

**ANNUAL BUDGET OF
THEMBISILE HANI LOCAL MUNICIPALITY**



**2026/27 TO 2028/29
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

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Part 1- Annual Budget

TH – BSC 04/05/2026 ANNUAL BUDGET 2026/27: MEDIUM –TERM EXPENDITURE AND REVENUE FRAMEWORK (MTREF) 2027/28 TO 2028/29

1.1 REPORT OF THE MUNICIPAL MANAGER

1. STRATEGIC GOALS

Sound Financial Management

2. PRIORITY ISSUE

Financial Management

3. LEGISLATIVE CONTEXT

In terms of Section 24 of the MFMA 56 of 2003: Approval of annual budgets –

(1) The municipal council must at 30 days before the start of the budget year consider approval of the annual budget.

(2) An annual budget

(a) must be approved before the start of the budget year;

(b) is approved by the adoption by the council of a resolution referred to in section 17 (3) (a)(i); and

(c) must be approved together with the adoption of resolutions as may be necessary –

(i) imposing any municipal tax for the budget year;

(ii) setting any municipal tariffs for the budget year;

- (iii) approving measurable performance objectives for revenue from each source and for each vote in the budget
- (i) approving any changes to the municipality's integrated development plan; and
- (ii) approving any changes to the municipality's budget – related policies

4. The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant Provincial Treasury.

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:

5. BACKGROUND

The Guidance for the preparation of the 2026/27 Annual Budget is provided by the National Treasury under Circulars 132 and 134.

Highlights from MFMA Municipal Budget Circular for 2026/27 MTREF Numbers 132 is 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%	3.4%	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 and 134 – 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 with 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.

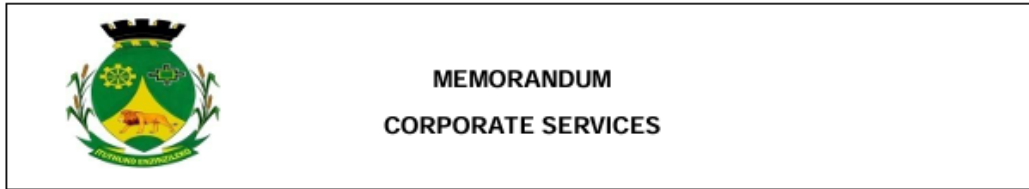
Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of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

1.2 Council Resolution



TO : **CHIEF FINANCIAL OFFICER**

FROM : **MUNICIPAL MANAGER**

SUBJECT : **IMPLEMENTATION OF COUNCIL RESOLUTIONS**

DATE : **26/05/2026**

At its Ordinary Council meeting held on the 26th May 2026, the Council resolved among others the following:

TH-NDC 533/05/2026 ANNUAL BUDGET 2026/27: 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 “H” pages 350 to 414** be approved:
2. **THAT** the Draft Tariff structure for 2026/27 financial year as attached in **Annexure “I”** be approved.
3. **THAT** the following policies relating to budge are attached as Annexure “J” 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

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- Unauthorised irregular or fruitless and wasteful Expenditure Policy and Procedures
 - Petty Cash Policy
 - Cost Containment Policy
 - Expenditure Management Policy
 - Payroll Policy
 - Fleet Management Policy
 - Asset Management Policy
 - Investment Management Policy
 - Asset Management Strategy
4. **THAT** the Accounting Officer be authorized to submit the approved annual budget to the National Treasury and the relevant provincial treasury within the stipulated time frame.
 5. **THAT** circular No: 132 and 134 issued by National Treasury as a guideline for the preparation of annual budget for 2026/27 – 2028/29 attached hereto **ANNEXURE “K” 415 to 440** be considered
 6. **THAT** the budget implementation plan for Municipal Infrastructure Grant, Water Services Infrastructure Grant, Integrated national Electrification Programme and Energy Efficiency and Demand Site Management Grant attached hereto as **ANNEXURE L pages 441 to 474** be approved.
 7. **THAT** the organogram be revised and aligned to the 2026/27 – 2028/29 approved annual budget.

Hope that you find the above in order.

DocuSigned by:

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MR. D.J.D MAHLANGU
MUNICIPAL MANAGER

1.3 Executive Summary

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 503 412 540 which show a variance amount of R 25 975 692 the reason for the increase is because of the CPI increase of 3.4 percent.</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 52 623 308. 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 1 385 122 540</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 111 163 148 which show a variance amount of R 4 985 461, the reason for the increase is because of the CPI increase of 4.70 percent.</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 74 013 539. 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 992 873 148</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>

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 R1 402 536 118 to a budget of R 1 295 258 853 which show a variance amount of (R 110 026 104), 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 416 860 426 for the provision of impairment of debtors and traffic fines.</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 875 649 589 which show a variance amount of (R 129 843 270), 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 was 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>

Capital Expenditure

The capital budget of the municipality will be decreased from a budget of R 287 542 672 to a budget of R 268 310 707 which show a variance amount to (R 19 231 965), the reason for the decrease is because less allocation of WSIG for 2026/27 than that of 2025/26 financial year, there was assets bought funded from profit on disposal of assets which was the once off funding and there was Municipal Disaster Response/relieve Grant allocated to the municipality only in 2025/26 financial year.

Cash Flow Analysis

Description	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27
Operational Expenditure			
Employee Cost	219.179.000	229.855.000	241.463.507
Remuneration Of Councilors	30.036.000	33.970.558	31.529.000
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	214.163.000
Transfer & Subsidies	99.487.000	104.487.000	5.700.000
Other Expenditure	625.744.350	743.082.019	708.654.507
Total Expenditure on Accrual Basis	1.265.588.350	1.402.536.118	1.292.493.245
Less Impairment			
Impairment of Debtors	344.713.760.00	397.043.259.00	(416.860.426.00)
Total Expenditure on Cash Basis	920.874.590	1.005.492.859	875.649.589
Capital Expenditure			
Budget for Capital Expenditure	256.199.805.00	287.543.672.00	268.310.707.42
Total Budget for Capital Expenditure	256.199.805.00	287.543.672.00	268.310.707.42
Total Budget for Opex and Capex	1.177.074.395.00	1.293.036.531.00	1.143.960.296.42

Description	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27
Revenue			
Service Charges			
Property Rates	(39.323.707.00)	(57.740.000.00)	(59.876.380.00)
Waste Management	(976.608)	(2.007.230.00)	(2.258.133.75)
Waste Water Management	(370.654)	(855.558.00)	(962.502.75)
Water Services	(7.285.976)	(14.563.212.00)	(16.383.613.50)
Total Services Charges	(47.956.945)	(75.166.000.00)	(79.480.630.00)
Other Revenue			
Interest on Investment	(12.856.315)	(25.108.924.56)	(26.897.207.28)
Traffic Fines	(187.157)	(249.050.00)	(516.529.70)
Other Revenue	(17.334.751)	(5.018.000.00)	(4.745.382.63)
Total Own Revenue	(30.378.223)	(30.375.974.56)	(32.159.119.61)
Total Own Revenue	(78.335.168)	(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)	(1.066.250.974.56)	(992.873.148.36)
Surplus/(Deficit)	138.030.227	226.785.556	151.087.148
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			(5.023.914.37)

1.4 Operating Revenue Framework

In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues. The municipality has Revenue Enhancement Strategy to try and ease the issue of non-revenue collection.

The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

Summary of revenue classified by main revenue source

MP315 Inembeleli 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	119,800	132,190	137,982	137,982	117,509	152,566	165,539	181,255
Service charges - Waste Water Management	2	2,127	2,589	2,604	3,046	3,315	3,315	2,791	3,591	3,846	4,143
Service charges - Waste Management	2	36,942	40,601	43,365	43,375	45,991	45,991	39,164	47,554	49,266	50,843
Sale of Goods and Rendering of Services	2	547	214	606	687	530	530	401	648	671	693
Agency services	2	10,611	13,319	8,746	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	86,484	116,249	138,493	144,028	151,831	151,831	129,377	156,993	162,644	167,849
Interest earned from Current and Non Current Assets	2	18,350	28,194	25,398	12,856	25,109	25,109	21,703	25,963	26,897	27,758
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1,217	2,359	1,969	1,629	1,666	1,666	1,935	1,723	1,785	1,842
Licence and permits	2	3	3	3	5	6	6	4	6	6	7
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	13,941	13,941	13,941	10,664	12,258	4,000	4,000
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1,762	686	3,694	372	456	456	557	331	343	354
Non-Exchange Revenue											
Property rates	2	56,271	61,328	65,329	68,724	105,665	105,665	90,680	109,257	113,190	116,812
Surcharges and Taxes	2	-	-	0	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2,818	3,061	3,154	5,071	4,394	4,394	2,703	4,543	4,707	4,857
Licences or permits	2	176	266	198	326	93	93	67	96	99	102
Transfer and subsidies - Operational	2	532,245	601,968	606,392	623,711	637,389	637,389	626,680	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)	5,145	13,000	-	-	-	-	-	-
Other Gains	2	764	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		832,705	961,231	1,024,897	1,062,960	1,128,366	1,128,366	1,044,237	1,149,330	1,180,638	1,237,558

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

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

Own Revenue

mSCOA	Type	Item Description	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29	Impairment	
		Service Charges			3.4%	3.3%	3.2%			3.4%	3.3%	3.2%		
		Property Rates												
SC	I	Property Rates by Usage:Agricultural Properties Property Rates by Usage:Agricultural Properties	(23,884,643.00)	(25,458,686.76)	(26,324,282.11)	(27,271,879.89)	(28,144,580.05)	(39,323,707.00)	(57,740,000.00)	(59,703,160.00)	(61,852,300.54)	(63,831,574.16)		
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)	(32,679,845.17)	(33,866,224.78)	(34,939,623.97)							
SC	I	Property Rates by Usage:Mining Properties Property Rates by Usage:Mining Properties	(206,452.00)	(707,678.16)	(731,739.22)	(758,079.71)	(782,338.26)							
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)	(26,148,645.13)	(27,089,920.49)	(27,956,797.95)							
SC	I	Property Rates by Usage:Residential Properties Property Rates by Usage:Residential Properties	(8,677,203.00)	(22,604,250.30)	(23,372,794.81)	(24,214,147.61)	(24,989,000.33)							
		Total	(68,724,315.00)	(105,664,706.42)	(109,257,306.44)	(113,190,252.48)	(116,812,340.56)	-	(39,323,707.00)	(57,740,000.00)	(59,703,160.00)	(61,852,300.54)	(63,831,574.16)	49,697,920.56
		ICT												
		Refuse Removal/ Waste Collection												
SC	I	Waste Management:Refuse Removal Waste Management:520060270 Refuse removal	(43,323,993.00)	(45,965,463.58)	(47,528,289.34)	(49,239,169.86)	(50,814,823.30)	(976,608.00)	(2,007,230.00)	(2,217,989.15)	(2,332,652.16)	(2,407,297.03)		
		Total	(43,323,993.00)	(45,965,463.58)	(47,528,289.34)	(49,239,169.86)	(50,814,823.30)	-	(976,608.00)	(2,007,230.00)	(2,217,989.15)	(2,332,652.16)	(2,407,297.03)	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)	2,548,267	(2,765,100.33)	(3,027,784.86)	(370,654.00)	(855,558.00)	(884,646.97)	(994,265.34)	(1,026,081.83)		
		Total	(2,306,124.00)	(2,306,124.00)	(2,548,267.02)	(2,765,100.33)	(3,027,784.86)	-	(370,654.00)	(855,558.00)	(884,646.97)	(994,265.34)	(1,026,081.83)	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)	(382,627,774.87)	(415,185,762.68)	(454,628,410.14)	(7,285,976.00)	(14,563,212.00)	(15,058,361.21)	(16,924,272.75)	(17,465,849.47)		
SC	I	Sale:Flat Rate Free Basic Services:Water (6 kl per household per month)	198,673,904.00	208,344,063.46	230,220,190.12	249,809,740.69	273,541,666.06							
		Total	(132,089,413.00)	(137,925,416.06)	(152,407,584.75)	(165,376,021.99)	(181,086,744.08)	-	(7,285,976.00)	(14,563,212.00)	(16,092,349.26)	(16,924,272.75)	(17,465,849.47)	134,644,717.09
		Total	(246,443,845.00)	(291,861,710.06)	(311,741,447.55)	(330,570,544.66)	(351,741,692.79)	-	(47,956,945.00)	(75,166,000.00)	(78,898,145.38)	(82,103,490.79)	(84,730,802.50)	231,313,392.66

