

# **TMDM SPECIAL COUNCIL MEETING**

## **ANNEXURE B**

**FEBRUARY 2026**





## **REPORT OF THE EXECUTIVE MAYOR FOR SUBMISSION TO COUNCIL MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK ADJUSTMENT BUDGET 2025/2026**

### **1. EXECUTIVE SUMMARY**

The purpose of the report is to consider the Medium-Term Revenue and Expenditure Framework Adjustment 2025/2026 financial year.

### **2. BUSINESS PLAN**

None.

### **3. COMPLIANCE WITH STRATEGIC OBJECTIVES**

Good governance.

### **4. POLICY**

TDM Budget Policy.

### **5. ANNEXURE**

MTREF Adjustment Budget 2026/2025.

### **6. DELEGATED AUTHORITY**

Council.

### **7. LEGAL REQUIREMENTS**

Municipal Finance Management Act (MFMA) No.56 of 2003.  
Generally Recognized Accounting Practices (GRAP).

### **8. BACKGROUND**

In terms of Section 28 of the Municipal Finance Management Act No.56 of 2003

- S28(1) A municipality may revised an approved budget through an adjustments budget.

Section 28(2) prescribe that –

- (a) Municipality must adjust revenue and expenditure estimates downwards if there is a material under collection of revenue during the current year;
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorize the utilization of projected savings in one vote towards spending under another vote;
- (e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.



The tables below provide a high-level summary of the effects of adjustment budget on operating revenue, operating expenditure and capital budgets.

**Table A: Operating Income per Source**

Description	Approved Budget 2025/2026	Income Adjustment	Proposed Adjustment 2025/2026
Grants per DORA	R153 315 000	R0	153 315 000
Interest on Investment	R6 780 199	R0	R6 780 199
Other Income	R25 050 885	R6 530 922	R31 581 807
Services-in-Kind	R6 367 235	R0	R6 367 235
<b>TOTAL</b>	<b>R191 513 319</b>	<b>R6 530 922</b>	<b>R198 044 241</b>

**Table B: Operating Expenditure by Category/Type**

Description	Approved Budget 2025/2026	Expenditure Adjustment	Proposed Adjustment 2025/2026
Employee Related Costs	R111 685 210	R0	R111 685 210
Remuneration of Councillors	R9 334 542	R0	R9 334 542
Depreciation	R2 994 915	R439 617	R3 434 532
Repairs and Maintenance	R758 023	R1 037 064	R1 795 087
General Expenditure	R56 810 629	R6 701 629	R63 512 258
<b>TOTAL</b>	<b>R181 593 319</b>	<b>R8 194 606</b>	<b>R189 771 629</b>

**Table C: Capital Expenditure by Category/Type**

Description	Approved Budget 2025/2026	Expenditure Adjustment	Proposed Adjustment 2025/2026
Furniture and Equipment	R530 000	R146 296	R676 296
Computers	R890 000	R70 000	R960 000
Motor Vehicles	R1 400 000	R300 000	R1 700 000
Upgrade of gravel road	R6 600 000	(R5, 600, 000)	R1 000 000
Disaster rescue equipment	R500 000	R0	R500 000
Plant and Machinery	R0	R111 000	R111 000
Fencing of royal gravesites	R0	R3 325 316	R3 325 316
<b>TOTAL</b>	<b>R9 920 000</b>	<b>(R1 647 388)</b>	<b>R8 272 612</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 9. FINANCIAL IMPLICATION

Total operating revenue amounting to R198 044 241;

Total operating expenditure amounting to R189 771 629; and

Total capital expenditure amounting to R8 272 612.

## 10. STAFF IMPLICATION

Council has provided staff for this purpose

## 11. RISK IMPLICATION

Non-compliance with budget rules and regulations.

## 12. RECOMMENDATIONS

- That the Council approve Medium-Term Revenue and Expenditure Framework Adjustment Budget 2025/2026.

## 13. RECOMMENDED FOR SUBMISSION

  
Cllr. AC Msipi  
Executive Mayor



**MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK ADJUSTMENT BUDGET 2025/2026, 2026/2027 AND 2027/2028**

Description	Approved Budget 2025/2026	Actual 31 Dec 2025	Variance	Adjustment	Proposed Adjustment Budget	Approved Budget 2026/2027	Approved Budget 2027/2028
<b>OPERATING EXPENDITURE</b>							
<b>EMPLOYEE RELATED COST</b>							
ALLOWANCE - ACTING	-	133,449	-133,449	275,020	275,020	-	-
ALLOWANCE - CELL PHONE	1,258,800	598,800	660,000	-	1,258,800	1,265,016	1,760,672
ALLOWANCE - HOUSING	452,824	191,312	261,512	1,340	454,164	402,183	408,563
ALLOWANCE - HOUSING RENTAL	79,200	41,400	37,800	3,600	82,800	83,286	83,566
ALLOWANCE - SHIFT	493,904	995,287	-501,384	1,328,662	1,822,566	1,676,069	1,718,002
ALLOWANCE - TRAVELLING	13,875,176	7,082,937	6,792,239	860,000	14,735,176	13,855,624	14,110,814
ANNUAL BONUS	5,023,428	2,422,011	2,601,418	87,566	5,110,994	5,020,238	5,145,744
BASIC SALARY	70,813,297	32,821,135	38,292,162	-2,490,945	68,422,352	71,372,191	73,096,496
MFMA SUPPORT PROGRAMME(INTERNS) - BASIC	380,000	180,000	180,000	-	380,000	380,000	380,000
INCENTIVE/PERFORMANCE BONUS	570,286	-	570,298	-260,000	310,286	595,959	610,858
LONG SERVICE BENEFIT	55,736	53,112	2,624	109,154	164,891	58,245	59,701
(LEAVE REDEMPTION/LEAVE PAYOUT)	77,037	370,314	-293,277	572,807	649,644	80,504	82,516
KM REIMBURSEMENT	1,159,149	552,589	606,560	50,461	1,209,610	1,211,311	1,241,594
STANDBY ALLOWANCE/NP ALLOWANCE	109,138	-	109,138	-109,138	-	120,052	123,053
OVERTIME	83,080	-	63,080	-	63,080	65,929	66,402
<b>SUB-TOTAL EMP COST WAGES/SALARIES</b>	<b>94,491,078</b>	<b>45,242,348</b>	<b>49,248,729</b>	<b>428,326</b>	<b>94,919,402</b>	<b>96,166,636</b>	<b>98,888,982</b>
<b>EMPLOYEE RELATED COSTS - SOCIAL CONTR</b>							
LEVY SLGBC	18,259	10,168	8,101	3,034	21,293	18,881	20,031
MEDICAL AID FUND	8,071,574	2,851,398	3,220,176	-300,000	5,771,574	6,217,006	6,579,428
PENSION FUND	10,764,284	5,126,586	5,637,698	-145,656	10,618,628	10,664,437	10,914,151
UNEMPLOYMENT INSURANCE	311,225	127,675	182,301	-	311,225	319,163	322,519
MFMA SUPPORT PROGRAMME(INTERNS) - LEVY	-	898	-898	1,796	-	-	-
SLGBC	5,428	75	5,353	-	5,428	5,673	5,815
MFMA SUPPORT PROGRAMME(INTERNS) -SDL	-	-	-	-	-	-	-
MFMA SUPPORT PROGRAMME(INTERNS) - UIF	3,758	1,538	2,220	-	3,758	3,697	3,790
UIF -EEDG INTERNS	4,104	1,140	2,964	-	4,104	4,268	4,375
SDL-AGRISETA	7,751	7,500	251	7,500	15,251	7,751	7,751
UIF-AGRISETA	7,751	6,664	1,188	5,000	12,751	7,751	7,751
<b>SUB-TOTAL EMP COST - SOCIAL CONTR</b>	<b>17,194,135</b>	<b>8,133,532</b>	<b>9,059,354</b>	<b>-428,326</b>	<b>16,765,809</b>	<b>17,246,628</b>	<b>17,865,611</b>
<b>TOTAL EMPLOYEE RELATED COST</b>	<b>111,685,210</b>	<b>53,375,878</b>	<b>58,308,083</b>	<b>0</b>	<b>111,685,210</b>	<b>113,413,265</b>	<b>116,734,593</b>
<b>REMUNERATION OF COUNCILLORS</b>							
ALLOWANCES - COUNCILLORS	6,421,495	2,682,076	3,739,419	-	6,421,495	6,710,462	6,878,224
ALLOWANCE - CELLPHONE	561,600	280,800	280,800	-	561,600	586,872	601,544
ALLOWANCES - TRAVELLING	1,888,909	1,134,225	754,684	-	1,888,909	1,973,910	2,023,258
KM REIMBURSEMENT	50,000	-	50,000	-	50,000	52,250	53,956
<b>SUB-TOTAL REMUNERATION COUNCILLORS</b>	<b>8,922,004</b>	<b>4,097,101</b>	<b>4,824,903</b>	<b>-</b>	<b>8,922,004</b>	<b>9,323,494</b>	<b>9,556,582</b>
<b>TOTAL EMPL AND COUNCILLORS RELATED COST</b>	<b>120,607,214</b>	<b>57,472,979</b>	<b>63,132,986</b>	<b>0</b>	<b>120,607,214</b>	<b>122,736,759</b>	<b>126,291,175</b>
<b>DEPRECIATION</b>							
OTHER ASSETS: COMPUTERS	992,953	441,057	551,896	67,077	1,060,030	917,471	939,671
OTHER ASSETS: FURNITURE AND FITTINGS	385,798	140,502	245,296	-	385,798	398,819	409,078
OTHER ASSETS: MOTOR VEHICLES	507,827	281,833	245,994	-	507,827	913,353	923,678
OTHER ASSETS: OFFICE EQUIPMENT	27,776	-	27,776	-	27,776	344,085	344,263
DEPRECIATION :BUILDINGS	242,906	271,391	-28,485	299,876	542,782	253,838	265,767
DEPRECIATION: MACHINERY AND EQUIPMENT	233,037	133,617	99,420	72,664	305,701	537,455	543,611
AMORTISATION :INTANGIBLE ASSETS	604,618	-	604,618	-	604,618	579,136	579,136
<b>SUB-TOTAL DEPRECIATION</b>	<b>2,994,915</b>	<b>1,248,401</b>	<b>1,746,515</b>	<b>439,617</b>	<b>3,434,532</b>	<b>3,944,156</b>	<b>4,005,623</b>
<b>GENERAL EXPENSES</b>							
ADVERTISING	250,000	168,500	83,500	83,000	333,000	250,000	300,000
AFFILIATION GENERAL	165,000	20,975	144,025	-70,000	95,000	98,600	100,890
AGRISETA GRANT EXPENDITURE	750,000	750,000	-	-	750,000	-	-
ANNUAL MAYORAL CUP	58,831	30,000	28,831	30,000	88,831	61,478	42,845
ARTS AND CULTURE DEV PROGRAMMES-CATERING	-	-	-	-	-	-	-
ARTS AND CULTURE DEV PROGRAMMES-EVENT	17,000	5,000	12,000	-	17,000	17,765	18,209
PROMOTERS	15,000	14,360	640	-	15,000	15,675	16,067
ARTS AND CULTURE DEV PROGRAMMES-TRANSPORT	15,000	-	15,000	-	15,000	15,675	16,067
AUDIT COMMITTEE-GENERAL	281,880	168,778	113,102	-	281,880	294,565	301,929
AUDIT FEES	4,674,428	3,002,645	1,671,782	-1,000,000	3,674,428	4,700,000	4,817,500
AWARENESS CAMPAIGNS	50,000	-	50,000	-	50,000	120,000	130,000
AWARENESS CAMPAIGNS-TRANSPORT EVENT	7,350	-	7,350	-	7,350	7,680	7,873
BANK CHARGES	190,602	65,662	124,940	-	190,602	199,179	204,158
BRANDING	225,000	58,451	166,549	-8,710	216,290	175,000	125,000
BURSARY FOR COUNCILLORS	200,000	-	200,000	-	200,000	218,242	228,546
BURSARY FOR EMPLOYEES	500,000	484,253	35,747	-	500,000	500,000	500,000
BURSARY FUND	500,000	276,963	223,037	-	500,000	500,000	500,000
CALIBRATION OF MACHINERY	50,000	199,794	-149,794	149,794	199,794	-	-
CDW SUMMIT -TRANSPORT	80,000	29,600	50,400	-	80,000	83,600	85,690
CDW SUMMIT-CATERING SERVICES	80,000	29,655	50,345	-	80,000	83,600	85,690
CDW SUMMIT-EVENT PROMOTER	60,000	-	60,000	-	60,000	62,700	64,268
CELEBRATION OF INTERNATIONAL DAY FOR	35,000	29,900	5,100	-	35,000	36,575	37,489
CIVIL EDUCATION PROGRAMME-CATERING	100,000	26,880	73,120	-	100,000	104,500	107,113
CIVIL EDUCATION PROGRAMME-EVENT	-	-	-	-	-	-	-
PROMOTERS	100,000	27,648	72,352	-	100,000	104,500	107,113
CIVIL EDUCATION PROGRAMME-TRANSPORT	200,000	29,900	170,100	-	200,000	209,000	214,225
CLEANING MATERIAL	-	1,090	-1,090	2,179	2,179	75,000	78,525
COLLECTION AND TESTING SAMPLES	-	-	-	-	-	25,000	26,175
CONSULTANCY FEES-ACTUARIES	35,000	26,000	9,000	-	35,000	35,000	35,000
CONSULTANCY FEES-MFMA SUPPORT	1,660,377	1,553,782	106,595	1,000,000	2,660,377	1,750,377	1,750,377
CONSULTANCY:EXTERNAL ASSESSMENT(AUDIT)	-	-	-	-	-	-	-
CONSUMABLES	150,000	2,775	147,225	-	150,000	157,350	150,000
COUNCIL MEETING CATERING	85,000	60,410	24,590	40,000	125,000	88,825	91,046
DEPARTMENTAL MEETINGS: CATERING	160,000	14,708	145,292	-	160,000	93,849	95,920
DESIGN & PRINTING OFIDP & ANNUAL REPORT	50,000	-	50,000	-14,238	35,762	50,000	50,000
DIGITAL MARKETING	100,000	188,710	-88,710	88,710	188,710	-	-
DISTRICT DEVELOPMENT MODEL IMBIZO - EVENT	52,200	-	52,200	-	52,200	54,549	50,000
PROMOTER	104,400	29,920	74,480	-	104,400	109,098	-
DISTRICT DEVELOPMENT MODEL IMBIZO -TRANSPORT	104,400	16,161	88,239	-	104,400	109,098	100,000
DISTRICT DEVELOPMENT MODEL IMBIZO -CATERING	104,400	67,478	36,922	17,478	67,478	30,000	25,000
DISTRICT DEVELOPMENT MODEL READINESS	50,000	-	50,000	-	50,000	50,000	-
DISTRICT YOUTH FORUM LAUNCH; CATERING	93,960	-	93,960	-	93,960	98,188	-
DISTRICT YOUTH FORUM LAUNCH; EVENT	-	-	-	-	-	-	-
PROMOTERS	31,320	-	31,320	-	31,320	32,729	-
EMERGENCY RESPONSE	500,000	-	500,000	-	500,000	525,000	551,250
EMPLOYEE WELLNESS	100,000	67,235	32,765	35,000	135,000	50,000	100,000
EMPLOYEE WELLNESS :CATERING	50,000	42,611	7,389	42,611	92,611	20,000	200,000

