

THEMBISILE HANI LOCAL MUNICIPALITY



ANNUAL DRAFT BUDGET 2026/2027 - 2028/2029

MP315



**MEMORANDUM
CORPORATE SERVICES**

TO : CHIEF FINANCIAL OFFICER
FROM : MUNICIPAL MANAGER
SUBJECT : IMPLEMENTATION OF COUNCIL RESOLUTIONS
DATE : 31/03/2026

At its Ordinary Council meeting held on the 31st March 2026, the Council resolved among others the following:

**TH-NDC 451/03/2026 DRAFT BUDGET 2026/27: DRAFT MEDIUM –TERM
EXPENDITURE AND REVENUE FRAMEWORK (MTREF)
2027/28 TO 2028/29**

RESOLVED

1. **THAT** the Draft annual budget of the municipality for the financial year 2026/27 and indicative for the two projected outer years 2027/28 and 2028/29 as outline in **Annexure “N”** be approved:
2. **THAT** the Draft Tariff structure for 2026/27 financial year as attached in **Annexure “O”** be approved.
3. **THAT** the following policies relating to budge are attached as Annexure **“P”** be approved:
 - o Tariff Policy
 - o Investment Policy
 - o Cash Management Policy
 - o Credit Control and Collection Policy
 - o Property Rates Policy
 - o Revenue Enhancement Strategy and Debt Collection Plan
 - o Indigent Subsidy and Free Basic Services Provision Policy
 - o Budget Policy
 - o Virement Policy
 - o Supply Chain Management Policy
 - o Asset Management Policy

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- Travelling and Subsistence Allowance Policy
 - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
 - Petty Cash Policy
 - Cost containment Policy

 - Expenditure Management Policy

 - Payroll Policy
4. **THAT** the Accounting Officer be authorized to submit the approved draft annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
5. **THAT** circular No: 132 issued by National Treasury as a guideline for the preparation of annual budget for 2026/27 – 2028/29 attached hereto **ANNEXURE “Q”** be considered.

Hope that you find the above in order.

DocuSigned by:

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MR. D.J.D MAHLANGU
MUNICIPAL MANAGER



THEMBISILE HANI LOCAL MUNICIPALITY

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QUALITY CERTIFICATE

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

THE DRAFT ANNUAL BUDGET

For the period 2026/2027 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act.

Print name Jessica Mahlangu

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

Signature 

Date 02/04/2026

Print name Dumisani Mahlangu

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

Signature 

Date 02/04/2026

Vision

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

TH – BSC 02 /03/2026 DRAFT BUDGET 2026/27: DRAFT MEDIUM –TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2027/28 TO 2028/29

REPORT OF THE MUNICIPAL MANAGER

1. STRATEGIC GOALS

Sound Financial Management

2. PRIORITY ISSUE

Financial Management

3. LEGISLATIVE CONTEXT

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

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

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

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

4. PURPOSE OF THE REPORT

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

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

5. BACKGROUND

The Guidance for the preparation of the 2026/27 Annual Budget is provided by the National Treasury under Circulars 132 issued 05 December 2025.

Highlights from MFMA Municipal Budget Circular for 2026/27 MTREF Numbers 132 as follows:

The purpose of the annual budget circular is to guide municipalities with their compilation of the 2026/27 Medium Term Revenue and Expenditure Framework (MTREF). This circular is linked to the Municipal Budget and Reporting Regulations (MBRR) and the municipal Standard Chart of Accounts (mSCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved the mSCOA version will change from 6.9 to 7.1.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

TABLE: 1 Macroeconomic Performance and Projections 2024 - 2028

Fiscal Year	2023/24 Actual	2024/25 Estimates	2025/26	2026/27 Forecast	2027/28	2028/29
CPI Inflation	5.9%	4.4%	3.3%	3.7%	3.3%	3.2

Source: Budget Review 2025

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

Funding of municipal budgets

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

Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average

CPI percentage for the period 1 February 2024 until 31 January 2029, plus 0.75 per cent.

Remuneration of Councillors

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

Using Section 67 transfers to pay councillor funeral costs

In terms of MFMA Circular 132 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government. National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and compiled action plans.

Municipal Standard Chart of Accounts (mSCOA)

Release of Version 7.1 of the Chart

On an annual basis, the mSCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 7.1 is released with this circular. Version 7.1 of the chart will be effective from 2026/27 and must be used to compile the 2026/27 MTREF.

6. CASH FLOW ANALYSIS

6.1 Accrual Basis Budgeting

<p>Own Revenue</p> <p>The budget for 2026/27 financial year will be increased from an adjustment budget of R 477 036 848 to a budget of R 502 889 824 which show a variance amount of R 25 852 976. the reason for the decrease is as mentioned below on grants and subsidies</p> <p>Grants and Subsidies</p> <p>Grant and subsidies will be decreased from from a budget of R 960 709 000 to a budget of R 881 710 000 which shows a decreased of (R 78 999 000), the reason(s) for the decreased is because the Regional Bilk Infrastructure Grant amount R 98 887 000 allocated to the municipality during 2025/26 financial year is zero allocation in 2026/27 financial year, EPWP grant is reduced by an amount R 122 000 and WSIG is reduced by an amount of R 2 044 000</p> <p>The total budget of 2025/26 financial year will be decreased by an amount of R 53 146 024. This means that the adjustment budget of 2025/26 financial year will be decreased from a budget of R 1 437 745 848 to a budget of R 1 384 599 824</p>	<p>Own Revenue</p> <p>The budget for 2025/26 financial year will be increased from a budget of R 106 177 687 to a budget of R 111 639 750 which show a variance amount of R 5 462 063, the reason for the decrease is as mentioned below on grants and subsidies</p> <p>Grants and Subsidies</p> <p>Grant and subsidies will be decreased from a budget of R 960 709 000 to a budget of R 881 710 000 which shows a decreased of (R 78 999 000), the reason(s) for the decreased is because the Regional Bulk Infrastructure Grant amount R 98 887 000 allocated to the municipality during 2025/26 financial year is zero allocation in 2026/27 financial year, EPWP grant is reduced by an amount R 122 000 and WSIG is reduced by an amount of R 2 044 000</p> <p>The total budget of 2025/26 financial year will be decreased by an amount of R 73 536 937. This means that the adjustment budget of 2025/26 financial year will be decreased from a budget of R 1 066 886 687 to a budget of R 993 349 750</p>
<p>Grant In – kind</p> <p>The grant in – kind allocated to the municipality as per DoRA amount to R 232 693 000, which is less than the allocation of 2025/26 financial year by an amount of R 67 810 000</p>	<p>Grant In – kind</p> <p>The grant in – kind allocated to the municipality as per DoRA amount to R 232 693 000, which is less than the allocation of 2025/26 financial year by an amount of R 67 810 000</p>

6. FINANCIAL IMPLICATIONS

The Operational Expenditure budgeting is as follows:

Operational Expenditure	Operational Expenditure
<p>The budget for 2025/26 financial year will be decreased from a budget of R 1 402 536 118 to a budget of R 1 321 698 563 which show a variance amount of (R 80 837 555), the reason for the decrease is because the Grant called Regional Bulk Infrastructure grant amount to R 98 887 000 of which there is not allocation in 2026/27 financial year and EPWP grant is decreased by an amount of R 122 000 and there were expenditures funded from reserves and currently the municipality does not have funds from reserves which may be committed to the budget to fund those line items.</p> <p>The difference between the total accrual basis and cash basis operational expenditure because accrual basis includes an amount of R 418 228 302 for the provision of impairment of debtors.</p>	<p>The budget for 2025/26 financial year will be decreased from a budget of R 1 005 492 859 to a budget of R 903 470 261 which show a variance amount of (R 102 022 598), the reason for the decrease is because the Grant called Regional Bulk Infrastructure grant amount to R 98 887 000 of which there is not allocation in 2026/27 financial year, EPWP grant is decreased by an amount of R 122 000 and there were expenditures funded from reserves and currently the municipality does not have funds from reserves which may be committed to the budget to fund those line items</p> <p>.</p>

6.3. Capital Expenditure

The capital budget of the municipality will be decreased from a budget of R 271 442 672 to a budget of R 237 901 727 which show a variance amount to (R 33 540 945), the reason for the decrease is because less allocation of WSIG for 2026/27 than that of 2025/26 financial year and there was assets bought funded from profit on disposal of assets which was the once off funding.