mSCOA	Type	Item Description	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29	Original Budget 2025/26	Adjustment Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29	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)	(37,134.29)	(38,471.02)	(39,702.09)	(9,221.00)	(35,913.24)	(37,134.29)	(38,471.02)	(39,702.09)		
SC	I	Receivables-Property Rental Debtors Receivables:Property Rental Debtors	(91,901.00)	(129,087.64)	(133,476.62)	(138,281.39)	(142,706.40)	(91,901.00)	(129,087.64)	(133,476.62)	(138,281.39)	(142,706.40)		
SC	I	Ad-hoc rentals:Community Assets Sports Rec Art Cult 300020010 Rental Halls	(134,227.00)	(221,929.82)	(229,475.43)	(237,735.88)	(245,343.43)	(134,227.00)	(221,929.82)	(229,475.43)	(237,735.88)	(245,343.43)		
SC	I	Ad-hoc rentals:Community Assets Rental of Abbatbir	(3,026.00)	(3,026.00)	(3,128.88)	(3,241.51)	(3,345.24)	(3,026.00)	(3,026.00)	(3,128.88)	(3,241.51)	(3,345.24)		
SC	I	Licences or Permits:Trading Licences	(325,584.00)	(92,668.48)	(95,819.21)	(99,268.42)	(102,445.01)	(325,584.00)	(92,668.48)	(95,819.21)	(99,268.42)	(102,445.01)		
SC	I	Sales of Goods and Rendering of Services:Advertisements Community Services 107020070 Billboard Advertising	(3,976.00)	(76,755.94)	(79,365.64)	(82,222.57)	(84,853.70)	(3,976.00)	(76,755.94)	(79,365.64)	(82,222.57)	(84,853.70)		
SC	I	Publications:Tender Documents Technical Service 105060160 Sale of Tender Documents	(13,453.00)	(13,453.00)	(13,910.40)	(14,411.14)	(14,872.29)	(13,453.00)	(13,453.00)	(13,910.40)	(14,411.14)	(14,872.29)		
SC	I	Current and Non-current Assets:Bank Accounts Current and Non-current Assets:Bank Accounts	(4,980,926.00)	(10,066,072.88)	(10,408,319.36)	(10,782,988.66)	(11,128,044.29)	(4,980,926.00)	(10,066,072.88)	(10,408,319.36)	(10,782,988.66)	(11,128,044.29)		
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)	(15,554,308.64)	(16,114,218.62)	(16,629,873.62)	(7,875,389.00)	(15,042,851.68)	(15,554,308.64)	(16,114,218.62)	(16,629,873.62)		
SC	I	Operational Revenue:Insurance Refund NEW Insurance Refund	(51,379.00)	(135,070.64)	(139,663.04)	(144,690.51)	(149,320.60)	(51,379.00)	(135,070.64)	(139,663.04)	(144,690.51)	(149,320.60)		
SC	I	Sales of Goods and Rendering of Services:Clearance Certificates Finance 104060110 Clearance Certificates	(10,042.00)	(10,823.68)	(11,191.69)	(11,594.55)	(11,965.58)	(10,042.00)	(10,823.68)	(11,191.69)	(11,594.55)	(11,965.58)		
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)	(295,107.74)	(305,730.76)	(315,514.14)	(285,404.00)	(285,404.00)	(295,107.74)	(305,730.76)	(315,514.14)		
SC	I	Library Fees:Loan Fees Community Services 107055010 Library Items Membership fees	(17,581.00)	(34,253.72)	(35,418.35)	(36,693.30)	(37,867.49)	(17,581.00)	(34,253.72)	(35,418.35)	(36,693.30)	(37,867.49)		
SC	I	Fines:Overdue Books Fine Community Services 107055010 Library Items Odue Books Fine	(4,985.00)	(4,985.00)	(5,154.49)	(5,340.04)	(5,510.92)	(4,985.00)	(4,985.00)	(5,154.49)	(5,340.04)	(5,510.92)		
SC	I	Forfeits:Deposits Community Services 107055010 Library Items Lost Damaged bks	(54.00)	(54.00)	(55.84)	(57.85)	(59.70)	(54.00)	(54.00)	(55.84)	(57.85)	(59.70)		
SC	I	Ad-hoc rentals:Community Assets Rental of Community Assets	(2,288.00)	(2,288.00)	(2,365.79)	(2,450.95)	(2,529.38)	(2,288.00)	(2,288.00)	(2,365.79)	(2,450.95)	(2,529.38)		
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Cult 300060192 Rental Lease Cluster Bldng	(547,237.00)	(652,564.98)	(674,752.19)	(699,041.31)	(721,410.63)	(547,237.00)	(652,564.98)	(674,752.19)	(699,041.31)	(721,410.63)		
SC	I	Straight-lined Operating:Other Assets BUSINESS SITE RENTAL	(774,776.00)	(612,129.66)	(632,942.07)	(655,726.15)	(676,709.38)	(774,776.00)	(612,129.66)	(632,942.07)	(655,726.15)	(676,709.38)		
SC	I	Sales of Goods and Rendering of Services:Entrance Fees SWIMMING POOL FEES	(2,410.00)	(2,410.00)	(2,491.94)	(2,581.64)	(2,664.26)	(2,410.00)	-	-	-	-		
SC	I	Road and Transport:Activities on Public Roads PERMIT TEMPORARY STREET CLOSURE	(4,910.00)	(6,047.44)	(6,253.05)	(6,478.14)	(6,685.45)	(4,910.00)	(6,047.44)	(6,253.05)	(6,478.14)	(6,685.45)		
SC	I	Traffic:Municipal Public Safety Rds 108040010 Traffic Fines REC BYMunicipal	(4,866,171.00)	(4,388,600.00)	(4,537,812.40)	(4,701,160.48)	(4,851,597.62)	(187,157.00)	(498,100.00)	(515,035.40)	(533,575.18)	(550,649.59)	4,034,448.50	
SC	I	Ad-hoc rentals:Other Assets HIRE OF YELLOW BN	(37,889.00)	(29,731.76)	(30,742.64)	(31,849.29)	(32,868.46)	(37,889.00)	(29,731.76)	(30,742.64)	(31,849.29)	(32,868.46)		
SC	I	Waste Management:Disposal Facilities Refuse Disposal at the Dumping Site	(50,501.00)	(25,250.50)	(26,109.02)	(27,048.87)	(27,914.43)	(50,501.00)	(25,250.50)	(26,109.02)	(27,048.87)	(27,914.43)		
SC	I	Receivables:Waste Management Receivables:Waste Management	(43,412,965.00)	(45,134,596.02)	(46,669,172.28)	(48,349,127.08)	(49,896,299.15)	(115,290.00)	(286,000.00)	(295,724.00)	(306,369.21)	(316,173.02)	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)	(3,753.38)	(3,888.49)	(4,012.92)	(1,817.00)	(3,629.96)	(3,753.38)	(3,888.49)	(4,012.92)		
SC	I	Ad-hoc rentals:Other Assets Sports Rec Arts Culture 300020010 Rental Stadiums	(127,581.00)	(140,746.80)	(145,532.19)	(150,770.93)	(155,595.60)	(127,581.00)	(140,746.80)	(145,532.19)	(150,770.93)	(155,595.60)		
SC	I	Operational Revenue:Administrative Handling Fees Admin Fee for Title Deed Registration	(28,635.00)	(32,473.04)	(33,577.12)	(34,785.80)	(35,898.95)	(28,635.00)	(32,473.04)	(33,577.12)	(34,785.80)	(35,898.95)		
SC	I	Inspection Fees:Statutory Services FEE FOR SPLUMA CERTIFICATE	(6,930.00)	(2,637.28)	(2,726.95)	(2,825.11)	(2,915.51)	(6,930.00)	(2,637.28)	(2,726.95)	(2,825.11)	(2,915.51)		
SC	I	Request for Information:Municipal Information and Statistics DEEDS SEARCH	(63.00)	(63.00)	(65.14)	(67.49)	(69.65)	(63.00)	(63.00)	(65.14)	(67.49)	(69.65)		
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)	(54,472.65)	(56,433.51)	(58,239.38)	(372,618.00)	(52,681.48)	(54,472.65)	(56,433.51)	(58,239.38)		
SC	I	Sales of Goods and Rendering of Services:Building Plan Approval Community Services 107060015 Building Plans Approval	(213,769.00)	(193,390.18)	(199,965.45)	(207,163.62)	(213,792.86)	(213,769.00)	(193,390.18)	(199,965.45)	(207,163.62)	(213,792.86)		
SC	I	Sales of Goods and Rendering of Services:Occupation Certificates Occupational Certificates	(1,186.00)	(899.04)	(929.61)	(963.07)	(993.89)	(1,186.00)	(899.04)	(929.61)	(963.07)	(993.89)		
SC	I	Sales of Goods and Rendering of Services:Removal of Restrictions REZONING FEES	(23,282.00)	(11,641.00)	(12,036.79)	(12,470.08)	(12,869.13)	(23,282.00)	(11,641.00)	(12,036.79)	(12,470.08)	(12,869.13)		
SC	I	Publications:Maps Community Services 107060010 Other Income Print out Map	(16,373.00)	(95,145.10)	(98,380.03)	(101,921.43)	(105,182.91)	(16,373.00)	(95,145.10)	(98,380.03)	(101,921.43)	(105,182.91)		
SC	I	Sale of Goods:Sub-division and Consolidation Fees FEE FOR SUBDIVISION OR CONSOLIDATION OF LAND	(1,182.00)	(1,182.00)	(1,222.19)	(1,266.18)	(1,306.70)	(1,182.00)	(1,182.00)	(1,222.19)	(1,266.18)	(1,306.70)		
SC	I	Sales of Goods and Rendering of Services:Valuation Services VALUATION CERTIFICATES	(1,431.00)	(1,772.58)	(1,832.85)	(1,898.82)	(1,959.59)	(1,431.00)	(1,772.58)	(1,832.85)	(1,898.82)	(1,959.59)		
SC	I	Receivables:Waste Water Management Receivables:Waste Water Management	(1,905,571.00)	(1,870,396.44)	(1,933,989.92)	(2,003,607.94)	(2,067,723.40)	(22,250.00)	(228,800.00)	(236,579.20)	(245,095.36)	(252,938.42)	1,702,335.51	
SC	I	Waste Water Management:Pump/Removal of Waste Water W/Water Management:Pump/Removal of Waste Water (Septic Tank)	(740,333.00)	(1,008,793.62)	(1,043,092.60)	(1,080,640.91)	(1,115,221.42)	(740,333.00)	(1,008,793.62)	(1,043,092.60)	(1,080,640.91)	(1,115,221.42)		
SC	I	Receivables:Water Receivables:Water	(98,617,352.00)	(104,696,594.34)	(108,256,278.55)	(112,153,190.49)	(115,742,092.58)	(190,422.00)	(915,200.00)	(946,316.80)	(980,381.46)	(1,011,753.67)	107,621,305.93	
SC	I	Operational Revenue:Discounts and Early Settlements Operational Revenue:Discounts and Early Settlements	-	(1,035.00)	(1,070.19)	(1,108.71)	(1,144.19)	-	(1,035.00)	(1,070.19)	(1,108.71)	(1,144.19)		
SC	I	Water:Agricultural and Rural Water Service Water Services 540060197 Delivery of Water	(1,046.00)	-	(100,000.00)	(103,300.00)	(106,605.60)	(1,046.00)	(1,046.00)	(100,000.00)	(103,300.00)	(106,605.60)		
SC	I	Water:Connection/Disconnection Water Services 540060390 Water Connections	(12,259.00)	(10,206.54)	(10,553.56)	(10,933.46)	(11,283.33)	(12,259.00)	(10,206.54)	(10,553.56)	(10,933.46)	(11,283.33)		
SC	I	Sale:Flat Rate Sale Flat Rate	(76,541.00)	(38,270.50)	(39,571.70)	(40,996.16)	(42,308.04)	(76,541.00)	(38,270.50)	(39,571.70)	(40,996.16)	(42,308.04)		
SC	I	Sale:Prepaid Water Services 540060370 Prepaid Water sales	(10,583.00)	(7,612.00)	(7,870.81)	(8,154.13)	(8,415.07)	(10,583.00)	(7,612.00)	(7,870.81)	(8,154.13)	(8,415.07)		
SC	I	Installation of Network (Network Changes/ Wayleave)	-	-	(100,000.00)	(103,300.00)	(106,605.60)	-	-	(100,000.00)	(103,300.00)	(106,605.60)		
Total			(178,665,158.00)	(185,175,137.98)	(191,671,092.67)	(198,570,096.48)	(204,924,339.57)	-	(30,378,223.00)	(31,011,687.18)	(32,265,002.98)	(33,425,850.06)	(34,495,477.26)	159,867,498.48
Total Budget for Own Revenue			(425,109,003.00)	(477,036,848.04)	(503,412,540.22)	(528,934,041.14)	(556,452,821.16)	-	(78,335,168.00)	(106,177,687.18)	(111,163,148.36)	(115,323,861.34)	(119,014,224.91)	391,180,891.14