ENERGY EFFICIENCY & DEMAND SUPPLY	4,950,000	1,736,348	3,213,652	-	4,950,000	5,000,000	6,672,000
ENERGY EFFICIENCY:FORUM	50,000	-	50,000	-	50,000	50,000	50,000
EPWP INCENTIVE GRANT EXPENDITURE	1,968,000	2,507,934	-639,934	3,320,000	5,288,000	-	-
EXTERNAL PUBLICATIONS	150,000	-	150,000	-	150,000	156,750	160,669
FINALISATION OF CREDIBLE IDP : Catering services	50,000	4,359	45,641	-	50,000	52,250	53,658
FINALISATION OF CREDIBLE IDP : Event Promoters	80,000	-	60,000	-	60,000	52,350	54,810
FIRST AID KIT	50,000	-	50,000	-	50,000	50,000	50,000
GENDER & DISABILITY : Catering services	77,119	80,225	-3,106	3,106	80,225	70,000	71,750
GENDER & DISABILITY : Event Promoters	78,300	84,055	-5,755	5,755	84,055	81,824	60,000
GENDER & DISABILITY : Transport - events	104,400	111,210	-6,810	66,810	171,210	109,088	50,000
HIV ADIS : Catering services	78,300	88,900	-10,600	-	88,900	78,300	50,000
HIV ADIS : Event Promoters	67,420	-	67,420	-	67,420	70,544	45,000
HIV ADIS : Transport - events	104,400	9,000	95,400	-	104,400	109,088	75,000
ICT & PROGRAMMING : Internet Charge (ISP)	1,765,540	971,047	794,493	-	1,765,540	1,005,440	1,054,417
ICT & PROGRAMMING : Recovery Centre Hosting Charges (backup)	1,020,000	510,000	510,000	-	1,020,000	1,000,000	1,000,000
ICT & PROGRAMMING : Software Licences	1,350,000	1,310,178	39,822	100,000	1,450,000	1,650,000	1,650,000
IDENTIFICATION OF MARGINALIZED COMMUNITIES	27,379	-	27,379	-	27,379	28,811	-
INITIATION COMMITTEE WORKSHOPS-CATERING	30,000	-	30,000	-	30,000	31,350	32,134
INITIATION COMMITTEE WORKSHOPS-Transport	30,000	-	30,000	-	30,000	31,350	32,134
INSURANCE GENERAL	1,991,113	849,130	1,141,982	-	1,991,113	2,080,713	2,132,731
IT INFRASTRUCTURE SUPPORT & MAINTENANCE	250,000	40,796	209,204	-170,000	80,000	250,000	100,000
LED FORUM	60,000	8,000	52,000	-	60,000	60,000	60,000
LEGAL EXPENSES	1,740,788	625,143	1,115,645	-	1,740,788	350,000	350,000
LOCAL COMMUNICATION FORUM/DCF-CATERING	50,000	4,783	45,217	-	50,000	50,000	50,000
MAINT GENERAL (HYGIENE)	400,000	215,448	184,554	40,000	440,000	220,000	230,340
MAINT: BUILDINGS	123,023	458,885	-336,862	510,862	633,885	373,023	250,000
MAINT: REPAIRS & MAINTENANCE (LAB)	10,000	-	10,000	-	10,000	10,000	10,000
MANDELA DAY : Catering services	52,200	-	52,200	-	52,200	54,549	-
MANDELA DAY : Event Promoters	52,200	-	52,200	-30,000	22,200	54,549	-
MANDELA DAY : Transport - events	52,200	29,700	22,500	-20,000	32,200	54,549	-
MAINT: MOTOR VEHICLES	150,000	486,202	-336,202	486,202	636,202	50,000	52,350
MAYORAL COMMITTEE MEETING-CATERING	35,000	5,400	29,600	-	35,000	36,575	37,469
MAYORAL IMBIZO : Catering services	156,600	30,000	126,600	-	156,600	163,647	100,000
MAYORAL IMBIZO : Event Promoters	156,600	91,500	65,100	-	156,600	163,647	70,000
MAYORAL IMBIZO : Transport - events	156,600	27,500	129,100	-	156,600	163,647	100,000
MEDIA BULK BUYING	150,000	-	150,000	-30,000	120,000	150,000	160,000
MEMBERSHIP FEES SALGA	1,206,072	-	1,206,072	-	1,206,072	1,227,388	1,262,912
MEMBERSHIP SUPPORT PROGRAMME(INTERNS) - TRAINING	154,623	-	154,623	-	154,623	154,623	154,623
MORAL REGENERATION : Catering services	68,447	58,200	10,247	-	68,447	71,527	30,000
MORAL REGENERATION : Event Promoters	68,447	-	68,447	-	68,447	71,527	45,000
MORAL REGENERATION : Transport - events	68,447	29,600	38,847	-	68,447	71,527	60,000
MUNICIPAL GARDEN PROJECT	10,000	-	10,000	-	10,000	10,000	10,000
MUNICIPAL SERVICES	100,000	-	100,000	50,000	150,000	100,000	100,000
OFFICE REFRESHMENTS	6,000	4,137	1,863	5,521	11,521	8,000	8,000
OFFICE RENTAL /UPGRADING OFFICES	200,000	-	200,000	-	200,000	-	-
PEST CONTROL	25,056	-	25,056	-	25,056	26,184	26,838
PETROL AND FLEET COSTS	1,005,000	498,787	506,213	-	1,005,000	1,045,000	1,000,000
POLITICAL IGR - CATERING	52,200	-	52,200	-	52,200	54,549	-
POVERTY ALLEVIATION-CATERING	261,000	175,049	85,951	-	261,000	272,745	200,000
POSTAGE	15,000	2,710	12,290	-	15,000	15,675	16,067
POVERTY ALLEVIATION-EVENT PROMOTERS	261,000	-	261,000	-	261,000	272,745	70,000
POVERTY ALLEVIATION-TRANSPORT	261,000	-	261,000	-	261,000	272,745	258,250
PROCUREMENT OF CONSOLE FOR THE DISASTER OPERATION CENTRE	150,000	-	150,000	-	150,000	282,500	-
PROCUREMENT, INSTALLATION, & COMMISSIONING OF WEATHER STATIONS IN QWAGWA	210,000	-	210,000	-200,000	10,000	220,500	-
PRINTING & STATIONERY	453,536	294,701	158,834	80,000	533,536	700,000	450,000
PROCUREMENT & MAINTAIN ZWAY RADIO	70,000	110,000	-40,000	40,000	110,000	-	-
PUBLIC PARTICIPATION : Catering services	250,000	227,820	22,180	-	250,000	261,250	267,781
PUBLICATION & PROMOTION OF TMDM	250,000	214,145	35,855	-	250,000	261,250	267,781
PUBLIC PARTICIPATION : Event Promoters	300,000	136,360	163,620	-	300,000	313,500	321,538
PUBLIC PARTICIPATION : Transport - events	500,000	256,565	243,435	81,065	500,000	500,000	300,000
RENTAL EQUIPMENT	60,000	-	60,000	-20,000	30,000	50,000	51,250
REVIEW OF MHS BY LAW & TARIFFS	160,521	18,150	142,371	-	160,521	167,745	171,938
ROAD SAFETY EDUCATION-ARRIVE ALIVE POSTERS	-	-	-	-	-	5,235	5,481
ROAD SAFETY EDUCATION-Catering	50,000	-	50,000	-	50,000	26,175	27,405
ROAD SAFETY EDUCATION-Event Promoters	80,000	60,000	20,000	-	80,000	-	-
RURAL ASSETS MANAGEMENT SYSTEM	2,820,000	1,407,488	1,412,512	-	2,820,000	2,949,000	3,081,000
RURAL COMMUNITY SUPPORT	500,000	-	500,000	500,000	1,000,000	500,000	350,000
SAMPLING OF FOOD AND WATER	200,000	115,321	84,679	-	200,000	200,000	214,225
SERVICES IN-KIND EXPENDITURE	8,367,235	-	6,367,235	-	6,367,235	6,385,532	6,685,652
STAFF RECRUITMENT	150,000	31,304	118,696	-	150,000	-	-
SITTING ALLOWANCE	265,236	84,852	180,384	-	265,236	277,171	284,101
SKILLS DEVELOPMENT	870,614	484,967	385,647	112,067	982,681	968,568	974,717
SMME DEVELOPMENT PROGRAMME	50,000	55,890	-5,890	5,890	55,890	100,000	100,000
SMME DEVELOPMENT-CATERING SERVICES	100,000	-	100,000	-100,000	-	50,000	5,000
SMME DEVELOPMENT-EVENT PROMOTERS	500,000	-	500,000	700,000	1,200,000	54,915	57,496
SMME DEVELOPMENT-SMME EQUIPMENT	50,000	-	50,000	-	50,000	200,000	150,000
SMME DEVELOPMENT-TRANSPORT	50,000	-	50,000	-	50,000	52,350	54,810
SPORT DEV PRO-CATERING SERVICES(OR TAMBO GAMES)	73,000	27,985	45,015	-	73,000	75,000	75,000
SPORT DEV PRO-SPORTS ATTIRE(OR TAMBO GAMES)	70,000	70,358	-358	380	70,380	73,150	74,979
SPORT DEV PRO-TRANSPORT - MUNICIPAL ACTIVITY(OR TAMBO)	130,000	84,450	45,550	-	130,000	136,850	139,246
SPORT DEV PRO-TROPHIES(OR TAMBO GAMES)	46,000	45,860	140	-	46,000	48,070	49,272
SPORTS DEV PRO-ACCOMMODATION(SAMSRA)	9,093	2,400	6,693	-	9,093	9,502	9,740
SPORTS DEV PRO-AFFILIATION (SAMSRA)	80,000	76,241	3,759	-	80,000	83,800	85,690
STAKEHOLDER ENGAGEMENT-CATERING	80,000	55,740	24,260	-	80,000	83,800	85,690
STAKEHOLDER ENGAGEMENT-EVENT PROMOTER	80,000	54,170	25,830	-	80,000	83,800	85,690
STAKEHOLDER ENGAGEMENT-TRANSPORT	104,400	-	104,400	-	104,400	108,088	111,825
STRATEGIC SESSION:ACCOMMODATION	52,200	-	52,200	-	52,200	54,549	55,913
STRATEGIC SESSION:CATERING	20,880	-	20,880	-	20,880	21,820	22,365
STRATEGIC SESSION:EVENT PROMOTERS	31,320	13,637	17,683	-	31,320	32,729	33,548
SUBSCRIPTION	50,000	-	50,000	-50,000	-	50,000	50,000
SUPPORT TO LOCAL COMMUNITATORS	1,650,000	602,046	1,047,954	-400,000	1,250,000	775,631	600,000
TELEPHONE GENERAL : Cellular Contract (Subscription and Calls)	355,000	46,806	308,194	-	355,000	466,124	488,032
TELEPHONE GENERAL : Telephone, Fax	200,000	199,656	344	290,000	490,000	150,000	157,050
TESTING CHEMICALS	60,000	33,000	27,000	-	60,000	50,000	50,000
TESTING CHEMICALS(CONSUMABLES)	120,000	-	120,000	-	120,000	412,478	-
TOURISM DEVELOPMENT PROGRAMME	-	-	-	-	-	250,000	250,000
TOURISM DEVELOPMENT MATERIAL	100,000	-	100,000	-100,000	-	80,000	60,000
TRAINING	705,000	45,475	659,525	761,000	1,466,000	419,725	402,468
TRAINING-WARD COMMITTEES : Catering services	350,000	78,050	271,950	-	350,000	365,750	374,894
TRAINING-WARD COMMITTEES : Event Promoters	250,000	169,553	80,447	-	250,000	261,250	267,781
TRAINING-WARD COMMITTEES : Transport - events	250,000	77,624	172,376	-	250,000	261,250	267,781
TRAVELLING : Accommodation	1,450,381	617,219	840,753	55,206	1,505,587	1,511,148	1,402,739
TRAVELLING : Air Transport	128,160	2,791	125,369	-30,000	98,160	133,927	133,251
TRAVELLING : Car Rental	74,124	-	74,124	-10,000	64,124	78,167	78,167
TRAVELLING : Daily Allowance	164,060	17,395	146,666	-19,048	145,012	167,757	171,238
TRAVELLING : Food and Beverage (Served)	10,506	-	10,506	-	10,506	10,978	11,253
TRAVELLING : Non-employees	156,116	24,506	131,610	-	156,116	113,556	115,846
TRAVELLING : Own Transport	505,931	68,254	437,677	-22,534	483,397	621,604	603,477