7. DISCUSION

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

7.1 Revenue

7.1.1 Own Revenue

mSCOA	Type	Item Description	Original Budget 2025/26	Adjustment Budget 2025/26	Draft Budget 2026/27	Original Budget 2025/26	Adjustment Budget 2025/26	Draft Budget 2026/27	Impairment	
Service Charges					3.7%			3.7%		
Property Rates										
SC	I	Property Rates by Usage:Agricultural Properties Property Rates by Usage:Agricultural Properties	(23.884.643.00)	(25.456.686.76)	(26.400.658.17)	(39.323.707.00)	(57.740.000.00)	(59.876.380.00)		
SC	I	Property Rates by Usage:Business and Commercial Properties Property Rates by Usage:Business and Commercial Properties	(12.054.116.00)	(31.605.266.12)	(32.774.660.97)					
SC	I	Property Rates by Usage:Mining Properties Property Rates by Usage:Mining Properties	(206.452.00)	(707.678.16)	(733.862.25)					
SC	I	Property Rates by Usage:Public Service Purposes Properties Property Rates by Usage:Public Service Purposes Properties	(23.901.901.00)	(25.288.825.08)	(26.224.511.61)					
SC	I	Property Rates by Usage:Residential Properties Property Rates by Usage:Residential Properties	(8.677.203.00)	(22.604.250.30)	(23.440.607.56)					
Total			(68.724.315.00)	(105.664.706.42)	(109.574.300.56)	#	(39.323.707.00)	(57.740.000.00)	(59.876.380.00)	49.697.920.56
Refuse Removal/ Waste Collection										
SC	I	Waste Management:Refuse Removal Waste Management:520060270 Refuse removal	(43.323.993.00)	(45.965.463.58)	(47.666.185.73)	(976.608.00)	(2.007.230.00)	(2.258.133.75)		
Total			(43.323.993.00)	(45.965.463.58)	(47.666.185.73)	#	(976.608.00)	(2.007.230.00)	(2.258.133.75)	45.408.051.98
Sanitation Services										
SC	I	Waste Water Management:Sanitation Charges Waste Water Management:Sanitation Service Charges	(2.306.124.00)	(2.306.124.00)	(2.525.205.78)	(370.654.00)	(855.558.00)	(962.502.75)		
Total			(2.306.124.00)	(2.306.124.00)	(2.525.205.78)	#	(370.654.00)	(855.558.00)	(962.502.75)	1.562.703.03
Water Services										
SC	I	Sale:Flat Rate Water Serv 540060380 Basic Chgs ComGovChch Flat Rate	(330.763.317.00)	(346.269.479.52)	(379.165.080.07)	(7.285.976.00)	(14.563.212.00)	(16.383.613.50)		
SC	I	Sale:Flat Rate Free Basic Services:Water (6 kl per household per month)	198.673.904.00	208.344.063.46	228.136.749.49					
Total			(132.089.413.00)	(137.925.416.06)	(151.028.330.59)	#	(7.285.976.00)	(14.563.212.00)	(16.383.613.50)	134.644.717.09
			(246.443.845.00)	(291.861.710.06)	(310.794.022.66)	#	(47.956.945.00)	(75.166.000.00)	(79.480.630.00)	231.313.392.66

mSCOA	Type	Item Description	Original Budget 2025/26	Adjustment Budget 2025/26	Draft Budget 2026/27	Original Budget 2025/26	Adjustment Budget 2025/26	Draft Budget 2026/27	Impairment	
Other Revenue										
SC	I	Sales of Goods and Rendering of Services:Cemetery and Burial Community Services 107020050 Cemetery	(9,221.00)	(35,913.24)	(37,242.03)	(9,221.00)	(35,913.24)	(37,242.03)		
SC	I	Receivables:Property Rental Debtors Receivables:Property Rental Debtors	(91,901.00)	(129,087.64)	(133,863.88)	(91,901.00)	(129,087.64)	(133,863.88)		
SC	I	Ad-hoc rentals:Community Assets Sports Rec Art Cult 300020010 Rental Halls	(134,227.00)	(221,929.82)	(230,141.22)	(134,227.00)	(221,929.82)	(230,141.22)		
SC	I	Ad-hoc rentals:Community Assets Rental of Abbatir	(3,026.00)	(3,026.00)	(3,137.96)	(3,026.00)	(3,026.00)	(3,137.96)		
SC	I	Licences or Permits:Trading Trading Licences	(325,584.00)	(92,668.48)	(96,097.21)	(325,584.00)	(92,668.48)	(96,097.21)		
SC	I	Sales of Goods and Rendering of Services:Advertisements Community Services 107020070 Billboard Advertising	(3,976.00)	(76,755.94)	(79,595.91)	(3,976.00)	(76,755.94)	(79,595.91)		
SC	I	Publications:Tender Documents Technical Service 105060160 Sale of Tender Documents	(13,453.00)	(13,453.00)	(13,950.76)	(13,453.00)	(13,453.00)	(13,950.76)		
SC	I	Current and Non-current Assets:Bank Accounts Current and Non-current Assets:Bank Accounts	(4,980,926.00)	(10,066,072.88)	(10,438,517.58)	(4,980,926.00)	(10,066,072.88)	(10,438,517.58)		
SC	I	Short Term Investments and Call Accounts Current and Non-current Assets:Short Term Investments and Ca	(7,875,389.00)	(15,042,851.68)	(15,599,437.19)	(7,875,389.00)	(15,042,851.68)	(15,599,437.19)		
SC	I	Operational Revenue:Insurance Refund NEW Insurance Refund	(51,379.00)	(135,070.64)	(140,068.25)	(51,379.00)	(135,070.64)	(140,068.25)		
SC	I	Sales of Goods and Rendering of Services:Clearance Certificates Finance 104060110 Clearance Certificates	(10,042.00)	(10,823.68)	(11,224.16)	(10,042.00)	(10,823.68)	(11,224.16)		
SC	I	Transport Assets:Gains Galtrasport	(13,000,000.00)	-	-	(13,000,000.00)	-	-		
SC	I	Operational Revenue:Skills Development Levy Refund NEW Skills Development Fund Refund HRM	(285,404.00)	(285,404.00)	(295,963.95)	(285,404.00)	(285,404.00)	(295,963.95)		
SC	I	Library Fees:Loan Fees Community Services 107055010 Library Items Membership fees	(17,581.00)	(34,253.72)	(35,521.11)	(17,581.00)	(34,253.72)	(35,521.11)		
SC	I	Fines:Overdue Books Fine Community Services 107055010 Library Items ODue Books Fine	(4,985.00)	(4,985.00)	(5,169.45)	(4,985.00)	(4,985.00)	(5,169.45)		
SC	I	Forfeits:Deposits Community Services 107055010 Library Items Lost Damaged bks	(54.00)	(54.00)	(56.00)	(54.00)	(54.00)	(56.00)		
SC	I	Ad-hoc rentals:Community Assets Rental of Community Assets	(2,288.00)	(2,288.00)	(2,372.66)	(2,288.00)	(2,288.00)	(2,372.66)		
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Cult 300060192 Rental Lease Cluster Bldg	(547,237.00)	(652,564.98)	(676,709.88)	(547,237.00)	(652,564.98)	(676,709.88)		
SC	I	Straight-lined Operating:Other Assets BUSINESS SITE RENTAL	(774,776.00)	(612,129.66)	(634,778.46)	(774,776.00)	(612,129.66)	(634,778.46)		
SC	I	Sales of Goods and Rendering of Services:Entrance Fees SWIMMING POOL FEES	(2,410.00)	(2,410.00)	(2,499.17)	(2,410.00)	(2,410.00)	(2,499.17)		
SC	I	Road and Transport:Activities on Public Roads PERMIT TEMPORARY STREET CLOSURE	(4,910.00)	(6,047.44)	(6,271.20)	(4,910.00)	(6,047.44)	(6,271.20)		
SC	I	Traffic:Municipal Public Safety Rds 108040010 Traffic Fines REC BYMunicipal	(4,866,171.00)	(4,388,600.00)	(4,550,978.20)	(187,157.00)	(498,100.00)	(516,529.70)	4,034,448.50	
SC	I	Ad-hoc rentals:Other Assets HIRE OF YELLOW BN	(37,889.00)	(29,731.76)	(30,831.84)	(37,889.00)	(29,731.76)	(30,831.84)		
SC	I	Waste Management:Disposal Facilities Refuse Disposal at the Dumping Site	(50,501.00)	(25,250.50)	(26,184.77)	(50,501.00)	(25,250.50)	(26,184.77)		
SC	I	Receivables:Waste Management Receivables:Waste Management	(43,412,965.00)	(45,134,596.02)	(46,804,576.07)	(115,295.00)	(286,000.00)	(296,582.00)	46,507,994.07	
SC	I	Waste Management:Waste Bins Waste Management 520060285 Sale of Refuse Bins	(311.00)	-	-	(311.00)	-	-		
SC	I	Ad-hoc rentals:Machinery and Equipment Sports Rec Arts Culture 300060190 Grading of Sports Grounds	(1,817.00)	(3,629.96)	(3,764.27)	(1,817.00)	(3,629.96)	(3,764.27)		
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Culture 300020010 Rental Stadiums	(127,581.00)	(140,746.80)	(145,954.43)	(127,581.00)	(140,746.80)	(145,954.43)		
SC	I	Operational Revenue:Administrative Handling Fees Admin Fee for Title Deed Registration	(28,635.00)	(32,473.04)	(33,674.54)	(28,635.00)	(32,473.04)	(33,674.54)		
SC	I	Inspection Fees:Statutory Services FEE FOR SPLUMA CERTIFICATE	(6,930.00)	(2,637.28)	(2,734.86)	(6,930.00)	(2,637.28)	(2,734.86)		
SC	I	Request for Information:Municipal Information and Statistics DEEDS SEARCH	(63.00)	(63.00)	(65.33)	(63.00)	(63.00)	(65.33)		
SC	I	Sales of Goods and Rendering of Services:Application Fees for Land Usage Application fees for Land use and Zoning Certificate	(372,618.00)	(52,681.48)	(54,630.69)	(372,618.00)	(52,681.48)	(54,630.69)		
SC	I	Sales of Goods and Rendering of Services:Building Plan Approval Community Services 107060015 Building Plans Approval	(213,769.00)	(193,390.18)	(200,545.62)	(213,769.00)	(193,390.18)	(200,545.62)		
SC	I	Sales of Goods and Rendering of Services:Occupation Certificates Occupational Certificates	(1,186.00)	(899.04)	(932.30)	(1,186.00)	(899.04)	(932.30)		
SC	I	Sales of Goods and Rendering of Services:Removal of Restrictions REZONING FEES	(23,282.00)	(11,641.00)	(12,071.72)	(23,282.00)	(11,641.00)	(12,071.72)		
SC	I	Publications:Maps Community Services 107060010 Other Income Print out Map	(16,373.00)	(95,145.10)	(98,665.47)	(16,373.00)	(95,145.10)	(98,665.47)		
SC	I	Sale of Goods:Sub-division and Consolidation Fees FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,182.00)	(1,182.00)	(1,225.73)	(1,182.00)	(1,182.00)	(1,225.73)		
SC	I	Sales of Goods and Rendering of Services:Valuation Services VALUATION CERTIFICATES	(1,431.00)	(1,772.58)	(1,838.17)	(1,431.00)	(1,772.58)	(1,838.17)		
SC	I	Receivables:Waste Water Management Receivables:Waste Water Management	(1,905,571.00)	(1,870,396.44)	(1,939,601.11)	(22,250.00)	(228,800.00)	(237,265.60)	1,702,335.51	
SC	I	Waste Water Management:Pump/Removal of Waste Water W/Water Management:Pump/Removal of Waste Water(Septic Tanks)	(740,333.00)	(1,008,793.62)	(1,046,118.98)	(740,333.00)	(1,008,793.62)	(1,046,118.98)		
SC	I	Receivables:Water Receivables:Water	(98,617,352.00)	(104,696,594.34)	(108,570,368.33)	(190,422.00)	(915,200.00)	(949,062.40)	107,621,305.93	
SC	I	Operational Revenue:Discounts and Early Settlements Operational Revenue:Discounts and Early Settlements	-	(1,035.00)	(1,073.30)	-	(1,035.00)	(1,073.30)		
SC	I	Water:Agricultural and Rural Water Service Water Services 540060197 Delivery of Water	(1,046.00)	-	(1,046.00)	(1,046.00)	(1,046.00)	(1,084.70)		
SC	I	Water:Connection/Disconnection Water Services 540060390 Water Connections	(12,259.00)	(10,206.54)	(10,584.18)	(12,259.00)	(10,206.54)	(10,584.18)		
SC	I	Sale:Flat Rate Sale Flat Rate	(76,541.00)	(38,270.50)	(39,686.51)	(76,541.00)	(38,270.50)	(39,686.51)		
SC	I	Sale:Prepaid Water Services 540060370 Prepaid Water sales	(10,583.00)	(7,612.00)	(7,893.64)	(10,583.00)	(7,612.00)	(7,893.64)		
Total			(178,665,158.00)	(185,175,137.98)	(192,026,618.09)	#	(30,378,223.00)	(31,011,687.18)	(32,159,119.61)	159,867,498.48