Operating Transfers and Grant Receipts

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

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	592,128	623,711	637,389	613,343	633,800	647,643	677,042
Expanded Public Works Programme Integrated Grant		-	-	-	2,801	2,979	1,551	2,679	-	-
Municipal Disaster Relief Grant		1,150	(650)	-	-	5,000	-	-	-	-
Local Government Financial Management Grant		0	-	-	1,900	1,900	1,816	2,000	2,100	2,200
Municipal Infrastructure Grant		-	-	-	9,034	7,634	-	7,895	8,500	8,969
Municipal Disaster Recovery Grant		-	-	-	-	9,900	-	-	-	-
Equitable Share		513,707	557,502	592,128	609,976	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	592,128	623,711	637,389	613,343	633,800	647,643	677,042
Capital Transfers and Grants										
National Government:		0	(500)	-	323,057	340,557	273,068	235,652	235,629	244,040
Municipal Disaster Relief Grant		-	(500)	-	-	(0)	25,000	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	4,000	-	-
Municipal Infrastructure Grant		0	-	-	141,644	143,044	116,159	151,170	161,623	166,711
Regional Bulk Infrastructure Grant		-	-	-	98,887	98,887	98,887	-	-	-
Water Services Infrastructure Grant		(0)	-	-	82,526	88,526	33,022	80,482	74,006	77,329
Municipal Disaster Recovery Grant		-	-	-	-	10,100	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	0	(500)	-	323,057	340,557	273,068	235,652	235,629	244,040
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	514,857	556,352	592,128	946,768	977,946	886,411	869,452	883,272	921,082

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 109 257 306), which show a variance amount to (R 3 592 600) which is 3.4 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 202 484 140) which show a variance amount to (R 16 287 136) which 8.47 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 4 537 812) which show a variance amount to (R 162 378) which 3.4 percent.</p>	<p>Traffic Fines</p> <p>Th adjustment budget of (R 498 100) will be increased to a budget of (R 515 035) which show a variance amount to (R 16 935) which is 3.4 percent</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 show a decrease amount to (R 78 999 000)</p>	<p>The budget of (R 31 011 687) will be increased to a budget of (R 32 065 084) which show an increase amount to (R 1 053 397) which 3.4 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>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 1 385 122 540) which show a variance amount to R 52 623 308 which is 3.67 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 992 873 148) which show a variance amount to R 74 012 457 which is 6.96 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

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2026/2027 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves or savings to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA; and
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan.

The following table is a high-level summary of the 2026/27 budget and MTREF (classified per main type of operating expenditure):

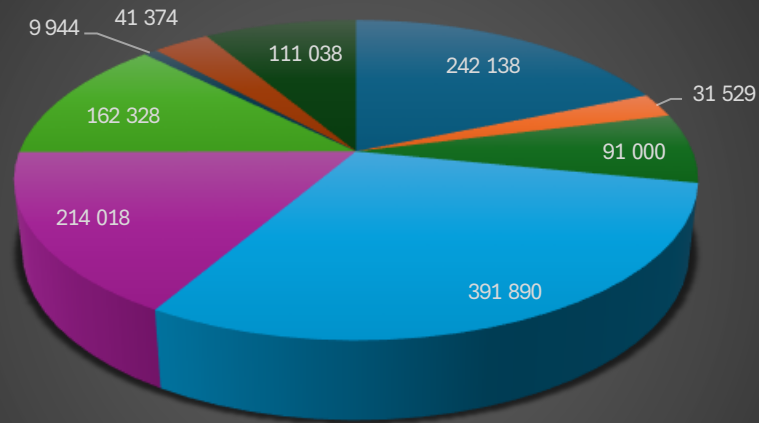
Summary of operating expenditure by standard classification item

MP315 I nembisile Hanu - 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
Expenditure											
Employee related costs	2	161,781	180,124	190,679	219,179	229,982	229,982	184,742	242,138	251,182	260,147
Remuneration of councillors	2	25,878	27,884	28,551	30,036	33,971	33,971	26,720	31,529	34,167	35,231
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	141,509	160,524	170,373	200,142	213,987	213,987	177,311	214,018	213,957	213,957
Debt impairment	2,3	-	-	2,924	336,613	361,693	361,693	-	391,890	391,890	391,890
Depreciation, amortisation and impairment	2	94,092	80,953	82,404	91,000	91,000	91,000	54,478	91,000	91,000	91,000
Interest, Dividends and Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	158,473	194,587	171,044	168,260	215,454	215,454	157,301	162,328	175,564	182,782
Transfers and subsidies	2	197	-	193	99,487	104,517	104,517	65,056	9,944	9,944	9,944
Irrecoverable debts written off	2	253,059	316,536	305,165	10,224	37,474	37,474	13,494	41,374	41,374	41,377
Operational costs	2	68,961	94,610	112,478	110,647	129,537	129,537	88,592	111,038	128,694	128,932
Disposal of Fixed and Intangible Assets	2	31	57	11,626	-	-	-	-	-	-	-
Other Losses	2	25,365	26,300	35,349	-	-	-	-	-	-	-
Total Expenditure		929,347	1,081,574	1,110,785	1,265,588	1,417,615	1,417,615	767,693	1,295,259	1,337,773	1,355,260

The following table gives a breakdown of the main expenditure categories for the 2026/27 financial year.

Main operational expenditure categories for the 2026/27



- Employee cost
- Debt Impairment
- Transfers and Subsidies
- Remuneration of Councillors
- Inventory Consumed
- Irrecoverable Debts Written Off
- Depreciation
- Contracted Services
- Operational Costs

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

Function	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29
Council General (100)	49,970,776	47,645,205	50,224,166	51,298,533
Municipal Manager	25,486,617	23,988,100	24,466,556	25,081,928
PMS, MPAC, Comm, Public	17,195,979	17,927,505	18,622,953	19,364,521
Internal Audit	5,632,402	5,773,210	5,907,082	6,042,937
Risk Management	50,105,256	39,566,066	39,735,549	50,625,283
ICT	40,453,424	34,014,396	41,350,375	41,568,548
Total	188,844,454	168,914,482	180,306,681	193,981,750
PEDS	10,696,638	11,154,462	11,589,525	12,031,019
IDP	744,592	744,592	744,592	744,592
Town Planning	8,000,000	8,000,000	8,000,000	8,000,000
Total	19,441,230	19,899,054	20,334,117	20,775,611
Financial Services	421,295,825	457,104,664	457,934,956	458,870,192
Asset Management	102,386,948	102,554,577	102,713,960	102,875,702
Fleet Management	58,137,356	52,222,770	58,655,417	58,919,683
Supply Chain Management	4,728,858	4,514,639	4,686,057	4,860,013
	586,548,987	616,396,650	623,990,390	625,525,590

Function	Annual Budget 2025/26	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29
Corporate Services	28.024.118	28.260.904	28.973.719	29.433.234
Legal Services	8.655.525	8.280.376	9.094.184	9.311.152
Total	36.679.643	36.541.280	38.067.903	38.744.386
Community Development Services	2.928.715	5.734.036	2.983.959	2.994.796
Disaster Management	1.000.000	1.000.000	1.800.000	1.800.000
Cemetery	360.605	360.605	360.605	360.605
Community Halls	9.271.191	8.854.182	9.422.028	9.648.822
Libraries and Archives	2.952.830	3.261.257	3.294.512	3.419.591
Sports and Facilities	13.597.282	17.347.983	17.810.306	18.279.470
Traffic	23.835.756	25.603.269	25.073.984	25.868.438
Refuse removal	30.093.871	30.241.397	27.987.916	28.419.729
Total	84.040.250	92.402.729	88.733.310	90.791.451
Technical Services	1.646.232	1.711.705	1.773.979	1.837.175
PMU	7.633.900	7.895.273	8.500.414	8.969.150
Electricity Services	54.529.956	44.070.035	43.911.296	40.470.725
Water Services	344.802.676	247.790.942	248.382.021	249.601.891
Roads and Storm Water	77.225.919	44.587.463	63.814.162	64.549.004
Sanitation Services	13.661.832	15.049.240	15.393.163	15.742.175
Total	499.500.515	361.104.658	381.775.035	381.170.120
Total Budget Accrual Basis (Operational Expenditure)	1.402.536.118	1.295 258 853	1.335.007.435	1.352.788.907

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

Function/ Department	Percentage Allocated: Accrual Basis	Percentage Allocated: Cash Basis
Council General 100	R 47 645 205 (3.68%)	R 47 540 205 (5.36%)
Municipal Manager (102)	R 121 269 277 (9.37%)	R 118 793 552 (13.38%)
PEDS (103)	R 19 899 054 (1.54%)	R 19 899 054 (2.24%)
Financial Services (104)	R 616 396 650 (47.59%)	R 205 974 479 (23.19%)
Corporate Services (106)	R 36 541 280 (2.83%)	R 36 541 280 (4.12%)
Social Services (107)	R 92 402 729 (7.14) %)	R 86 437 211 (9.73) %)
Technical Services (105)	R 361 104 658 (27.88%)	R 365 107 658 (41.99%)
Total	R 1 295 258 853	R 875 649 589

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 final signed upper limit gazette.

Municipal Manager

The Municipal manager is allocated a budget of R 121 269 277 which show a decrease of (R 17 604 401) 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 616 676 424 which show an increase of R 29 847 663 against the adjustment budget this is on accrual basis, the increased is because of the impairment of debtors that has been increase due to the CIP added on consumer accounts and the impairment of debtors amount to R 410 701 945.

On cash basis the department is allocated a budget of R 205 974 479 which show a decrease of R 9 104 730 because of 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 36 541 280 which show a decrease of R 138 263 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 92 402 729 which show an increase of R 8 362 479 against the adjustment budget this on accrual basis, the increased is because of the impairment on traffic fines issued that has been increase due to the CIP added on traffic fines and the impairment of traffic fines amount to R 44153 305 which include the budget of R 118 856 of debtors written of under waste collection.

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 361 104 658 which show a decrease of (R138 395 857), 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 and all line items which were funded from reserves during the adjustment are reduced due to the cash flow problem.