UPGRADE & MAINTAIN EMERGENCY TELEPHONE SYSTEM	75,000	-	75,000	-	75,000	-	-
TRAVELLING : Travel Agency and Visa's	154,331	12,471	141,860	-	154,331	159,852	161,933
UNIFORMS AND PROTECTIVE CLOTHING	240,000	2,517	237,483	195,000	435,000	60,000	130,000
UPGRADE & MAINTAIN GIS-LICENCE PAYMENT	125,000	-	125,000	5,000	130,000	157,500	165,375
VETTING OF MUNICIPAL EMPLOYEES	35,000	-	35,000	-	35,000	260,000	200,000
WARD PROFILING	50,000	-	50,000	-	50,000	52,250	53,556
WATER AND ELECTRICITY	350,000	-	350,000	-	350,000	157,050	184,431
WATER FORUM	50,000	-	50,000	-	50,000	50,000	50,000
WOMEN IN SPORTS GAMES (CATERING)	50,000	-	50,000	-	50,000	52,250	53,556
WOMME IN SPORT GAMES(TRANSPORT)	50,000	595	49,405	-	50,000	52,250	53,556
WORKMANS COMPENSATION	1,100,000	-	1,100,000	-	1,100,000	600,000	600,000
WORKSHOP GENERAL	135,000	99,189	35,811	20,000	155,000	136,575	137,489
WORLD ENVIRONMENTAL HEALTH DAY(HANDWASH CELEBRATION)	30,000	-	30,000	-	30,000	31,350	32,134
YOUTH CAREER EXHIBITIONS: CATERING	52,200	-	52,200	-	52,200	54,549	50,000
YOUTH CAREER EXHIBITIONS: TRANSPORT	84,724	-	84,724	-40,000	44,724	88,537	100,000
YOUTH CAREER EXHIBITIONS: EVENTS PROMOTERS	-	-	-	-	-	-	-
YOUTH DEV PROG-YOUTH SUMMIT	156,600	54,500	102,100	-	156,600	163,647	-
YOUTH DEVELOPMENT PROGRAMME : CATERING	104,400	43,600	60,800	-	104,400	109,098	111,825
YOUTH DEVELOPMENT PROGRAMME :TRANSPORT	104,400	21,000	83,400	-	104,400	109,098	100,000
INSTRUMENTATION	-	-	-	380,000	380,000	-	-
STRUCTURAL REQUIREMENTS	-	-	-	220,000	220,000	-	-
LABORATORY REFERENCE BOOKS	-	-	-	28,000	28,000	-	-
CONSTRUCTION OF SHELVES AND ABSTRACTION LAB CONSULTANCY & SUPPORT FEES	-	-	-	100,000	100,000	-	-
SUB-TOTAL GENERAL EXPENSES	57,991,190	24,565,918	33,412,863	7,738,693	65,729,682	52,190,157	51,697,605

<b>TOTAL DIRECT OPERATING EXPENDITURE</b>	<b>181,693,319</b>	<b>83,307,298</b>	<b>98,282,364</b>	<b>8,178,310</b>	<b>189,771,629</b>	<b>178,873,072</b>	<b>181,894,402</b>
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<b>PROPERTY PLANT &amp; EQUIPMENT (ACQUISITION)</b>	<b>9,920,000</b>	<b>3,751,307</b>	<b>6,168,493</b>	<b>-1,647,388</b>	<b>8,272,612</b>	<b>450,000</b>	<b>400,000</b>
FINANCING OF GRAVESITES	-	3,325,316	-3,325,316	3,325,316	3,325,316	-	-
FURNITURE AND OFFICE EQUIPMENT	530,000	340,696	189,304	146,296	676,296	150,000	100,000
PLANT & EQUIPMENT	-	-	-	111,000	111,000	-	-
COMPUTER	890,000	85,495	804,505	70,000	980,000	300,000	300,000
VEHICLES (ACQUISITION)	1,400,000	-	1,400,000	300,000	1,700,000	-	-
UPGRADE OF GRAVEL ROAD	6,600,000	-	6,600,000	-5,600,000	1,000,000	-	-
RESCUE EQUIPMENT	500,000	-	500,000	-	500,000	-	-
<b>TOTAL BUDGET</b>	<b>191,513,319</b>	<b>87,058,805</b>	<b>104,460,857</b>	<b>6,530,922</b>	<b>198,044,241</b>	<b>178,323,072</b>	<b>182,294,402</b>
<b>DIRECT OPERATING REVENUE</b>							
INTEREST EARNED - EXTERNAL INVESTMENTS							
INTEREST ON CURRENT ACCOUNT	-946,778	-410,972	-	-946,778	-969,363	-	-1,014,118
INTEREST ON INVESTMENT	-5,833,421	-1,668,689	-	-5,833,421	-6,095,925	-	-6,248,323
<b>SUB-TOTAL INT EARNED EXT INVESTMENTS</b>	<b>-6,780,199</b>	<b>-2,079,661</b>	<b>-</b>	<b>-</b>	<b>-6,780,199</b>	<b>-7,085,308</b>	<b>-7,262,441</b>
		31%					
<b>GRANTS &amp; SUBSIDIES RECEIVED - OPERATING</b>							
GR - OTHER (LGSETA)							
NAT GR - EQUITABLE SHARE	-141,227,000	-105,884,000	-35,343,000	-	-141,227,000	-143,749,000	-150,264,500
FINANCE MANAGEMENT GRANT (FMG)	-2,300,000	-2,300,000	-	-	-2,300,000	-2,500,000	-2,600,000
EPWP INCENTIVE GRANTS	-1,968,000	-1,378,000	-590,000	-	-1,968,000	-	-
ENERGY EFFICIENT & DEMAND SIDE MANAGEMENT (EEDSM) GRANT	-5,000,000	-3,000,000	-2,000,000	-	-5,000,000	-5,000,000	-6,572,000
RURAL ASSETS MANAGEMENT SYSTEM (RRAMS) GRANT	-2,820,000	-1,974,000	-846,000	-	-2,820,000	-2,949,000	-3,081,000
AGRI SITA	-750,000	-750,000	-	-	-750,000	-	-
COGTA FINANCIAL ASSISTANCE	-	-2,500,000	2,500,000	-2,500,000	-2,500,000	-	-
<b>SUB-TOTAL GRANTS &amp; SUBS OPERATING</b>	<b>-154,085,000</b>	<b>-117,766,000</b>	<b>-36,279,000</b>	<b>-2,500,000</b>	<b>-156,565,000</b>	<b>-154,198,000</b>	<b>-162,517,500</b>
<b>OTHER INCOME</b>							
TENDER INCOME	-10,955	-	-10,955	-	-10,955	-11,448	-11,849
CAPITAL REPLACEMENT RESERVES(DEPRECIATION)	-2,994,915	-1,078,784	-1,918,131	-439,617	-3,434,532	-3,944,156	-4,005,623
SERVICES IN-KIND	-6,367,235	-	-6,367,235	-	-6,367,235	-6,385,532	-6,686,652
CAPITAL REPLACEMENT RESERVES	-6,600,000	-	-6,600,000	5,600,000	-1,000,000	-	-
CASH BACKED ACCUMULATED FUNDS (PRIOR YEAR SURPLUS)	-14,695,014	-5,075,147	-9,619,867	-9,191,305	-23,880,319	-7,698,628	-1,811,338
<b>SUB-TOTAL OTHER REVENUE</b>	<b>-30,668,119.75</b>	<b>-6,151,931.00</b>	<b>-24,516,188.75</b>	<b>-4,030,922.00</b>	<b>-34,699,041.75</b>	<b>-18,039,784.10</b>	<b>-12,514,451.71</b>
<b>TOTAL OPERATING REVENUE</b>	<b>-191,513,319</b>	<b>-126,017,592</b>	<b>-60,795,189</b>	<b>-6,530,922</b>	<b>-198,044,241</b>	<b>-179,323,072</b>	<b>-182,294,403</b>
<b>SURPLUS / DEFICIT</b>				0	-0	-0	-0

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# **TMDM SPECIAL COUNCIL MEETING**

## **ANNEXURE B**

**FEBRUARY 2026**





## **REPORT OF THE EXECUTIVE MAYOR FOR SUBMISSION TO COUNCIL MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK ADJUSTMENT BUDGET 2025/2026**

### **1. EXECUTIVE SUMMARY**

The purpose of the report is to consider the Medium-Term Revenue and Expenditure Framework Adjustment 2025/2026 financial year.