7.1.2 Grants and Subsidies

mSCOA	Type	Item Description	Original Budget	Adjustment Budget	Draft Budget 2026/27	Original Budget	Adjustment Budget	Draft Budget 2026/27	Impairment
			2025/26	2025/26		2025/26	2025/26		
Grants and Subsidies									
SC	I	National Government:Municipal Infrastructure Grant Revenue Recognized for Capital MIG Projects	(141.644.100.00)	(143.044.100.00)	(159.065.000.00)	(141.644.100.00)	(143.044.100.00)	(159.065.000.00)	
SC	I	National Governments:Municipal Infrastructure Grant MIG for PMU operational	(9.033.900.00)	(7.633.900.00)		(9.033.900.00)	(7.633.900.00)		
SC	I	Sales of Goods and Rendering of Services:Construction Contract Revenue Recognition of INEP grant	(13.941.000.00)	(13.941.000.00)	(16.258.000.00)	(13.941.000.00)	(13.941.000.00)	(16.258.000.00)	
SC	I	National Revenue Fund:Equitable Share Finance 104055081 Equitable Share Allocation	(609.976.000.00)	(609.976.000.00)	(621.226.000.00)	(609.976.000.00)	(609.976.000.00)	(621.226.000.00)	
SC	I	National Governments:Local Government Financial Management Grant Finance 104055040 Financial Management Grant	(1.900.000.00)	(1.900.000.00)	(2.000.000.00)	(1.900.000.00)	(1.900.000.00)	(2.000.000.00)	
SC	I	National Government:Regional Bulk Infrastructure Grant Regional Bulk Infrastructure Grant Recognised	(98.887.000.00)	(98.887.000.00)	-	(98.887.000.00)	(98.887.000.00)	-	
SC	I	National Government:Water Services Infrastructure Grant Water Services Infrastructure Grant_Recognized	(82.526.000.00)	(82.526.000.00)	(80.482.000.00)	(82.526.000.00)	(82.526.000.00)	(80.482.000.00)	
SC	I	National Governments:Expanded Public Works Programme Integrated Grant Waste Mgt 520055090 EPWP	(2.801.000.00)	(2.801.000.00)	(2.679.000.00)	(2.801.000.00)	(2.801.000.00)	(2.679.000.00)	
Total			(960.709.000.00)	(960.709.000.00)	(881.710.000.00)	# (960.709.000.00)	(960.709.000.00)	(881.710.000.00)	-
			(1.386.017.334.00)	(1.437.745.848.04)	(1.384.530.640.74)	# (1.039.044.168.00)	(1.066.886.687.18)	(993.349.749.61)	391.180.891.14

Accrual Basis Budgeting	Cash Basis Budget
<p>Property Rates</p> <p>The adjustment budget of (R 105 664 706) will be increased to a budget of (R 109 574 301), which show a variance amount to (R 3 909 595) which is 3.7 percent</p>	<p>Property Rates</p> <p>The adjustment budget of (R 57 740 000) will be increased to a budget of (R 59 876 380), which show a variance amount to (R 2 136 380) which is 3.7 percent, this means 54.64 percent of the billed amount will be collected.</p> <p>The difference between the accrual basis and cash basis amount to R 49 697 921 which is called an impairment, this means that an amount of 45.36 billed amount will be impaired.</p>
<p>Service Charges</p> <p>The adjustment budget of (R 186 197 004) will be increased to a budget of (R 209 471 630) which show a variance amount to (R 23 274 626) which 12.5 percent.</p>	<p>Service Charges</p> <p>The adjustment budget of (R 17 426 000) will be increased to a budget (R 19 604 250), which show a variance amount to (R 2 178 250) which 12.5 percent. An amount of R 189 867 380 of the billed amount will be impaired which is 91.68 percent and 8.32 percent of the billed amount will be collected.</p>
<p>Traffic Fines</p> <p>Th adjustment budget of (R 4 388 600) will be increased to a budget of (R 4 550 978) which show a variance amount to (R 162 378) which 12.5 percent.</p>	<p>Traffic Fines</p> <p>Th adjustment budget of (R 498 100) will be increased to a budget of (R 516 530) which show a variance amount to (R 18 430). An amount of R 4 034 448 will be impaired which means 11.35 will be collected and 88.65 percent will be impaired.</p>
<p>Other Revenue</p> <p>The budget of (R 185 175 140) will be increased to a budget of (R 192 026 618) which show an increase amount to (R 6 851 480) which 3.7 percent.</p> <p>Grants and Subsidies</p> <p>The total grants and subsidies that is allocated to the municipality will amount to R 881 710 000 which</p>	<p>The budget of (R 31 011 687) will be increased to a budget of (R 32 159 120) which show an increase amount to (R 1 147 432) which 3.7 percent. An amount of R 159 867 498 will be impaired which means 16.75 percent will be collected and 83.25 percent will be impaired.</p>