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 875 649 589 which show a decrease of (R 129 843 272) which is -12.91 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 1 295 258 853 which show a decrease of (R 107 277 265) which is -7.84 percent.

Contracted Services Budget

The total budget for contracted services amounts to R 162 328m against the total operational budget amount to R 812 403m which is 20%, which is more than the norm of 2 to 5 percent

Salary Norm

The municipality salary norm against the total operational expenditure amounts to R 273 667m 812 403m x100 = 33.6 which is below the National Treasury norm of 40 percent and above the norm of Staff Regulation which is 30 percent

Operational repairs and maintenance

Repairs and Maintenance Budget

The total budget of Repairs and Maintenance amounts to R 64 463 889 against the total value of Property Plant and Equipment amounts to R 2 872 447 573 which is 2.25 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 229 795 806.

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
Total Repairs and Maintenance Expenditure	1	57,820	79,685	69,292	62,289	97,453	97,453	64,464	82,198	82,348
<i>R&M as a % of PPE & Investment Property</i>		2.6%	3.3%	2.8%	2.5%	3.9%	3.9%	2.4%	3.2%	3.1%
<i>R&M as % Operating Expenditure</i>		6.2%	7.4%	6.2%	4.9%	6.9%	6.9%	8.4%	6.3%	6.2%

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Repairs and maintenance per 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
R thousand										
Repairs and Maintenance by Asset Class	3	57,820	79,685	69,292	62,289	97,453	97,453	64,464	82,198	82,348
Roads Infrastructure		14,952	29,511	32,795	25,400	47,300	47,300	21,400	36,400	36,400
Storm water Infrastructure		-	-	-	-	4,000	4,000	-	-	-
Electrical Infrastructure		5,216	4,324	(40)	-	-	-	-	-	-
Water Supply Infrastructure		19,168	16,234	16,717	16,456	16,656	16,656	13,922	16,656	16,656
Sanitation Infrastructure		-	2,992	3,327	3,033	3,033	3,033	3,033	3,033	3,033
Solid Waste Infrastructure		199	-	972	2,500	5,961	5,961	5,961	5,961	5,961
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		39,534	53,061	53,771	47,389	76,950	76,950	44,316	62,050	62,050
Community Facilities		92	241	-	125	125	125	125	125	125
Sport and Recreation Facilities		-	1,319	936	950	1,850	1,850	1,850	1,850	1,850
Community Assets		92	1,560	936	1,075	1,975	1,975	1,975	1,975	1,975
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		6,068	9,484	7,051	3,710	2,962	2,962	2,757	2,757	2,757
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6,068	9,484	7,051	3,710	2,962	2,962	2,757	2,757	2,757
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		4,581	4,283	4,628	4,230	4,980	4,980	4,980	4,980	4,980
Furniture and Office Equipment		-	700	384	250	450	450	300	300	450
Machinery and Equipment		6,568	7,063	2,522	5,636	10,136	10,136	10,136	10,136	10,136
Transport Assets		977	3,535	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-

For the 2026/27 financial year, R 44.3 million of total repairs and maintenance will be spent on infrastructure assets. Road's infrastructure has received a significant proportion of this allocation totaling to R 21.4 million, followed by water infrastructure at R 13.9 million. Community assets has been allocated R 1.9 million of total repairs and maintenance.

1.6 Capital Expenditure

Functions/ Sub - Function	Original Budget	Proposed Adjustments	Adjustment Budget	Annual Budget 2026/27	Annual Budget 2027/28	Annual Budget 2028/29
Own Funding	32.029.705.00	13.842.867.08	45.872.572.08	32.658.980.00	5.750.000.00	5.750.000.00
MIG	141.644.100.00	1.400.000.00	143.044.100.00	151.169.727.00	74.006.000.00	77.329.000.00
WSIG	82.526.000.00	-	88.526.000.00	80.482.000.00	161.122.586.00	166.210.849.98
MDRG			10.100.000.00			
EEDSMG	-	0	-	4.000.000.00	-	-
Total	256.199.805.00	15.242.867.08	287.542.672.08	268.310.707.00	240.878.586.00	249.289.849.98

The capital budget of the municipality will be decreased from an adjustment budget of R 287 542 672 to a budget of R 268 310 707 which shows a variance amount to (R 19 231 965) which is -6.69 percent decrease which is on the own funding and WSIG and MDRG.

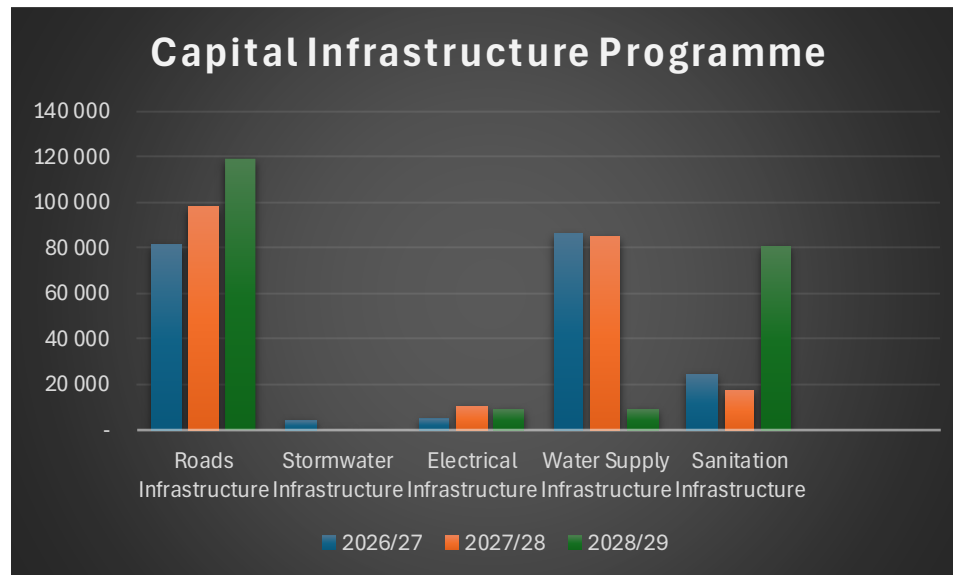
The following table provides a breakdown of budgeted capital expenditure function:

2026/27 Medium-term capital budget per function

Capital Expenditure - Functional											
Governance and administration		1,634	(245)	6,342	17,395	20,188	20,188	17,156	6,224	3,024	3,024
Executive and council		-	(1,140)	(33)	45	45	45	-	-	-	-
Finance and administration		1,634	895	6,375	17,350	20,143	20,143	17,156	6,224	3,024	3,024
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		10,109	10,013	25,816	21,700	19,104	19,104	12,376	23,420	27,339	26,550
Community and social services		-	-	3,856	18,200	15,635	15,635	9,360	16,720	27,339	26,550
Sport and recreation		10,109	10,013	21,961	3,500	3,469	3,469	3,016	6,700	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(15,703)	(26,336)	28,705	58,744	76,774	76,774	48,897	85,140	97,862	119,211
Planning and development		-	240	-	-	-	-	-	58	-	-
Road transport		(15,703)	(26,576)	28,705	58,744	76,774	76,774	48,897	85,082	97,862	119,211
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		29,955	13,713	98,042	158,361	171,477	171,477	137,451	133,410	118,277	104,129
Energy sources		(2,931)	3,537	6,081	5,000	7,216	7,216	5,454	8,500	10,500	8,500
Water management		31,495	(20,684)	52,805	114,917	120,317	120,317	95,738	95,601	85,006	9,000
Waste water management		1,391	30,859	30,674	34,244	39,744	39,744	32,488	24,598	17,000	80,329
Waste management		-	-	8,481	4,200	4,200	4,200	3,772	4,712	5,771	6,300
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	25,996	(2,855)	158,905	256,200	287,543	287,543	215,879	248,194	246,503	252,914

Total expenditure for 2026/27 is R 268 310 707 million, the table reflects R 248 194 million since retention is allocated separately. Total of new assets represent R 179.5 million of the total capital budget while asset renewal equates to R 20.7 million. Further details relating to asset classes and proposed capital expenditure is contained in Schedule A9 (Asset Management).

The following graph provides a breakdown of the capital budget to be spent on infrastructure-related projects over the MTREF:



1.7 Annual Budget Tables

The following pages present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2026/27 budget and MTREF.

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	65,329	68,724	105,665	105,665	90,680	109,257	113,190	116,812
Service charges	127,502	148,066	165,768	178,611	187,287	187,287	159,464	203,711	218,651	236,241
Investment revenue	18,350	28,194	25,398	12,856	25,109	25,109	21,703	25,963	26,897	27,758
Transfer and subsidies - Operational	532,245	601,968	606,392	623,711	637,389	637,389	626,680	633,800	647,643	677,042
Other own revenue	98,337	121,675	162,009	179,058	179,058	172,916	145,709	176,599	174,256	179,704
Total Revenue (excluding capital transfers and contributions)	832,705	961,231	1,024,897	1,062,960	1,128,366	1,128,366	1,044,237	1,149,330	1,180,638	1,237,558
Employee costs	161,781	180,124	190,679	219,179	229,982	229,982	184,742	242,138	251,182	260,147
Remuneration of councillors	25,878	27,884	28,551	30,036	33,971	33,971	26,720	31,529	34,167	35,231
Depreciation, amortisation and impairment	94,092	80,953	82,404	91,000	91,000	91,000	54,478	91,000	91,000	91,000
Interest, Dividends and Rent on Land	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	141,509	160,524	170,373	200,142	213,987	213,987	177,311	214,018	213,957	213,957
Transfers and subsidies	197	-	193	99,487	104,517	104,517	65,056	9,944	9,944	9,944
Other expenditure	505,889	632,090	638,586	625,745	744,158	744,158	259,387	706,630	737,522	744,980
Total Expenditure	929,347	1,081,574	1,110,785	1,265,588	1,417,615	1,417,615	767,693	1,295,259	1,337,773	1,355,260
Surplus/(Deficit)	(96,642)	(120,343)	(85,888)	(202,628)	(289,249)	(289,249)	278,544	(145,929)	(157,134)	(117,702)
Transfers and subsidies - capital (monetary allocations)	184,578	234,994	211,375	323,057	340,557	340,557	(266,622)	235,652	235,629	244,040
Transfers and subsidies - capital (in-kind)	5,330	22,521	62,822	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337
Capital expenditure & funds sources										
Capital expenditure	25,996	(2,855)	158,905	256,200	287,543	287,543	215,879	248,194	246,503	252,914
Transfers recognised - capital	31,636	3,018	148,256	224,170	241,670	241,670	185,111	215,535	235,629	244,040
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(5,620)	(4,378)	10,678	32,030	45,873	45,873	30,769	32,659	10,874	8,874
Total sources of capital funds	26,016	(1,360)	158,935	256,200	287,543	287,543	215,879	248,194	246,503	252,914
Financial position										
Total current assets	1,175,617	1,357,398	1,477,570	325,120	347,601	347,601	1,976,152	830,010	885,203	883,161
Total non current assets	2,440,722	2,579,856	2,740,895	2,738,585	2,763,052	2,763,052	2,902,297	2,872,535	2,993,784	2,868,555
Total current liabilities	1,138,833	1,262,490	1,349,161	152,291	150,416	150,416	1,467,732	516,038	618,985	600,637
Total non current liabilities	21,931	27,130	30,789	57,356	57,356	57,356	30,789	96,099	96,099	96,099
Community wealth/Equity	2,455,421	2,647,633	2,839,110	2,854,058	2,902,882	2,902,882	3,432,544	3,090,408	3,163,902	3,054,980
Cash flows										
Net cash from (used) operating	280,819	(260,283)	(505,841)	280,062	256,479	256,479	256,479	300,430	269,296	294,995
Net cash from (used) investing	(215,026)	(261,644)	(239,268)	(243,200)	(287,543)	(287,543)	(287,543)	(268,311)	(246,503)	(252,914)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	198,051	(336,531)	(517,039)	176,762	199,800	199,800	199,800	226,919	249,712	291,792
Cash backing/surplus reconciliation										
Cash and investments available	198,051	(336,531)	(517,039)	176,762	199,800	199,800	199,800	226,919	249,712	291,792
Application of cash and investments	701,061	1,104,283	1,116,854	135,048	133,548	133,548	331,439	107,462	263,095	188,013
Balance - surplus (shortfall)	(503,010)	(1,440,814)	(1,633,893)	41,713	66,251	66,251	(131,640)	119,457	(13,383)	103,779
Asset management										
Asset register summary (WDV)	2,267,911	2,409,601	2,500,546	2,519,180	2,500,447	2,500,447	-	2,649,335	2,533,426	2,625,515
Depreciation	76,449	80,953	82,404	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Renewal and Upgrading of Existing Assets	11,171	40,125	91,687	114,601	133,517	133,517	69,115	59,370	59,370	51,000
Repairs and Maintenance	57,820	79,685	69,292	62,289	97,453	97,453	64,464	82,198	82,198	82,348
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(144,255)	(155,419)	(165,989)	(198,674)	(208,344)	(208,344)	-	(183,640)	(230,220)	(249,810)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