### **2. BUSINESS PLAN**

None.

### **3. COMPLIANCE WITH STRATEGIC OBJECTIVES**

Good governance.

### **4. POLICY**

TDM Budget Policy.

### **5. ANNEXURE**

MTREF Adjustment Budget 2026/2025.

### **6. DELEGATED AUTHORITY**

Council.

### **7. LEGAL REQUIREMENTS**

Municipal Finance Management Act (MFMA) No.56 of 2003.  
Generally Recognized Accounting Practices (GRAP).

### **8. BACKGROUND**

In terms of Section 28 of the Municipal Finance Management Act No.56 of 2003

- S28(1) A municipality may revised an approved budget through an adjustments budget.

Section 28(2) prescribe that –

- (a) Municipality must adjust revenue and expenditure estimates downwards if there is a material under collection of revenue during the current year;
- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorize the utilization of projected savings in one vote towards spending under another vote;
- (e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.



The tables below provide a high-level summary of the effects of adjustment budget on operating revenue, operating expenditure and capital budgets.

**Table A: Operating Income per Source**

Description	Approved Budget 2025/2026	Income Adjustment	Proposed Adjustment 2025/2026
Grants per DORA	R153 315 000	R0	153 315 000
Interest on Investment	R6 780 199	R0	R6 780 199
Other Income	R25 050 885	R6 530 922	R31 581 807
Services-in-Kind	R6 367 235	R0	R6 367 235
<b>TOTAL</b>	<b>R191 513 319</b>	<b>R6 530 922</b>	<b>R198 044 241</b>

**Table B: Operating Expenditure by Category/Type**

Description	Approved Budget 2025/2026	Expenditure Adjustment	Proposed Adjustment 2025/2026
Employee Related Costs	R111 685 210	R0	R111 685 210
Remuneration of Councillors	R9 334 542	R0	R9 334 542
Depreciation	R2 994 915	R439 617	R3 434 532
Repairs and Maintenance	R758 023	R1 037 064	R1 795 087
General Expenditure	R56 810 629	R6 701 629	R63 512 258
<b>TOTAL</b>	<b>R181 593 319</b>	<b>R8 194 606</b>	<b>R189 771 629</b>

**Table C: Capital Expenditure by Category/Type**

Description	Approved Budget 2025/2026	Expenditure Adjustment	Proposed Adjustment 2025/2026
Furniture and Equipment	R530 000	R146 296	R676 296
Computers	R890 000	R70 000	R960 000
Motor Vehicles	R1 400 000	R300 000	R1 700 000
Upgrade of gravel road	R6 600 000	(R5, 600, 000)	R1 000 000
Disaster rescue equipment	R500 000	R0	R500 000
Plant and Machinery	R0	R111 000	R111 000
Fencing of royal gravesites	R0	R3 325 316	R3 325 316
<b>TOTAL</b>	<b>R9 920 000</b>	<b>(R1 647 388)</b>	<b>R8 272 612</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>



**9. FINANCIAL IMPLICATION**

Total operating revenue amounting to R198 044 241;

Total operating expenditure amounting to R189 771 629; and

Total capital expenditure amounting to R8 272 612.

**10. STAFF IMPLICATION**

Council has provided staff for this purpose

**11. RISK IMPLICATION**

Non-compliance with budget rules and regulations.

**12. RECOMMENDATIONS**

- That the Council approve Medium-Term Revenue and Expenditure Framework Adjustment Budget 2025/2026.

**13. RECOMMENDED FOR SUBMISSION**

  
\_\_\_\_\_  
Cllr. AC Msibi  
Executive Mayor



**MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK ADJUSTMENT BUDGET 2025/2026, 2026/2027 AND 2027/2028**

Description	Approved Budget 2025/2026	Actual 31 Dec 2025	Variance	Adjustment	Proposed Adjustment Budget	Approved Budget 2026/2027	Approved Budget 2027/2028
<b>OPERATING EXPENDITURE</b>							
<b>EMPLOYEE RELATED COST</b>							
ALLOWANCE - ACTING	-	133,449	-133,449	275,020	275,020	-	-
ALLOWANCE - CELL PHONE	1,258,800	598,800	660,000	-	1,258,800	1,265,016	1,760,672
ALLOWANCE - HOUSING	452,824	191,312	261,512	1,340	454,164	402,183	409,563
ALLOWANCE - HOUSING RENTAL	79,200	41,400	37,800	3,600	82,800	83,268	83,568
ALLOWANCE - SHIFT	493,904	995,287	-501,384	1,328,682	1,822,566	1,678,099	1,718,002
ALLOWANCE - TRAVELLING	13,875,176	7,082,937	6,792,239	860,000	14,735,176	13,855,624	14,110,814
ANNUAL BONUS	5,023,428	2,422,011	2,601,418	87,566	5,110,994	5,020,238	5,145,744
BASIC SALARY	70,913,297	32,821,135	38,292,162	-2,490,945	68,422,352	71,372,191	73,096,496
MFMA SUPPORT PROGRAMME(INTERNS) - BASIC	360,000	180,000	180,000	-	360,000	360,000	380,000
INCENTIVE/PERFORMANCE BONUS	570,296	-	570,296	-280,000	310,296	595,959	610,858
LONG SERVICE BENEFIT	55,736	53,112	2,624	109,154	164,891	58,245	59,701
(LEAVE REDEMPTION/LEAVE PAYOUT)	77,037	370,314	-293,277	572,807	649,644	80,504	82,516
KM REIMBURSEMENT	1,159,149	552,589	606,560	50,461	1,209,610	1,211,311	1,241,594
STANDBY ALLOWANCE/NP ALLOWANCE	109,138	-	109,138	-109,138	-	120,052	123,053
OVERTIME	83,080	-	83,080	-	83,080	85,929	86,402
<b>SUB-TOTAL EMP COST WAGES/SALARIES</b>	<b>94,491,076</b>	<b>45,242,346</b>	<b>49,248,729</b>	<b>428,326</b>	<b>94,919,402</b>	<b>96,166,636</b>	<b>98,868,982</b>
<b>EMPLOYEE RELATED COSTS - SOCIAL CONTR</b>							
LEVY SLGBC	18,259	10,158	8,101	3,034	21,293	18,981	20,091
MEDICAL AID FUND	6,071,574	2,851,398	3,220,176	-300,000	5,771,574	6,217,008	6,579,428
PENSION FUND	10,784,284	5,128,586	5,657,698	-145,656	10,638,628	10,684,437	10,914,151
UNEMPLOYMENT INSURANCE	311,225	127,675	182,301	1,796	311,225	319,163	322,519
MFMA SUPPORT PROGRAMME(INTERNS) - LEVY	-	898	-898	1,796	-	-	-
SLGBC	5,428	75	5,353	-	5,428	5,873	5,815
MFMA SUPPORT PROGRAMME(INTERNS) -SDL	-	-	-	-	-	-	-
MFMA SUPPORT PROGRAMME (INTERNS) - UIF	3,758	1,538	2,220	-	3,758	3,697	3,790
UIF -EEDG INTERNS	4,104	1,140	2,964	-	4,104	4,268	4,375
SDL-AGRISETA	7,751	7,500	251	7,500	15,251	7,751	7,751
UIF-AGRISETA	7,751	6,564	1,188	5,000	12,751	7,751	7,751
<b>SUB-TOTAL EMP COST - SOCIAL CONTR</b>	<b>17,194,135</b>	<b>8,133,532</b>	<b>9,059,354</b>	<b>-428,326</b>	<b>16,765,809</b>	<b>17,248,628</b>	<b>17,885,611</b>
<b>TOTAL EMPLOYEE RELATED COST</b>	<b>111,685,210</b>	<b>53,375,878</b>	<b>58,308,083</b>	<b>0</b>	<b>111,685,210</b>	<b>113,415,265</b>	<b>118,734,593</b>
<b>REMUNERATION OF COUNCILLORS</b>							
ALLOWANCES - COUNCILLORS	6,421,495	2,682,076	3,739,419	-	6,421,495	6,710,462	6,878,224
ALLOWANCE - CELLPHONE	561,600	280,800	280,800	-	561,600	586,872	601,544
ALLOWANCES - TRAVELLING	1,888,909	1,134,225	754,684	-	1,888,909	1,973,910	2,023,258
KM REIMBURSEMENT	50,000	-	50,000	-	50,000	52,250	53,556
<b>SUB-TOTAL REMUNERATION COUNCILLORS</b>	<b>8,922,004</b>	<b>4,097,101</b>	<b>4,824,903</b>	<b>-</b>	<b>8,922,004</b>	<b>9,323,494</b>	<b>9,556,582</b>
<b>TOTAL EMPL AND COUNCILLORS RELATED COST</b>	<b>120,607,214</b>	<b>57,472,979</b>	<b>63,132,986</b>	<b>0</b>	<b>120,607,214</b>	<b>122,738,759</b>	<b>128,291,175</b>
<b>DEPRECIATION</b>							
OTHER ASSETS: COMPUTERS	992,953	441,057	551,896	67,077	1,060,030	917,471	939,871
OTHER ASSETS: FURNITURE AND FITTINGS	385,798	140,502	245,296	-	385,798	398,819	409,078
OTHER ASSETS: MOTOR VEHICLES	507,827	261,833	245,994	-	507,827	513,353	523,878
OTHER ASSETS: OFFICE EQUIPMENT	27,776	-	27,776	-	27,776	344,085	344,283
DEPRECIATION -BUILDINGS	242,906	271,391	-28,485	299,876	542,782	253,836	265,767
DEPRECIATION: MACHINERY AND EQUIPMENT	233,037	133,617	99,420	72,664	305,701	537,455	543,611
AMORTISATION :INTANGIBLE ASSETS	604,618	-	604,618	-	604,618	579,136	579,136
<b>SUB-TOTAL DEPRECIATION</b>	<b>2,994,915</b>	<b>1,248,401</b>	<b>1,746,515</b>	<b>439,617</b>	<b>3,434,532</b>	<b>3,944,156</b>	<b>4,005,623</b>
<b>GENERAL EXPENSES</b>							
ADVERTISING	250,000	166,500	83,500	83,000	333,000	250,000	300,000
AFFILIATION GENERAL	165,000	20,975	144,025	-70,000	95,000	98,600	100,690
AGRISETA GRANT EXPENDITURE	750,000	750,000	-	-	750,000	-	-
ANNUAL MAYORAL CUP	59,831	30,000	28,831	30,000	88,931	61,478	42,846
ARTS AND CULTURE DEV PROGRAMMES-CATERING	-	-	-	-	-	-	-
ARTS AND CULTURE DEV PROGRAMMES-EVENT PROMOTERS	17,000	5,000	12,000	-	17,000	17,765	18,209
ARTS AND CULTURE DEV PROGRAMMES-TRANSPORT	15,000	14,360	640	-	15,000	15,675	16,067
AUDIT COMMITTEE-GENERAL	16,000	-	15,000	-	15,000	15,875	16,067
AUDIT COMMITTEE-GENERAL	281,880	168,778	113,102	-	281,880	294,565	301,929
AUDIT FEES	4,674,428	3,002,645	1,671,782	-1,000,000	3,674,428	4,700,000	4,817,500
AWARENESS CAMPAIGNS	50,000	-	50,000	-	50,000	120,000	130,000
AWARENESS CAMPAIGNS-TRANSPORT EVENT	7,350	-	7,350	-	7,350	7,680	7,873
BANK CHARGES	190,602	65,662	124,940	-	190,602	199,179	204,158
BRANDING	225,000	58,451	166,549	-8,710	216,290	175,000	125,000
BURSARY FOR COUNCILLORS	200,000	-	200,000	-	200,000	212,242	229,546
BURSARY FOR EMPLOYEES	500,000	464,253	35,747	-	500,000	500,000	500,000
BURSARY FUND	500,000	276,963	223,037	-	500,000	500,000	500,000
CALIBRATION OF MACHINERY	50,000	199,794	-149,794	149,794	199,794	-	-
CDW SUMMIT -TRANSPORT	80,000	29,600	50,400	-	80,000	83,600	85,690
CDW SUMMIT-CATERING SERVICES	80,000	29,655	50,345	-	80,000	83,600	85,690
CDW SUMMIT-EVENT PROMOTER	60,000	-	60,000	-	60,000	62,700	64,268
CELEBRATION OF INTERNATIONAL DAY FOR CIVIL EDUCATION PROGRAMME-CATERING	35,000	29,800	5,100	-	35,000	36,575	37,489
CIVIL EDUCATION PROGRAMME-EVENT PROMOTERS	100,000	26,880	73,120	-	100,000	104,500	107,113
CIVIL EDUCATION PROGRAMME-TRANSPORT	100,000	27,848	72,052	-	100,000	104,500	107,113
CIVIL EDUCATION PROGRAMME-TRANSPORT	200,000	29,800	170,100	-	200,000	209,000	214,225
CLEANING MATERIAL	-	1,090	-1,090	2,179	2,179	75,000	78,525
COLLECTION AND TESTING SAMPLES	-	-	-	-	-	25,000	26,175
CONSULTANCY FEES-ACTUARIES	35,000	26,000	9,000	-	35,000	35,000	35,000
CONSULTANCY FEES-MFMA SUPPORT	1,660,377	1,563,782	106,595	1,000,000	2,660,377	1,760,377	1,760,377
CONSULTANCY-EXTERNAL ASSESSMENT(AUDIT)	-	-	-	-	-	-	-
CONSUMABLES	150,000	2,775	147,225	-	150,000	157,350	150,000
COUNCIL MEETING CATERING	85,000	60,410	24,590	40,000	125,000	86,825	91,046
DEPARTMENTAL MEETINGS: CATERING	100,000	14,708	145,292	-	160,000	93,849	95,920
DESIGN & PRINTING OFIDP & ANNUAL REPORT	50,000	-	50,000	-14,238	35,762	50,000	50,000
DIGITAL MARKETING	100,000	188,710	-88,710	88,710	188,710	-	-
DISTRICT DEVELOPMENT MODEL IMBIZO - EVENT PROMOTER	52,200	-	52,200	-	52,200	54,549	50,000
DISTRICT DEVELOPMENT MODEL IMBIZO -TRANSPORT	104,400	29,920	74,480	-	104,400	109,098	-
DISTRICT DEVELOPMENT MODEL IMBIZO -CATERING	104,400	16,161	88,239	-	104,400	109,098	100,000
DISTRICT DEVELOPMENT MODEL READINESS	50,000	67,478	-17,478	17,478	67,478	90,000	25,000
DISTRICT YOUTH FORUM LAUNCH: CATERING	93,960	-	93,960	-	93,960	38,188	-
DISTRICT YOUTH FORUM LAUNCH: EVENT PROMOTERS	31,320	-	31,320	-	31,320	32,729	-
EMERGENCY RESPONSE	500,000	-	500,000	-	500,000	525,000	551,250
EMPLOYEE WELLNESS	100,000	67,235	32,765	35,000	135,000	50,000	100,000
EMPLOYEE WELLNESS :CATERING	50,000	42,811	7,389	42,811	92,811	20,000	200,000

