-year budget and performance assessment for consideration and recommendation to Council for approval.

3. BACKGROUND

Section 28(2) of the Municipal Finance Management Act No. 56 of 2003, states that a municipality must adjust the approved budget through an adjustment budget:

An adjustment budget;

- (a) must adjust the revenue and expenditure estimates downwards if there is Material under-collection of revenue during the current year:*
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for:*
- (c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality:*

- (d) may authorise the utilisation of projected savings in one vote toward spending under another vote;*
- (e) may authorise the spending of funds that were unspent at the end of the part financial year where the under-spending could not reasonably, have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;*
- (f) may correct any errors in the annual budget: and*
- (g) may provide for any other expenditure within a prescribed framework.*

In terms of MFMA section 54(1)(c) states that the Mayor on receipt of reports or statements from accounting officer as stipulated in sections 71 and 72 –

- (c) Consider, and if necessary, make any revisions to the SDBIP, provided that the revision to the service targets and performance indicators in the plan may only be made with the approval of the council following the approval of the adjustment.

Section 25 (1) of the Municipal Budgets and Reporting Regulations (MBRR) stipulates that a municipal Council must consider the full implications, financial or otherwise, of the adjustments budgets and supporting documentation referred to in regulation 21 before approving the adjustments budget.

The following necessitated the need for the adjustment of the budget:

- Decrease in projected Human Settlement allocation by R75 million;
- Consideration for 1.1% increment for employees;
- Increase of interest on investment by R15 million;
- High expenditure items;
- Vandalism of water schemes; and
- Funding of disaster centre.

This memorandum, together with all accompanying documents and annexures, contains the adjustment budget that is tabled in terms of the abovementioned legislative requirements. The council approved a final budget on the 22 May 2024 which was assessed by the National Treasury to be funded.

4. SUMMARY

This report is prepared in accordance with section 28 (2) (a)(b)(d)(f) of MFMA and MFMA Budget Regulation 25 (1) and (3).

This adjustment has an impact on both operational and capital expenditure. The following are some of the key considerations in this adjustment:

- To ensure business continuity.
- Inputs from mid-year assessments.
- Providing for MSIG grant from Cogta.

- Increment for Ntinga employees.
- Enhance operations of core functions (employment of 4 Mill Wrights and 4 Fire Fighters).
- Considered existing contractual obligations to eliminate any possible litigations, fruitless and wasteful expenditure.
- Support small businesses and support.
- To deal with the material irregularity.
- SALGA fees.
- Audit fees.
- Provide for disaster Centre.

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; and
- c) borrowed funds, but only for the capital budget referred to in section 17 (2)

Regulation 10 of the Municipal Budget Reporting Regulations states that:

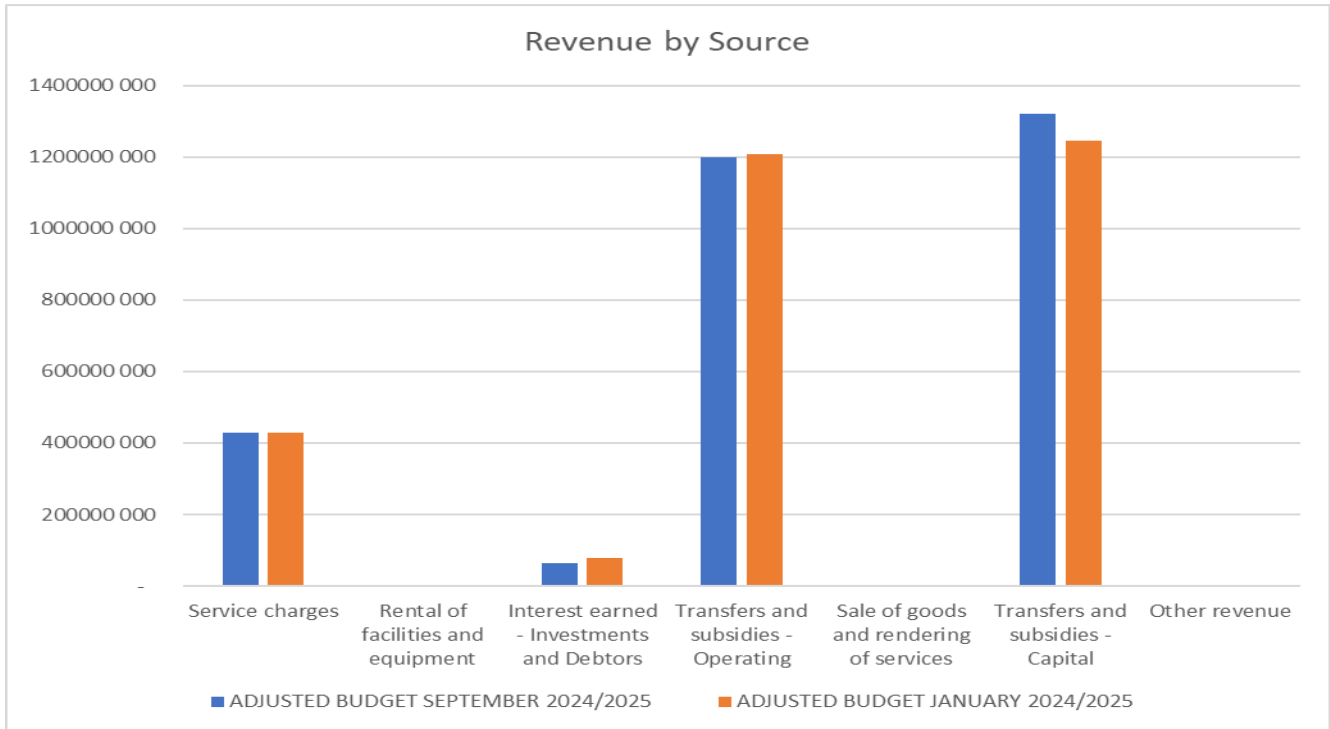
- 1) The funding of the annual budget must: -
 - (a) Be estimated in accordance with the assumptions and methodologies set out in the funding and reserves policy.
 - (b) Be consistent with the trends, current and past of actual funding collected or received.

Revenue composed of the following: -

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET SEPTEMBER 2024	ADJUSTMENTS JANUARY 2025	ADJUSTED BUDGET JANAURY 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
Service charges	423 336 179	423 336 179	-	423 336 179	438 651 051	454 479 111
Service charges Peri Urban	3 975 710	3 975 710	-	3 975 710	4 158 593	4 349 888
Interest earned - Investments and Debtors	63 294 770	63 294 770	15 000 000	78 294 770	66 206 329	69 251 821
Transfers and subsidies - Operating	1 200 364 500	1 200 364 500	6 582 067	1 206 946 567	1 266 451 627	1 339 032 315
Transfers and subsidies - Capital	1 326 964 000	1 319 734 000	- 75 000 000	1 244 734 000	1 357 145 000	1 494 026 000
Other revenue	230 555	230 555	-	230 555	241 161	252 013
TOTAL REVENUE	3 018 165 714	3 010 935 714	- 53 417 933	2 957 517 781	3 132 853 760	3 361 391 148

Revenue is anticipated to decrease by R53.4million for 2024/2025 adjustment as compared to the adopted budget for 2024/2025 and no change in the outer years.

Graphic Illustration of revenue



- Finance Management Grant – R2 million
- Extended Public Works Program – R3.8 million
- Municipal Infrastructure Grant – R720.3 million.
- Water Services Infrastructure Grant – R100 million
- Regional Bulk Infrastructure Grant – R291.1 million
- Emergency Housing Grant – R130 million
- MSIG R6.5 million
- Rural Roads Asset Management – R3.2 million
- LGSETA-R524 500.00

Service Charges of 14 percent being: -

- Water and Sanitation - R423.3 million
- Water Services Charges Peri Urban R3.9 million

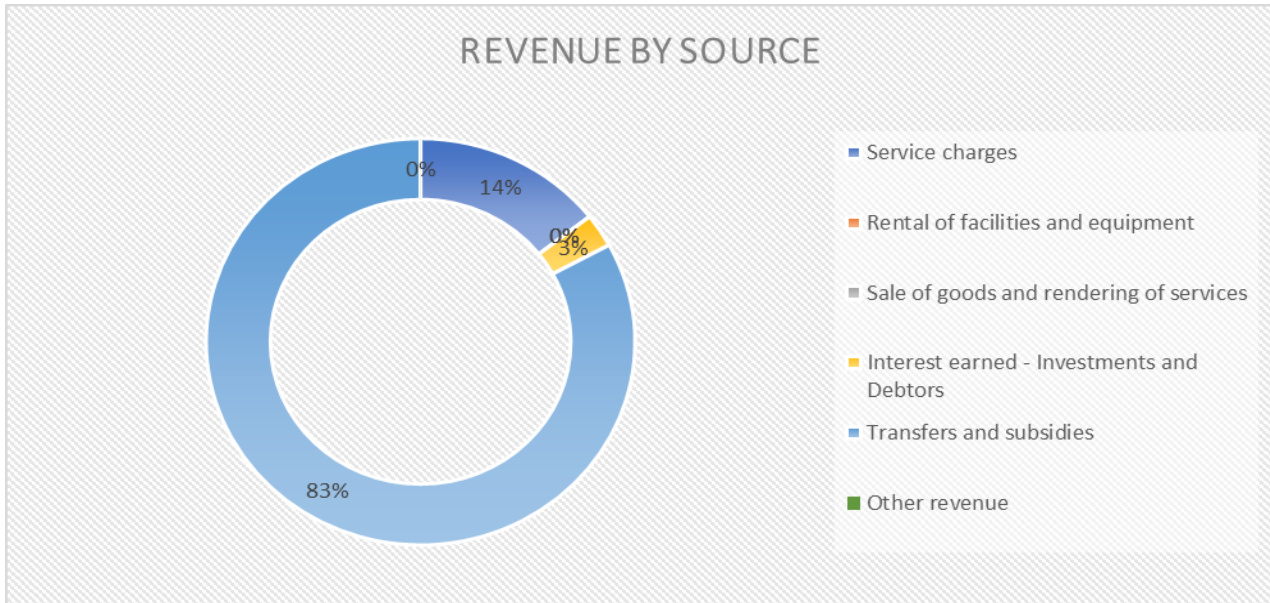
Interest received of 3 percent being: -

- Interest received from investments – R55.5 million
- Interest received from debtors – R22 million

Other own revenue of 0 percent being: -

- Agency fees- R230 555

Illustration of Total revenue



Sources of funding

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET SEPTEMBER 2024	ADJUSTMENTS JANUARY 2025	ADJUSTED BUDGET JANUARY 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
OWN REVENUE	490 837 214,24	490 837 214,24	15 000 000,00	505 837 214,24	509 257 133,44	528 332 832,49
GRANT REVENUE	2 527 328 500	2 520 098 500	- 68 417 933	2 451 680 567	2 623 596 627	2 833 058 315
TOTAL REVENUE	3 018 165 714	3 010 935 714	- 53 417 933	2 957 517 781	3 132 853 760	3 361 391 148

Operating expenditure comprises of the following: -

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET SEPTEMBER 2024	VIREMENTS	ADJUSTMENTS JANUARY 2025	ADJUSTED BUDGET JANUARY 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
Employee related costs	770 299 394,63	770 299 394,63	-	(2 800 000,00)	767 499 394,63	805 733 166,78	841 991 159,28
Remuneration of councillors	26 763 683,32	26 763 683,32	-	-	26 763 683,32	27 994 812,75	29 254 579,32
Debt impairment	107 507 623,84	107 507 623,84	-	-	107 507 623,84	112 452 974,54	117 513 358,39
Depreciation & asset impairment	171 000 000,00	171 000 000,00	-	-	171 000 000,00	178 866 000,00	186 914 970,00
Finance Charges	550 000,00	550 000,00	-	-	550 000,00	575 300,00	601 188,50
Bulk purchases/Inventory consumed	50 000 000,00	50 000 000,00	-	-	50 000 000,00	52 300 000,00	54 653 500,00
Contracted services	131 591 347,56	131 591 347,56	(551 208,00)	11 988 520,29	143 028 659,85	140 897 609,55	147 238 001,98
Transfers and subsidies	77 814 592,85	77 814 592,85	(2 000 000,00)	(4 225 942,50)	71 588 650,35	75 300 128,27	78 688 634,04
Other Material	36 628 746,40	36 628 746,40	-	5 791 284,44	42 420 030,84	38 313 668,73	40 037 783,83
Other expenditure	255 916 275,20	255 916 275,20	4 530 208,00	27 992 262,27	288 438 745,47	242 434 468,40	260 446 483,20
TOTAL EXEPENDITURE	1 628 071 663,80	1 628 071 663,80	1 979 000,00	38 746 124,50	1 668 796 788,30	1 674 868 129,02	1 757 339 658,55

Total operating expenditure has increased by R38.7 million as compared to the original budget, and remained the same as R1.67 billion in 2025/2026 and R1.75 billion in 2026/2027

The analysis as per line items is explained as follows:

Personnel Expenditure:

Provision for salary increase of 1.1% and initially budgeted for 4.9%. Provided for four fire fighters and four mill wrights.

Inventory Consumed

No adjustment.

Repairs and Maintenance

Adjusted upwards by R6.1 million as compared to the original budget of 2024/2025.

Contracted Services

Adjusted upwards by R11.9 million as compared to the original budget of 2024/2025.

Transfers and Subsidies

Adjusted downwards by R4.2 million.