MP315 Ithembele Hanu - I-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	768,130	708,128	744,348	744,348	760,162	781,008	814,478
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		592,803	650,197	768,130	708,128	744,348	744,348	760,162	781,008	814,478
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		241	248	388	390	573	573	592	614	633
Community and social services		107	171	282	258	426	426	441	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	173,907	156,760	180,650	180,650	164,206	175,450	181,177
Planning and development		142,426	153,650	154,504	151,690	151,256	151,256	159,662	170,742	176,319
Road transport		13,431	17,528	19,403	5,070	29,395	29,395	4,544	4,708	4,858
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		273,712	397,124	356,669	520,740	543,351	543,351	460,021	459,195	485,309
Energy sources		18,000	30,200	3,587	13,941	13,941	13,941	16,258	4,000	4,000
Water management		183,642	288,923	261,473	412,220	430,091	430,091	341,304	351,699	374,326
Waste water management		3,606	4,293	4,440	4,952	5,185	5,185	5,525	5,849	6,211
Waste management		68,463	73,708	87,169	89,627	94,134	94,134	96,933	97,647	100,772
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1,022,613	1,218,747	1,299,094	1,386,017	1,468,923	1,468,923	1,384,982	1,416,267	1,481,598
Expenditure - Functional										
Governance and administration		561,659	673,899	687,911	702,400	811,709	811,709	821,852	843,135	858,761
Executive and council		49,913	52,213	53,909	62,736	75,458	75,458	71,633	74,691	76,380
Finance and administration		508,409	616,411	629,629	634,662	730,619	730,619	744,446	762,537	776,338
Internal audit		3,337	5,275	4,373	5,002	5,632	5,632	5,773	5,907	6,043
Community and public safety		18,466	27,132	25,569	25,692	27,874	27,874	30,824	32,383	33,152
Community and social services		11,674	17,044	14,031	13,011	14,277	14,277	13,476	14,573	14,873
Sport and recreation		6,793	10,088	11,538	12,681	13,597	13,597	17,348	17,810	18,279
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		97,827	102,374	108,148	107,210	134,943	134,943	105,431	126,580	129,112
Planning and development		19,346	23,672	23,540	34,698	34,293	34,293	35,240	36,465	37,563
Road transport		78,480	78,701	84,608	72,512	100,650	100,650	70,191	90,115	91,550
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		251,394	278,169	289,157	430,285	443,088	443,088	337,152	335,674	334,235
Energy sources		41,161	58,741	38,063	50,527	54,530	54,530	44,070	43,911	40,471
Water management		189,209	191,588	218,436	341,354	344,803	344,803	247,791	248,382	249,602
Waste water management		8,143	10,429	11,369	13,662	13,662	13,662	15,049	15,393	15,742
Waste management		12,881	17,411	21,289	24,743	30,094	30,094	30,241	27,968	28,420
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	929,347	1,081,574	1,110,785	1,265,588	1,417,615	1,417,615	1,295,259	1,337,773	1,355,260
Surplus/(Deficit) for the year		93,266	137,173	188,309	120,429	51,308	51,308	89,723	78,494	126,337

MP315 Thembisile Hani - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	100	103	107
Vote 2 - Economic Development/Planning:Planning Economic De		142,426	153,650	154,018	151,686	151,179	151,179	159,662	170,742	176,319
Vote 3 - Economic Development/Planning:Social Services (Dept		82,136	90,334	99,936	95,091	99,178	99,178	102,070	102,969	106,264
Vote 4 - Human Resources:Corporate Services(106)		1,495	533	350	285	285	285	295	306	316
Vote 5 - Economic Development/Planning:Technical Services (D		205,248	324,566	277,010	431,113	474,217	474,217	363,087	361,548	384,537
Vote 6 - Finance:Financial Services (Dept 104)		591,308	649,664	767,780	707,842	744,063	744,063	759,767	780,599	814,056
Vote 7 - Mayor and Council Thembisile Hani Council General (De		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1,022,613	1,218,747	1,299,094	1,386,017	1,468,923	1,468,923	1,384,982	1,416,267	1,481,598
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager, Town Secretary and Chief Executive		56,716	103,031	112,786	105,397	138,654	138,654	121,269	131,883	144,483
Vote 2 - Economic Development/Planning:Planning Economic De		9,957	14,197	12,262	20,419	21,087	21,087	21,611	22,108	22,613
Vote 3 - Economic Development/Planning:Social Services (Dept		80,848	73,630	73,056	79,877	86,964	86,964	92,403	92,528	94,553
Vote 4 - Human Resources:Corporate Services(106)		21,649	30,331	28,683	35,281	36,680	36,680	36,541	38,068	38,744
Vote 5 - Economic Development/Planning:Technical Services (D		276,882	319,847	337,556	462,892	497,854	497,854	359,393	380,001	379,333
Vote 6 - Finance:Financial Services (Dept 104)		454,561	497,222	497,797	517,422	578,238	578,238	611,819	615,559	617,704
Vote 7 - Mayor and Council Thembisile Hani Council General (De		-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		28,732	43,316	48,646	44,301	58,137	58,137	52,223	57,626	57,829
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	929,347	1,081,574	1,110,785	1,265,588	1,417,615	1,417,615	1,295,259	1,337,773	1,355,260
Surplus/(Deficit) for the year	2	93,266	137,173	188,309	120,429	51,308	51,308	89,723	78,494	126,337

MP315 I hembisile Hanl - I abe 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	119,800	132,190	137,982	137,982	117,509	152,566	165,539	181,255
Service charges - Waste Water Management	2	2,127	2,589	2,604	3,046	3,315	3,315	2,791	3,591	3,846	4,143
Service charges - Waste Management	2	36,942	40,601	43,365	43,375	45,991	45,991	39,164	47,554	49,266	50,843
Sale of Goods and Rendering of Services	2	547	214	606	687	530	530	401	648	671	693
Agency services	2	10,611	13,319	8,746	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	86,484	116,249	138,493	144,028	151,831	151,831	129,377	156,993	162,644	167,849
Interest earned from Current and Non Current Assets	2	18,350	28,194	25,398	12,856	25,109	25,109	21,703	25,963	26,897	27,758
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1,217	2,359	1,969	1,629	1,666	1,666	1,935	1,723	1,785	1,842
Licence and permits	2	3	3	3	5	6	6	4	6	6	7
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	13,941	13,941	13,941	10,864	12,258	4,000	4,000
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1,762	686	3,694	372	456	456	557	331	343	354
Non-Exchange Revenue											
Property rates	2	56,271	61,328	65,329	68,724	105,665	105,665	90,680	109,257	113,190	116,812
Surcharges and Taxes	2	-	-	0	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2,818	3,061	3,154	5,071	4,394	4,394	2,703	4,543	4,707	4,857
Licences or permits	2	176	266	198	326	93	93	67	96	99	102
Transfer and subsidies - Operational	2	532,245	601,968	606,392	623,711	637,389	637,389	626,680	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)	5,145	13,000	-	-	-	-	-	-
Other Gains	2	764	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		832,705	961,231	1,024,897	1,062,960	1,128,366	1,128,366	1,044,237	1,149,330	1,180,638	1,237,558
Expenditure											
Employee related costs	2	161,781	180,124	190,679	219,179	229,982	229,982	184,742	242,138	251,182	260,147
Remuneration of councillors	2	25,878	27,884	28,551	30,036	33,971	33,971	26,720	31,529	34,167	35,231
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	141,509	160,524	170,373	200,142	213,987	213,987	177,311	214,018	213,957	213,957
Debt impairment	2,3	-	-	2,924	336,613	361,693	361,693	-	391,890	391,890	391,890
Depreciation, amortisation and impairment	2	94,092	80,953	82,404	91,000	91,000	91,000	54,478	91,000	91,000	91,000
Interest, Dividends and Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Contracted services	2	158,473	194,587	171,044	168,260	215,454	215,454	157,301	162,328	175,564	182,782
Transfers and subsidies	2	197	-	193	99,487	104,517	104,517	65,056	9,944	9,944	9,944
Irrecoverable debts written off	2	253,059	316,536	305,165	10,224	37,474	37,474	13,494	41,374	41,374	41,377
Operational costs	2	68,961	94,610	112,478	110,647	129,537	129,537	88,592	111,038	128,694	128,932
Disposal of Fixed and Intangible Assets	2	31	57	11,626	-	-	-	-	-	-	-
Other Losses	2	25,365	26,300	35,349	-	-	-	-	-	-	-
Total Expenditure		929,347	1,081,574	1,110,785	1,265,588	1,417,615	1,417,615	767,693	1,295,259	1,337,773	1,355,260
Surplus/(Deficit)		(96,642)	(120,343)	(85,888)	(202,628)	(289,249)	(289,249)	276,544	(145,929)	(157,134)	(117,702)
Transfers and subsidies - capital (monetary allocations)	6	184,578	234,994	211,375	323,057	340,557	340,557	(266,622)	235,652	235,629	244,040
Transfers and subsidies - capital (in-kind)	6	5,330	22,521	62,822	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	93,266	137,173	188,309	120,429	51,308	51,308	9,922	89,723	78,494	126,337