ENERGY EFFICIENCY & DEMAND SUPPLY	4,950,000	1,736,348	3,213,652	-	4,950,000	5,000,000	6,572,000
ENERGY EFFICIENCY:FORUM	50,000	-	50,000	-	-	50,000	50,000
EPWP INCENTIVE GRANT EXPENDITURE	1,968,000	2,507,934	-639,934	3,320,000	5,288,000	-	-
EXTERNAL PUBLICATIONS	150,000	-	150,000	-	150,000	156,750	160,969
FINALISATION OF CREDIBLE IDP : Catering services	-	-	-	-	-	-	-
FINALISATION OF CREDIBLE IDP : Event Promoters	50,000	4,359	45,641	-	50,000	52,250	53,556
FIRST AID KIT	60,000	-	60,000	-	60,000	52,350	54,810
GENDER & DISABILITY : Catering services	50,000	-	50,000	-	50,000	50,000	50,000
GENDER & DISABILITY : Event Promoters	77,119	80,225	-3,106	3,108	80,225	70,000	71,750
GENDER & DISABILITY : Transport - events	78,300	84,055	-5,755	6,755	84,055	81,824	50,000
HIV ADIS : Catering services	104,400	111,210	-6,810	66,810	171,210	109,098	60,000
HIV ADIS : Event Promoters	78,300	68,900	9,400	-	78,300	81,824	60,000
HIV ADIS : Transport - events	67,420	-	67,420	-	67,420	70,454	45,000
HIV ADIS : Transport - events	104,400	9,000	95,400	-	104,400	109,098	75,000
ICT & PROGRAMMING : Internet Charge (ISP)	1,765,540	971,047	794,493	-	1,765,540	1,005,440	1,054,417
ICT & PROGRAMMING : Recovery Centre Hosting Charges (backup)	1,020,000	510,000	510,000	-	1,020,000	1,000,000	1,000,000
ICT & PROGRAMMING : Software Licences	1,350,000	1,310,178	39,822	100,000	1,450,000	1,650,000	1,650,000
IDENTIFICATION OF MARGINALIZED COMMUNITIES	-	-	-	-	-	-	-
INITIATION COMMITTEE WORKSHOPS-CATERING	27,379	-	27,379	-	27,379	28,611	-
INITIATION COMMITTEE WORKSHOPS-Transport	30,000	-	30,000	-	30,000	31,350	32,134
INSURANCE GENERAL	30,000	-	30,000	-	30,000	31,350	32,134
IT INFRASTRUCTURE SUPPORT & MAINTENANCE	1,991,113	849,130	1,141,982	-	1,991,113	2,080,713	2,132,731
LED FORUM	250,000	40,798	209,204	-170,000	80,000	250,000	100,000
LEGAL EXPENSES	60,000	8,000	52,000	-	60,000	60,000	60,000
LOCAL COMMUNICATION FORUM/DCF-CATERING	1,740,788	625,143	1,115,645	-	1,740,788	350,000	350,000
MAINT GENERAL (HYGIENE)	50,000	4,783	45,217	-	50,000	50,000	50,000
MAINT. : BUILDINGS	400,000	215,446	184,554	40,000	440,000	220,000	230,340
MAINT: REPAIRS & MAINTENANCE (LAB)	123,023	459,885	-336,862	510,862	633,885	373,023	250,000
MANDELA DAY : Catering services	10,000	-	10,000	-	10,000	10,000	10,000
MANDELA DAY : Event Promoters	52,200	-	52,200	-	52,200	54,549	-
MANDELA DAY : Transport - events	52,200	-	52,200	-30,000	22,200	54,549	-
MAINT : MOTOR VEHICLES	52,200	28,700	22,500	-20,000	32,200	54,549	-
MAYORAL COMMITTEE MEETING-CATERING	150,000	486,202	-336,202	488,202	638,202	60,000	52,350
MAYORAL IMBIZO : Catering services	35,000	5,400	29,600	-	35,000	36,575	37,489
MAYORAL IMBIZO : Event Promoters	156,800	30,000	126,800	-	156,800	163,847	100,000
MAYORAL IMBIZO : Transport - events	156,800	91,500	65,300	-	156,800	163,847	70,000
MEDIA BULK BUYING	156,800	27,500	129,300	-	156,800	163,847	100,000
MEMBERSHIP FEES SALGA	150,000	-	150,000	-30,000	120,000	150,000	150,000
MEMBERSHIP FEES SALGA	1,206,072	-	1,206,072	-	1,206,072	1,227,388	1,262,912
MA SUPPORT PROGRAMME(INTERNS) - TRAINING	154,623	-	154,623	-	154,623	154,623	154,623
MORAL REGENERATION : Catering services	68,447	58,200	10,247	-	68,447	71,527	30,000
MORAL REGENERATION : Event Promoters	68,447	-	68,447	-	68,447	71,527	45,000
MORAL REGENERATION : Transport - events	68,447	28,600	38,847	-	68,447	71,527	60,000
MUNICIPAL GARDEN PROJECT	10,000	-	10,000	-	10,000	10,000	10,000
MUNICIPAL SERVICES	100,000	-	100,000	50,000	150,000	100,000	100,000
OFFICE REFRESHMENTS	6,000	4,137	1,863	5,521	11,521	8,000	8,000
OFFICE RENTAL /UPGRADING OFFICES	200,000	-	200,000	-	200,000	-	-
PEST CONTROL	25,056	-	25,056	-	25,056	26,184	26,838
PETROL AND FLEET COSTS	1,005,000	436,767	568,233	-	1,005,000	1,045,000	1,000,000
POLITICAL IGR - CATERING	52,200	-	52,200	-	52,200	54,549	-
POVERTY ALLEVIATION-CATERING	261,000	175,049	85,951	-	261,000	272,745	200,000
POSTAGE	15,000	2,710	12,290	-	15,000	15,575	16,067
POVERTY ALLEVIATION-EVENT PROMOTERS	261,000	-	261,000	-	261,000	272,745	70,000
POVERTY ALLEVIATION-TRANSPORT	261,000	-	261,000	-	261,000	272,745	258,250
PROCUREMENT OF CONSOLE FOR THE DISASTER OPERATION CENTRE	150,000	-	150,000	-	150,000	282,500	-
PROCUREMENT, INSTALLATION, & COMMISSIONING OF WEATHER STATIONS IN QWAQWA	210,000	-	210,000	-200,000	10,000	220,500	-
PRINTING & STATIONERY	453,538	294,701	158,834	80,000	533,538	700,000	450,000
PROCUREMENT & MAINTAIN 2WAY RADIO	70,000	110,000	-40,000	40,000	110,000	-	-
PUBLIC PARTICIPATION : Catering services	250,000	227,820	22,180	-	250,000	251,250	267,781
PUBLICATION & PROMOTION OF TMDM	-	-	-	-	-	-	-
PUBLIC PARTICIPATION : Event Promoters	250,000	214,145	35,855	-	250,000	261,250	267,781
PUBLIC PARTICIPATION : Transport - events	300,000	136,380	163,620	-	300,000	313,500	321,338
RENTAL EQUIPMENT	500,000	256,565	243,435	81,095	581,095	500,000	300,000
REVIEW OF MHS BY LAW & TARIFFS	50,000	-	50,000	-20,000	30,000	50,000	51,250
RISK COMMITTEE MEETING	160,521	18,150	142,371	-	160,521	167,745	171,938
ROAD SAFETY EDUCATION-ARRIVE ALIVE POSTERS	-	-	-	-	-	5,235	5,481
ROAD SAFETY EDUCATION-Catering	50,000	-	50,000	-	50,000	26,175	27,405
ROAD SAFETY EDUCATION-Event Promoters	80,000	60,000	20,000	-	80,000	-	-
RURAL ASSETS MANAGEMENT SYSTEM	2,820,000	1,407,488	1,412,512	-	2,820,000	2,949,000	3,081,000
RURAL COMMUNITY SUPPORT	500,000	-	500,000	500,000	1,000,000	500,000	350,000
SAMPLING OF FOOD AND WATER	200,000	115,321	84,679	-	200,000	209,000	214,225
SERVICES IN-KIND EXPENDITURE	6,367,235	-	6,367,235	-	6,367,235	6,385,532	6,685,652
STAFF RECRUITMENT	31,304	-	31,304	-	31,304	-	-
SITTING ALLOWANCE	285,238	84,852	180,384	-	285,238	277,171	284,101
SKILLS DEVELOPMENT	870,614	484,987	385,647	112,067	982,681	950,568	974,717
SMME DEVELOPMENT PROGRAMME	-	-	-	-	-	100,000	100,000
SMME DEVELOPMENT-CATERING SERVICES	50,000	55,990	-5,990	5,990	55,990	50,000	5,000
SMME DEVELOPMENT-EVENT PROMOTERS	100,000	-	100,000	-100,000	-	54,915	57,496
SMME DEVELOPMENT-EQUIPMENT	500,000	-	500,000	700,000	1,200,000	200,000	150,000
SMME DEVELOPMENT-TRANSPORT	50,000	-	50,000	-	50,000	52,350	54,810
SPORT DEV PRO-CATERING SERVICES(OR TAMBO GAMES)	73,000	27,985	45,015	-	73,000	75,000	75,000
SPORT DEV PRO-SPORTS ATTIRE(OR TAMBO GAMES)	70,000	70,358	-358	360	70,360	73,150	74,979
SPORT DEV PRO-TRANSPORT - MUNICIPAL ACTIVITY(OR TAMBO)	130,000	84,450	45,550	-	130,000	135,860	139,246
SPORT DEV PRO-TROPHIES(OR TAMBO GAMES)	46,000	45,860	140	-	46,000	48,070	49,272
SPORTS DEV PRO-ACCOMMODATION(SAMSRA)	-	-	-	-	-	-	-
SPORTS DEV PRO-AFFILIATION (SAMSRA)	9,093	2,400	6,693	-	9,093	9,602	9,740
STAKEHOLDER ENGAGEMENT-CATERING	80,000	76,241	3,759	-	80,000	83,600	85,690
STAKEHOLDER ENGAGEMENT-EVENT PROMOTER	80,000	55,740	24,260	-	80,000	83,600	85,690
STAKEHOLDER ENGAGEMENT-TRANSPORT	80,000	54,170	25,830	-	80,000	83,600	85,690
STRATEGIC SESSION:ACCOMMODATION	104,400	-	104,400	-	104,400	109,098	111,825
STRATEGIC SESSION:CATERING	52,200	-	52,200	-	52,200	54,549	55,913
STRATEGIC SESSION:EVENT PROMOTERS	20,880	-	20,880	-	20,880	21,820	22,385
SUBSCRIPTION	31,320	13,637	17,683	-	31,320	32,729	33,548
SUPPORT TO LOCAL COMMUNITATORS	50,000	-	50,000	-50,000	-	50,000	50,000
TELEPHONE GENERAL : Cellular Contract (Subscription and Calls)	1,650,000	602,048	1,047,954	-400,000	1,250,000	775,631	600,000
TELEPHONE GENERAL : Telephone, Fax	355,000	46,608	308,394	-	355,000	466,124	488,032
TESTING CHEMICALS	200,000	199,656	344	290,000	490,000	150,000	150,000
TECHNICAL FORUM	60,000	33,000	27,000	-	60,000	50,000	50,000
TESTING CHEMICALS(CONSUMABLES)	120,000	-	120,000	292,476	412,476	-	-
TOURISM DEVELOPMENT PROGRAMME	-	-	-	-	-	250,000	250,000
TOURISM MARKETING MATERIAL	100,000	-	100,000	-100,000	-	60,000	60,000
TRAINING	705,000	45,475	659,525	761,000	1,488,000	419,725	402,468
TRAINING-WARD COMMITTEES : Catering services	350,000	78,050	271,950	-	350,000	365,750	374,894
TRAINING-WARD COMMITTEES : Event Promoters	250,000	169,553	80,447	-	250,000	251,250	267,781
TRAINING-WARD COMMITTEES : Transport - events	-	-	-	-	-	-	-
TRAVELLING : Accommodation	250,000	77,624	172,376	-	250,000	261,250	267,781
TRAVELLING : Air Transport	1,450,381	617,219	840,763	55,206	1,505,587	1,511,148	1,402,739
TRAVELLING : Car Rental	126,180	2,781	125,399	-30,000	98,160	133,927	133,251
TRAVELLING : Daily Allowance	74,124	-	74,124	-10,000	64,124	78,167	78,167
TRAVELLING : Food and Beverage (Served)	164,060	17,395	146,666	-19,048	145,012	167,757	171,238
TRAVELLING : Non-employees	10,506	-	10,506	-	10,506	10,978	11,253
TRAVELLING : Own Transport	156,116	24,506	131,610	-	156,116	113,556	115,846
TRAVELLING : Own Transport	505,931	68,254	437,677	-22,534	483,397	621,604	603,477