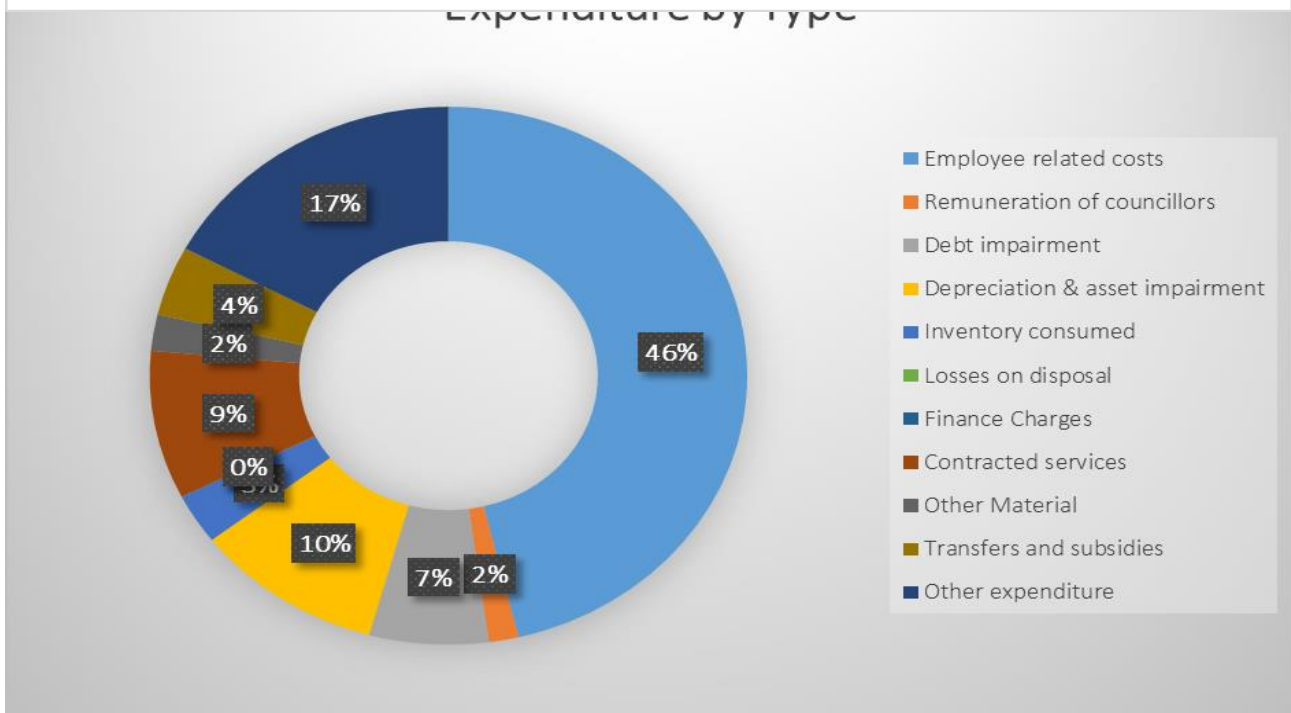
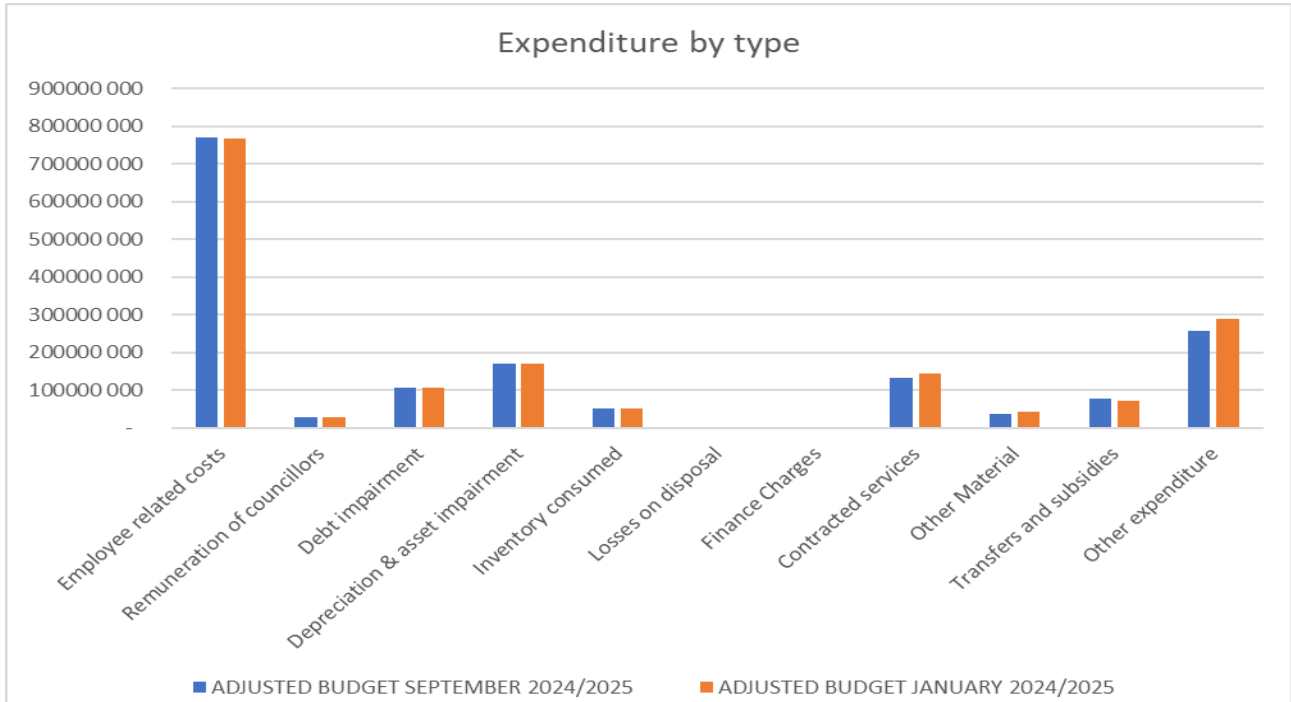
Other Materials

Adjusted upwards by R5.7 million.

Other Expenditure

Adjusted upwards by R27.9 million as compared to the original budget of 2024-2025.

Graphic Illustrations



Repairs and Maintenance

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
3. REPAIRS AND MAINTENANCE								
BUILDINGS & INSTALLATIONS	2 500 000,00	3 110 000,00	3 110 000,00	970 000,00	2 000 000,00	6 080 000,00	3 253 060,00	3 399 447,70
SURVEILLANCE EQUIPMENT MAINTENANCE	150 000,00	150 000,00	150 000,00	-	-	150 000,00	156 900,00	163 960,50
IT EQUIPMENT REPAIRS	-	50 000,00	50 000,00	-	-	50 000,00	52 300,00	54 653,50
SEWERAGE PUMP STATIONS	3 000 000,00	174 057,50	174 057,50	-	-	174 057,50	182 064,15	190 257,03
WATER PUMP STATIONS	3 000 000,00	669 596,60	669 596,60	-	(669 596,60)	-	700 398,04	731 915,96
SUPPORT TO STRATEGIC ROADS	2 000 000,00	1 500 000,00	1 500 000,00	(1 500 000,00)	-	-	1 569 000,00	1 639 605,00
MATERIALS AND STORES	10 000 000,00	15 630 403,40	15 630 403,40	-	6 191 284,44	21 821 687,84	16 349 401,96	17 085 125,04
VIP SLUDGE SUCKING	5 000 000,00	5 000 000,00	5 000 000,00	-	(3 000 000,00)	2 000 000,00	5 230 000,00	5 465 350,00
SPRING PROTECTION	2 000 000,00	2 000 000,00	2 000 000,00	-	(1 021 687,84)	978 312,16	2 092 000,00	2 186 140,00
MAINTENANCE OF PIPE LEAKS	5 000 000,00	-	-	-	-	-	-	-
REPAIR OF ELEMENTS ON TREATMENT WORKS	30 342 000,00	8 342 000,00	6 342 000,00	-	-	6 342 000,00	6 633 732,00	6 932 249,94
SEALING OF RESERVOIRS	1 000 000,00	1 000 000,00	1 000 000,00	(1 000 000,00)	-	-	1 046 000,00	1 093 070,00
MOTOR VEHICLES	2 400 000,00	4 400 000,00	4 400 000,00	(35 000,00)	2 600 000,00	6 965 000,00	4 602 400,00	4 809 508,00
TOTAL REPAIRS & MAINTENANCE	69 392 000,00	42 026 057,50	40 026 057,50	(1 565 000,00)	6 100 000,00	44 561 057,50	41 867 256,15	43 751 282,67

Capital Expenditure

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET SEPTEMBER 2024	ADJUSTMENTS JANUARY 2025	ADJUSTED BUDGET JANUARY 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
CAPITAL EXPENDITURE	1 385 311 461	1 378 081 461	- 67 280 000	1 310 800 461	1 423 406 444	1 563 269 209

Total capital expenditure has decreased by a net R67.2 million as compared to the September 2024 Adjustment budget in 2024-2025, remained as R1.4 billion in 2025/26 and R1.5 billion in 2026/2027.

The decrease in Capital Expenditure is mainly caused by decreases by R75 million on Human Settlement Grant, upward increase by R12 million on the Nyandeni Disaster center and reduction on TLB plant by R3 million, downward adjustment of R1.5 million on generators, R800 000.00 downward adjustment on Solar purchase.

Grant Allocation over 2024/2025 MTREF

DESCRIPTION	ORIGINAL BUDGET 2024/2025	ADJUSTED BUDGET SEPTEMBER 2024	ADJUSTMENTS JANUARY 2025	ADJUSTED BUDGET JANUARY 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
EQUITABLE SHARE	1 193 994 000,00	1 193 994 000	-	1 193 994 000	1 263 903 000	1 336 259 000
FMG	2 000 000,00	2 000 000	-	2 000 000	2 000 000	2 200 000
LGSETA	524 500,00	524 500	-	524 500	548 627	573 315
EPWP	3 846 000,00	3 846 000	-	3 846 000	-	-
MSIG	-	-	6 582 067	6 582 067		
MIG	727 555 000,00	720 325 000	-	720 325 000	765 347 000	835 683 000
RBIG	291 113 000,00	291 113 000	-	291 113 000	288 354 000	384 741 000
WSIG	100 000 000,00	100 000 000	-	100 000 000	95 000 000	85 000 000
EMERGENCY HOUSING GRANT	205 000 000,00	205 000 000	- 75 000 000	130 000 000	205 000 000	185 000 000
RRAMS	3 296 000,00	3 296 000	-	3 296 000	3 444 000	3 602 000
	2 527 328 500	2 520 098 500	- 68 417 933	2 451 680 567	2 623 596 627	2 833 058 315

The adjustment budget has a deficit of R26.6 million.

Departmental Line Items

Legislature

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024- 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	47 535 748,00	47 535 748,00	49 865 000,00	-	-	49 865 000,00	52 158 790,00	54 505 936,00
SALARIES : BONUS-ANNUAL LEAVE	1 708 723,53	1 708 723,53	1 792 450,98	-	-	1 792 450,98	1 874 903,73	1 959 274,40
OVERTIME & STANDBY ALLOWANCE	541 818,77	541 818,77	568 367,89	-	-	568 367,89	594 512,82	621 265,89
MEDICAL AID	1 212 418,91	1 212 418,91	1 271 827,43	-	-	1 271 827,43	1 330 331,49	1 390 196,41
TRAVELLING ALLOWANCE	6 927 870,46	6 927 870,46	7 267 336,12	-	-	7 267 336,12	7 601 633,58	7 943 707,09
CELLPHONE ALLOWANCE	2 105 037,46	2 105 037,46	2 208 184,30	-	-	2 208 184,30	2 309 760,77	2 413 700,01
HOUSING ALLOWANCE	851 432,60	851 432,60	893 152,80	-	-	893 152,80	934 237,83	976 278,53
INSURANCE : UIF	118 215,59	118 215,59	124 008,16	-	-	124 008,16	129 712,53	135 549,59
PENSION FUND CONTRIBUTIONS	3 086 678,40	3 086 678,40	3 237 925,64	-	-	3 237 925,64	3 386 870,22	3 539 279,38
SKILLS DEVELOPMENT LEVY	668 765,28	668 765,28	701 534,78	-	-	701 534,78	733 805,38	766 826,62
ACTING ALLOWANCE	120 000,00	120 000,00	125 880,00	-	-	125 880,00	131 670,48	137 595,65
BARGAINING COUNCIL	5 979,84	5 979,84	6 272,85	-	-	6 272,85	6 561,40	6 856,67
TOTAL PERSONNEL EXPENSES	64 882 688,85	64 882 688,85	68 061 940,95			68 061 940,95	71 192 790,24	74 396 466,25
2. GENERAL EXPENSES								
WOMEN'S CAUCUS	420 000,00	560 362,60	560 362,60	-	-	560 362,60	586 139,28	612 515,55
MORAL REGENERATION MOVEMENT	100 000,00	100 000,00	100 000,00	-	-	100 000,00	104 600,00	109 307,00
WHIPPERY SUPPORT	1 200 000,00	1 512 500,00	1 512 500,00	-	-	1 512 500,00	1 582 075,00	1 653 268,38
SUBSISTENCE & TRAVELLING	4 800 000,00	5 872 074,00	5 872 074,00	-	-	5 872 074,00	6 142 189,40	6 418 587,93
COUNCIL AND COMMITTEE	1 399 521,30	1 113 040,00	1 113 040,00	-	-	1 113 040,00	1 164 239,84	1 216 630,63
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
OVERSIGHT COMMITTEE & ROADSHOWS	950 000,00	438 800,00	438 800,00	-	-	438 800,00	458 984,80	479 639,12
PUBLIC PARTICIPATION	2 150 000,00	1 655 000,00	1 655 000,00	252 368,00	-	1 907 368,00	1 731 130,00	1 809 030,85
DISTRICT SPEAKER'S FORUM	300 000,00	460 000,00	460 000,00	(152 368,00)	-	307 632,00	481 160,00	502 812,20
SUPPORT TO - TRADITIONAL LEADERS	190 000,00	190 000,00	190 000,00	-	-	190 000,00	198 740,00	207 683,30
STATE OF THE DISTRICT ADDRESS	300 000,00	7 744,70	7 744,70	-	-	7 744,70	8 100,96	8 465,50
SITTING ALLOWANCE - TRADITIONAL LEADERS	30 000,00	30 000,00	30 000,00	-	-	30 000,00	31 380,00	32 792,10
TOTAL GENERAL EXPENSES	11 939 521,30	11 939 521,30	11 939 521,30	100 000,00		12 039 521,30	12 488 739,28	13 050 732,55
TOTAL EXPENDITURE	76 822 210,46	76 822 210,46	80 001 462,22	99 999,97	(0,03)	80 101 462,22	83 681 529,49	87 447 198,76
REVENUE								
EQUITABLE SHARE	76 822 210,46	76 822 210,46	80 001 462,23	-	-	80 001 462,23	83 681 529,49	87 447 198,31
TOTAL REVENUE	76 822 210,46	76 822 210,46	80 001 462,23			80 001 462,23	83 681 529,49	87 447 198,31