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
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager, Town Secretary and Chief Executive/Municipal Management		-	-	-	-	-	-	-	-	-	-
Vote 2 - Economic Development/Planning/Planning Economic Development Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development/Planning/Social Services (Dept 107)		-	-	-	-	-	-	-	-	-	-
Vote 4 - Human Resources/Corporate Services(106)		-	-	-	-	-	-	-	-	-	-
Vote 5 - Economic Development/Planning/Technical Services (Dept 105)		867	372	4,347	9,405	9,405	9,405	-	-	10,500	12,000
Vote 6 - Finance/Financial Services (Dept 104)		-	-	-	-	-	-	-	-	-	-
Vote 7 - Mayor and Council Thembisile Hani Council General (Dept 100)		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	867	372	4,347	9,405	9,405	9,405	-	-	10,500	12,000
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager, Town Secretary and Chief Executive/Municipal Management		937	1,104	1,190	2,900	3,750	3,750	-	2,824	2,324	2,324
Vote 2 - Economic Development/Planning/Planning Economic Development Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Economic Development/Planning/Social Services (Dept 107)		10,109	10,013	34,694	25,900	23,304	23,304	-	28,132	33,110	32,850
Vote 4 - Human Resources/Corporate Services(106)		697	(83)	594	650	650	650	-	600	600	600
Vote 5 - Economic Development/Planning/Technical Services (Dept 105)		13,386	(12,995)	113,522	203,500	234,646	234,646	-	213,838	199,868	205,040
Vote 6 - Finance/Financial Services (Dept 104)		-	(1,266)	(33)	145	145	145	-	100	100	100
Vote 7 - Mayor and Council Thembisile Hani Council General (Dept 100)		-	-	-	-	-	-	-	-	-	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	4,591	13,700	15,643	15,643	-	2,700	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		25,129	(3,227)	154,558	246,795	278,138	278,138	-	248,194	236,003	240,914
Total Capital Expenditure - Vote		25,996	(2,855)	158,905	256,200	287,543	287,543	-	248,194	246,503	252,914
Capital Expenditure - Functional											
Governance and administration		1,634	(245)	6,342	17,395	20,188	20,188	17,156	6,224	3,024	3,024
Executive and council		-	(1,140)	(33)	45	45	45	-	-	-	-
Finance and administration		1,634	895	6,375	17,350	20,143	20,143	17,156	6,224	3,024	3,024
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		10,109	10,013	25,816	21,700	19,104	19,104	12,376	23,420	27,339	26,550
Community and social services		-	-	3,856	18,200	15,635	15,635	9,360	16,720	27,339	26,550
Sport and recreation		10,109	10,013	21,961	3,500	3,469	3,469	3,016	6,700	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(15,703)	(26,336)	28,705	58,744	76,774	76,774	48,897	85,140	97,862	119,211
Planning and development		-	240	-	-	-	-	-	58	-	-
Road transport		(15,703)	(26,576)	28,705	58,744	76,774	76,774	48,897	85,082	97,862	119,211
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		29,955	13,713	98,042	158,361	171,477	171,477	137,451	133,410	118,277	104,129
Energy sources		(2,931)	3,537	6,081	5,000	7,216	7,216	5,454	8,500	10,500	8,500
Water management		31,495	(20,684)	52,805	114,917	120,317	120,317	95,738	95,601	85,006	9,000
Waste water management		1,391	30,859	30,674	34,244	39,744	39,744	32,488	24,598	17,000	80,329
Waste management		-	-	8,481	4,200	4,200	4,200	3,772	4,712	5,771	6,300
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	25,996	(2,855)	158,905	256,200	287,543	287,543	215,879	248,194	246,503	252,914
Funded by:											
National Government		31,636	3,018	148,256	224,170	241,670	241,670	185,111	215,535	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	148,256	224,170	241,670	241,670	185,111	215,535	235,629	244,040
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		(5,620)	(4,378)	10,678	32,030	45,873	45,873	30,769	32,659	10,874	8,874
Total Capital Funding	7	26,016	(1,360)	158,935	256,200	287,543	287,543	215,879	248,194	246,503	252,914

MP315 Ithembisile Hani - Table A6 Budgeted Financial Position

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
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	185,396	228,070	230,862	176,762	199,800	199,800	379,776	226,919	253,712	249,375
Short term investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	931,472	962,892	972,147	(15,959)	(20,406)	(20,406)	1,261,370	33,576	2,596	56,551
Receivables from non-exchange transactions	3	(362,865)	(343,335)	(318,600)	16,932	20,822	20,822	(282,039)	79,239	40,408	82,942
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	48,729	50,493	46,647	49,210	49,210	49,210	60,427	46,647	46,647	46,647
VAT Receivable	6	373,443	459,836	547,181	98,175	98,175	98,175	557,284	443,630	541,840	447,646
Other current assets	7	(557)	(557)	(667)	(0)	0	0	(667)	0	-	-
Total current assets		1,175,617	1,357,398	1,477,570	325,120	347,601	347,601	1,976,152	830,010	885,203	883,161
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	10	2,439,920	2,579,592	2,740,807	2,737,512	2,761,479	2,761,479	2,902,209	2,872,448	2,993,696	2,868,467
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	45	45	45	-	-	-	-
Intangible assets	14	801	264	88	1,028	1,528	1,528	88	88	88	88
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		2,440,722	2,579,856	2,740,895	2,738,585	2,763,052	2,763,052	2,902,297	2,872,535	2,993,784	2,868,555
TOTAL ASSETS		3,616,339	3,937,254	4,218,465	3,063,705	3,110,653	3,110,653	4,878,448	3,702,545	3,878,986	3,751,716
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	193	245	293	-	-	-	414	-	-	-
Trade and other payables from exchange transactions	20	964,398	1,002,222	997,002	89,079	82,273	82,273	1,025,207	75,921	176,061	160,270
Trade and other payables from non-exchange transactions	21	1,150	0	0	(0)	4,930	4,930	84,644	(0)	0	-
Provision	22	54,669	56,777	58,547	35,528	35,528	35,528	58,547	-	-	-
VAT Payable	23	117,766	202,588	291,135	27,685	27,685	27,685	296,735	425,264	428,071	425,514
Other current liabilities	24	657	657	2,185	-	-	-	2,185	14,854	14,854	14,854
Total current liabilities		1,138,833	1,262,490	1,349,161	152,291	150,416	150,416	1,467,732	516,038	618,985	600,637
Non current liabilities											
Financial liabilities	25	(1)	(1)	(1)	42,084	42,084	42,084	(1)	-	-	-
Provision	26	13,802	15,428	19,087	15,272	15,272	15,272	19,087	61,548	61,548	61,548
Long term portion of trade payables	27	-	-	-	-	-	-	-	34,552	34,552	34,552
Other non-current liabilities	28	8,330	11,703	11,703	-	-	-	11,703	-	-	-
Total non current liabilities		21,931	27,130	30,789	57,356	57,356	57,356	30,789	96,099	96,099	96,099
TOTAL LIABILITIES		1,160,764	1,289,621	1,379,950	209,647	207,771	207,771	1,498,521	612,138	715,084	696,736
NET ASSETS		2,455,575	2,647,633	2,838,515	2,854,058	2,902,882	2,902,882	3,379,927	3,090,408	3,163,902	3,054,980
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2,455,421	2,647,633	2,839,110	2,854,058	2,902,882	2,902,882	3,432,544	3,090,408	3,163,902	3,054,980
Reserves and funds	30	-	-	-	-	-	-	-	-	-	-
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	2,455,421	2,647,633	2,839,110	2,854,058	2,902,882	2,902,882	3,432,544	3,090,408	3,163,902	3,054,980

MP315 Thembisile Hani - Table A7 Budgeted Cash Flows

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
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		38,447	–	–	39,416	57,740	57,740	57,740	59,703	61,852	63,832
Service charges		9,541	–	–	10,442	18,516	18,516	18,516	20,292	21,519	22,204
Other revenue		74,502	–	–	98,025	98,056	98,056	98,056	94,399	87,594	89,389
Transfers and Subsidies - Operational	1	499,921	–	–	623,711	642,389	642,389	642,389	633,800	647,643	677,042
Transfers and Subsidies - Capital	1	–	199,510	–	323,057	340,557	340,557	340,557	235,652	235,629	244,040
Interest		–	–	–	13,162	26,668	26,668	26,668	27,579	28,567	29,481
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(341,592)	(459,793)	(505,841)	(728,264)	(822,860)	(822,860)	(822,860)	(761,051)	(803,564)	(821,049)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(99,487)	(104,587)	(104,587)	(104,587)	(9,944)	(9,944)	(9,944)
NET CASH FROM/(USED) OPERATING ACTIVITIES		280,819	(260,283)	(505,841)	280,062	256,479	256,479	256,479	300,430	269,296	294,995
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	13,000	–	–	–	–	–	–
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 Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(215,026)	(261,644)	(239,268)	(256,200)	(287,543)	(287,543)	(287,543)	(248,194)	(246,503)	(252,914)
Retention (Capital)		–	–	–	–	–	–	–	(20,116)	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(215,026)	(261,644)	(239,268)	(243,200)	(287,543)	(287,543)	(287,543)	(268,311)	(246,503)	(252,914)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		65,793	(521,927)	(745,109)	36,863	(31,063)	(31,063)	(31,063)	32,119	22,793	42,800
Cash/cash equivalents at the year begin:	2	132,258	185,396	228,070	139,899	230,863	230,863	230,863	194,800	226,919	249,712
Cash/cash equivalents at the year end:	2	198,051	(336,531)	(517,039)	176,762	199,800	199,800	199,800	226,919	249,712	291,792

MP315 Thembisile Hani - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	198,051	(336,531)	(517,039)	176,762	199,800	199,800	199,800	226,919	249,712	291,792
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non-current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		198,051	(336,531)	(517,039)	176,762	199,800	199,800	199,800	226,919	249,712	291,792
Application of cash and investments											
Unspent conditional transfers		1,150	0	0	–	5,000	5,000	84,644	(0)	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	28,972	44,626	59,121	10,979	10,979	10,979	(72,378)	91,006	108,553	95,144
Other working capital requirements	3	615,613	1,002,222	997,002	88,542	82,041	82,041	379,904	16,456	154,543	92,870
Other provisions		55,326	57,434	60,732	35,528	35,528	35,528	(60,732)	–	–	–
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		701,061	1,104,283	1,116,854	135,048	133,548	133,548	331,439	107,462	263,095	188,013
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(503,010)	(1,440,814)	(1,633,893)	41,713	66,251	66,251	(131,640)	119,457	(13,383)	103,779
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(503,010)	(1,440,814)	(1,633,893)	41,713	66,251	66,251	(131,640)	119,457	(13,383)	103,779

MP513 I NEMOSIIE MANI - IADIE AY Asset Management

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										
CAPITAL EXPENDITURE										
Total New Assets	1	14,824	(42,980)	67,218	141,599	154,026	154,026	179,080	187,133	201,914
Roads Infrastructure		(8,298)	(26,016)	14,732	27,339	27,339	27,339	59,330	62,492	74,211
Storm water Infrastructure		-	-	1	-	14,200	14,200	4,000	-	-
Electrical Infrastructure		981	3,537	6,061	5,000	4,516	4,516	4,500	4,500	4,500
Water Supply Infrastructure		20,508	(21,703)	24,254	60,965	62,365	62,365	59,648	67,006	7,000
Sanitation Infrastructure		-	-	3,061	8,500	5,583	5,583	10,938	17,000	80,329
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		13,191	(44,182)	48,149	101,804	114,003	114,003	138,416	150,998	166,040
Community Facilities		-	-	3,657	18,000	15,085	15,085	16,170	26,789	26,000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	3,657	18,000	15,085	15,085	16,170	26,789	26,000
Heritage Assets		-	-	-	45	45	45	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		937	290	1,190	1,590	1,750	1,750	1,882	1,824	1,824
Furniture and Office Equipment		697	927	587	2,050	2,650	2,650	1,100	1,100	1,100
Machinery and Equipment		-	(16)	562	3,600	4,726	4,726	5,200	990	990
Transport Assets		-	-	13,072	14,600	15,767	15,767	16,312	5,471	6,000
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	16,656	37,845	13,648	26,452	34,299	34,299	28,735	10,800	12,000
Roads Infrastructure		9,783	(9,783)	(0)	10,000	9,930	9,930	12,700	7,900	10,000
Storm water Infrastructure		-	-	-	-	3,900	3,900	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		8,873	27,381	4,373	12,452	11,452	11,452	7,535	3,000	2,000
Sanitation Infrastructure		-	20,209	9,275	4,000	9,017	9,017	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		16,656	37,807	13,648	26,452	34,299	34,299	20,235	10,800	12,000
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	39	-	-	-	-	500	-	-
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	6	(5,485)	2,280	78,039	88,148	99,218	99,218	48,380	48,570	39,000
Roads Infrastructure		(17,187)	9,223	13,576	21,405	21,405	21,405	9,052	27,570	35,000
Storm water Infrastructure		-	-	(1)	-	-	-	-	-	-
Electrical Infrastructure		(3,912)	-	-	-	2,700	2,700	-	6,000	4,000
Water Supply Infrastructure		4,114	(27,612)	24,178	41,500	46,500	46,500	19,218	15,000	-
Sanitation Infrastructure		1,391	10,651	18,318	21,744	25,144	25,144	13,680	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