<p>show a decrease amount to (R 78 999 000) because of the above explanation given above.</p> <p>The Grants were increased/ decreased as follows:</p> <p>MIG</p> <p>The MIG increased by an amount of (R 8 357 000) which is 1.73 percent</p> <p>WSIG</p> <p>The WSIG is decreased by an amount of (R 2 044 000) which is 37.54 percent</p> <p>INEP</p> <p>The INEP is increased by an amount of R 2 317 000 which is 288.65 percent</p> <p>FMG</p> <p>The FMG is increased by an amount of (R 100 000) which is 1.67 percent</p> <p>Equitable Share Grant</p> <p>The Equitable Share Grant is increased by an amount of (R 11 250 000) which is 3.01 percent</p> <p>EPWP</p> <p>The EPWP is decreased by an amount of R 122 000 which is 26.34 percent</p> <p>Regional Bulk Infrastructure Grant (RBIG)</p> <p>Zero allocation</p>	
<p>Comments</p> <p>The total annual budget of the municipality will decrease from an adjustment budget (R 1 437 745 848) to a budget of (R 1 384 599 824) which show a variance amount to R 53 146 023 which is 3.70 percent.</p>	<p>Comments</p> <p>The total annual budget of the municipality will decrease from an adjustment budget (R 1 066 886 687) to a budget of (R 993 349 750) which show a variance amount to R 73 536 938 which is 7.85 percent.</p>

Grant In – kind

The grant in – kind allocated to the municipality as per DoRA amount to (R 232 693 000), which is less than the allocation of 2025/26 financial year by an amount of R 67 809 000 which is -22.57 percent

8. Operational Budget

Description	Original Budget 2025/26	Proposed Adjustment	Adjustment Budget 2025/26	Draft Budget 2026/27
Operational Expenditure				
Employee Cost	219.179.000	10.676.000	229.855.000	236.479.486
Remuneration Of Councilors	30.036.000	3.934.558	33.970.558	31.004.199
Depreciation Asset Impairment	91.000.000	-	91.000.000	91.000.000
Finance Charges	-	-	-	-
Inventory Consumed & Bulk Purchase Water	200.142.000	-	200.142.000	203.695.014
Transfer & Subsidies	99.487.000	5.000.000	104.487.000	5.600.000
Other Expenditure	625.744.350	122.166.930	743.082.019	753.919.864
Total Expenditure on Accrual Basis	1.265.588.350	136.947.768	1.402.536.118	1.321.698.563
Less Impairment				
Impairment of Debtors	344.713.760.00	52.329.499.00	397.043.259.00	(418.228.302.00)
Total Expenditure on Cash Basis	920.874.590	84.618.269	1.005.492.859	903.470.261

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

Functions/ Sub - Function	Original Budget	Proposed Adjustments	Adjustment Budget 2025/26	Draft Budget 2026/27
Council General	44.686.118.00	5.284.558.00	49.970.776.00	47.540.203.60
	44.686.118.00	5.284.558.00	49.970.776.00	47.540.203.60
Municipal Manager	18.050.346.00	7.298.980.00	25.486.924.16	23.988.098.53
PMS, Communicatio, MPAC& Public	16.691.602.00	504.377.00	17.195.979.00	17.927.506.27
Internal Audit	5.002.372.00	630.030.00	5.632.402.00	5.773.211.42
Risk Management	37.412.436.00	12.492.820.00	50.105.256.00	42.066.065.64
ICT	28.240.403.00	11.813.246.40	40.233.568.76	31.538.671.86
	105.397.159.00	32.739.453.40	138.654.129.92	121.293.553.71
PEDS	10.565.191.00	131.447.00	10.696.638.00	11.154.461.35
IDP	650.064.00	94.528.00	744.592.00	744.592.00
Town Planning	8.000.000.00	-	8.000.000.00	8.000.000.00
	19.215.255.00	225.975.00	19.441.230.00	19.899.053.35
Financial Services	27.251.618.00	1.146.399.00	28.398.017.00	28.745.346.76
Asset Management	101.516.947.00	870.000.00	102.386.947.00	102.554.576.93
Supply Chain Management	4.119.354.00	215.000.00	4.334.354.00	4.514.639.69
Fleet Management	44.300.778.00	13.830.578.20	58.137.356.20	52.402.544.48
	177.188.697.00	16.061.977.20	193.256.674.20	188.217.107.86
Property Rates Impairment Loss: Property Rates	21.300.308.00	14.364.398.00	35.664.706.00	
Waste Management Impairment Loss: Waste Management	85.652.896.00	4.389.516.10	90.042.412.10	
Waste Water Management	3.152.451.00	321.069.44	3.473.520.44	
Water Impairment Loss: Water	221.641.634.00	6.980.376.40	228.622.010.40	
Non-exchange:Property Rates Non-exchange:Property Rates	8.100.300.00	27.249.809.00	35.350.109.00	
Total Non - Cash Items	339.847.589.00	53.305.168.94	393.152.757.94	414.164.675.00
	517.036.286.00	69.367.146.14	586.409.432.14	602.381.782.86

Functions/ Sub - Function	Original Budget	Proposed Adjustments	Adjustment Budget 2025/26	Draft Budget 2026/27
Corporate Services	28.124.118.00	(100.000.00)	28.024.118.00	28.260.903.00
Legal Services	7.156.781.00	1.498.744.00	8.655.525.00	8.280.375.25
	35.280.899.00	1.398.744.00	36.679.643.00	36.541.278.25
Community Services	5.245.611.00	326.289.00	5.571.900.00	5.734.036.35
Cemeteries	178.379.00	182.226.00	360.605.00	360.605.00
Disaster Management	300.000.00	1.500.000.00	1.800.000.00	1.000.000.00
Halls and Facilities	9.579.864.00	(319.151.36)	9.163.486.64	9.398.539.73
Libraries and Archives	2.952.830.00	-	2.952.830.00	3.081.256.82
Sports Facilities	12.681.282.00	916.000.00	13.597.282.00	14.083.574.59
Community Traffic Services	19.330.326.00	203.000.00	19.533.326.00	20.256.658.69
Waste Collection	24.862.557.00	5.053.313.84	29.915.870.84	30.241.397.69
	75.130.849.00	7.861.677.48	82.895.300.48	84.156.068.87
Impairment of Traffic Fines	4.866.171.00	(975.671.00)	3.890.500.00	4.063.627.25
Total	4.866.171.00	(975.671.00)	3.890.500.00	4.063.627.25
	79.997.020.00	6.886.006.48	86.785.800.48	88.219.696.12
Technical Services	1.203.477.00	442.755.00	1.646.232.00	1.711.705.01
PMU	9.033.900.00	(1.400.000.00)	7.633.900.00	7.895.272.75
Electricity Services	50.526.956.00	4.003.000.00	54.529.956.00	59.547.523.61
Water Services	341.354.035.00	3.248.641.00	344.802.676.00	261.990.946.60
Roads and Stormwater	48.315.413.00	14.210.506.00	62.325.919.00	60.587.464.06
Sanitation Services	13.661.832.00	-	13.661.832.00	14.023.583.33
	464.095.613.00	20.504.902.00	484.600.515.00	405.756.495.35
Total Budget for Operational Expenditure (Accrual Basis)	1.265.588.350.00	136.947.768.00	1.402.536.118.00	1.321.632.063.25
Total Budget for Operation Expenditure (Accrual Basis)				(418.228.302.00)
Impairment of Debtors	(344.713.760.00)	(52.329.497.00)	(397.043.257.00)	(418.228.302.00)
Total Budget for Operational Expenditure (Cash Basis)	920.874.590.00	84.618.271.00	1.005.492.861.00	903.403.761.00

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

Function/ Department	Percentage Allocated
Council General 100	R 47 540 204 (3.60%)
Municipal Manager (102)	R 117 293 554 (8.87%)
PEDS (103)	R 19 899 053 (1.51%)
Financial Services (104)	R 188 117 107 (14.23%)
Corporate Services (106)	R 36 791 278 (2.76%)
Social Services (107)	R 84 155 569 (6.37) %)
Technical Services (105)	R 409 923 495 (31.01%)

The narration on various Functions/ Votes of expenditure

Council General

The Council General is allocated a budget of R 47 540 204 which show a decrease of (R 2 430 572) against the adjustment budget the reason for the decrease is because of the over budgeting of remuneration of councillors during the adjustment budget which was calculated based on the draft upper limit gazette which was changed on the signed upper limit gazette.

Municipal Manager

The Municipal manager is allocated a budget of R 121 293 554 which show a decrease of (R 17 360 576) against the adjustment budget, the decreased is because all line items which were funded from reserves during the adjustment are reduced due to the cash flow problem.