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	38 767 719,00	38 767 719,00	40 667 337,00	-	-	40 667 337,00	42 538 035,00	44 452 246,00
SALARIES : BONUS-ANNUAL LEAVE	2 753 523,14	2 753 523,14	2 888 445,78	-	-	2 888 445,78	3 021 314,28	3 157 273,43
OVERTIME & STANDBY ALLOWANCE	42 096,41	42 096,41	44 159,14	-	-	44 159,14	46 190,46	48 269,03
MEDICAL AID	2 991 839,55	2 991 839,55	3 138 439,69	-	-	3 138 439,69	3 282 807,92	3 430 534,27
TRAVELLING ALLOWANCE	3 097 960,18	3 097 960,18	3 249 760,23	-	-	3 249 760,23	3 399 249,20	3 552 215,41
CELLPHONE ALLOWANCE	268 480,43	268 480,43	281 635,98	-	-	281 635,98	294 591,23	307 847,84
HOUSING ALLOWANCE	1 827 466,16	1 827 466,16	1 917 012,00	-	-	1 917 012,00	2 005 194,55	2 095 428,31
INSURANCE : UIF	212 025,05	212 025,05	222 414,28	-	-	222 414,28	232 645,34	243 114,38
PENSION FUND CONTRIBUTIONS	3 887 754,22	3 887 754,22	4 078 254,17	-	-	4 078 254,17	4 265 853,86	4 457 817,29
SKILLS DEVELOPMENT LEVY	554 224,03	554 224,03	581 381,01	-	-	581 381,01	608 124,53	635 490,14
BARGAINING COUNCIL	12 079,64	12 079,64	12 671,55	-	-	12 671,55	13 254,44	13 850,89
TOTAL PERSONNEL EXPENSES	54 415 167,82	54 415 167,82	57 081 510,81	-	-	57 081 510,81	59 707 260,81	62 394 086,97
2. GENERAL EXPENSES								
FINANCIAL ACADEMIC ASSISTANCE	500 000,00	196 640,00	196 640,00	-	-	196 640,00	205 685,44	214 941,28
ASSISTANCE TO EX-COMBATANTS	200 000,00	200 000,00	200 000,00	-	-	200 000,00	209 200,00	218 614,00
COMMUNITY PARTICIPATION & ROAD SHOWS	1 250 000,00	450 000,00	450 000,00	-	-	450 000,00	470 700,00	491 881,50
SECTORAL ENGAGEMENT	220 000,00	321 500,00	321 500,00	-	-	321 500,00	336 289,00	351 422,01
MAYORAL COMMUNITY SUPPORT	350 000,00	250 000,00	250 000,00	-	-	250 000,00	261 500,00	273 267,50
HIV/AIDS COMMUNITY AWARENESS	120 000,00	140 000,00	140 000,00	-	-	140 000,00	146 440,00	153 029,80
INKCIYO PROGRAMME	230 000,00	310 000,00	310 000,00	-	-	310 000,00	324 260,00	338 851,70
SUPPORT TO TRADITIONAL AUTHORITIES	180 000,00	180 000,00	180 000,00	-	-	180 000,00	188 280,00	196 752,60
SPU'S - WOMEN	400 000,00	400 000,00	550 000,00	-	-	550 000,00	575 300,00	601 188,50
SPU'S - PHYSICALLY CHALLENGED	400 000,00	340 000,00	490 000,00	-	-	490 000,00	512 540,00	535 604,30
SPU'S - YOUTH	400 000,00	360 000,00	510 000,00	-	-	510 000,00	533 460,00	557 465,70
SPU'S - CHILDREN	400 000,00	631 795,43	631 795,43	-	-	631 795,43	660 858,02	690 596,63
SPU'S - OLD AGE	400 000,00	340 000,00	490 000,00	(90 000,00)	-	400 000,00	512 540,00	535 604,30
POVERTY RELIEF PROGRAM	447 088,42	687 088,42	687 088,42	-	-	687 088,42	718 694,49	751 035,74
OR TAMBO & MANDELA MONTH	275 000,00	246 564,57	246 564,57	-	-	246 564,57	257 906,54	269 512,33
VIP PROTECTION UNIT	100 000,00	100 000,00	100 000,00	-	-	100 000,00	104 600,00	109 307,00
SUBSISTENCE & TRAVELLING	3 916 455,58	4 075 000,00	4 075 000,00	90 000,00	-	4 165 000,00	4 262 450,00	4 454 260,25
MAYORAL COMMITTEE	380 000,00	480 000,00	480 000,00	-	-	480 000,00	502 080,00	524 673,60
INITIATION SUPPORT	430 000,00	897 608,70	1 097 608,70	-	-	1 097 608,70	1 148 098,70	1 199 763,14
MAYORAL IMBIZO	-	29 900,00	29 900,00	-	-	29 900,00	31 275,40	32 682,79
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
RESEARCH AND POLICY DEVELOPMENT	200 000,00	100 000,00	100 000,00	(100 000,00)	-	-	104 600,00	109 307,00
TOTAL GENERAL EXPENSES	10 798 544,00	10 736 097,12	11 536 097,12	(100 000,00)	-	11 436 097,12	12 066 757,59	12 609 761,68
DOCUMENT MANAGEMENT SYSTEM								
TOTAL EXPENDITURE	65 213 711,68	65 151 264,80	68 617 608,01	(99 999,92)	0,08	68 517 608,01	71 774 018,32	75 003 848,58
REVENUE								
OTHER INCOME-VAT REFUND								
EQUITABLE SHARE	65 213 711,68	65 151 264,80	68 617 608,02	-	-	68 617 608,02	71 774 017,99	75 003 848,79
EXTENDED PUBLIC WORKS PROGRAMME								
TOTAL REVENUE	65 213 711,68	65 151 264,80	68 617 608,02	-	-	68 617 608,02	71 774 017,99	75 003 848,79
TOTAL EXPENDITURE	65 213 711,68	65 151 264,80	68 617 608,01	(99 999,92)	0,08	68 517 608,01	71 774 018,32	75 003 848,58

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	27 354 464	27 354 464	28 694 832	-	-	28 694 832	30 014 794	31 365 460
SALARIES : BONUS-ANNUAL LEAVE	2 090 263	2 090 263	2 192 686	-	-	2 192 686	2 293 549	2 396 759
OVERTIME & STANDBY ALLOWANCE	571 250	571 250	599 241	-	-	599 241	626 806	655 012
MEDICAL AID	2 553 430	2 553 430	2 678 548	-	-	2 678 548	2 801 761	2 927 840
TRAVELLING ALLOWANCE	4 021 627	4 021 627	4 218 686	-	-	4 218 686	4 412 746	4 611 320
CELLPHONE ALLOWANCE	367 950	367 950	385 979	-	-	385 979	403 734	421 902
HOUSING ALLOWANCE	1 146 400	1 146 400	1 202 573	-	-	1 202 573	1 257 892	1 314 497
INSURANCE : UIF	88 215	88 215	92 537	-	-	92 537	96 794	101 150
PENSION FUND CONTRIBUTIONS	4 076 050	4 076 050	4 275 776	-	-	4 275 776	4 472 462	4 673 723
SKILLS DEVELOPMENT LEVY	429 887	429 887	450 951	-	-	450 951	471 695	492 922
ACTING ALLOWANCE	344 584	344 584	361 469	-	-	361 469	378 097	395 111
BARGAINING COUNCIL	4 886	4 886	5 126	-	-	5 126	5 362	5 603
TOTAL PERSONNEL EXPENSES	43 049 004	43 049 004	45 158 405	-	-	45 158 405	47 235 691	49 361 297
2. GENERAL EXPENSES								
BOOKS & PUBLICATIONS	150 000	150 000	150 000	-	-	150 000	156 900	163 961
COMMUNICATION	4 000 000	4 083 000	5 083 000	218 000	-	4 865 000	5 316 818	5 556 075
CONSULTANTS & PROF. FEES	500 000	-	-	-	-	-	-	-
CORPORATE EXPENSES	50 000	50 000	50 000	-	-	50 000	52 300	54 654
LEGAL FEES	3 500 000	13 420 469	6 000 000	-	1 000 000	7 000 000	6 276 000	6 558 420
INTER-GOVERNMENTAL RELATIONS	546 765	483 765	483 765	-	-	483 765	506 018	528 789
MEMBERSHIP FEES	30 000	30 000	30 000	51 700	-	81 700	31 380	32 792
SUBSISTENCE & TRAVELLING	1 135 000	1 025 000	1 025 000	5 740	-	1 030 740	1 072 150	1 120 397
INTEGRATED DEVELOPMENT PLAN	1 150 000	720 056	1 720 056	51 700	-	1 668 356	1 799 178	1 880 141
AUDIT COMMITTEE ALLOWANCES	600 000	1 100 000	1 100 000	-	-	1 100 000	1 150 600	1 202 377
AUDIT COMMITTEE MEETING & INTERNAL AUDIT FORUMS	75 000	75 000	75 000	-	-	75 000	78 450	81 980
RISK MANAGEMENT	600 000	300 000	300 000	5 740	-	294 260	313 800	327 921
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
EPWP OPERATION	11 542 000	11 162 000	8 162 000	-	-	8 162 000	-	-
PERFORMANCE MANAGEMENT SYSTEM	1 500 000	510 589	510 589	-	-	510 589	534 076	558 110
TOTAL GENERAL EXPENSES	25 478 765	33 109 878	24 689 409	218 000	1 000 000	25 471 409	17 287 670	18 065 615
DOCUMENT MANAGEMENT SYSTEM								
TOTAL EXPENDITURE	68 527 769	76 158 883	69 847 814	218 000	1 000 000	70 629 814	64 523 361	67 426 913
REVENUE								
EQUITABLE SHARE	61 718 769	65 088 824	66 001 814	-	-	66 001 814	64 523 362	67 426 913
EXTENDED PUBLIC WORKS PROGRAMME	6 809 000	6 429 000	3 846 000	-	-	3 846 000	-	-
TOTAL REVENUE	68 527 769	71 517 824	69 847 815	-	-	69 847 814	64 523 362	67 426 913
TOTAL EXPENDITURE	68 527 769	76 158 883	69 847 814	218 000	1 000 000	70 629 814	64 523 361	67 426 913