UPGRADE & MAINTAIN EMERGENCY TELEPHONE SYSTEM	75,000	-	75,000	-	75,000	-	-
TRAVELLING : Travel Agency and Visa's	154,331	12,471	141,860	-	154,331	159,652	161,933
UNIFORMS AND PROTECTIVE CLOTHING	240,000	2,517	237,483	195,000	435,000	60,000	130,000
UPGRADE & MAINTAIN GIS-LICENCE PAYMENT	125,000	-	125,000	5,000	130,000	157,500	165,375
VETTING OF MUNICIPAL EMPLOYEES	35,000	-	35,000	-	35,000	250,000	200,000
WARD PROFILING	50,000	-	50,000	-	50,000	52,250	53,556
WATER AND ELECTRICITY	350,000	-	350,000	-	350,000	157,050	164,431
WATER FORUM	50,000	-	50,000	-	50,000	50,000	50,000
WOMEN IN SPORTS GAMES (CATERING)	50,000	-	50,000	-	50,000	52,250	53,556
WOMEN IN SPORT GAMES(TRANSPORT)	50,000	595	49,405	-	50,000	52,250	53,556
WORKMANS COMPENSATION	1,100,000	-	1,100,000	-	1,100,000	600,000	600,000
WORKSHOP GENERAL	135,000	99,189	35,811	20,000	155,000	136,575	137,489
WORLD ENVIRONMENTAL HEALTH DAY(HANDWASH CELEBRATION)	30,000	-	30,000	-	30,000	31,350	32,134
YOUTH CAREER EXHIBITIONS: CATERING	52,200	-	52,200	-	52,200	54,549	50,000
YOUTH CAREER EXHIBITIONS: TRANSPORT	84,724	-	84,724	-40,000	44,724	86,537	100,000
YOUTH CAREER EXHIBITIONS: EVENTS PROMOTERS	-	-	-	-	-	-	-
YOUTH DEV PROG-YOUTH SUMMIT	156,600	54,500	102,100	-	156,600	163,647	-
YOUTH DEVELOPMENT PROGRAMME : CATERING	104,400	43,600	60,800	-	104,400	109,098	111,825
YOUTH DEVELOPMENT PROGRAMME :TRANSPORT	104,400	21,000	83,400	-	104,400	109,098	100,000
INSTRUMENTATION	-	-	-	380,000	-	-	-
STRUCTURAL REQUIREMENTS	-	-	-	220,000	-	-	-
LABORATORY REFERENCE BOOKS	-	-	-	28,000	-	-	-
CONSTRUCTION OF SHELVES AND ABSTRACTION LAB CONSULTANCY & SUPPORT FEES	-	-	-	100,000	-	-	-
SUB-TOTAL GENERAL EXPENSES	57,991,190	24,585,516	33,412,863	7,738,693	65,729,862	52,180,157	51,697,605

<b>TOTAL DIRECT OPERATING EXPENDITURE</b>	<b>181,593,319</b>	<b>83,307,298</b>	<b>98,292,364</b>	<b>8,176,310</b>	<b>189,771,629</b>	<b>178,673,072</b>	<b>181,894,402</b>
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<b>PROPERTY PLANT &amp; EQUIPMENT (ACQUISITION)</b>	<b>9,920,000</b>	<b>3,751,507</b>	<b>6,168,493</b>	<b>-1,647,388</b>	<b>8,272,812</b>	<b>450,000</b>	<b>400,000</b>
FENCING OF GRAVESITES	-	3,325,316	-3,325,316	3,325,316	3,325,316	-	-
FURNITURE AND OFFICE EQUIPMENT	530,000	340,696	189,304	146,298	676,296	150,000	100,000
PLANT & EQUIPMENT	-	-	-	111,000	111,000	-	-
COMPUTER	890,000	85,495	804,505	70,000	960,000	300,000	300,000
VEHICLES (ACQUISITION)	1,400,000	-	1,400,000	360,000	1,760,000	-	-
UPGRADE OF GRAVEL ROAD	6,600,000	-	6,600,000	-5,600,000	1,000,000	-	-
RESCUE EQUIPMENT	500,000	-	500,000	-	500,000	-	-
<b>TOTAL BUDGET</b>	<b>191,513,319</b>	<b>87,058,605</b>	<b>104,460,857</b>	<b>8,530,922</b>	<b>198,044,241</b>	<b>179,323,072</b>	<b>182,294,402</b>
<b>DIRECT OPERATING REVENUE</b>							
INTEREST EARNED - EXTERNAL INVESTMENTS							
INTEREST ON CURRENT ACCOUNT	-946,778	-410,972	-	-946,778	-989,383	-	-1,014,118
INTEREST ON INVESTMENT	-5,833,421	-1,868,689	-	-5,833,421	-6,095,825	-	-6,248,323
<b>SUB-TOTAL INT EARNED EXT INVESTMENTS</b>	<b>-6,780,199</b>	<b>-2,079,661</b>	<b>-</b>	<b>-</b>	<b>-6,780,199</b>	<b>-7,085,308</b>	<b>-7,262,441</b>
		31%					
<b>GRANTS &amp; SUBSIDIES RECEIVED - OPERATING</b>							
GR - OTHER (LGSSETA)							
NAT GR - EQUITABLE SHARE	-141,227,000	-105,884,000	-35,343,000	-	-141,227,000	-143,749,000	-150,264,500
FINANCE MANAGEMENT GRANT (FMG)	-2,300,000	-2,300,000	-	-	-2,300,000	-2,500,000	-2,600,000
EPWP INCENTIVE GRANTS	-1,968,000	-1,378,000	-590,000	-	-1,968,000	-	-
ENERGY EFFICIENT & DEMAND SIDE MANAGEMENT (EEDSM) GRANT	-5,000,000	-3,000,000	-2,000,000	-	-5,000,000	-5,000,000	-6,572,000
RURAL ASSETS MANAGEMENT SYSTEM (RRAMS) GRANT	-2,820,000	-1,974,000	-846,000	-	-2,820,000	-2,949,000	-3,081,000
AGRISITA	-750,000	-750,000	-	-	-750,000	-	-
COGTA FINANCIAL ASSISTANCE	-	2,500,000	2,500,000	-2,500,000	-	-	-
<b>SUB-TOTAL GRANTS &amp; SUBS OPERATING</b>	<b>-154,065,000</b>	<b>-117,786,000</b>	<b>-38,279,000</b>	<b>-2,500,000</b>	<b>-156,565,000</b>	<b>-154,188,000</b>	<b>-162,517,500</b>
<b>OTHER INCOME</b>							
TENDER INCOME	-10,955	-	-10,955	-	-10,955	-11,448	-11,849
CAPITAL REPLACEMENT RESERVES(DEPRECIATION)	-2,994,915	-1,076,784	-1,918,131	-439,617	-3,434,532	-3,944,156	-4,005,623
SERVICES IN-KIND	-6,367,235	-	-6,367,235	-	-6,367,235	-6,365,632	-6,685,652
CAPITAL REPLACEMENT RESERVES	-6,600,000	-	-6,600,000	5,600,000	-1,000,000	-	-
CASH BACKED ACCUMULATED FUNDS (PRIOR YEAR SURPLUS)	-14,695,014	-5,075,147	-9,619,867	-9,191,305	-23,886,319	-7,698,628	-1,811,338
<b>SUB-TOTAL OTHER REVENUE</b>	<b>-30,688,119.75</b>	<b>-6,151,931.00</b>	<b>-24,516,188.75</b>	<b>-4,030,922.00</b>	<b>-34,699,041.75</b>	<b>-18,039,764.10</b>	<b>-12,514,461.71</b>
<b>TOTAL OPERATING REVENUE</b>	<b>-191,513,319</b>	<b>-126,017,582</b>	<b>-60,795,189</b>	<b>-6,530,922</b>	<b>-188,044,241</b>	<b>-179,323,072</b>	<b>-182,294,403</b>
<b>SURPLUS / DEFICIT</b>							