Planning and Economic Development Services (PEDS)

The PEDS is allocated a budget of R 19 899 053 which show an increase of R 457 823 against the adjustment budget, the reason is the same as the above mentioned under Municipal Manager.

Financial Services

The Financial Services is allocated a budget of R 188 217 108 which show a decrease of R 5 039 566 against the adjustment budget, the decreased is because all line items which were funded from reserves during the adjustment are reduced due to the cash flow problem

Corporate Services

The Corporate Services is allocated a budget of R 36 541 278 which show a decrease of R 138 265 against the adjustment budget, the decreased is because all line items which were funded from reserves during the adjustment are reduced due to the cash flow problem

Social Services

The Social Services is allocated a budget of R 84 156 069 which show an increase of R 1 260 269 against the adjustment budget, the reason for the increase is because of annual salary increased as per the bargaining council agreement

Technical Services

The Technical Services is allocated a budget of R 405 756 495 which show a decrease of (R 78 844 019), the reason is because the zero allocation on the conditional called Regional Bulk Infrastructure Grant (RBIG) in 2026/27 Division of Revenue Act, and of which in 2025/26 the municipality was allocated an amount of R 98 887 000. The salaries under this department are increased by 4.45 percent. 405 756 495

Comment(s)

The total expenditure budget on cash basis budgeting will be decreased from an adjustment budget of R 1 005 492 861 to a budget of R 903 470 261 which show a decrease of (R 102 022 600) which is -10.14 percent. The reason(s) for the decrease is because of the various reasons mentioned above on various departments/ functions.

The total expenditure on accrual basis budgeting will be decreased from an adjustment budget of R 1 402 536 118 to a budget of R 1 321 698 563 which show a decrease of (R 80 837 555) which is -5.76 percent.

9. Capital Expenditure

Functions/ Sub - Function	Original Budget	Proposed Adjustments	Adjustment Budget	Draft Budget 2026/27
Own Funding	32.029.705.00	13.842.867.08	45.872.572.08	6.250.000.00
MIG	141.644.100.00	1.400.000.00	143.044.100.00	151.169.727.42
WSIG	82.526.000.00	-	82.526.000.00	80.482.000.00
Total	256.199.805.00	15.242.867.08	271.442.672.08	237.901.727.42

The capital budget of the municipality will be increased from an adjustment budget of R 271 442 672 to a budget of R 237 901 727 which shows a variance amount to (R 33 540 945) which is 12.35 percent decrease which is on the own funding and WSIG.

2.5. Repairs and Maintenance Budget

The total budget of Repairs and Maintenance amounts to R 84 453 265 against the total value of Property Plant and Equipment amounts to R 2 740 807 287 which is 3 percent which is less than the norm of 8 percent, for the municipality to be within the norm of 8 percent it needs amount of R 219 264 583.

12.6. Contracted Services Budget

The total budget for contracted services amounts to R 194 227 989 against the total operational budget amount to R 812 403 376 which is 23.91%, which is more than the norm of 2 to 5 percent

12.7 Salary Norm

The municipality salary norm against the total operational expenditure amounts to $R\ 270\ 617\ 388 / 812\ 403\ 761 \times 100 = 33$. which is below the National Treasury norm of 40 percent and above the norm of Staff Regulation which is 30 percent

12.7 Key Norms

12.7.1 Current Ratio

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

12.7.2 Acid Test Ratio

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

12.7.4 Comment

The Municipality has a positive ratio on Current and Acid Test ratio even if is still depending on the Grants and Subsidies from National Treasury. The Draft budget of the municipality will be funded by an amount R 156 111 062.

12.7.4.5 Cash Flow Analysis

Description	Original Budget 2025/26	Proposed Adjustment	Adjustment Budget 2025/26	Draft Budget 2026/27
Operational Expenditure				
Employee Cost	219.179.000	10.676.000	229.855.000	236.479.486
Remuneration Of Councilors	30.036.000	3.934.558	33.970.558	31.004.199
Depreciation Asset Impairment	91.000.000	-	91.000.000	91.000.000
Finance Charges	-	-	-	-
Inventory Consumed & Bulk Purchase Water	200.142.000	-	200.142.000	203.695.014
Transfer & Subsidies	99.487.000	5.000.000	104.487.000	5.600.000
Other Expenditure	625.744.350	122.166.930	743.082.019	753.919.864
Total Expenditure on Accrual Basis	1.265.588.350	136.947.768	1.402.536.118	1.321.698.563
Less Impairment				
Impairment of Debtors	344.713.760.00	52.329.499.00	397.043.259.00	(418.228.302.00)
Total Expenditure on Cash Basis	920.874.590	84.618.269	1.005.492.859	903.470.261
Capital Expenditure				
Budget for Capital Expenditure	256.199.805.00	15.242.866.08	271.442.671.08	
Total Budget for Capital Expenditure	256.199.805.00	15.242.866.08	271.442.671.08	237.901.727.42
Total Budget for Opex and Capex	1.177.074.395.00	99.861.135.08	1.276.935.530.08	1.141.371.988.70

Description	Original Budget 2025/26	Proposed Adjustment	Adjustment Budget 2025/26	Draft Budget 2026/27
Revenue				
Service Charges				
Property Rates	(39.323.707.00)	(18.416.293.00)	(57.740.000.00)	(59.876.380.00)
Waste Management	(976.608)	(1.030.622.00)	(2.007.230.00)	(2.258.133.75)
Waste Water Management	(370.654)	(484.904.00)	(855.558.00)	(962.502.75)
Water Services	(7.285.976)	(7.277.236.00)	(14.563.212.00)	(16.383.613.50)
Total Services Charges	(47.956.945)	(27.209.055.00)	(75.166.000.00)	(79.480.630.00)
Other Revenue				
Interest on Investment	(12.856.315)	(12.252.609.56)	(25.108.924.56)	(26.897.207.28)
Traffic Fines	(187.157)	(61.893.00)	(249.050.00)	(516.529.70)
Other Revenue	(17.334.751)	12.316.751.00	(5.018.000.00)	(4.745.382.63)
Total Own Revenue	(30.378.223)	2.248.44	(30.375.974.56)	(32.159.119.61)
Total Own Revenue	(78.335.168)	(27.206.806.56)	(105.541.974.56)	(111.639.749.61)
Grant and Subsidies	(960.709.000)	-	(960.709.000)	(881.710.000)
Total	(1.039.044.168)	(27.206.807)	(1.066.250.974.56)	(993.349.749.61)
Surplus/(Deficit)	138.030.227	72.654.329	210.684.556	147.955.739
Cash from Reserves to Fund Deficit	(140.899.062)		(226.220.643)	
Projected Cash and Cash Equivalent as at 30 June 2026				(156.111.062)
Surplus/ Deficit				(8.155.323.36)

11. RECOMMENDATIONS OF THE MUNICIPAL MANAGER

- 11.1. **THAT** the Draft annual budget of the municipality for the financial year 2026/27 and indicative for the two projected outer years 2027/28 and 2028/29 as outline in **Annexure “A”** be approved:
- 11.2. **THAT** the Draft Tariff structure for 2026/27 financial year as attached in **Annexure “B”** be approved.
- 11.3. **THAT** the following policies relating to budge are attached as Annexure **“C”** be approved:
- Tariff Policy
 - Investment Policy
 - Cash Management Policy
 - Credit Control and Collection Policy
 - Property Rates Policy
 - Revenue Enhancement Strategy and Debt Collection Plan
 - Indigent Subsidy and Free Basic Services Provision Policy
 - Budget Policy
 - Virement Policy
 - Supply Chain Management Policy
 - Asset Management Policy
 - Travelling and Subsistence Allowance Policy
 - Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
 - Petty Cash Policy
- 11.4. **THAT** the Accounting Officer be authorized to submit the approved draft annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
- 11.5. **THAT** circular No: 132 issued by National Treasury as a guideline for the preparation of annual budget for 2026/27 – 2028/29 attached hereto **ANNEXURE “D”** be considered