Corporate Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	81 856 689	81 856 689	78 077 212	-	2 800 000-	75 277 212	81 668 763	85 343 858
SALARIES : BONUS-ANNUAL LEAVE	5 884 669	5 884 669	5 602 633	-	-	5 602 633	5 860 354	6 124 070
OVERTIME & STANDBY ALLOWANCE	426 447	426 447	344 782	-	-	344 782	360 642	376 871
MEDICAL AID	4 568 207	4 568 207	4 480 648	-	-	4 480 648	4 686 758	4 897 662
TRAVELLING ALLOWANCE	5 105 193	5 105 193	4 838 188	-	-	4 838 188	5 060 744	5 288 478
CELLPHONE ALLOWANCE	533 682	533 682	465 906	-	-	465 906	487 338	509 268
HOUSING ALLOWANCE	3 376 902	3 376 902	3 192 513	-	-	3 192 513	3 339 368	3 489 640
INSURANCE : UIF	352 782	352 782	314 194	-	-	314 194	328 647	343 436
PENSION FUND CONTRIBUTIONS	8 385 851	8 385 851	7 639 500	-	-	7 639 500	7 990 917	8 350 508
SKILLS DEVELOPMENT LEVY	964 244	964 244	901 728	-	-	901 728	943 207	985 652
GROUP LIFE ASSURANCE SCHEME	11 780 305	11 780 305	12 357 540	-	-	12 357 540	12 925 987	13 507 656
LEAVE PAY	7 149 173	7 149 173	7 499 482	-	-	7 499 482	7 844 459	8 197 459
BARGAINING COUNCIL	23 187	23 187	21 437	-	-	21 437	22 423	23 432
POST RETIREMENT BENEFIT MEDICAL AID	806 470	806 470	845 987	-	-	845 987	884 902	924 723
TOTAL PERSONNEL EXPENSES	131 213 801	131 213 801	126 581 749	-	2 800 000-	123 781 749	132 404 509	138 362 713
2. GENERAL EXPENSES								
ADVERTISING FEES	400 000	370 000	370 000	150 000-	-	220 000	387 020	404 436
CLEANING MATERIALS AND SERVICES	1 500 000	1 500 000	1 500 000	-	400 000-	1 100 000	1 569 000	1 639 605
CONFERENCE FEES	500 000	300 000	300 000	-	-	300 000	313 800	327 921
CONSULTANTS & PROF. FEES	-	880 000	880 000	-	-	880 000	920 480	961 902
PROTECTIVE CLOTHING	200 000	200 000	200 000	-	-	200 000	209 200	218 614
VEHICLE FUEL & OIL	-	-	17 000 000	-	3 200 000-	13 800 000	17 782 000	18 582 190
LICENCE FEES	3 250 000	9 750 000	10 850 000	-	-	10 850 000	11 349 100	11 859 810
MEMBERSHIP FEES	100 000	200 000	200 000	50 000-	-	150 000	209 200	218 614
JOB EVALUATION PROGRAM	200 000	320 000	320 000	-	-	320 000	334 720	349 782
OCCUPATIONAL HEALTH & SAFETY	2 350 000	1 270 000	1 270 000	259 000-	600 000	1 611 000	1 328 420	1 388 199
INTERNSHIP PROGRAMME	1 000 000	500 000	1 000 000	1 000 000-	-	-	1 046 000	1 093 070
TELEPHONE	8 000 000	6 000 000	6 000 000	-	-	6 000 000	6 276 000	6 558 420
SECURITY COST INCLUDING CONTRACTED SERVICES	34 000 000	62 000 000	-	-	-	-	-	-
SUBSISTENCE & TRAVELLING	670 000	1 160 000	1 160 000	1 675 840	-	2 835 840	1 213 360	1 267 961
WEBSITE MAINTENANCE	500 000	500 000	500 000	-	-	500 000	523 000	546 535
FUNCTIONS & STAFF WELFARE	180 000	180 000	180 000	20 000-	-	160 000	188 280	196 753
BATHO PELE PROGRAMS	50 000	240 000	240 000	-	-	240 000	251 040	262 337
EMPLOYEE ASSISTANCE PROGRAM	50 000	120 000	120 000	-	-	120 000	125 520	131 168
SKILLS DEVELOPMENT AND CAPACITY BUILDING	3 780 000	3 760 000	3 760 000	2 935 000	400 000	7 095 000	3 932 960	4 109 943
LOCAL LABOUR FORUM PROGRAMME DEVELOPMENT	350 000	350 000	350 000	100 000	-	450 000	366 100	382 575
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	-	-	-	6 582 067	6 582 067	-	-
GET THE RECORDS STRAIGHT PROJECT (GTRS)	5 000 000	1 000 000	-	-	-	-	-	-
RENTAL OF IT EQUIPMENT	2 000 000	4 000 000	4 000 000	-	-	4 000 000	4 184 000	4 372 280
DISASTER RECOVERY SYSTEM	-	-	2 000 000	-	-	2 000 000	2 092 000	2 186 140
TOTAL GENERAL EXPENSES	64 280 000	94 600 000	55 200 000	3 231 840	3 982 067	62 413 907	57 739 200	60 337 464
3. REPAIRS AND MAINTENANCE								
SURVEILLANCE EQUIPMENT MAINTENANCE	150 000	150 000	-	-	-	-	-	-
IT EQUIPMENT REPAIRS	-	50 000	50 000	-	-	50 000	52 300	54 654
MOTOR VEHICLES	-	-	4 400 000	35 000-	2 600 000	6 965 000	4 602 400	4 809 508
TOTAL REPAIRS & MAINTENANCE	150 000	200 000	4 450 000	35 000-	2 600 000	7 015 000	4 654 700	4 864 162
5. CAPITAL EXPENDITURE								
COMPUTER EQUIPMENT	1 500 000	4 050 000	4 050 000	-	-	4 050 000	4 236 300	4 426 934
NETWORK INFRASTRUCTURE UPGRADE	20 000 000	12 950 000	10 950 000	1 100 000-	-	9 850 000	11 453 700	11 969 117
SECURITY SYSTEMS AND MUNICIPAL GATES	250 000	250 000	-	-	-	-	-	-
DOCUMENT MANAGEMENT SYSTEM	-	-	1 000 000	1 100 000	-	2 100 000	1 046 000	1 093 070
TOTAL CAPITAL EXPEND EX REVENUE	22 250 000	17 250 000	16 000 000	-	-	16 000 000	16 736 000	17 489 120
TOTAL EXPENDITURE	217 893 800	243 263 800	202 231 748	3 196 839	3 782 066	209 210 655	211 534 408	221 053 457
REVENUE								
EQUITABLE SHARE	217 893 800	242 793 800	201 707 248	-	-	201 707 248	210 985 782	220 480 142
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-	-	-	-
MSIG	-	-	-	-	6 582 067	6 582 067	-	-
LGSETA	-	500 000	524 500	-	-	524 500	548 627	573 315
TOTAL REVENUE	217 893 800	243 293 800	202 231 748	-	6 582 067	208 813 815	211 534 409	221 053 457
TOTAL EXPENDITURE	217 893 800	243 263 800	202 231 748	3 196 839	3 782 066	209 210 655	211 534 408	221 053 457

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	57 251 079	57 251 079	60 056 382	-	-	60 056 382	62 818 977	65 645 830
SALARIES : BONUS-ANNUAL LEAVE	3 355 380	3 355 380	3 519 794	-	-	3 519 794	3 681 705	3 847 381
OVERTIME & STANDBY ALLOWANCE	618 098	618 098	648 385	-	-	648 385	678 211	708 730
MEDICAL AID	2 704 969	2 704 969	2 837 513	-	-	2 837 513	2 968 039	3 101 600
TRAVELLING ALLOWANCE	4 619 059	4 619 059	4 845 393	-	-	4 845 393	5 068 281	5 296 353
CELLPHONE ALLOWANCE	767 273	767 273	804 869	-	-	804 869	841 893	879 778
HOUSING ALLOWANCE	2 103 724	2 103 724	2 206 806	-	-	2 206 806	2 308 319	2 412 193
INSURANCE : UIF	308 102	308 102	323 199	-	-	323 199	338 066	353 279
PENSION FUND CONTRIBUTIONS	9 940 694	9 940 694	10 427 788	-	-	10 427 788	10 907 466	11 398 302
SKILLS DEVELOPMENT LEVY	631 531	631 531	662 476	-	-	662 476	692 950	724 133
BARGAINING COUNCIL	11 401	11 401	11 960	-	-	11 960	12 510	13 073
TOTAL PERSONNEL EXPENSES	82 311 310	82 311 310	86 344 565	-	-	86 344 565	90 316 416	94 380 654
2. GENERAL EXPENSES								
ADVERTISING FEES	600 000	600 000	600 000	-	150 000-	450 000	627 600	655 842
AUDIT FEES	10 455 017	10 455 017	10 455 017	-	2 200 000	12 655 017	10 935 948	11 428 065
ASSESSMENT RATES	1 800 000	2 000 000	2 000 000	860 000	-	2 860 000	2 092 000	2 186 140
BANK CHARGES	936 297	936 297	936 297	-	-	936 297	979 367	1 023 438
BOOKS & PUBLICATIONS	30 000	30 000	30 000	-	-	30 000	31 380	32 792
CONSULTANTS & PROF. FEES	4 953 000	4 953 000	4 953 000	536 840-	3 000 000	7 416 160	5 180 838	5 413 976
FINANCIAL & BUDGETING REFORMS	2 000 000	2 000 000	2 000 000	-	-	2 000 000	2 000 000	2 100 000
CORPORATE EXPENSES	30 000	30 000	30 000	-	-	30 000	31 380	32 792
VEHICLE FUEL & OIL	20 000 000	20 000 000	-	-	-	-	-	-
HIRE - EQUIPMENT & MACHINERY	1 000 000	1 000 000	1 000 000	-	-	1 000 000	1 046 000	1 093 070
INSURANCE : EXTERNAL	3 500 000	3 500 000	3 500 000	860 000-	-	2 640 000	3 661 000	3 825 745
LICENCE FEES	1 100 000	1 100 000	-	-	-	-	-	-
SALGA FEES	8 000 000	8 200 000	8 450 000	-	9 000 000	17 450 000	8 838 700	9 236 442
OFFICE RENTAL	325 000	325 000	325 000	221 000-	-	104 000	339 950	355 248
POSTAGE	360 000	360 000	360 000	-	200 000-	160 000	376 560	393 505
PRINTING & STATIONERY	3 000 000	2 800 000	2 800 000	-	-	2 800 000	2 928 800	3 060 596
SUBSISTENCE & TRAVELLING	340 000	340 000	340 000	250 000	-	590 000	355 640	371 644
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	-	-	-	-	-	-	-
CREDITORS	87 945 456	87 945 456	69 204 783	-	-	69 204 783	55 763 700	35 573 067
FINANCE CHARGES	-	-	550 000	-	-	550 000	575 300	601 189
TOTAL GENERAL EXPENSES	146 374 770	146 574 770	109 534 097	507 840-	13 850 000	122 876 257	97 856 162	79 569 690
3. REPAIRS AND MAINTENANCE								
MOTOR VEHICLES	2 400 000	4 400 000	-	-	-	-	-	-
TOTAL REPAIRS & MAINTENANCE	2 400 000	4 400 000	-	-	-	-	-	-
5. CAPITAL EXPENDITURE								
FURNITURE & OFFICE EQUIPMENT	2 000 000	2 000 000	2 000 000	-	-	2 000 000	2 092 000	2 186 140
MOTOR VEHICLES	2 000 000	2 000 000	5 500 000	-	-	5 500 000	5 753 000	6 011 885
SOLAR PURCHASE	1 000 000	-	1 000 000	-	800 000-	200 000	1 046 000	1 093 070
TOTAL CAPITAL EXPEND EX REVENUE	5 000 000	4 000 000	8 500 000	-	800 000-	7 700 000	8 891 000	9 291 095
TOTAL EXPENDITURE	236 086 080	237 286 080	204 378 662	507 840-	13 050 000	216 920 822	197 063 579	183 241 439
REVENUE								
INTEREST : INVESTMENTS	30 000 000	40 500 000	35 666 869	-	15 000 000	50 666 869	37 307 545	38 986 384
AGENCY FEES	230 555	230 555	230 555	-	-	230 555	241 161	252 013
FINANCIAL MANAGEMENT GRANT	2 000 000	2 000 000	2 000 000	-	-	2 000 000	2 000 000	2 200 000
OTHER INCOME-VAT REFUND	-	-	-	-	-	-	-	-
EQUITABLE SHARE	203 855 526	194 555 526	166 481 239	-	-	166 481 239	157 514 873	141 803 042
TOTAL REVENUE	236 086 081	237 286 081	204 378 663	-	15 000 000	219 378 663	197 063 578	183 241 439
TOTAL EXPENDITURE	236 086 080	237 286 080	204 378 662	507 840-	13 050 000	216 920 822	197 063 579	183 241 439
TOTAL REVENUE	236 086 081	237 286 081	204 378 663	-	15 000 000	219 378 663	197 063 578	183 241 439

REDP

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024- 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	18 030 533	18 030 533	18 914 029	-	-	18 914 029	19 784 074	20 674 357
SALARIES : BONUS-ANNUAL LEAVE	1 493 487	1 493 487	1 566 668	-	-	1 566 668	1 638 735	1 712 478
OVERTIME & STANDBY ALLOWANCE	79 975	79 975	83 894	-	-	83 894	87 753	91 702
MEDICAL AID	1 122 453	1 122 453	1 177 453	-	-	1 177 453	1 231 616	1 287 039
TRAVELLING ALLOWANCE	2 944 799	2 944 799	3 089 094	-	-	3 089 094	3 231 192	3 376 596
CELLPHONE ALLOWANCE	225 794	225 794	236 858	-	-	236 858	247 754	258 903
HOUSING ALLOWANCE	581 466	581 466	609 958	-	-	609 958	638 016	666 727
INSURANCE : UIF	175 922	175 922	184 543	-	-	184 543	193 031	201 718
PENSION FUND CONTRIBUTIONS	2 297 519	2 297 519	2 410 098	-	-	2 410 098	2 520 962	2 634 405
SKILLS DEVELOPMENT LEVY	267 681	267 681	280 797	-	-	280 797	293 714	306 931
BARGAINING COUNCIL	3 800	3 800	3 987	-	-	3 987	4 170	4 358
TOTAL PERSONNEL EXPENSES	27 223 431	27 223 431	28 557 379	-	-	28 557 379	29 871 018	31 215 213
2. GENERAL EXPENSES								
SUBSISTENCE & TRAVELLING	-	130 000	330 000	100 000	-	430 000	345 180	360 713
RESEARCH AND DEVELOPMENT	300 000	254 550	254 550	-	-	254 550	266 259	278 241
SPLUMA	1 360 000	1 135 000	1 135 000	110 000	-	1 245 000	1 187 210	1 240 634
DISTRICT TOURISM MARKETING	433 500	492 950	292 950	150 000	-	442 950	306 426	320 215
TOURISM EDUCATION AND AWARENESS	615 000	846 000	846 000	820 000	-	1 666 000	884 916	924 737
NTINGA OPERATIONS & PAYROLL	49 553 215	52 770 606	49 553 215	-	1 800 000	51 353 215	51 832 663	54 165 133
LED STRATEGY	165 000	215 000	215 000	30 000	-	185 000	224 890	235 010
SECTOR DEVELOPMENT	1 034 928	1 000 928	1 000 928	-	-	1 000 928	1 046 971	1 094 084
CO-OPERATIVE SUPPORT	5 240 000	7 449 000	7 449 000	1 210 000	1 000 000	7 239 000	7 791 654	8 142 278
AGRI-PACKS	1 500 000	-	3 200 000	-	-	3 200 000	3 347 200	3 497 824
RURAL AGRO INDUSTRIAL SUPPORT	5 000 000	2 200 000	2 200 000	-	-	2 200 000	2 301 200	2 404 754
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	-	-	-	-	-	-	-
TOTAL GENERAL EXPENSES	67 101 643	67 394 034	66 476 643	60 000	2 800 000	69 216 643	69 534 568	72 663 624
MUNICIPAL DISASTER RELIEF EXPENDITURE	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	94 325 074	94 617 465	95 034 022	60 000	2 800 000	97 774 022	99 405 586	103 878 837
REVENUE								
EQUITABLE SHARE	94 325 074	94 617 465	95 034 022	-	-	95 034 022	99 405 587	103 878 838
TOTAL REVENUE	94 325 074	94 617 465	95 034 022	-	-	95 034 022	99 405 587	103 878 838
TOTAL EXPENDITURE	94 325 074	94 617 465	95 034 022	60 000	2 800 000	97 774 022	99 405 586	103 878 837