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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										
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Infrastructure		(15,594)	(7,737)	56,072	84,649	95,749	95,749	41,930	48,570	39,000
Community Facilities		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		10,109	10,017	21,968	3,500	3,469	3,469	6,450	--	--
Community Assets		10,109	10,017	21,968	3,500	3,469	3,469	6,450	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Other Assets		--	--	--	--	--	--	--	--	--
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 Capital Expenditure	4	25,996	(2,855)	158,905	256,200	287,543	287,543	248,194	246,903	252,914
Roads Infrastructure		(15,703)	(26,576)	28,308	58,744	58,674	58,674	81,062	97,862	119,211
Storm water Infrastructure		--	--	--	--	18,100	18,100	4,000	--	--
Electrical Infrastructure		(2,931)	3,537	6,081	5,000	7,216	7,216	4,500	10,500	8,500
Water Supply Infrastructure		31,495	(21,934)	52,805	114,917	120,317	120,317	86,401	85,006	9,000
Sanitation Infrastructure		1,391	30,859	30,674	34,244	39,744	39,744	24,598	17,000	80,329
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Infrastructure		14,253	(14,113)	117,869	212,905	244,051	244,051	200,580	210,368	217,040
Community Facilities		--	--	3,657	18,000	15,065	15,085	16,170	26,789	26,000
Sport and Recreation Facilities		10,109	10,017	21,968	3,500	3,469	3,469	6,450	--	--
Community Assets		10,109	10,017	25,625	21,500	18,534	18,554	22,620	26,789	26,000
Heritage Assets		--	--	--	45	45	45	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Operational Buildings		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Other Assets		--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--
Computer Equipment		937	329	1,190	1,500	1,750	1,750	2,382	1,824	1,824
Furniture and Office Equipment		697	927	587	2,050	2,650	2,650	1,100	1,100	1,100
Machinery and Equipment		--	(16)	562	3,600	4,726	4,726	5,200	950	950
Transport Assets		--	--	13,072	14,600	15,767	15,767	16,312	5,471	6,000
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Mature		--	--	--	--	--	--	--	--	--
Immature		--	--	--	--	--	--	--	--	--
Living Resources		--	--	--	--	--	--	--	--	--
TOTAL CAPITAL EXPENDITURE - Asset class		25,996	(2,855)	158,905	256,200	287,543	287,543	248,194	246,903	252,914
ASSET REGISTER SUMMARY - PPE (WDV)										
	5	2,267,911	2,409,601	2,500,546	2,519,180	2,500,447	2,900,447	2,649,335	2,533,428	2,625,515
Roads Infrastructure		468,746	491,813	500,013	(14,000)	(16,243)	(16,243)	(16,243)	(32,487)	(16,243)
Storm water Infrastructure		98,004	117,121	117,594	(4,000)	(4,741)	(4,741)	(4,741)	(9,481)	(4,741)
Electrical Infrastructure		--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		820,059	928,143	990,419	(10,083)	(30,224)	(30,224)	(30,224)	(60,448)	(30,224)
Sanitation Infrastructure		52,696	49,564	46,889	(3,684)	(3,684)	(3,684)	(3,684)	(7,368)	(3,684)
Solid Waste Infrastructure		85,561	83,731	81,901	(2,095)	(2,095)	(2,095)	(2,095)	(4,190)	(2,095)
Rail Infrastructure		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		0	0	0	--	--	--	--	--	--
Infrastructure		1,525,667	1,670,372	1,736,815	(33,862)	(56,988)	(56,988)	(56,988)	(113,975)	(56,988)
Community Assets		178,732	188,542	213,755	2,565,666	2,565,648	2,565,648	(13,944)	(27,888)	(13,944)
Heritage Assets		--	--	--	45	45	45	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Other Assets		--	(1,540)	--	(4,722)	--	--	2,740,807	2,740,807	2,740,807
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--
Intangible Assets		801	264	88	1,028	1,528	1,528	88	88	88
Computer Equipment		3,685	3,401	3,419	(1,267)	(870)	(870)	(238)	(1,034)	(796)
Furniture and Office Equipment		2,037	2,709	5,349	2,050	2,650	2,650	1,100	2,200	1,100
Machinery and Equipment		2,076	7,331	1,649	1,100	2,226	2,226	2,700	1,150	(1,550)
Transport Assets		27,213	16,011	16,973	(10,858)	(13,791)	(13,791)	(24,190)	(67,921)	(43,202)

MIP'S 10 I NEMOISIE MANI - I ADIE AY Asset management

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										
Land		530,300	522,511	522,499	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,267,911	2,409,601	2,500,546	2,519,180	2,500,447	2,500,447	2,649,335	2,533,426	2,625,515
EXPENDITURE OTHER ITEMS		134,269	160,638	151,686	153,289	188,453	188,453	155,464	173,198	173,348
<u>Depreciation</u>	7	76,449	80,953	82,404	91,000	91,000	91,000	91,000	91,000	91,000
<u>Repairs and Maintenance by Asset Class</u>	3	57,820	79,685	69,282	62,289	97,453	97,453	64,464	82,198	82,348
Roads Infrastructure		14,952	29,511	32,795	25,400	47,300	47,300	21,400	36,400	36,400
Storm water Infrastructure		-	-	-	-	4,000	4,000	-	-	-
Electrical Infrastructure		5,216	4,324	(40)	-	-	-	-	-	-
Water Supply Infrastructure		19,168	16,234	16,717	16,456	16,656	16,656	13,922	16,656	16,656
Sanitation Infrastructure		-	2,962	3,327	3,033	3,033	3,033	3,033	3,033	3,033
Solid Waste Infrastructure		199	-	972	2,500	5,961	5,961	5,961	5,961	5,961
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		39,534	53,067	53,771	47,389	76,950	76,950	44,316	62,650	62,050
Community Facilities		92	241	-	125	125	125	125	125	125
Sport and Recreation Facilities		-	1,319	936	950	1,850	1,850	1,850	1,850	1,850
Community Assets		92	1,560	936	1,075	1,975	1,975	1,975	1,975	1,975
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		6,068	9,484	7,051	3,710	2,962	2,962	2,757	2,757	2,757
Housing		-	-	-	-	-	-	-	-	-
Other Assets		6,068	9,484	7,051	3,710	2,962	2,962	2,757	2,757	2,757
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		4,581	4,283	4,628	4,230	4,980	4,980	4,980	4,980	4,980
Furniture and Office Equipment		-	700	384	250	450	450	300	300	450
Machinery and Equipment		6,568	7,063	2,522	5,636	10,136	10,136	10,136	10,136	10,136
Transport Assets		977	3,535	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		134,269	160,638	151,686	153,289	188,453	188,453	155,464	173,198	173,348
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		43.0%	-1405.5%	57.7%	44.7%	46.4%	46.4%	27.8%	24.1%	20.2%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		14.8%	49.6%	117.3%	125.9%	146.7%	146.7%	78.0%	65.2%	56.0%
<i>R&M as a % of PPE & Investment Property</i>		2.8%	3.3%	2.8%	2.5%	3.9%	3.9%	2.4%	3.2%	3.1%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>		3.0%	5.0%	6.4%	7.0%	9.2%	9.2%	5.0%	5.6%	5.1%

PART 2- Supporting Documentation

2.1 Expenditure on Transfers and Grants

MP315 Thembeisile Hani - Supporting Table SA19 Expenditure on transfers and grant programme

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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		513,707	557,502	592,128	623,711	632,389	624,014	633,800	647,643	677,042
Expanded Public Works Programme Integrated Grant		-	-	-	2,801	2,979	4,072	2,679	-	-
Municipal Disaster Relief Grant		-	-	-	-	9,900	1,043	-	-	-
Local Government Financial Management Grant		-	-	-	1,900	1,900	1,502	2,000	2,100	2,200
Municipal Infrastructure Grant		-	-	-	9,034	7,634	5,696	7,895	8,500	8,969
Municipal Disaster Recovery Grant		-	-	-	-	-	1,725	-	-	-
Equitable Share		513,707	557,502	592,128	609,976	609,976	609,976	621,226	637,043	665,873
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		513,707	557,502	592,128	623,711	632,389	624,014	633,800	647,643	677,042
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	323,057	340,557	177,752	235,652	235,629	244,040
Municipal Disaster Relief Grant		-	-	-	-	10,100	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	4,000	-	-	-
Municipal Infrastructure Grant		-	-	-	141,644	143,044	87,397	151,170	161,623	166,711
Regional Bulk Infrastructure Grant		-	-	-	98,887	98,887	60,080	-	-	-
Water Services Infrastructure Grant		-	-	-	82,526	88,526	30,276	80,482	74,006	77,329
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	323,057	340,557	177,752	235,652	235,629	244,040
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		513,707	557,502	592,128	946,768	972,946	801,766	869,452	883,272	921,082

2.2 Councillor and Staff Benefits

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

Summary of Employee and Councillor remuneration		##	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			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
			A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)											
Allowances and Service Related Benefits											
Basic Salary	1		14,779	19,128	19,891	21,329	25,170	25,170	22,548	24,932	25,833
Cell phone Allowance			2,615	2,913	2,746	2,765	2,765	2,765	2,765	2,765	2,765
Housing Allowance			-	-	-	-	-	-	-	-	-
In-kind Benefits			222	256	242	243	243	243	243	243	243
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			883	727	754	800	747	747	850	855	860
Office-bearer Allowance			(32)	-	-	-	-	-	-	-	-
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			4,574	1,777	1,776	1,716	1,760	1,760	1,776	1,904	1,940
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits			23,040	24,801	25,407	26,853	30,685	30,685	28,182	30,700	31,641
Social Contributions											
Medial Aid Benefits			258	290	278	281	334	334	349	361	373
Pension Fund Contributions			2,580	2,793	2,866	2,902	2,951	2,951	2,998	3,107	3,218
Total Social Contributions			2,838	3,083	3,144	3,183	3,285	3,285	3,347	3,468	3,590
Total Councillors			25,878	27,884	28,551	30,036	33,971	33,971	31,529	34,167	35,231
% increase	4			7.7%	2.4%	5.2%	13.1%	-	(7.2%)	8.4%	3.1%
Senior Managers of the Municipality											
Salaries and Allowances											
Basic Salary	2		4,352	4,545	4,434	6,434	11,116	11,116	11,602	12,065	12,534
Bonuses			-	-	-	-	-	-	-	-	-
Allowance											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone	3		88	82	91	107	224	224	224	224	224
Housing Benefits	3		-	-	-	-	-	-	-	-	-
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	3		620	620	690	981	981	981	981	981	981
Voluntary Work			-	-	-	-	-	-	-	-	-
Total Allowance			707	702	781	1,087	1,204	1,204	1,204	1,204	1,204
Service Related Benefits											
Acting	3		35	47	33	172	172	172	172	172	173

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

Summary of Employee and Councillor remuneration	###	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
Total Service Related Benefits		35	47	33	172	172	172	172	172	173
Total Salaries and Allowances		5,095	5,294	5,248	7,694	12,493	12,493	12,978	13,441	13,911
Social Contributions										
Bargaining Council		-	-	-	-	-	-	-	-	-
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		126	173	237	385	397	397	407	417	427
Pension		339	303	311	427	438	438	441	444	447
Unemployment Insurance		11	10	11	15	15	15	15	15	15
Total Social Contributions		476	486	560	828	850	850	863	876	888
Post-retirement Benefit										
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,570	5,780	5,808	8,521	13,343	13,343	13,841	14,317	14,800
% increase	4		3.8%	0.5%	46.7%	56.6%	-	3.7%	3.4%	3.4%
Other Municipal Staff										
Salaries and Allowances										
Basic Salary		104,015	115,855	122,386	133,583	137,334	137,334	145,461	151,548	157,215
Bonuses		8,558	9,289	9,986	13,072	13,166	13,166	13,838	14,324	14,874
Allowance										
Accommodation, Travel and Incidental		-	-	-	-	-	-	-	-	-
Cellular and Telephone	3	525	684	701	754	772	772	784	789	795
Housing Benefits	3	137	145	174	212	254	254	256	264	270
Non-pensionable		546	711	758	-	-	-	-	-	-