SUPPORTING SCHEDULES

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

MP315 Thembisile Hani - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
R thousands										
Financial Performance										
Property rates	56,271	61,328	60,341	68,724	105,665	105,665	-	109,574	113,190	116,812
Service charges	127,502	148,066	141,759	178,611	187,287	187,287	-	202,350	218,548	236,134
Investment revenue	18,350	28,194	12,625	12,856	25,109	25,109	-	26,038	26,897	27,758
Transfer and subsidies - Operational	532,245	601,968	596,264	623,711	622,311	622,311	-	633,800	647,643	677,042
Other own revenue	98,337	121,675	198,464	179,058	172,916	172,916	-	181,115	174,297	179,744
Total Revenue (excluding capital transfers and contributions)	832,705	961,231	1,009,452	1,062,960	1,113,288	1,113,288	-	1,152,878	1,180,576	1,237,491
Employee costs	161,781	180,124	159,086	219,179	229,982	229,982	-	239,089	248,276	257,510
Remuneration of councillors	25,878	27,884	23,960	30,036	33,971	33,971	-	31,529	34,167	35,231
Depreciation, amortisation and impairment	94,092	80,953	61,274	91,000	91,000	91,000	-	91,000	91,000	91,000
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	141,509	160,567	142,783	200,142	213,987	213,987	-	219,163	213,902	213,902
Transfers and subsidies	197	-	-	99,487	104,587	104,587	-	5,700	5,700	5,700
Other expenditure	505,889	632,090	220,227	625,745	729,010	729,010	-	592,209	600,090	623,925
Total Expenditure	929,347	1,081,617	607,330	1,265,588	1,402,537	1,402,537	-	1,178,691	1,193,136	1,227,268
Surplus/(Deficit)	(96,642)	(120,386)	402,122	(202,628)	(289,249)	(289,249)	-	(25,813)	(12,559)	10,223
Transfers and subsidies - capital (monetary allocations)	184,578	234,994	69,035	323,057	324,457	324,457	-	231,652	235,629	244,040
Transfers and subsidies - capital (in-kind)	5,330	22,521	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	93,266	137,130	471,157	120,429	35,208	35,208	-	206,839	223,069	254,263
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93,266	137,130	471,157	120,429	35,208	35,208	-	206,839	223,069	254,263
Capital expenditure & funds sources										
Capital expenditure	25,996	(2,855)	182,915	256,200	271,443	271,443	-	237,902	239,479	245,490
Transfers recognised - capital	31,636	3,018	164,421	224,170	225,570	225,570	-	231,652	235,629	244,040
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(5,620)	(4,378)	18,490	32,030	45,873	45,873	-	6,250	3,850	1,450
Total sources of capital funds	26,016	(1,360)	182,911	256,200	271,443	271,443	-	237,902	239,479	245,490
Financial position										
Total current assets	1,175,617	1,356,523	1,881,348	325,120	342,601	342,601	-	960,344	1,162,621	1,394,358
Total non current assets	2,440,722	2,579,856	2,701,496	2,738,585	2,746,952	2,746,952	-	2,875,686	3,009,555	3,149,434
Total current liabilities	1,138,833	1,262,497	1,434,960	152,291	145,416	145,416	-	617,944	731,020	848,374
Total non current liabilities	21,931	27,130	27,130	57,356	57,356	57,356	-	96,099	96,099	96,099
Community wealth/Equity	2,455,421	2,669,888	3,087,555	2,854,058	2,886,782	2,886,782	-	3,121,987	3,345,056	3,599,319
Cash flows										
Net cash from (used) operating	280,819	(260,277)	(408,746)	280,062	235,379	235,379	235,379	264,718	274,201	301,579
Net cash from (used) investing	(215,026)	(261,644)	(200,076)	(243,200)	(271,443)	(271,443)	(271,443)	(237,902)	(239,479)	(245,490)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	198,051	(336,525)	(380,752)	176,762	194,800	194,800	194,800	221,616	256,339	312,428
Cash backing/surplus reconciliation										
Cash and investments available	198,051	(336,525)	(380,752)	176,762	194,800	194,800	194,800	221,616	256,339	312,428
Application of cash and investments	911,883	1,104,290	1,222,053	135,355	128,625	128,625	-	97,809	174,194	241,980
Balance - surplus (shortfall)	(713,832)	(1,440,814)	(1,602,805)	41,406	66,174	66,174	194,800	123,807	82,145	70,449
Asset management										
Asset register summary (WDV)	2,267,911	2,385,320	2,365,006	2,519,180	2,500,447	2,500,447	-	2,646,704	2,549,415	2,450,255
Depreciation	76,449	80,953	61,274	91,000	91,000	91,000	-	91,000	91,000	91,000
Renewal and Upgrading of Existing Assets	11,171	40,125	125,208	114,601	128,117	128,117	-	73,500	52,870	46,500
Repairs and Maintenance	57,820	79,685	49,931	62,289	82,553	82,553	-	82,453	82,453	82,603
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(144,255)	(155,419)	(152,156)	(198,674)	(208,344)	(208,344)	-	-	(228,137)	(249,810)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		592,803	650,197	723,396	708,128	744,348	744,348	760,599	781,050	814,521
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		592,803	650,197	723,396	708,128	744,348	744,348	760,599	781,050	814,521
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		241	248	363	390	573	573	594	614	633
Community and social services		107	171	256	258	426	426	442	457	471
Sport and recreation		134	77	106	132	147	147	152	157	162
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		155,857	171,178	69,003	156,760	155,650	155,650	164,221	175,450	181,174
Planning and development		142,426	153,650	58,776	151,690	151,256	151,256	159,664	170,742	176,316
Road transport		13,431	17,528	10,228	5,070	4,395	4,395	4,557	4,708	4,858
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		273,712	397,124	285,725	520,740	537,173	537,173	459,115	459,092	485,202
Energy sources		18,000	30,200	1,010	13,941	13,941	13,941	16,258	4,000	4,000
Water management		183,642	288,923	202,490	412,220	424,091	424,091	340,139	351,595	374,220
Waste water management		3,606	4,293	4,096	4,952	5,185	5,185	5,511	5,849	6,211
Waste management		68,463	73,708	78,129	89,627	93,956	93,956	97,207	97,647	100,772
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,022,613	1,218,747	1,078,487	1,386,017	1,437,745	1,437,745	1,384,530	1,416,205	1,481,531
Expenditure - Functional										
Governance and administration		561,659	673,942	281,003	702,400	811,709	811,709	664,845	703,467	735,459
Executive and council		49,913	52,213	46,587	62,736	75,458	75,458	71,528	74,656	76,345
Finance and administration		508,409	616,454	231,784	634,662	730,619	730,619	587,543	622,905	653,070
Internal audit		3,337	5,275	2,632	5,002	5,632	5,632	5,773	5,907	6,043
Community and public safety		18,466	27,132	17,467	25,692	27,874	27,874	27,924	29,533	30,354
Community and social services		11,674	17,044	8,062	13,011	14,277	14,277	13,840	14,967	15,339
Sport and recreation		6,793	10,088	9,405	12,681	13,597	13,597	14,084	14,546	15,015
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,827	102,374	77,615	107,210	120,043	120,043	120,119	125,486	128,247
Planning and development		19,346	23,672	19,417	34,698	34,293	34,293	35,240	36,465	37,563
Road transport		78,480	78,701	58,197	72,512	85,750	85,750	84,879	89,021	90,684
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		251,394	278,169	231,246	430,285	442,910	442,910	365,803	334,649	333,209
Energy sources		41,161	58,741	29,174	50,527	54,530	54,530	59,548	43,911	40,471
Water management		189,209	191,588	180,587	341,354	344,803	344,803	261,991	248,382	249,602
Waste water management		8,143	10,429	7,695	13,662	13,662	13,662	14,024	14,368	14,717
Waste management		12,881	17,411	13,790	24,743	29,916	29,916	30,241	27,968	28,420
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	929,347	1,061,617	607,330	1,265,588	1,402,537	1,402,537	1,178,691	1,193,136	1,227,268
Surplus/(Deficit) for the year		93,266	137,130	471,157	120,429	35,208	35,208	205,839	223,069	254,263