Ntinga Development Agency

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023- 2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024- 2025	BUDGETED 2025/2026	BUDGETED 2026/2027
2. GENERAL EXPENSES								
NTINGA OPERATIONS & PAYROLL	49553214,92	52770606,22	49553214,92	0	1800000	51353214,92	51832662,81	54165132,63
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE	-	-	-	-	-	-	-	-
DISASTER RECOVERY SYSTEM	-	-	-	-	-	-	-	-
FINANCE CHARGES	-	-	-	-	-	-	-	-
AMMUNITION	-	-	-	-	-	-	-	-
TOTAL GENERAL EXPENSES	49 553 215	52 770 606	49 553 215	-	1 800 000	51 353 215	51 832 663	54 165 133
DOCUMENT MANAGEMENT SYSTEM	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	49 553 215	52 770 606	49 553 215	-	1 800 000	51 353 215	51 832 663	54 165 133
REVENUE								
OTHER INCOME-VAT REFUND	-	-	-	-	-	-	-	-
EQUITABLE SHARE	49 553 215	52 770 606	49 553 215	-	-	49 553 215	51 832 663	54 165 133
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-	-	-	-
LGSETA	-	-	-	-	-	-	-	-
TOTAL REVENUE	49 553 215	52 770 606	49 553 215	-	-	49 553 215	51 832 663	54 165 133
TOTAL EXPENDITURE	49 553 215	52 770 606	49 553 215	-	1 800 000	51 353 215	51 832 663	54 165 133

Community Services

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	65 134 496	65 134 496	76 116 540	-	-	76 116 540	79 617 900	83 200 706
SALARIES : BONUS-ANNUAL LEAVE	5 417 399	5 417 399	6 253 237	-	-	6 253 237	6 540 886	6 835 226
OVERTIME & STANDBY ALLOWANCE	4 625 514	4 625 514	4 954 725	-	-	4 954 725	5 182 643	5 415 862
MEDICAL AID	4 394 922	4 394 922	4 921 675	-	-	4 921 675	5 148 072	5 379 735
TRAVELLING ALLOWANCE	9 235 396	9 235 396	10 205 091	-	-	10 205 091	10 674 525	11 154 879
CELLPHONE ALLOWANCE	412 503	412 503	526 642	-	-	526 642	550 867	575 656
HOUSING ALLOWANCE	2 554 299	2 554 299	3 029 317	-	-	3 029 317	3 168 665	3 311 255
INSURANCE : UIF	256 908	256 908	325 371	-	-	325 371	340 338	355 653
PENSION FUND CONTRIBUTIONS	10 179 162	10 179 162	11 835 198	-	-	11 835 198	12 379 617	12 936 700
SKILLS DEVELOPMENT LEVY	967 180	967 180	1 124 336	-	-	1 124 336	1 176 056	1 228 978
BARGAINING COUNCIL	16 559	16 559	20 257	-	-	20 257	21 189	22 142
TOTAL PERSONNEL EXPENSES	103 194 339	103 194 339	119 312 389	-	-	119 312 389	124 800 758	130 416 792
2. GENERAL EXPENSES								
SAFETY AND SECURITY PROGRAMMES	1 390 000	1 774 017	1 774 017	161 000-	667 000-	946 017	1 855 622	1 939 125
MUNICIPAL HEALTH SERVICES	675 000	711 535	711 535	56 000	4 600-	762 935	744 266	777 757
GREENEST MUNICIPAL AWARDS	-	-	500 000	-	-	500 000	523 000	546 535
FIRE FIGHTING SERVICE	-	250 000	250 000	-	-	250 000	261 500	273 268
ARTS, CULTURE & HERITAGE	160 000	115 385	115 385	-	81 600-	33 785	120 692	126 124
HERITAGE SECTOR PLAN	40 000	49 403	49 403	-	-	49 403	51 676	54 001
SPORTS DEVELOPMENT	70 000	70 000	70 000	-	-	70 000	73 220	76 515
SECURITY COST INCLUDING CONTRACTED SERVICES	-	-	61 000 000	-	7 000 000	68 000 000	63 806 000	66 677 270
SUBSISTENCE & TRAVELLING	167 236	166 670	166 670	18 000	124 200	308 870	174 337	182 182
LIBRARY SERVICES	100 000	100 000	100 000	-	3 900-	96 100	104 600	109 307
EARLY CHILDHOOD DEVELOPMENT	200 000	18 000	18 000	18 000-	-	-	18 828	19 675
CHILD PROTECTION SERVICES	100 000	99 000	99 000	-	99 000-	-	103 554	108 214
DISASTER MANAGEMENT PLAN	500 000	300 000	300 000	-	70 000-	230 000	313 800	327 921
MORAL REGENERATION PROGRAMS	200 000	56 000	56 000	-	56 000-	-	58 576	61 212
RISK ASSESSMENT AND REDUCTION PROGRAM	200 000	178 000	178 000	30 000-	88 200-	59 800	186 188	194 566
ENVIROMENTAL AWARENESS	-	-	200 000	-	7 500-	192 500	209 200	218 614
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
STAKEHOLDER PARTICIPATION	-	-	200 000	-	-	200 000	209 200	218 614
INTEGRATED WASTE MANAGEMENT PLAN	2 500 000	2 200 000	2 200 000	56 000-	822 000	2 966 000	2 301 200	2 404 754
DISASTER PREPAREDNESS AND RESPONSE	3 110 000	3 327 500	4 327 500	30 000	50 000	4 407 500	4 526 565	4 730 260
AMMUNITION	-	-	200 000	-	-	200 000	209 200	218 614
TOTAL GENERAL EXPENSES	9 542 236	9 542 236	72 642 236	161 000-	7 000 000	79 481 236	75 983 778	79 403 048
3. REPAIRS AND MAINTENANCE								
SURVELLAINCE EQUIPMENT MAINTENANCE	-	-	150 000	-	-	150 000	156 900	163 961
TOTAL REPAIRS & MAINTENANCE	-	-	150 000	-	-	150 000	156 900	163 961
5. CAPITAL EXPENDITURE								
FIRE FIGHTER EQUIPMENT	17 000 000	14 800 000	5 000 000	-	-	5 000 000	5 230 000	5 465 350
SECURITY SYSTEMS AND MUNICIPAL GATES	-	-	250 000	-	-	250 000	261 500	273 268
TOTAL CAPITAL EXPEND EX REVENUE	17 000 000	14 800 000	5 250 000	-	-	5 250 000	5 491 500	5 738 618
TOTAL EXPENDITURE	129 736 574	127 536 574	197 354 624	161 000-	7 000 000	204 193 624	206 432 936	215 722 419
REVENUE								
EQUITABLE SHARE	129 736 573	127 536 573	197 354 624	-	-	197 354 624	206 432 936	215 722 418
MUNICIPAL DISASTER RELIEF GRANT	-	-	-	-	-	-	-	-
TOTAL REVENUE	129 736 573	127 536 573	197 354 624	-	-	197 354 624	206 432 936	215 722 418
TOTAL EXPENDITURE	129 736 574	127 536 574	197 354 624	161 000-	7 000 000	204 193 624	206 432 936	215 722 419
TOTAL REVENUE	129 736 573	127 536 573	197 354 624	-	-	197 354 624	206 432 936	215 722 418

Human Settlements

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	8 995 810	8 995 810	9 436 604	-	-	9 436 604	9 870 688	10 314 869
SALARIES : BONUS-ANNUAL LEAVE	815 240	815 240	855 187	-	-	855 187	894 525	934 779
OVERTIME & STANDBY ALLOWANCE	11 425	11 425	11 985	-	-	11 985	12 536	13 100
MEDICAL AID	571 865	571 865	599 887	-	-	599 887	627 482	655 718
TRAVELLING ALLOWANCE	2 165 855	2 165 855	2 271 982	-	-	2 271 982	2 376 493	2 483 436
CELLPHONE ALLOWANCE	150 810	150 810	158 200	-	-	158 200	165 477	172 923
HOUSING ALLOWANCE	240 119	240 119	251 885	-	-	251 885	263 472	275 328
INSURANCE : UIF	28 502	28 502	29 899	-	-	29 899	31 274	32 681
PENSION FUND CONTRIBUTIONS	1 422 997	1 422 997	1 492 724	-	-	1 492 724	1 561 390	1 631 652
SKILLS DEVELOPMENT LEVY	155 213	155 213	162 819	-	-	162 819	170 308	177 972
BARGAINING COUNCIL	1 357	1 357	1 424	-	-	1 424	1 489	1 556
TOTAL PERSONNEL EXPENSES	14 559 194	14 559 194	15 272 594	-	-	15 272 594	15 975 134	16 694 015
2. GENERAL EXPENSES								
COMMUNITY TRAINING	400 000	400 000	400 000	30 000-	-	370 000	418 400	437 228
SUBSISTENCE & TRAVELLING	492 500	532 500	532 500	-	-	532 500	556 995	582 060
LAUNCHES - HOUSING PROJECTS	244 515	244 515	244 515	30 000	-	274 515	255 763	267 272
HOUSING FORUMS	130 000	90 000	90 000	-	-	90 000	94 140	98 376
HOUSING SOCIAL RELIEF PROGRAMME	2 160 000	3 510 000	3 510 000	-	1 200 000-	2 310 000	3 671 460	3 836 676
HOUSING SECTOR PLAN	1 200 000	900 000	900 000	-	250 000-	650 000	941 400	983 763
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
TOTAL GENERAL EXPENSES	5 327 015	5 677 015	5 677 015	-	1 450 000-	4 227 015	5 938 158	6 205 375
MUNICIPAL DISASTER RELIEF EXPENDITURE								
5. CAPITAL EXPENDITURE								
EMERGENCY HOUSING	182 152 557	182 152 557	205 000 000	-	75 000 000-	130 000 000	205 000 000	185 000 000
TOTAL CAPITAL EXPEND EX REVENUE	182 502 557	182 152 557	205 000 000	-	75 000 000-	130 000 000	205 000 000	185 000 000
TOTAL EXPENDITURE	202 388 766	202 388 766	225 949 609	-	76 450 000-	149 499 609	226 913 292	207 899 390
REVENUE								
EQUITABLE SHARE	20 236 209	20 236 209	20 949 610	-	-	20 949 610	21 913 292	22 899 390
GRANT - RURAL HOUSING PROJECT	182 152 557	182 152 557	205 000 000	-	75 000 000-	130 000 000	205 000 000	185 000 000
TOTAL REVENUE	202 388 766	202 388 766	225 949 610	-	75 000 000-	150 949 610	226 913 292	207 899 390
TOTAL EXPENDITURE	202 388 766	202 388 766	225 949 609	-	76 450 000-	149 499 609	226 913 292	207 899 390
TOTAL REVENUE	202 388 766	202 388 766	225 949 610	-	75 000 000-	150 949 610	226 913 292	207 899 390