# Municipal adjustments budgets & supporting tables

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REPUBLIC OF SOUTH AFRICA

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### Preparation Instructions

Municipality Name: DC19 Thabo Mofutsanyana

CFO Name: MD MHLAHLO

Tel: 058 718 1000 Fax:

E-Mail: duncan@tmdm.gov.za

Date of Adjustments Budget 26/02/2026

MTREF: 2025

Budget Year: 2025/26

Does this municipality have Entities? No

If YES: Identify type of report:

**Name Votes & Sub-Votes**

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#### Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

#### Showing / Clearing Highlights

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DC19 Thabo Mofutsanyana - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>	1, 4											
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		113,948	-	-	-	-	-	440	440	114,388	104,051	111,223
Executive and council		55,835	-	-	-	-	-	-	-	55,835	46,963	53,239
Finance and administration		58,114	-	-	-	-	-	440	440	58,553	57,088	57,983
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		44,876	-	-	-	-	-	2,500	2,500	47,376	44,385	44,848
Community and social services		37,082	-	-	-	-	-	-	-	37,082	36,443	36,729
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		7,794	-	-	-	-	-	2,500	2,500	10,294	7,922	8,119
<b>Economic and environmental services</b>		32,689	-	-	-	-	-	3,591	3,591	36,280	30,907	25,994
Planning and development		32,689	-	-	-	-	-	3,591	3,591	36,280	30,907	25,994
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	191,513	-	-	-	-	-	6,531	6,531	198,044	178,323	182,064
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		111,492	-	-	-	-	-	440	440	111,931	103,601	110,823
Executive and council		55,065	-	-	-	-	-	-	-	55,065	46,963	52,939
Finance and administration		56,427	-	-	-	-	-	440	440	56,867	56,938	57,863
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		44,418	-	-	-	-	-	2,500	2,500	46,918	44,365	44,848
Community and social services		36,724	-	-	-	-	-	-	-	36,724	36,443	36,729
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		7,694	-	-	-	-	-	2,500	2,500	10,194	7,922	8,119
<b>Economic and environmental services</b>		25,684	-	-	-	-	-	5,239	5,239	30,923	30,907	25,994
Planning and development		25,684	-	-	-	-	-	5,239	5,239	30,923	30,907	25,994
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	181,593	-	-	-	-	-	8,178	8,178	189,772	178,873	181,664
<b>Surplus/ (Deficit) for the year</b>		9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate shares to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

DC19 Thabo Mofutsanyana - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2025/26				Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	10 F	11 G	12 H		
<b>R thousand</b>	<b>1</b>						
<b>Revenue - Functional</b>							
<b>Municipal governance and administration</b>		113,948	440	440	114,388	104,051	111,223
Executive and council		55,835	-	-	55,835	46,963	53,239
<i>Mayor and Council</i>		27,670	-	-	27,670	21,729	27,660
<i>Municipal Manager, Town Secretary and Chief Executive</i>		28,164	-	-	28,164	25,234	25,579
Finance and administration		58,114	440	440	58,553	57,088	57,983
<i>Administrative and Corporate Support</i>		35,417	-	-	35,417	34,729	35,067
<i>Asset Management</i>		-	-	-	-	-	-
<i>Finance</i>		22,696	440	440	23,136	22,358	22,916
<i>Fleet Management</i>		-	-	-	-	-	-
<i>Human Resources</i>		-	-	-	-	-	-
<i>Information Technology</i>		-	-	-	-	-	-
<i>Legal Services</i>		-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		-	-	-	-	-	-
<i>Property Services</i>		-	-	-	-	-	-
<i>Risk Management</i>		-	-	-	-	-	-
<i>Security Services</i>		-	-	-	-	-	-
<i>Supply Chain Management</i>		-	-	-	-	-	-
<i>Valuation Service</i>		-	-	-	-	-	-
Internal audit		-	-	-	-	-	-
<i>Governance Function</i>		-	-	-	-	-	-
<b>Community and public safety</b>		44,876	2,500	2,500	47,376	44,365	44,848
Community and social services		37,082	-	-	37,082	36,443	36,729
<i>Aged Care</i>		-	-	-	-	-	-
<i>Agricultural</i>		5,792	-	-	5,792	4,910	4,670
<i>Animal Care and Diseases</i>		-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		-	-	-	-	-	-
<i>Child Care Facilities</i>		-	-	-	-	-	-
<i>Community Halls and Facilities</i>		-	-	-	-	-	-
<i>Consumer Protection</i>		-	-	-	-	-	-
<i>Cultural Matters</i>		-	-	-	-	-	-
<i>Disaster Management</i>		-	-	-	-	-	-
<i>Education</i>		-	-	-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-	-	-
<i>Language Policy</i>		-	-	-	-	-	-
<i>Libraries and Archives</i>		-	-	-	-	-	-
<i>Literacy Programmes</i>		-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-
<i>Population Development</i>		31,290	-	-	31,290	31,533	32,058
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-
<i>Beaches and Jetties</i>		-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		-	-	-	-	-	-
<i>Recreational Facilities</i>		-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>		-	-	-	-	-	-
Public safety		-	-	-	-	-	-
<i>Civil Defence</i>		-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-
<i>Control of Public Nuisances</i>		-	-	-	-	-	-
<i>Fencing and Fences</i>		-	-	-	-	-	-



<i>Licensing and Regulation</i>	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>191,513</b>	<b>6,531</b>	<b>6,531</b>	<b>198,044</b>	<b>179,323</b>	<b>182,064</b>
<b>Expenditure - Functional</b>						
<b>Municipal governance and administration</b>	<b>111,492</b>	<b>440</b>	<b>440</b>	<b>111,931</b>	<b>103,601</b>	<b>110,823</b>
Executive and council	55,065	-	-	55,065	46,663	52,939
<i>Mayor and Council</i>	27,480	-	-	27,480	21,429	27,360
<i>Municipal Manager, Town Secretary and Chief Executive</i>	27,584	-	-	27,584	25,234	25,579
Finance and administration	56,427	440	440	56,867	56,938	57,883
<i>Administrative and Corporate Support</i>	34,121	-	-	34,121	34,579	34,967
<i>Asset Management</i>	-	-	-	-	-	-
<i>Finance</i>	22,306	440	440	22,746	22,358	22,916
<i>Fleet Management</i>	-	-	-	-	-	-
<i>Human Resources</i>	-	-	-	-	-	-
<i>Information Technology</i>	-	-	-	-	-	-
<i>Legal Services</i>	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>	-	-	-	-	-	-
<i>Property Services</i>	-	-	-	-	-	-
<i>Risk Management</i>	-	-	-	-	-	-
<i>Security Services</i>	-	-	-	-	-	-
<i>Supply Chain Management</i>	-	-	-	-	-	-
<i>Valuation Service</i>	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-
<i>Governance Function</i>	-	-	-	-	-	-
<b>Community and public safety</b>	<b>44,418</b>	<b>2,500</b>	<b>2,500</b>	<b>46,918</b>	<b>44,365</b>	<b>44,848</b>
Community and social services	36,724	-	-	36,724	36,443	36,729
<i>Aged Care</i>	-	-	-	-	-	-
<i>Agricultural</i>	5,792	-	-	5,792	4,910	4,670
<i>Animal Care and Diseases</i>	-	-	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	-	-	-	-	-	-
<i>Child Care Facilities</i>	-	-	-	-	-	-
<i>Community Halls and Facilities</i>	-	-	-	-	-	-
<i>Consumer Protection</i>	-	-	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-	-	-
<i>Disaster Management</i>	-	-	-	-	-	-
<i>Education</i>	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>	-	-	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-	-	-
<i>Language Policy</i>	-	-	-	-	-	-
<i>Libraries and Archives</i>	-	-	-	-	-	-
<i>Literacy Programmes</i>	-	-	-	-	-	-
<i>Media Services</i>	-	-	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-	-	-
<i>Population Development</i>	30,932	-	-	30,932	31,533	32,058
<i>Provincial Cultural Matters</i>	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-
<i>Beaches and Jetties</i>	-	-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-	-	-	-
<i>Recreational Facilities</i>	-	-	-	-	-	-
<i>Sports Grounds and Stadiums</i>	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
<i>Civil Defence</i>	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-	-	-

<i>Pounds</i>	-	-	-	-	-	-
Housing	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-	-
Health	7,694	2,500	2,500	10,194	7,922	8,119
<i>Ambulance</i>	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-
<i>Laboratory Services</i>	7,694	2,500	2,500	10,194	7,922	8,119
<i>Food Control</i>	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>25,684</b>	<b>5,239</b>	<b>5,239</b>	<b>30,923</b>	<b>30,907</b>	<b>25,994</b>
Planning and development	25,684	5,239	5,239	30,923	30,907	25,994
<i>Billboards</i>	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	3,067	-	-	3,067	3,055	3,141
<i>Central City Improvement District</i>	-	-	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-	-	-
<i>Economic Development/Planning</i>	5,410	-	-	5,410	5,554	6,065
<i>Regional Planning and Development</i>	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	-	-	-	-	-	-
<i>Project Management Unit</i>	17,207	5,239	5,239	22,446	22,298	16,788
<i>Provincial Planning</i>	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-
Road transport	-	-	-	-	-	-
<i>Public Transport</i>	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-	-	-
<i>Roads</i>	-	-	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-
<b>Trading services</b>	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-
<i>Electricity</i>	-	-	-	-	-	-
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-
Water management	-	-	-	-	-	-
<i>Water Treatment</i>	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-
<i>Waste Water Treatment</i>	-	-	-	-	-	-
Waste management	-	-	-	-	-	-
<i>Recycling</i>	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-	-
<i>Solid Waste Removal</i>	-	-	-	-	-	-
<i>Street Cleaning</i>	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-
<i>Licensing and Regulation</i>	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-

<i>Tourism</i>							
<b>Total Expenditure - Functional</b>	3	181,593	8,178	8,178	189,772	178,873	181,664
<b>Surplus/ (Deficit) for the year</b>		9,920	(1,647)	(1,647)	8,273	450	400

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation,

DC19 Thabo Mofutsanyana - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description  (Insert departmental structure etc)	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Executive and Council		55,835	-	-	-	-	-	-	-	55,835	46,963	53,239
Vote 2 - Finance and Administration		58,114	-	-	-	-	440	440	58,553	57,088	57,983	
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		37,082	-	-	-	-	-	-	37,082	36,443	36,729	
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Health		7,794	-	-	-	-	2,500	2,500	10,294	7,922	8,119	
Vote 9 - Planning and Development		32,689	-	-	-	-	3,591	3,591	36,280	30,907	26,994	
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	191,513	-	-	-	-	6,531	6,531	198,044	179,323	182,064	
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive and Council		55,065	-	-	-	-	-	-	55,065	46,663	52,939	
Vote 2 - Finance and Administration		56,427	-	-	-	-	1,777	1,777	58,204	56,938	57,883	
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		36,724	-	-	-	-	500	500	37,224	36,443	36,729	
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	
Vote 8 - Health		7,694	-	-	-	-	2,500	2,500	10,194	7,922	8,119	
Vote 9 - Planning and Development		25,684	-	-	-	-	3,402	3,402	29,086	30,907	25,994	
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	2	181,593	-	-	-	-	8,178	8,178	189,772	178,873	181,664	
<b>Surplus/ (Deficit) for the year</b>	2	9,920	-	-	-	-	(1,647)	(1,647)	8,272	450	400	