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	88,433	104,876	101,299	132,190	137,982	137,982	-	151,086	165,436	181,149
Service charges - Waste Water Management	2	2,127	2,589	2,402	3,046	3,315	3,315	-	3,571	3,846	4,143
Service charges - Waste Management	2	36,942	40,601	38,058	43,375	45,991	45,991	-	47,692	49,266	50,843
Sale of Goods and Rendering of Services	2	547	214	573	687	530	530	-	550	568	584
Agency services	2	10,611	13,319	10,058	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	86,484	116,249	129,559	144,028	151,831	151,831	-	157,448	162,644	167,849
Interest earned from Current and Non Current Assets	2	18,350	28,194	12,625	12,856	25,109	25,109	-	26,038	26,897	27,758
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1,217	2,359	1,814	1,629	1,666	1,666	-	1,728	1,785	1,842
Licence and permits	2	3	3	3	5	6	6	-	6	6	7
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	13,941	13,941	13,941	-	16,258	4,000	4,000
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1,762	686	509	372	456	456	-	473	488	504
Non-Exchange Revenue											
Property rates	2	56,271	61,328	60,341	68,724	105,665	105,665	-	109,574	113,190	116,812
Surcharges and Taxes	2	-	-	55,579	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2,818	3,061	175	5,071	4,394	4,394	-	4,556	4,707	4,857
Licences or permits	2	176	266	195	326	93	93	-	96	99	102
Transfer and subsidies - Operational	2	532,245	601,968	596,264	623,711	622,311	622,311	-	633,800	647,643	677,042
Interest	2	-	-	-	-	-	-	-	-	-	-
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(6,043)	(14,482)	-	13,000	-	-	-	-	-	-
Other Gains	2	764	-	-	-	-	-	-	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		832,705	961,231	1,009,452	1,062,960	1,113,288	1,113,288	-	1,152,878	1,180,576	1,237,491
Expenditure											
Employee related costs	2	161,781	180,124	159,086	219,179	229,982	229,982	-	239,089	248,276	257,510
Remuneration of councillors	2	25,878	27,884	23,960	30,036	33,971	33,971	-	31,529	34,167	35,231
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	141,509	160,567	142,783	200,142	213,987	213,987	-	219,163	213,902	213,902
Debt impairment	2,3	-	-	-	336,613	361,693	361,693	-	236,037	252,634	271,312
Depreciation, amortisation and impairment	2	94,092	80,953	61,274	91,000	91,000	91,000	-	91,000	91,000	91,000
Interest, Dividends and Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	158,473	194,587	131,524	168,260	200,629	200,629	-	194,228	179,314	184,232
Transfers and subsidies	2	197	-	-	99,487	104,587	104,587	-	5,700	5,700	5,700
Irrecoverable debts written off	2	253,059	316,536	5,566	10,224	37,474	37,474	-	41,374	41,374	41,374
Operational costs	2	68,961	94,610	83,147	110,647	129,214	129,214	-	120,571	126,767	127,007
Disposal of Fixed and Intangible Assets	2	31	57	-	-	-	-	-	-	-	-
Other Losses	2	25,365	26,300	-	-	-	-	-	-	-	-
Total Expenditure		929,347	1,081,617	607,330	1,265,588	1,402,537	1,402,537	-	1,178,691	1,193,136	1,227,268
Surplus/(Deficit)		(96,642)	(120,386)	402,122	(202,628)	(289,249)	(289,249)	-	(25,813)	(12,559)	10,223
Transfers and subsidies - capital (monetary allocations)	6	184,578	234,994	69,035	323,057	324,457	324,457	-	231,652	235,629	244,040
Transfers and subsidies - capital (in-kind)	6	5,330	22,521	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		93,266	137,130	471,157	120,429	35,208	35,208	-	205,839	223,069	254,263
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		93,266	137,130	471,157	120,429	35,208	35,208	-	205,839	223,069	254,263
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		93,266	137,130	471,157	120,429	35,208	35,208	-	205,839	223,069	254,263
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	93,266	137,130	471,157	120,429	35,208	35,208	-	205,839	223,069	254,263

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional											
Governance and administration		1,634	(245)	6,070	17,395	20,188	20,188	-	4,400	2,500	100
Executive and council		-	(1,140)	-	45	45	45	-	-	-	-
Finance and administration		1,634	895	6,070	17,350	20,143	20,143	-	4,400	2,500	100
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		10,109	10,013	20,355	21,700	21,604	21,604	-	25,050	26,839	26,050
Community and social services		-	-	907	18,200	18,135	18,135	-	18,050	26,839	26,050
Sport and recreation		10,109	10,013	19,448	3,500	3,469	3,469	-	7,000	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(15,703)	(26,336)	38,171	58,744	65,674	65,674	-	88,058	91,362	114,711
Planning and development		-	240	-	-	-	-	-	58	-	-
Road transport		(15,703)	(26,576)	38,171	58,744	65,674	65,674	-	88,000	91,362	114,711
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		29,955	13,713	118,318	158,361	163,977	163,977	-	120,394	118,777	104,629
Energy sources		(2,931)	3,537	5,830	5,000	7,216	7,216	-	5,000	11,000	9,000
Water management		31,495	(20,684)	77,247	114,917	112,817	112,817	-	84,482	85,006	9,000
Waste water management		1,391	30,859	26,760	34,244	39,744	39,744	-	27,000	17,000	80,329
Waste management		-	-	8,481	4,200	4,200	4,200	-	3,912	5,771	6,300
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	25,996	(2,855)	182,915	256,200	271,443	271,443	-	237,902	239,479	245,490
Funded by:											
National Government		31,636	3,018	164,421	224,170	225,570	225,570	-	231,652	235,629	244,040
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	31,636	3,018	164,421	224,170	225,570	225,570	-	231,652	235,629	244,040
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		(5,620)	(4,378)	18,490	32,030	45,873	45,873	-	6,250	3,850	1,450
Total Capital Funding	7	26,016	(1,360)	182,911	256,200	271,443	271,443	-	237,902	239,479	245,490

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		514,857	556,852	596,969	623,711	622,311	-	633,800	647,643	677,042
Expanded Public Works Programme Integrated Grant		-	-	1,165	2,801	2,801	-	2,679	-	-
Integrated National Electrification Programme Grant		-	-	2,577	-	-	-	-	-	-
Municipal Disaster Relief Grant		1,150	(650)	-	-	-	-	-	-	-
Local Government Financial Management Grant		0	-	1,098	1,900	1,900	-	2,000	2,100	2,200
Municipal Infrastructure Grant		-	-	-	9,034	7,634	-	7,895	8,500	8,969
Equitable Share		513,707	557,502	592,128	609,976	609,976	-	621,226	637,043	665,873
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	514,857	556,852	596,969	623,711	622,311	-	633,800	647,643	677,042
Capital Transfers and Grants										
National Government:		0	(500)	147,628	323,057	324,457	-	231,652	235,629	244,040
Municipal Disaster Relief Grant		-	(500)	4,700	-	-	-	-	-	-
Municipal Infrastructure Grant		0	-	95,324	141,644	143,044	-	151,170	161,623	166,711
Regional Bulk Infrastructure Grant		-	-	-	98,887	98,887	-	-	-	-
Water Services Infrastructure Grant		(0)	-	47,605	82,526	82,526	-	80,482	74,006	77,329
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	0	(500)	147,628	323,057	324,457	-	231,652	235,629	244,040
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	514,857	556,352	744,597	946,768	946,768	-	865,452	883,272	921,082

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

Description	###	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		12,591	12,591	12,591	12,591	12,591	12,591	12,591	12,591	12,591	12,591	12,591	12,591	151,086	165,436	181,149
Service charges - Waste Water Management		298	298	298	298	298	298	298	298	298	298	298	298	3,571	3,846	4,143
Service charges - Waste Management		3,974	3,974	3,974	3,974	3,974	3,974	3,974	3,974	3,974	3,974	3,974	3,974	47,692	49,266	50,843
Sale of Goods and Rendering of Services		46	46	46	46	46	46	46	46	46	46	46	46	550	588	584
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13,121	13,121	13,121	13,121	13,121	13,121	13,121	13,121	13,121	13,121	13,121	13,121	157,448	162,644	167,849
Interest earned from Current and Non Current Assets		2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,038	26,897	27,758
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		144	144	144	144	144	144	144	144	144	144	144	144	1,728	1,785	1,842
Licence and permits		1	1	1	1	1	1	1	1	1	1	1	1	6	6	7
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	16,258	4,000	4,000
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		39	39	39	39	39	39	39	39	39	39	39	39	473	488	504
Non-Exchange Revenue																
Property rates		9,131	9,131	9,131	9,131	9,131	9,131	9,131	9,131	9,131	9,131	9,131	9,131	109,574	113,190	116,812
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		380	380	380	380	380	380	380	380	380	380	380	380	4,556	4,707	4,857
Licences or permits		8	8	8	8	8	8	8	8	8	8	8	8	96	99	102
Transfer and subsidies - Operational		52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	633,800	647,643	677,042
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		96,073	96,073	96,073	96,073	96,073	96,073	96,073	96,073	96,073	96,073	96,073	96,073	1,152,878	1,180,576	1,237,491
Expenditure																
Employee related costs		19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	239,089	248,276	257,510
Remuneration of councillors		2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	31,529	34,167	35,231
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	219,163	213,902	213,902
Debt impairment		19,670	19,670	19,670	19,670	19,670	19,670	19,670	19,670	19,670	19,670	19,670	19,670	236,037	252,634	271,312
Depreciation, amortisation and impairment		7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	7,583	91,000	91,000	91,000
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	194,228	179,314	184,232
Transfers and subsidies		475	475	475	475	475	475	475	475	475	475	475	475	5,700	5,700	5,700
Irrecoverable debts written off		3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	41,374	41,374	41,374
Operational costs		10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	120,571	126,767	127,007
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	1,178,691	1,193,136	1,227,268
Surplus/(Deficit)		(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(2,151)	(25,813)	(12,559)	10,223
Transfers and subsidies - capital (monetary allocations)		19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	231,852	235,629	244,040
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Revenue - Functional																	
Governance and administration		63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	760,599	781,050	814,521
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	63,383	760,599	781,050	814,521
Internal audit																	
Community and public safety		50	50	50	50	50	50	50	50	50	50	50	50	50	594	614	633
Community and social services		37	37	37	37	37	37	37	37	37	37	37	37	37	442	457	471
Sport and recreation		13	13	13	13	13	13	13	13	13	13	13	13	13	152	157	162
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health																	
Economic and environmental services		13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	13,685	164,221	175,450	181,174
Planning and development		13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	13,305	159,664	170,742	176,316
Road transport		380	380	380	380	380	380	380	380	380	380	380	380	380	4,557	4,708	4,858
Environmental protection																	
Trading services		38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	38,260	459,115	459,092	485,202
Energy sources		1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	16,258	4,000	4,000
Water management		28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	28,345	340,139	351,595	374,220
Waste water management		459	459	459	459	459	459	459	459	459	459	459	459	459	5,511	5,849	6,211
Waste management																	
Other		8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	8,101	97,207	97,647	100,772
Total Revenue - Functional		115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	115,377	1,384,530	1,416,205	1,481,531
Expenditure - Functional																	
Governance and administration		55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	55,404	664,845	703,467	735,459
Executive and council		5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	71,528	74,656	76,345
Finance and administration		48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	48,962	587,543	622,905	653,070
Internal audit																	
Community and public safety		481	481	481	481	481	481	481	481	481	481	481	481	481	5,773	5,907	6,043
Community and social services		2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	2,327	27,924	29,533	30,354
Community and social services		1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	13,840	14,987	15,339
Sport and recreation		1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	14,084	14,546	15,015
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health																	
Economic and environmental services		10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	10,010	120,119	125,486	128,247
Planning and development		2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	2,937	35,240	36,465	37,563
Road transport		7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	7,073	84,879	89,021	90,684
Environmental protection																	
Trading services		30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	30,484	365,803	334,649	333,209
Energy sources		4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	4,962	59,548	43,911	40,471
Water management		21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	261,991	248,382	249,602
Waste water management		1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	1,169	14,024	14,368	14,717
Waste management																	
Other		2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	30,241	27,988	28,420
Total Expenditure - Functional		98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	98,224	1,178,691	1,193,136	1,227,268
Surplus/(Deficit) before assoc.		17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	17,153	205,839	223,069	254,263