Infrastructure, Water and Sanitation

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	136 903 702	136 903 702	143 611 985	-	-	143 611 985	150 218 136	156 977 952
SALARIES - BONUS-ANNUAL LEAVE	15 865 713	15 865 713	16 643 132	-	-	16 643 132	17 408 717	18 192 109
OVERTIME & STANDBY ALLOWANCE	14 910 327	14 910 327	15 640 933	-	-	15 640 933	16 360 416	17 096 634
MEDICAL AID	10 762 644	10 762 644	11 290 014	-	-	11 290 014	11 809 355	12 340 775
TRAVELLING ALLOWANCE	11 437 384	11 437 384	11 997 816	-	-	11 997 816	12 549 715	13 114 452
CELLPHONE ALLOWANCE	861 757	861 757	903 983	-	-	903 983	943 566	988 116
HOUSING ALLOWANCE	12 095 837	12 095 837	12 688 533	-	-	12 688 533	13 272 205	13 869 455
LONG SERVICE	242 781	242 781	254 677	-	-	254 677	266 392	278 380
INSURANCE - LIFE	1 321 899	1 321 899	1 386 672	-	-	1 386 672	1 450 459	1 515 730
PENSION FUND CONTRIBUTIONS	25 144 866	25 144 866	26 376 965	-	-	26 376 965	27 590 305	28 831 869
SKILLS DEVELOPMENT LEVY	2 697 723	2 697 723	2 829 911	-	-	2 829 911	2 960 087	3 093 291
LEAVE PAY	242 781	242 781	254 677	-	-	254 677	266 392	278 380
BARGAINING COUNCIL	75 330	75 330	79 021	-	-	79 021	82 656	86 375
TOTAL PERSONNEL EXPENSES	232 562 742	232 562 742	243 958 318	-	-	243 958 318	255 180 401	266 663 519
2. GENERAL EXPENSES								
DEPRECIATION	176 000 000	169 000 000	171 000 000	-	-	171 000 000	178 866 000	186 914 970
RAIN HARVESTING	1 000 000	2 000 000	2 000 000	30 000	-	1 970 000	2 092 000	2 186 140
WATER CARTING EXPENDITURE	10 000 000	11 825 943	5 825 943	-	-	5 825 943	6 093 936	6 368 163
ELECTRICITY PURCHASES	55 000 000	65 000 000	55 000 000	-	10 000 000	65 000 000	57 530 000	60 118 850
MEDICAL EXAMINATION	300 000	300 000	300 000	-	100 000	400 000	313 800	327 921
PROTECTIVE CLOTHING	4 000 000	4 000 000	3 000 000	-	-	3 000 000	3 138 000	3 279 210
WATER QUALITY MONITORING	7 000 000	7 000 000	7 000 000	-	-	7 000 000	7 322 000	7 651 490
WATER PURIFICATION CHEMICALS	16 000 000	19 298 343	19 298 343	-	-	19 298 343	20 186 067	21 094 440
WATER OPERATORS (NTINGA)	8 000 000	60 600	60 600	-	-	60 600	63 388	66 240
WATER PLANT HIRE	5 000 000	9 676 200	8 676 200	1 000 000	3 000 000	12 676 200	9 075 305	9 483 694
WSA PLANS	2 000 000	1 700 000	1 700 000	-	720 000	980 000	1 778 200	1 858 219
GREEN DROP PROGRAM	1 000 000	1 000 000	1 000 000	-	-	1 000 000	1 046 000	1 093 070
DIGITAL INFRASTRUCTURE INVESTIGATION	2 000 000	23 800	23 800	-	-	23 800	24 895	26 015
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
CUSTOMER RELATIONS SERVICES	1 000 000	1 000 000	1 000 000	271 000	400 000	329 000	1 046 000	1 093 070
WSDIP	1 000 000	600 000	600 000	-	-	600 000	627 600	655 842
BULK WATER PURCHASES	55 000 000	50 000 000	50 000 000	-	-	50 000 000	52 300 000	54 653 500
TOTAL GENERAL EXPENSES	344 300 000	342 484 886	326 484 886	699 000	11 980 000	339 163 886	341 503 190	356 870 834
3. REPAIRS AND MAINTENANCE								
WATER PUMP STATIONS	3 000 000	669 597	669 597	-	669 597	-	700 398	731 916
MATERIALS AND STORES	10 000 000	15 630 403	15 630 403	-	6 191 284	21 821 688	16 349 402	17 085 125
VIP SLUDGE SUCKING	5 000 000	5 000 000	5 000 000	-	3 000 000	2 000 000	5 230 000	5 465 350
SPRING PROTECTION	2 000 000	2 000 000	2 000 000	-	1 021 688	978 312	2 092 000	2 186 140
SEALING OF RESERVOIRS	1 000 000	1 000 000	1 000 000	1 000 000	-	-	1 046 000	1 093 070
TOTAL REPAIRS & MAINTENANCE	62 342 000	32 816 058	30 816 058	1 000 000	1 500 000	31 216 058	32 233 596	33 684 108
5. CAPITAL EXPENDITURE								
MOTOR VEHICLES	5 000 000	5 000 000	-	-	-	-	5 230 000	5 465 350
MUNICIPAL INFRASTRUCTURE GRANT PROJECTS	764 752 000	713 602 999	727 555 000	7 231 000	-	720 324 000	765 347 000	835 683 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	80 000 000	72 000 000	100 000 000	-	-	100 000 000	95 000 000	85 000 000
GRANT - REGIONAL BULK WATER INFRASTRUCTURE	160 849 000	140 700 000	291 113 000	-	-	291 113 000	288 354 000	384 741 000
BULK WATER METERS	2 000 000	2 300 000	2 300 000	-	1 000 000	1 300 000	2 405 800	2 514 061
EQUIPMENT AND LABORATORY FEES	1 500 000	1 000 000	1 000 000	-	-	1 000 000	1 046 000	1 093 070
GENERATORS	-	3 000 000	1 500 000	-	1 500 000	-	1 569 000	1 639 605
PROVISION OF PUBLIC TOILETS IN TOWNS	-	200 000	200 000	-	200 000	-	209 200	218 614
BOREHOLE EXPLORATION AND DEVELOPMENT	3 102 645	7 602 645	4 602 645	-	-	4 602 645	4 814 367	5 031 013
REFURBISHMENT OF WATER SCHEMES AND BOREHOLES	-	2 000 000	2 000 000	-	-	2 000 000	2 092 000	2 186 140
HEAVY DUTY PLANT (TLB)	3 000 000	3 000 000	3 000 000	-	3 000 000	-	3 138 000	3 279 210
SMART PILOT BUSINESS AND DOMESTIC	2 500 000	2 500 000	2 500 000	-	-	2 500 000	2 615 000	2 732 675
TOTAL CAPITAL EXPEND EX REVENUE	1 024 703 645	952 905 644	1 135 770 645	7 231 000	3 480 000	1 125 059 645	1 171 820 367	1 329 583 738
6. CONTRIBUTION TO APPROVED FUNDS								
ACCUMULATED LEAVE RESERVE								
WORKING CAPITAL RESERVE								
PROVISION FOR DOUBTFUL DEBTS	127 507 624	127 507 624	107 507 624	-	-	107 507 624	112 452 975	117 513 358
TOTAL CONTR TO APPROVED FUNDS	127 507 624	127 507 624	107 507 624	-	-	107 507 624	112 452 975	117 513 358
TOTAL EXPENDITURE	1 791 416 011	1 688 276 953	1 844 537 530	7 532 000	10 000 000	1 847 005 530	1 913 190 528	2 104 315 557
REVENUE								
INTEREST - INVESTMENTS	-	-	4 833 131	-	-	4 833 131	5 055 455	5 325 314
INTEREST - OUTSTANDING DEBTS	21 730 000	21 730 000	22 794 770	-	-	22 794 770	23 843 329	24 940 123
INCOME - WATER & SANITATION	407 351 658	407 351 658	423 336 179	-	-	423 336 179	438 651 051	454 479 111
INCOME - WATER PERI URBAN	3 790 000	3 790 000	3 975 710	-	-	3 975 710	4 158 593	4 349 888
EQUITABLE SHARE	231 878 646	214 878 646	274 902 329	-	-	274 902 329	323 672 151	376 517 763
MUNICIPAL INFRASTRUCTURE GRANT	764 752 000	713 603 000	727 555 000	7 230 000	-	720 325 000	765 347 000	835 683 000
MUNICIPAL WATER INFRASTRUCTURE GRANT	80 000 000	72 000 000	100 000 000	-	-	100 000 000	95 000 000	85 000 000
GRANT - REGIONAL BULK WATER INFRASTRUCTURE	160 849 000	140 700 000	291 113 000	-	-	291 113 000	288 354 000	384 741 000
TOTAL REVENUE	1 798 897 239	1 702 599 239	1 848 510 119	7 230 000	-	1 841 280 119	1 944 081 579	2 171 036 199
TOTAL EXPENDITURE	1 791 416 011	1 688 276 953	1 844 537 530	7 532 000	10 000 000	1 847 005 530	1 913 190 528	2 104 315 557

ACCOUNT DESCRIPTION	ORIGINAL BUDGET 2023/2024	ADJUSTMENT BUDGET 2023-2024	ORIGINAL BUDGET 2024/2025	VIREMENTS	ADJUSTMENTS	ADJUSTMENT BUDGET 2024-2025	BUDGETED 2025/2026	BUDGETED 2026/2027
1. PERSONNEL EXPENDITURE								
SALARIES	4 487 411	4 487 411	4 707 294	-	-	4 707 294	4 923 829	5 145 402
SALARIES : BONUS-ANNUAL LEAVE	375 124	375 124	393 505	-	-	393 505	411 606	430 128
MEDICAL AID	220 164	220 164	230 952	-	-	230 952	241 576	252 447
TRAVELLING ALLOWANCE	201 617	201 617	211 497	-	-	211 497	221 226	231 181
CELLPHONE ALLOWANCE	109 005	109 005	114 346	-	-	114 346	119 606	124 988
HOUSING ALLOWANCE	511 101	511 101	536 145	-	-	536 145	560 808	586 044
INSURANCE : UIF	14 915	14 915	15 646	-	-	15 646	16 366	17 102
PENSION FUND CONTRIBUTIONS	430 568	430 568	451 666	-	-	451 666	472 442	493 702
SKILLS DEVELOPMENT LEVY	69 081	69 081	72 466	-	-	72 466	75 800	79 211
BARGAINING COUNCIL	679	679	712	-	-	712	745	778
TOTAL PERSONNEL EXPENSES	6 419 665	6 419 665	6 734 229	-	-	6 734 229	7 044 003	7 360 983
2. GENERAL EXPENSES								
BOOKS & PUBLICATIONS	5 000	5 000	5 000	497 000	-	502 000	5 230	5 465
PROTECTIVE CLOTHING	-	-	-	-	-	-	-	-
SUBSISTENCE & TRAVELLING	90 000	90 000	90 000	30 000	-	120 000	94 140	98 376
MUNICIPAL IMPROVEMENT GRANT EXPENDITURE								
PUBLIC TRANSPORT ASSISTANCE PROGRAM	120 000	10 000	10 000	33 000	-	43 000	10 460	10 931
TOTAL GENERAL EXPENSES	215 000	105 000	105 000	560 000	-	665 000	109 830	114 772
3. REPAIRS AND MAINTENANCE								
BUILDINGS & INSTALLATIONS	2 500 000	3 110 000	3 110 000	970 000	2 000 000	6 080 000	3 253 060	3 399 448
SUPPORT TO STRATEGIC ROADS	2 000 000	1 500 000	1 500 000	1 500 000	-	-	1 569 000	1 639 605
TOTAL REPAIRS & MAINTENANCE	4 500 000	4 610 000	4 610 000	530 000	2 000 000	6 080 000	4 822 060	5 039 053
5. CAPITAL EXPENDITURE								
ESTABLISHMENT OF DISASTER MANAGEMENT FACILITES NYANDENI	9 494 816	11 494 816	11 494 816	-	12 000 000	23 494 816	12 023 578	12 564 639
RURAL ROAD ASSET MANAGEMENT GRANT	3 155 000	3 155 000	3 296 000	-	-	3 296 000	3 444 000	3 602 000
TOTAL CAPITAL EXPEND EX REVENUE	14 649 816	14 649 816	14 790 816	-	12 000 000	26 790 816	15 467 578	16 166 639
TOTAL EXPENDITURE	25 784 481	25 784 481	26 240 045	30 000	14 000 000	40 270 045	27 443 470	28 681 447
REVENUE								
EQUITABLE SHARE	22 629 481	22 629 481	22 944 044	-	-	22 944 044	23 999 470	25 079 447
RURAL ROAD ASSET MANAGEMENT GRANT	3 155 000	3 155 000	3 296 000	-	-	3 296 000	3 444 000	3 602 000
TOTAL REVENUE	25 784 481	25 784 481	26 240 044	-	-	26 240 044	27 443 470	28 681 447
TOTAL EXPENDITURE	25 784 481	25 784 481	26 240 045	30 000	14 000 000	40 270 045	27 443 470	28 681 447

4) 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

No changes on the adopted reviewed budget related policies for 2024/2025

6. OTHER PORTFOLIO FUNCTIONAL AREAS CONSULTED

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

7. ORGANISATION AND PERSONNEL IMPLICATIONS

Increase of employee costs to be above the recommended norm of 25% to 40% of operating expenditure. The municipality has reviewed the structure and is focusing on the core mandate of the municipality.

8. REPRESENTATIVITY

This issue does not apply in this regard.

9. FINANCIAL IMPLICATION

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

10. RECOMMENDATION

The Executive Mayor recommends:

10.1 That the municipal Council approves the adjustment budget for 2024/2025 and the two outer financial years 2025/2026 and 2026/2027.

10.2 That the municipal Council approves tabling of the 2024/2025 adjustment budget and two outer years in terms of National Treasury tables B1 to B10 in accordance with section 24(1) to (2) of MFMA.