Travel or Motor Vehicle	3	3,859	4,390	4,624	5,847	6,089	6,089	6,298	6,556	6,817
Voluntary Work		-	-	-	-	-	-	-	-	-
Total Allowance		5,066	5,930	6,256	6,813	7,115	7,115	7,338	7,608	7,881
Service Related Benefits										
Acting	3	1,172	1,504	1,128	2,048	2,048	2,048	2,053	2,053	2,053
Bonus	3	-	-	-	-	-	-	-	-	-
Danger Allowance	3	-	-	-	1,149	1,219	1,219	1,221	1,222	1,224
Entertainment	3	-	-	-	-	-	-	-	-	-
Fire Brigade		-	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-	-
Leave Pay	3	293	1,169	1,801	1,180	1,180	1,180	1,180	1,180	1,180
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-	-
Long Service Award		-	-	-	-	-	-	1,983	1,983	1,983
Overtime		3,883	5,252	5,760	6,497	7,401	7,401	7,498	7,642	7,789
Scarcity	3	-	-	-	-	-	-	-	-	-
Standby Allowance	3	583	602	854	1,253	1,014	1,014	1,077	1,115	1,154
Tools Allowance	3	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	3	60	-	60	92	122	122	125	127	130
Leave gratuity		-	-	-	-	-	-	-	-	-
Long Term Service Award		-	-	-	-	-	-	-	-	-
Total Service Related Benefits		5,989	8,527	9,603	12,219	12,983	12,983	15,135	15,322	15,512
Total Salaries and Allowances		123,628	139,601	148,231	165,687	170,598	170,598	181,792	188,803	195,482
Social Contributions										
Bargaining Council		47	53	56	117	127	127	130	131	132
Group Life Insurance		-	-	-	-	-	-	-	-	-
Medical		9,204	10,324	10,938	13,357	13,617	13,617	14,392	14,906	15,463
Pension		20,590	22,857	23,978	28,307	29,041	29,041	30,695	31,831	33,064
Unemployment Insurance		757	811	828	1,207	1,273	1,273	1,288	1,194	1,206
Total Social Contributions		30,598	34,045	35,801	42,988	44,059	44,059	46,504	48,062	49,865
Post-retirement Benefit	6									
Medical		-	-	-	-	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-	-
Pension		-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit		-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		154,227	173,646	184,032	208,675	214,657	214,657	228,296	236,865	245,348
% increase	4		12.6%	6.0%	13.4%	2.9%	-	6.4%	3.8%	3.6%
Total Parent Municipality		185,675	207,310	218,391	247,232	261,970	261,970	273,667	285,349	295,378
Board Members of Entities										

2.3 Monthly Targets

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	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	152,566	165,539	181,255
Service charges - Waste Water Management	299	299	299	299	299	299	299	299	299	299	299	299	299	3,591	3,846	4,143
Service charges - Waste Management	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	3,963	47,554	49,266	50,843
Sale of Goods and Rendering of Services	54	54	54	54	54	54	54	54	54	54	54	54	54	648	671	693
Agency services																
Interest																
Interest earned from Receivables	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	13,083	156,993	162,644	167,849
Interest earned from Current and Non Current Assets	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	25,963	26,897	27,758
Dividends																
Rent on Land																
Rental from Fixed Assets	144	144	144	144	144	144	144	144	144	144	144	144	144	1,723	1,785	1,842
Licence and permits	1	1	1	1	1	1	1	1	1	1	1	1	1	6	6	7
Special rating levies																
Construction Contract Revenue	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,258	4,000	4,000
Development Charges																
Operational Revenue	28	28	28	28	28	28	28	28	28	28	28	28	28	331	343	354
Non-Exchange Revenue																
Property rates	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	9,105	109,257	113,190	116,812
Surcharges and Taxes																
Fines, penalties and forfeits	379	379	379	379	379	379	379	379	379	379	379	379	379	4,543	4,707	4,857
Licences or permits	8	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	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)	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	1,149,330	1,180,638	1,237,558
Expenditure																
Employee related costs	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	242,138	251,182	260,147
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	2,627	31,529	34,167	35,231
Bulk purchases - electricity																
Inventory consumed	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	214,018	213,957	213,957
Debt impairment	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	32,657	391,890	391,890	391,890
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	7,583	91,000	91,000	91,000
Interest, Dividends and Rent on Land																
Contracted services	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	162,328	175,564	182,782
Transfers and subsidies	829	829	829	829	829	829	829	829	829	829	829	829	829	9,944	9,944	9,944
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	3,448	41,374	41,374	41,377
Operational costs	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	111,038	128,694	128,932
Disposal of Fixed and Intangible Assets																
Other Losses																
Total Expenditure	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	1,295,259	1,337,773	1,355,260
Surplus/(Deficit)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(12,161)	(145,929)	(157,134)	(117,702)
Transfers and subsidies - capital (monetary allocations)	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	235,652	235,629	244,040
Transfers and subsidies - capital (in-kind)																
Surplus/(Deficit) after capital transfers & contributions	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337
Income Tax																
Surplus/(Deficit) after income tax	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337
Share of Surplus/Deficit attributable to Joint Venture																
Share of Surplus/Deficit attributable to Minorities																
Surplus/(Deficit) attributable to municipality	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337
Share of Surplus/Deficit attributable to Associate																
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit) for the year	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337

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	
R thousand																	
Revenue - Functional																	
Governance and administration		63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	760,162	781,008	814,478	
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Finance and administration		63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	63,347	760,162	781,008	814,478	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Community and public safety		49	49	49	49	49	49	49	49	49	49	49	49	592	614	633	
Community and social services		37	37	37	37	37	37	37	37	37	37	37	37	441	457	471	
Sport and recreation		13	13	13	13	13	13	13	13	13	13	13	13	152	157	162	
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		13,684	13,684	13,684	13,684	13,684	13,684	13,684	13,684	13,684	13,684	13,684	13,684	164,206	175,450	181,177	
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	159,662	170,742	176,319	
Road transport		379	379	379	379	379	379	379	379	379	379	379	379	4,544	4,708	4,858	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		38,335	38,335	38,335	38,335	38,335	38,335	38,335	38,335	38,335	38,335	38,335	38,335	460,021	459,195	485,309	
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	16,258	4,000	4,000	
Water management		28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	28,442	341,304	351,699	374,326	
Waste water management		460	460	460	460	460	460	460	460	460	460	460	460	5,525	5,849	6,211	
Waste management		8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	8,078	96,933	97,647	100,772	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Revenue - Functional		115,415	115,415	115,415	115,415	115,415	115,415	115,415	115,415	115,415	115,415	115,415	115,415	1,384,982	1,416,267	1,481,598	
Expenditure - Functional																	
Governance and administration		68,488	68,488	68,488	68,488	68,488	68,488	68,488	68,488	68,488	68,488	68,488	68,488	821,852	843,135	858,761	
Executive and council		5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	5,969	71,633	74,691	76,380	
Finance and administration		62,037	62,037	62,037	62,037	62,037	62,037	62,037	62,037	62,037	62,037	62,037	62,037	744,446	762,537	776,338	
Internal audit		481	481	481	481	481	481	481	481	481	481	481	481	5,773	5,907	6,043	
Community and public safety		2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	30,824	32,383	33,152	
Community and social services		1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	13,476	14,573	14,873	
Sport and recreation		1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	1,446	17,348	17,810	18,279	
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		8,786	8,786	8,786	8,786	8,786	8,786	8,786	8,786	8,786	8,786	8,786	8,786	105,431	126,580	129,112	
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	35,240	36,465	37,563	
Road transport		5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	5,849	70,191	90,115	91,550	
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Trading services		28,096	28,096	28,096	28,096	28,096	28,096	28,096	28,096	28,096	28,096	28,096	28,096	337,152	335,674	334,235	
Energy sources		3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	3,673	44,070	43,911	40,471	
Water management		20,649	20,649	20,649	20,649	20,649	20,649	20,649	20,649	20,649	20,649	20,649	20,649	247,791	248,382	249,602	
Waste water management		1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	15,049	15,393	15,742	
Waste management		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	
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Total Expenditure - Functional		107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	107,938	1,295,259	1,337,773	1,355,260	
Surplus/(Deficit) before assoc.		7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337	
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit)	1	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	7,477	89,723	78,494	126,337	

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															
Property rates	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	59,703	61,852	63,832
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	1,354	16,251	17,084	17,628
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	1,723	1,785	1,842
Interest earned - external investments	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	25,963	26,897	27,758
Interest earned - outstanding debtors	135	135	135	135	135	135	135	135	135	135	135	135	1,616	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	647,643	677,042
Other revenue	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	7,671	92,953	85,164	86,882
Cash Receipts by Source	69,648	69,648	69,648	69,648	69,648	69,648	69,648	69,648	69,648	69,648	69,648	69,648	835,773	847,176	881,949
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	19,638	235,652	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	89,285	89,285	89,285	89,285	89,285	89,285	89,285	89,285	89,285	89,285	89,285	89,285	1,071,425	1,082,804	1,125,988
Cash Payments by Type															
Employee related costs	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	20,178	242,138	251,182	260,147
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	17,835	214,018	213,957	213,957
Contracted services	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	13,527	162,328	175,564	182,782
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	829	829	829	829	829	829	829	829	829	829	829	829	9,944	9,944	9,944
Other expenditure	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	9,253	111,038	128,694	128,932
Cash Payments by Type	64,250	64,250	64,250	64,250	64,250	64,250	64,250	64,250	64,250	64,250	64,250	64,250	770,995	813,509	830,994
Other Cash Flows/Payments by Type															
Capital assets	(22,359)	22,359	22,359	22,359	22,359	22,359	22,359	22,359	22,359	22,359	22,359	(449,427)	(248,194)	(246,503)	(252,914)
Retention (Capital)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	(1,676)	38,556	(20,116)	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	40,214	84,932	84,932	84,932	84,932	84,932	84,932	84,932	84,932	84,932	84,932	(346,622)	502,684	567,006	578,080

2.4 Monthly Capital Expenditure

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		519	519	519	519	519	519	519	519	519	519	519	519	6,224	3,024	3,024
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		519	519	519	519	519	519	519	519	519	519	519	519	6,224	3,024	3,024
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	23,420	27,339	26,550
Community and social services		1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	16,720	27,339	26,550
Sport and recreation		558	558	558	558	558	558	558	558	558	558	558	558	6,700	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,095	7,095	7,095	7,095	7,095	7,095	7,095	7,095	7,095	7,095	7,095	7,095	85,140	97,862	119,211
Planning and development		5	5	5	5	5	5	5	5	5	5	5	5	58	-	-
Road transport		7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	7,090	85,082	97,862	119,211
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		11,118	11,118	11,118	11,118	11,118	11,118	11,118	11,118	11,118	11,118	11,118	11,118	133,410	118,277	104,129
Energy sources		708	708	708	708	708	708	708	708	708	708	708	708	8,500	10,500	8,500
Water management		7,967	7,967	7,967	7,967	7,967	7,967	7,967	7,967	7,967	7,967	7,967	7,967	95,601	85,006	9,000
Waste water management		2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	24,598	17,000	80,329
Waste management		393	393	393	393	393	393	393	393	393	393	393	393	4,712	5,771	6,300
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	248,194	246,503	252,914
Funded by:																
National Government		17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	215,535	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		17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	17,961	215,535	235,629	244,040
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	2,722	32,659	10,874	8,874
Total Capital Funding		20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	20,683	248,194	246,503	252,914

2.5 Legislation Compliance Status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

- In year reporting
Reporting to National Treasury in electronic format was fully complied with. Section 71 reporting to the Executive Mayor (within 10 working days) has been achieved.
- Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Risk and Audit unit.
- Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
- Audit Committee
An Audit Committee has been established and is fully functional.
- Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.