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 26(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(c)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	191,513	-	-	-	-	-	6,531	6,531	198,044	179,323	182,064
check expenditure	0	-	-	-	-	-	(0)	(0)	0	0	(200)















DC19 Thabo Mofutsanyana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		6,780	-	-	-	-	-	-	-	6,780	7,065	7,262
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		30,668	-	4,031	-	-	-	-	4,031	34,699	18,040	12,514
<b>Non-Exchange Revenue</b>	2											
Property rates		-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		154,065	-	-	-	-	-	2,500	2,500	156,565	154,198	162,518
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		191,513	-	4,031	-	-	-	2,500	6,531	198,044	179,323	182,284
<b>Expenditure By Type</b>												
Employee related costs		111,685	-	-	-	-	-	(0)	(0)	111,685	113,415	116,735
Remuneration of councillors		8,922	-	-	-	-	-	-	-	8,922	9,323	9,557
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		2,995	-	-	-	-	-	440	440	3,435	3,944	4,006
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		7,770	-	-	-	-	-	-	-	7,770	7,949	9,653
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		50,221	-	-	-	-	-	7,739	7,739	57,960	44,241	41,945
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		181,593	-	-	-	-	-	8,178	8,178	189,771	178,873	181,894
<b>Surplus/(Deficit)</b>		9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

DC19 Thabo Mofutsanyana - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Executive and Council	2	580	-	-	-	-	-	70	70	650	300	300
Vote 2 - Finance and Administration		2,140	-	-	-	-	-	300	300	2,440	150	100
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		500	-	-	-	-	-	-	-	500	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		6,600	-	-	-	-	-	(2,216)	(2,216)	4,384	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		100	-	-	-	-	-	199	199	299	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400
<b>Total Capital Expenditure - Vote</b>		9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>												
Executive and council		580	-	-	-	-	-	70	70	650	300	300
Finance and administration		2,140	-	-	-	-	-	300	300	2,440	150	100
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		500	-	-	-	-	-	-	-	500	-	-
Community and social services		500	-	-	-	-	-	-	-	500	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6,600	-	-	-	-	-	(2,216)	(2,216)	4,384	-	-
Planning and development		6,600	-	-	-	-	-	(2,216)	(2,216)	4,384	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		100	-	-	-	-	-	199	199	299	-	-
<b>Total Capital Expenditure - Functional</b>	3	9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400
<b>Total Capital Funding</b>		9,920	-	-	-	-	-	(1,647)	(1,647)	8,273	450	400

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11.  $G = B + C + D + E + F$

12. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$







9.1 - Billboards	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.2 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	59	59	59	-	-	-	-	-
9.3 - Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4 - Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.5 - Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.6 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.7 - Town Planning, Building Regulations and Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.8 - Project Management Unit	6,500	-	-	-	-	-	(2,275)	(2,275)	4,325	-	-	-	-	-
9.9 - Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9.10 - Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Road Transport</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - Public Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.2 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - Roads	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10.4 - Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 - Environmental Protection</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2 - Coastal Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3 - Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.4 - Nature Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.5 - Pollution Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.6 - Soil Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - Energy Sources</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - Non-electric Energy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Water Management</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - Water Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - Water Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - Water Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Waste Water Management</b>	100	-	-	-	-	-	199	199	299	-	-	-	-	-
14.1 - Public Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - Sewerage	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - Waste Water Treatment	100	-	-	-	-	-	199	199	299	-	-	-	-	-
<b>Vote 15 - Waste Management</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - Recycling	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - Solid Waste Removal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	<b>9,920</b>	-	-	-	-	-	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>450</b>	<b>400</b>	-	-	-
<b>Total Capital Expenditure</b>	<b>9,920</b>	-	-	-	-	-	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>450</b>	<b>400</b>	-	-	-

**References**

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC19 Thabo Mofutsanyana - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26								Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		43,262	-	-	-	-	-	-	-	43,262	43,262	14,985
Trade and other receivables from exchange transactions	1	435	-	-	-	-	-	-	-	435	-	-
Receivables from non-exchange transactions	1	3,160	-	-	-	-	-	-	-	3,160	16,022	16,463
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>46,857</b>	-	-	-	-	-	-	-	<b>46,857</b>	<b>59,284</b>	<b>31,448</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	23,531	-	-	-	-	-	-	-	23,531	23,776	25,085
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		135	-	-	-	-	-	-	-	135	256	165
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>23,666</b>	-	-	-	-	-	-	-	<b>23,666</b>	<b>24,072</b>	<b>25,250</b>
<b>TOTAL ASSETS</b>		<b>70,524</b>	-	-	-	-	-	-	-	<b>70,524</b>	<b>83,357</b>	<b>56,699</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	1,751	1,751	1,751	1,751	1,795	1,870
Consumer deposits		-	-	-	-	-	-	-	-	-	3,612	3,738
Trade and other payables from exchange transactions		4,667	-	-	-	-	-	-	-	4,667	4,877	5,048
Trade and other payables from non-exchange transactions		(0)	-	-	-	-	-	-	-	(0)	-	-
Provisions		1,751	-	-	-	-	-	-	-	1,751	12,578	13,016
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>6,418</b>	-	-	-	-	<b>1,751</b>	<b>1,751</b>	<b>1,751</b>	<b>8,169</b>	<b>22,859</b>	<b>23,672</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	9,303	-	-	-	-	-	-	-	9,303	9,722	10,062
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>9,303</b>	-	-	-	-	-	-	-	<b>9,303</b>	<b>9,722</b>	<b>10,062</b>
<b>TOTAL LIABILITIES</b>		<b>15,721</b>	-	-	-	-	<b>1,751</b>	<b>1,751</b>	<b>1,751</b>	<b>17,472</b>	<b>32,581</b>	<b>33,734</b>
<b>NET ASSETS</b>	2	<b>54,803</b>	-	-	-	-	<b>(1,751)</b>	<b>(1,751)</b>	<b>(1,751)</b>	<b>53,052</b>	<b>50,776</b>	<b>22,965</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		9,920	-	4,031	-	-	-	(5,678)	(1,647)	8,273	450	400
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>9,920</b>	-	<b>4,031</b>	-	-	<b>(5,678)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>450</b>	<b>400</b>	

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

DC19 Thabo Mofutsanyana - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates												
Service charges												
Other revenue		11								11	11	12
Transfers and Subsidies - Operational	1	154,065								154,065	154,198	162,518
Transfers and Subsidies - Capital	1											
Interest		6,780								6,780	7,085	7,362
Dividends												
<b>Payments</b>												
Suppliers and employees		(178,598)								(178,598)	(178,873)	(131,854)
Finance charges												
Transfers and Subsidies	1											
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(17,742)</b>								<b>(17,742)</b>	<b>(17,578)</b>	<b>38,037</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables												
Decrease (increase) in non-current investments												
<b>Payments</b>												
Capital assets		(9,920)								(9,920)	(450)	(400)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9,920)</b>								<b>(9,920)</b>	<b>(450)</b>	<b>(400)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits												
<b>Payments</b>												
Repayment of borrowing												
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>												
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(27,662)</b>								<b>(27,662)</b>	<b>(18,028)</b>	<b>37,637</b>
Cash/cash equivalents at the year begin:	2	8,799								8,799	(18,863)	(36,891)
Cash/cash equivalents at the year end:	2	(18,863)								(18,863)	(36,891)	746

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1) + G$

DC19 Thabo Mofutsanyana - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt. 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	(18,863)	-	-	-	-	-	-	-	(18,863)	(36,891)	746
Other current investments > 90 days		65,285	-	-	-	-	-	-	-	65,285	98,176	30,702
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>46,422</b>	-	-	-	-	-	-	-	<b>46,422</b>	<b>59,284</b>	<b>31,448</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		(0)	-	-	-	-	-	-	-	(0)	-	-
Unspent borrowing		(0)	-	-	-	-	-	-	-	(0)	-	43
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	4,667	-	-	-	-	-	-	-	4,667	4,876	5,047
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		(14,702)	-	-	-	-	-	-	-	(14,702)	500	600
<b>Total Application of cash and investments:</b>		<b>(10,035)</b>	-	-	-	-	-	-	-	<b>(10,035)</b>	<b>5,376</b>	<b>5,690</b>
<b>Surplus(shortfall)</b>		<b>56,458</b>	-	-	-	-	-	-	-	<b>56,458</b>	<b>53,908</b>	<b>25,759</b>

**References**

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be explained)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G



Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	
Infrastructure	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	-	
Living Resources	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>	<b>9,920</b>	-	-	-	-	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>450</b>	<b>400</b>
Roads Infrastructure		6,600	-	-	-	-	(5,600)	(5,600)	1,000	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		6,600	-	-	-	-	(5,600)	(5,600)	1,000	-	-
Community Facilities		-	-	-	-	-	3,325	3,325	3,325	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	3,325	3,325	3,325	-	-
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		890	-	-	-	-	70	70	960	300	300
Furniture and Office Equipment		530	-	-	-	-	146	146	676	150	100
Machinery and Equipment		500	-	-	-	-	111	111	611	-	-
Transport Assets		1,400	-	-	-	-	300	300	1,700	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>9,920</b>	-	-	-	-	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>450</b>	<b>400</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>9,920</b>	-	-	-	-	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>8,484</b>	<b>5,182</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-
Community Assets		6,600	-	-	-	-	(2,275)	(2,275)	4,325	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	135
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	158	-
Computer Equipment		890	-	-	-	-	70	70	960	4,276	1,207
Furniture and Office Equipment		530	-	-	-	-	146	146	676	1,850	1,790
Machinery and Equipment		500	-	-	-	-	111	111	611	960	900
Transport Assets		1,400	-	-	-	-	300	300	1,700	1,250	1,150

Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>9,920</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,647)</b>	<b>(1,647)</b>	<b>8,273</b>	<b>8,484</b>	<b>5,182</b>	
<b>EXPENDITURE OTHER ITEMS</b>												
Depreciation & asset impairment		2,895	-	-	-	-	440	440	3,435	3,944	4,006	
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	<b>758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,037</b>	<b>1,037</b>	<b>1,795</b>	<b>653</b>	<b>543</b>	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		533	-	-	-	-	551	551	1,084	603	490	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		533	-	-	-	-	551	551	1,084	603	490	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		75	-	-	-	-	-	-	75	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	
Transport Assets		150	-	-	-	-	486	486	636	50	52	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	<b>6</b>	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>3,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,477</b>	<b>1,477</b>	<b>5,230</b>	<b>4,597</b>	<b>4,548</b>	
Renewal and upgrading of Existing Assets as % of total capex		66.5%	0.0%						52.3%	0.0%	0.0%	
Renewal and upgrading of Existing Assets as % of deprecn"		220.4%	0.0%						125.9%	0.0%	0.0%	
R&M as a % of PPE		7.6%	0.0%						21.7%	7.7%	10.5%	
Renewal and upgrading and R&M as a % of PPE		74.2%	0.0%						74.0%	7.7%	10.5%	

**References**

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 19(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

DC19 Thabo Mofutsanyana - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year 2026/27	Budget Year 2027/28	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
<b>Household service targets</b>	1												
<b>Water:</b>													
Piped water inside dwelling		-	-	-	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-	-	-	-
Using public tap (at least min service level)	2	-	-	-	-	-	-	-	-	-	-	-	-
Other water supply (at least min service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min service level)	3	-	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min service level)	3,4	-	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>													
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min service level)		-	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>													
Electricity (at least min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (> min service level)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Electricity (< min service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>													
Removed at least once a week (min service)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service:</b>	15												
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided (R'000)</b>	16												
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>													
Property rates (R'000 value threshold)		-	-	-	-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity (kw per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-	-

**References**

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unused funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approval and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13.  $G = B + C + D + E + F$

14. *Adjusted Budget*  $H = (A \text{ or } A1) + G$