- Adjustment Budgeted Financial Performance (revenue and expenditure by standard classification)

DC15 O .R. Tambo - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 30/01/2025

Standard Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Government and administration		692 004	692 004	-	-	-	-	24 832	24 832	716 836	702 605	711 532
Executive and council		194 591	194 591	-	-	-	-	-	-	194 591	199 027	207 984
Finance and administration		487 417	487 417	-	-	-	-	24 832	24 832	512 249	493 121	492 622
Internal audit		9 996	9 996	-	-	-	-	-	-	9 996	10 456	10 927
Community and public safety		350 643	350 643	-	-	-	-	(76 450)	(76 450)	274 193	357 342	344 198
Community and social services		54 607	54 607	-	-	-	-	(872)	(872)	53 735	57 119	59 689
Sport and recreation		6 164	6 164	-	-	-	-	(4)	(4)	6 160	6 448	6 738
Public safety		35 041	35 041	-	-	-	-	50	50	35 091	36 653	38 303
Housing		225 950	225 950	-	-	-	-	(76 450)	(76 450)	149 500	226 913	207 899
Health		28 880	28 880	-	-	-	-	826	826	29 706	30 209	31 568
Economic and environmental services		222 575	222 575	-	-	-	-	16 800	16 800	239 375	228 936	238 737
Planning and development		187 733	187 733	-	-	-	-	2 800	2 800	190 533	192 496	200 654
Road transport		26 240	26 240	-	-	-	-	14 000	14 000	40 240	27 443	28 681
Environmental protection		8 601	8 601	-	-	-	-	-	-	8 601	8 997	9 402
Trading services		1 848 510	1 848 510	-	-	-	-	(25 830)	(25 830)	1 822 680	1 944 082	2 171 036
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		1 848 510	1 848 510	-	-	-	-	(25 830)	(25 830)	1 822 680	1 944 082	2 171 036
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		5 341	5 341	-	-	-	-	-	-	5 341	5 587	5 838
Total Revenue - Functional	2	3 119 072	3 119 072	-	-	-	-	(60 648)	(60 648)	3 058 424	3 238 552	3 471 341
Expenditure - Functional												
Government and administration		601 895	601 895	-	-	-	-	26 124	26 124	628 019	620 953	648 905
Executive and council		198 437	198 437	-	-	-	-	(770)	(770)	197 667	199 027	207 984
Finance and administration		393 462	393 462	-	-	-	-	26 542	26 542	420 004	411 469	429 995
Internal audit		9 996	9 996	-	-	-	-	352	352	10 348	10 456	10 927
Community and public safety		140 643	140 643	-	-	-	-	(1 611)	(1 611)	139 032	147 112	153 732
Community and social services		54 607	54 607	-	-	-	-	(1 033)	(1 033)	53 574	57 119	59 689
Sport and recreation		6 164	6 164	-	-	-	-	(4)	(4)	6 160	6 448	6 738
Public safety		30 041	30 041	-	-	-	-	50	50	30 091	31 423	32 837
Housing		20 950	20 950	-	-	-	-	(1 450)	(1 450)	19 500	21 913	22 899
Health		28 880	28 880	-	-	-	-	826	826	29 706	30 209	31 568
Economic and environmental services		203 481	203 481	-	-	-	-	3 800	3 800	207 281	212 428	221 407
Planning and development		183 431	183 431	-	-	-	-	1 560	1 560	184 991	191 456	199 490
Road transport		11 449	11 449	-	-	-	-	2 030	2 030	13 479	11 976	12 515
Environmental protection		8 601	8 601	-	-	-	-	210	210	8 811	8 997	9 402
Trading services		708 767	708 767	-	-	-	-	55 985	55 985	764 752	741 370	774 732
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		708 767	708 767	-	-	-	-	55 985	55 985	764 752	741 370	774 732
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		5 341	5 341	-	-	-	-	970	970	6 311	5 587	5 838
Total Expenditure - Functional	3	1 660 127	1 660 127	-	-	-	-	85 268	85 268	1 745 395	1 727 450	1 804 615
Surplus/ (Deficit) for the year		1 458 946	1 458 946	-	-	-	-	(145 916)	(145 916)	1 313 029	1 511 102	1 666 726

- Adjustment Budgeted Financial Performance (revenue and expenditure by municipal vote)

DC15 O .R. Tambo - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/01/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 01 - Council & Committees		214 621	214 621	-	-	-	-	1 000	1 000	215 621	219 979	229 878
Vote 02 - Finance & Administration		406 610	406 610	-	-	-	-	16 832	16 832	423 442	408 598	404 295
Vote 03 - Planning & Development		84 938	84 938	-	-	-	-	2 800	2 800	87 738	84 822	88 639
Vote 04 - Health		28 880	28 880	-	-	-	-	826	826	29 706	30 209	31 568
Vote 05 - Community & Social Services		95 100	95 100	-	-	-	-	6 178	6 178	101 278	99 475	103 951
Vote 06 - Housing		225 950	225 950	-	-	-	-	(76 450)	(76 450)	149 500	226 913	207 899
Vote 07 - Public Safety		67 210	67 210	-	-	-	-	-	-	67 210	70 302	73 465
Vote 08 - Sports & Recreation		6 164	6 164	-	-	-	-	(4)	(4)	6 160	6 448	6 738
Vote 09 - Environmental		8 601	8 601	-	-	-	-	-	-	8 601	8 997	9 402
Vote 10 - Roads		26 240	26 240	-	-	-	-	14 000	14 000	40 240	27 443	28 681
Vote 11 - Water		1 848 510	1 848 510	-	-	-	-	(25 830)	(25 830)	1 822 680	1 944 082	2 171 036
Vote 12 - Tourism		5 341	5 341	-	-	-	-	-	-	5 341	5 587	5 838
Vote 13 - Development Agency		100 907	100 907	-	-	-	-	-	-	100 907	105 698	109 950
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	3 119 072	3 119 072	-	-	-	-	(60 648)	(60 648)	3 058 424	3 238 552	3 471 341
Expenditure by Vote	1											
Vote 01 - Council & Committees		218 467	218 467	-	-	-	-	1 082	1 082	219 549	219 979	229 878
Vote 02 - Finance & Administration		312 906	312 906	-	-	-	-	18 042	18 042	330 948	327 207	341 942
Vote 03 - Planning & Development		81 092	81 092	-	-	-	-	1 560	1 560	82 652	84 822	88 639
Vote 04 - Health		28 880	28 880	-	-	-	-	826	826	29 706	30 209	31 568
Vote 05 - Community & Social Services		94 850	94 850	-	-	-	-	6 017	6 017	100 867	99 213	103 678
Vote 06 - Housing		20 950	20 950	-	-	-	-	(1 450)	(1 450)	19 500	21 913	22 899
Vote 07 - Public Safety		62 210	62 210	-	-	-	-	-	-	62 210	65 072	68 000
Vote 08 - Sports & Recreation		6 164	6 164	-	-	-	-	(4)	(4)	6 160	6 448	6 738
Vote 09 - Environmental		8 601	8 601	-	-	-	-	210	210	8 811	8 997	9 402
Vote 10 - Roads		11 449	11 449	-	-	-	-	2 030	2 030	13 479	11 976	12 515
Vote 11 - Water		708 767	708 767	-	-	-	-	55 985	55 985	764 752	741 370	774 732
Vote 12 - Tourism		5 341	5 341	-	-	-	-	970	970	6 311	5 587	5 838
Vote 13 - Development Agency		100 450	100 450	-	-	-	-	-	-	100 450	104 658	108 786
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 660 127	1 660 127	-	-	-	-	85 268	85 268	1 745 395	1 727 450	1 804 615
Surplus/ (Deficit) for the year	2	1 458 946	1 458 946	-	-	-	-	(145 916)	(145 916)	1 313 029	1 511 102	1 666 726

- Adjustment Budgeted Financial Performance (revenue by source and expenditure by type)

DC15 O.R. Tambo - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2025/26	+2 2026/27
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	290 327	290 327	-	-	-	-	-	-	290 327	299 523	308 951
Service charges - Waste Water Management	2	136 985	136 985	-	-	-	-	-	-	136 985	143 287	149 878
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		49 328	49 328	-	-	-	-	-	-	49 328	51 814	53 706
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		23 320	23 320	-	-	-	-	-	-	23 320	24 395	25 519
Interest earned from Current and Non Current Assets		40 500	40 500	-	-	-	-	15 000	15 000	55 500	42 363	44 312
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 500	1 500	-	-	-	-	-	-	1 500	1 500	1 500
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		231	231	-	-	-	-	-	-	231	241	252
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		1 249 918	1 249 918	-	-	-	-	6 582	6 582	1 256 500	1 318 284	1 393 197
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 792 108	1 792 108	-	-	-	-	21 582	21 582	1 813 690	1 881 407	1 977 315
Expenditure By Type												
Employee related costs		804 558	804 558	-	-	-	-	28 804	28 804	833 361	841 751	880 162
Remuneration of councillors		26 764	26 764	-	-	-	-	-	-	26 764	27 995	29 255
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		90 842	90 842	-	-	-	-	-	-	90 842	89 454	91 126
Debt impairment		107 508	107 508	-	-	-	-	-	-	107 508	112 453	117 513
Depreciation and amortisation		173 264	173 264	-	-	-	-	-	-	173 264	181 130	189 179
Interest		550	550	-	-	-	-	-	-	550	575	601
Contracted services		163 660	163 660	-	-	-	-	20 200	20 200	183 860	171 117	178 083
Transfers and subsidies		69 989	69 989	-	-	-	-	(370)	(370)	69 619	73 208	76 502
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		211 780	211 780	-	-	-	-	30 843	30 843	242 624	212 907	222 645
Losses on disposal of Assets		110	110	-	-	-	-	-	-	110	116	122
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 649 024	1 649 024	-	-	-	-	79 477	79 477	1 728 501	1 710 706	1 785 188
Surplus/(Deficit)		143 084	143 084	-	-	-	-	(57 895)	(57 895)	85 189	170 701	192 127
Transfers and subsidies - capital (monetary allocations)		1 326 964	1 326 964	-	-	-	-	(82 230)	(82 230)	1 244 734	1 357 145	1 494 026
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		1 470 048	1 470 048	-	-	-	-	(140 125)	(140 125)	1 329 923	1 527 846	1 686 153
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1 470 048	1 470 048	-	-	-	-	(140 125)	(140 125)	1 329 923	1 527 846	1 686 153
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 470 048	1 470 048	-	-	-	-	(140 125)	(140 125)	1 329 923	1 527 846	1 686 153
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	1 470 048	1 470 048	-	-	-	-	(140 125)	(140 125)	1 329 923	1 527 846	1 686 153

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

DC15 O .R. Tambo - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2025/26	+2 2026/27
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Council & Committees		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Finance & Administration		24 500	24 500	-	-	-	-	(800)	(800)	23 700	25 627	26 780
Vote 03 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community & Social Services		250	250	-	-	-	-	-	-	250	262	273
Vote 06 - Housing		205 000	205 000	-	-	-	-	(75 000)	(75 000)	130 000	205 000	185 000
Vote 07 - Public Safety		5 000	5 000	-	-	-	-	-	-	5 000	5 230	5 465
Vote 08 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 09 - Environmental		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Roads		14 791	14 791	-	-	-	-	12 000	12 000	26 791	15 468	16 167
Vote 11 - Water		1 135 771	1 135 771	-	-	-	-	(48 206)	(48 206)	1 087 564	1 171 820	1 329 584
Vote 12 - Tourism		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Development Agency		56 632	56 632	-	-	-	-	-	-	56 632	55 629	55 577
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846
Single-year expenditure to be adjusted	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		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846
Capital Expenditure - Functional												
Governance and administration		24 750	24 750	-	-	-	-	(800)	(800)	23 950	25 889	27 053
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		24 750	24 750	-	-	-	-	(800)	(800)	23 950	25 889	27 053
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		210 000	210 000	-	-	-	-	(75 000)	(75 000)	135 000	210 230	190 465
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		5 000	5 000	-	-	-	-	-	-	5 000	5 230	5 465
Housing		205 000	205 000	-	-	-	-	(75 000)	(75 000)	130 000	205 000	185 000
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		71 423	71 423	-	-	-	-	12 000	12 000	83 423	71 097	71 743
Planning and development		56 632	56 632	-	-	-	-	-	-	56 632	55 629	55 577
Road transport		14 791	14 791	-	-	-	-	12 000	12 000	26 791	15 468	16 167
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1 135 771	1 135 771	-	-	-	-	(48 206)	(48 206)	1 087 564	1 171 820	1 329 584
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		1 135 771	1 135 771	-	-	-	-	(48 206)	(48 206)	1 087 564	1 171 820	1 329 584
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846
Funded by:												
National Government		1 326 964	1 326 964	-	-	-	-	(119 726)	(119 726)	1 207 238	1 357 145	1 494 026
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		56 632	56 632	-	-	-	-	-	-	56 632	55 629	55 577
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	1 383 596	1 383 596	-	-	-	-	(119 726)	(119 726)	1 263 870	1 412 774	1 549 603
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		58 347	58 347	-	-	-	-	7 720	7 720	66 067	66 261	69 243
Total Capital Funding		1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846

● Adjustment Budgeted Financial Position

DC15 O.R. Tambo - Table B6 Consolidated Adjustments Budget Financial Position - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2025/26	+2 2026/27
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		536 470	536 470	-	-	-	-	-	-	536 470	755 735	755 524
Trade and other receivables from exchange transactions	1	147 868	147 868	-	-	-	-	-	-	147 868	76 541	54 692
Receivables from non-exchange transactions	1	1 638	1 638	-	-	-	-	-	-	1 638	1 175	690
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		9 965	9 965	-	-	-	-	-	-	9 965	11 015	14 662
VAT		155 335	155 335	-	-	-	-	-	-	155 335	141 627	151 474
Other current assets		420	420	-	-	-	-	-	-	420	470	470
Total current assets		851 697	851 697	-	-	-	-	-	-	851 697	986 563	977 512
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	7 598 491	7 598 491	-	-	-	-	(112 005)	(112 005)	7 486 486	7 672 618	7 950 305
Biological assets		10 500	10 500	-	-	-	-	-	-	10 500	11 000	12 400
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		247	247	-	-	-	-	-	-	247	247	247
Intangible assets		24 353	24 353	-	-	-	-	(1)	(1)	24 352	24 891	25 453
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		7 633 592	7 633 592	-	-	-	-	(112 006)	(112 006)	7 521 585	7 708 756	7 988 405
TOTAL ASSETS		8 485 289	8 485 289	-	-	-	-	(112 006)	(112 006)	8 373 283	8 695 319	8 965 917
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		4 163	4 163	-	-	-	-	-	-	4 163	4 071	3 975
Trade and other payables from exchange transactions		179 934	179 934	-	-	-	-	-	-	179 934	82 306	(58 711)
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		299 062	299 062	-	-	-	-	-	-	299 062	333 423	369 365
VAT		890	890	-	-	-	-	-	-	890	951	950
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		484 049	484 049	-	-	-	-	-	-	484 049	420 751	315 579
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		484 049	484 049	-	-	-	-	-	-	484 049	420 751	315 579
NET ASSETS	2	8 001 240	8 001 240	-	-	-	-	(112 006)	(112 006)	7 889 233	8 274 568	8 650 338
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		8 012 342	8 012 342	-	-	-	-	(106 215)	(106 215)	7 906 127	8 291 312	8 669 765
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		8 012 342	8 012 342	-	-	-	-	(106 215)	(106 215)	7 906 127	8 291 312	8 669 765