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

Description	####	Budget Year 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		367	367	367	367	367	367	367	367	367	367	367	367	4,400	2,500	100
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		367	367	367	367	367	367	367	367	367	367	367	367	4,400	2,500	100
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	2,087	25,050	26,839	26,050
Community and social services		1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	1,504	18,050	26,839	26,050
Sport and recreation		583	583	583	583	583	583	583	583	583	583	583	583	7,000	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,338	7,338	7,338	7,338	7,338	7,338	7,338	7,338	7,338	7,338	7,338	7,338	88,058	91,362	114,711
Planning and development		5	5	5	5	5	5	5	5	5	5	5	5	58	-	-
Road transport		7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	7,333	88,000	91,362	114,711
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		10,033	10,033	10,033	10,033	10,033	10,033	10,033	10,033	10,033	10,033	10,033	10,033	120,394	118,777	104,629
Energy sources		417	417	417	417	417	417	417	417	417	417	417	417	5,000	11,000	9,000
Water management		7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	7,040	84,482	85,006	9,000
Waste water management		2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	17,000	80,329
Waste management		326	326	326	326	326	326	326	326	326	326	326	326	3,912	5,771	6,300
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	237,902	239,479	245,490
Funded by:																
National Government		19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	231,652	235,629	244,040
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	231,652	235,629	244,040
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		521	521	521	521	521	521	521	521	521	521	521	521	6,250	3,850	1,450
Total Capital Funding		19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	237,902	239,479	245,490

MP315 Thembisile Hani - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	4,990	59,876	61,852	63,832
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	1,334	16,005	16,984	17,528
Service charges - sanitation revenue	161	161	161	161	161	161	161	161	161	161	161	161	1,933	2,075	2,141
Service charges - refuse revenue	176	176	176	176	176	176	176	176	176	176	176	176	2,108	2,360	2,435
Rental of facilities and equipment	144	144	144	144	144	144	144	144	144	144	144	144	1,728	1,785	1,842
Interest earned - external investments	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	2,170	26,038	26,897	27,758
Interest earned - outstanding debtors	135	135	135	135	135	135	135	135	135	135	135	135	1,617	1,670	1,724
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	43	43	43	43	43	43	43	43	43	43	43	43	522	539	556
Licences and permits	9	9	9	9	9	9	9	9	9	9	9	9	102	106	109
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	52,817	633,800	647,843	677,042
Other revenue	8,301	8,301	8,301	8,301	8,301	8,301	8,301	8,301	8,301	8,301	8,301	8,301	99,617	84,788	86,155
Cash Receipts by Source	70,279	70,279	70,279	70,279	70,279	70,279	70,279	70,279	70,279	70,279	70,279	70,279	843,346	846,699	881,122
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	19,304	231,652	235,629	244,040
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	89,583	89,583	89,583	89,583	89,583	89,583	89,583	89,583	89,583	89,583	89,583	89,583	1,074,998	1,082,328	1,125,162
Cash Payments by Type															
Employee related costs	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	19,924	239,089	248,276	257,510
Remuneration of councillors	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	2,627	31,529	34,167	35,231
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	18,264	219,163	213,902	213,902
Transfers and subsidies - other municipalities	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	16,186	194,228	179,314	184,232
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	475	475	475	475	475	475	475	475	475	475	475	475	5,700	5,700	5,700
Other expenditure	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	120,571	126,767	127,007
Cash Payments by Type	67,523	67,523	67,523	67,523	67,523	67,523	67,523	67,523	67,523	67,523	67,523	67,523	810,280	808,127	823,583
Other Cash Flows/Payments by Type															
Capital assets	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	19,825	237,902	239,479	245,490
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	87,348	87,348	87,348	87,348	87,348	87,348	87,348	87,348	87,348	87,348	87,348	87,348	1,048,181	1,047,606	1,069,072
NET INCREASE/(DECREASE) IN CASH HELD	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	2,235	26,816	34,722	56,089
Cash/cash equivalents at the month/year begin:	194,800	197,035	199,269	201,504	203,739	205,973	208,208	210,443	212,678	214,912	217,147	219,382	194,800	221,616	256,339
Cash/cash equivalents at the month/year end:	197,035	199,269	201,504	203,739	205,973	208,208	210,443	212,678	214,912	217,147	219,382	221,616	221,616	256,339	312,428

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		39,534	53,061	43,278	47,389	62,050	62,050	62,050	62,050	62,050
Roads Infrastructure		14,952	29,511	26,410	25,400	36,400	36,400	36,400	36,400	36,400
Roads		14,952	28,949	26,410	25,400	36,400	36,400	36,400	36,400	36,400
Road Structures		-	563	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,216	4,324	(40)	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		5,216	4,324	(40)	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		19,168	16,234	16,062	16,456	16,656	16,656	16,656	16,656	16,656
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		2,461	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		16,707	16,234	16,062	16,456	16,656	16,656	16,656	16,656	16,656
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	2,992	847	3,033	3,033	3,033	3,033	3,033	3,033
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	2,992	847	3,033	3,033	3,033	3,033	3,033	3,033
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		199	-	-	2,500	5,961	5,961	5,961	5,961	5,961
Landfill Sites		199	-	-	2,500	5,961	5,961	5,961	5,961	5,961
Community Assets		92	1,560	535	1,075	1,975	1,975	1,975	1,975	1,975
Community Facilities		92	241	-	125	125	125	125	125	125
Halls		91	185	-	95	95	95	95	95	95
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		1	56	-	30	30	30	30	30	30
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	1,319	535	950	1,850	1,850	1,850	1,850	1,850
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	1,319	535	950	1,850	1,850	1,850	1,850	1,850
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		6,068	9,484	2,364	3,710	2,962	2,962	3,012	3,012	3,012
<i>Operational Buildings</i>		6,068	9,484	2,364	3,710	2,962	2,962	3,012	3,012	3,012
<i>Municipal Offices</i>		6,068	9,484	2,364	3,710	2,962	2,962	3,012	3,012	3,012
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		4,581	4,283	2,961	4,230	4,980	4,980	4,980	4,980	4,980
<i>Computer Equipment</i>		4,581	4,283	2,961	4,230	4,980	4,980	4,980	4,980	4,980
Furniture and Office Equipment		-	700	153	250	450	450	300	300	450
<i>Furniture and Office Equipment</i>		-	700	153	250	450	450	300	300	450
Machinery and Equipment		6,568	7,063	640	5,636	10,136	10,136	10,136	10,136	10,136
<i>Machinery and Equipment</i>		6,568	7,063	640	5,636	10,136	10,136	10,136	10,136	10,136
Transport Assets		977	3,535	-	-	-	-	-	-	-
<i>Transport Assets</i>		977	3,535	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	57,820	79,685	49,931	62,289	82,553	82,553	82,453	82,453	82,603