- Adjustment Budgeted Cash Flows

DC15 O .R. Tambo - Table B7 Consolidated Adjustments Budget Cash Flows - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2025/26	+2 2026/27
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates												
Service charges		324 757	324 757	-	-	-	-	-	-	324 757	336 535	348 710
Other revenue		205 843	205 843	-	-	-	-	-	-	205 843	205 882	185 922
Transfers and Subsidies - Operational	1	1 199 840	1 199 840	-	-	-	-	-	-	1 199 840	1 265 903	1 338 459
Transfers and Subsidies - Capital	1	1 121 964	1 121 964	-	-	-	-	-	-	1 121 964	1 152 145	1 309 026
Interest		40 500	40 500	-	-	-	-	-	-	40 500	42 363	44 312
Dividends												
Payments												
Suppliers and employees		(1 320 274)	(1 320 274)	-	-	-	-	-	-	(1 320 274)	(1 394 840)	(1 702 170)
Finance charges												
Transfers and Subsidies	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 572 630	1 572 630	-	-	-	-	-	-	1 572 630	1 607 988	1 524 258
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets		(1 441 944)	(1 441 944)	-	-	-	-	-	-	(1 441 944)	(1 479 036)	(1 618 846)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 441 944)	(1 441 944)	-	-	-	-	-	-	(1 441 944)	(1 479 036)	(1 618 846)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits		88	88	-	-	-	-	-	-	88	92	96
Payments												
Repayment of borrowing												
NET CASH FROM/(USED) FINANCING ACTIVITIES		88	88	-	-	-	-	-	-	88	92	96
NET INCREASE/ (DECREASE) IN CASH HELD		130 775	130 775	-	-	-	-	-	-	130 775	129 045	(94 491)
Cash/cash equivalents at the year begin:	2	407 247	407 247	-	-	-	-	-	-	407 247	501 720	477 425
Cash/cash equivalents at the year end:	2	538 022	538 022	-	-	-	-	-	-	538 022	630 765	382 934

• Cash backed reserves and accumulated surplus reconciliation

DC15 O .R. Tambo - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2025/26	+2 2026/27
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Cash and investments available												
Cash/cash equivalents at the year end	1	538 022	538 022	-	-	-	-	-	-	538 022	630 765	382 934
Other current investments > 90 days		87	87	-	-	-	-	-	-	87	126 145	373 280
Non current assets - Investments	1											
Cash and investments available:		538 109	538 109	-	-	-	-	-	-	538 109	756 910	756 214
Applications of cash and investments												
Unspent conditional transfers												
Unspent borrowing												
Statutory requirements		(154 445)	(154 445)	-	-	-	-	-	-	(154 445)	(140 676)	(150 524)
Other working capital requirements	2	135 669	135 669	-	-	-	-	527	527	136 196	59 900	(73 685)
Other provisions		299 062	299 062	-	-	-	-	-	-	299 062	333 423	369 365
Long term investments committed												
Reserves to be backed by cash/investments												
Total Application of cash and investments:		280 286	280 286	-	-	-	-	527	527	280 812	252 647	145 156
Surplus(shortfall)		257 823	257 823	-	-	-	-	(527)	(527)	257 297	504 263	611 058

• Asset management

DC15 O.R. Tambo - Table B9 Consolidated Asset Management - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2025/26	+2 2026/27
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	1 439 394	1 439 394	-	-	-	-	(111 006)	(111 006)	1 328 387	1 476 368	1 616 059
Roads Infrastructure		3 296	3 296	-	-	-	-	-	-	3 296	3 444	3 602
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		768 647	768 647	-	-	-	-	78 214	78 214	846 861	1 158 222	1 315 374
Sanitation Infrastructure		359 324	359 324	-	-	-	-	(130 281)	(130 281)	229 043	209	219
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 131 267	1 131 267	-	-	-	-	(52 066)	(52 066)	1 079 200	1 161 876	1 319 194
Community Facilities		11 495	11 495	-	-	-	-	21 360	21 360	32 855	12 024	12 565
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 495	11 495	-	-	-	-	21 360	21 360	32 855	12 024	12 565
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 000	1 000	-	-	-	-	(800)	(800)	200	1 046	1 093
Housing		205 000	205 000	-	-	-	-	(75 000)	(75 000)	130 000	205 000	185 000
Other Assets	6	206 000	206 000	-	-	-	-	(75 800)	(75 800)	130 200	206 046	186 093
Biological or Cultivated Assets		10 500	10 500	-	-	-	-	-	-	10 500	11 000	12 400
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		12 150	12 150	-	-	-	-	(1)	(1)	12 149	12 688	13 250
Intangible Assets		12 150	12 150	-	-	-	-	(1)	(1)	12 149	12 688	13 250
Computer Equipment		4 050	4 050	-	-	-	-	1	1	4 051	4 236	4 427
Furniture and Office Equipment		2 000	2 000	-	-	-	-	-	-	2 000	2 092	2 186
Machinery and Equipment		48 432	48 432	-	-	-	-	(1 500)	(1 500)	46 932	47 056	45 721
Transport Assets		13 500	13 500	-	-	-	-	(3 000)	(3 000)	10 500	19 351	20 222
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 550	2 550	-	-	-	-	(1 000)	(1 000)	1 550	2 667	2 787
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 300	2 300	-	-	-	-	(1 000)	(1 000)	1 300	2 406	2 514
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		2 300	2 300	-	-	-	-	(1 000)	(1 000)	1 300	2 406	2 514
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	250	-	-	-	-	-	-	250	262	273
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	250	-	-	-	-	-	-	250	262	273
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-

ASSET REGISTER SUMMARY - PPE (WDV)	5	6 392 142	6 392 142	-	-	-	-	(112 006)	(112 006)	6 280 136	6 429 234	6 569 044
<i>Roads Infrastructure</i>		3 296	3 296	-	-	-	-	-	-	3 296	3 444	3 602
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		5 659 865	5 659 865	-	-	-	-	77 214	77 214	5 737 080	6 049 547	6 206 806
<i>Sanitation Infrastructure</i>		346 649	346 649	-	-	-	-	(130 281)	(130 281)	216 369	(12 465)	(12 456)
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 009 811	6 009 811	-	-	-	-	(53 066)	(53 066)	5 956 744	6 040 525	6 197 953
Community Assets		24 813	24 813	-	-	-	-	21 360	21 360	46 173	25 342	25 883
Heritage Assets		24 600	24 600	-	-	-	-	(1)	(1)	24 699	25 138	25 701
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Other Assets		254 545	254 545	-	-	-	-	(75 800)	(75 800)	178 745	254 603	234 661
Biological or Cultivated Assets		10 500	10 500	-	-	-	-	-	-	10 500	11 000	12 400
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		1 769	1 769	-	-	-	-	1	1	1 770	1 955	2 146
<i>Furniture and Office Equipment</i>		(3 147)	(3 147)	-	-	-	-	-	-	(3 147)	(3 055)	(2 961)
<i>Machinery and Equipment</i>		46 512	46 512	-	-	-	-	(1 500)	(1 500)	45 012	45 136	43 802
<i>Transport Assets</i>		14 610	14 610	-	-	-	-	(3 000)	(3 000)	11 610	20 461	21 332
<i>Land</i>		8 128	8 128	-	-	-	-	-	-	8 128	8 128	8 128
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	6 392 142	6 392 142	-	-	-	-	(112 006)	(112 006)	6 280 136	6 429 234	6 569 044
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		173 264	173 264	-	-	-	-	-	-	173 264	181 130	189 179
Repairs and Maintenance by asset class	3	41 841	41 841	-	-	-	-	(1 956)	(1 956)	39 884	43 773	45 752
<i>Roads Infrastructure</i>		1 500	1 500	-	-	-	-	(1 500)	(1 500)	-	1 569	1 640
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		15 168	15 168	-	-	-	-	(2 022)	(2 022)	13 146	15 866	16 580
<i>Sanitation Infrastructure</i>		5 844	5 844	-	-	-	-	(3 670)	(3 670)	2 174	6 112	6 388
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		22 512	22 512	-	-	-	-	(7 191)	(7 191)	15 320	23 547	24 607
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		4 332	4 332	-	-	-	-	2 970	2 970	7 302	4 536	4 746
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets		4 332	4 332	-	-	-	-	2 970	2 970	7 302	4 536	4 746
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		9 750	9 750	-	-	-	-	-	-	9 750	10 199	10 657
Intangible Assets		9 750	9 750	-	-	-	-	-	-	9 750	10 199	10 657
<i>Computer Equipment</i>		50	50	-	-	-	-	-	-	50	52	55
<i>Furniture and Office Equipment</i>		150	150	-	-	-	-	-	-	150	157	164
<i>Machinery and Equipment</i>		648	648	-	-	-	-	-	-	648	680	714
<i>Transport Assets</i>		4 400	4 400	-	-	-	-	2 265	2 265	6 665	4 602	4 810
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		215 104	215 104	-	-	-	-	(1 956)	(1 956)	213 148	224 902	234 931
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0,2%	0,2%							0,1%	0,2%	0,2%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>		1,5%	1,5%							0,9%	1,5%	1,5%
<i>R&M as a % of PPE</i>		0,7%	0,7%							0,6%	0,7%	0,7%
<i>Renewal and upgrading and R&M as a % of PPE</i>		0,7%	0,7%							0,7%	0,7%	0,7%

Total Capital Expenditure to be adjusted	4	1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846
Roads Infrastructure		3 296	3 296	-	-	-	-	-	-	3 296	3 444	3 602
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		770 947	770 947	-	-	-	-	77 214	77 214	848 161	1 160 628	1 317 888
Sanitation Infrastructure		359 324	359 324	-	-	-	-	(130 281)	(130 281)	229 043	209	219
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 133 567	1 133 567	-	-	-	-	(53 066)	(53 066)	1 080 500	1 164 281	1 321 709
Community Facilities		11 495	11 495	-	-	-	-	21 360	21 360	32 855	12 024	12 565
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11 495	11 495	-	-	-	-	21 360	21 360	32 855	12 024	12 565
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		1 250	1 250	-	-	-	-	(800)	(800)	450	1 308	1 366
Housing		205 000	205 000	-	-	-	-	(75 000)	(75 000)	130 000	205 000	185 000
Other Assets		206 250	206 250	-	-	-	-	(75 800)	(75 800)	130 450	206 308	186 366
Biological or Cultivated Assets		10 500	10 500	-	-	-	-	-	-	10 500	11 000	12 400
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		12 150	12 150	-	-	-	-	(1)	(1)	12 149	12 688	13 250
Intangible Assets		12 150	12 150	-	-	-	-	(1)	(1)	12 149	12 688	13 250
Computer Equipment		4 050	4 050	-	-	-	-	1	1	4 051	4 236	4 427
Furniture and Office Equipment		2 000	2 000	-	-	-	-	-	-	2 000	2 092	2 186
Machinery and Equipment		48 432	48 432	-	-	-	-	(1 500)	(1 500)	46 932	47 056	45 721
Transport Assets		13 500	13 500	-	-	-	-	(3 000)	(3 000)	10 500	19 351	20 222
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	1 441 944	1 441 944	-	-	-	-	(112 006)	(112 006)	1 329 937	1 479 036	1 618 846

- Basic service delivery measurement.

DC15 O.R. Tambo - Table B10 Consolidated Basic service delivery measurement - 30/01/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		22116	0	0	0	0	0	0	0	22	22766	23426
Piped water inside yard (but not in dwelling)		43758	0	0	0	0	0	0	0	44	43758	43758
Using public tap (at least min.service level)	2	105668	0	0	0	0	0	0	0	106	105860	105709
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	-	-	-
<i>Minimum Service Level and Above sub-total</i>		172	-	-	-	-	-	-	-	172	172	173
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4	26876	0	0	0	0	0	0	0	27	26884	26835
No water supply		174143	0	0	0	0	0	0	0	174	173493	172833
<i>Below Minimum Service Level sub-total</i>		201	-	-	-	-	-	-	-	201	200	200
Total number of households	5	373	-	-	-	-	-	-	-	373	373	373
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		58716	0	0	0	0	0	0	0	58 716	58716	60716
Flush toilet (with septic tank)		2078	0	0	0	0	0	0	0	2 078	2078	2078
Chemical toilet		0	0	0	0	0	0	0	0	-	0	0
Pit toilet (ventilated)		205607	0	0	0	0	0	0	0	205 607	215607	215607
Other toilet provisions (> min.service level)		56473	0	0	0	0	0	0	0	56 473	56473	56473
<i>Minimum Service Level and Above sub-total</i>		322 874	-	-	-	-	-	-	-	322 874	332 874	334 874
Bucket toilet												
Other toilet provisions (< min.service level)		14767	0	0	0	0	0	0	0	14 767	11467	9467
No toilet provisions		34720	0	0	0	0	0	0	0	34 720	28220	28220
<i>Below Minimum Service Level sub-total</i>		49 487	-	-	-	-	-	-	-	49 487	39 687	37 687
Total number of households	5	372 361	-	-	-	-	-	-	-	372 361	372 561	372 561
Energy:												
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>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)												
<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>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		350	-	-	-	-	-	-	-	350	350	349
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		350	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
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)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		560 712	-	-	-	-	-	-	-	560 712	584 157	610 986
Total cost of FBS provided		560 712	-	-	-	-	-	-	-	560 712	584 157	610 986
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates	6											
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

i. RESPONSIBILITY

Executive Mayor is responsible for presenting the budget to Council.