LEPELLE-NKUMPI LOCAL MUNICIPALITY

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COUNCIL RESOLUTION FOR SPECIAL MANDATORY COUNCIL MEETING HELD ON THE 28TH FEBRUARY 2025 IN THE CIVIC HALL @11H00

SC / RESOLUTION NO. 6.1.02/2024/2025 – ADJUSTMENT BUDGET 2024/2025

Council Resolved:

6.1.1 To approve the Adjusted Operating Revenue, Expenditure, and Capital Budget of the Municipality for the financial year 2024/2025, tables and supporting tables.

6.1.2 To authorise the incurred unauthorised expenditure of R 322 542 from the previous financial year as outlined in the audited Annual financial statements 30 June 2024.

6.1.3 To refer the unauthorised expenditure of R322 542 to MPAC for investigation.

LEPELLE - NKUMPI MUNICIPALITY
COUNCIL MINUTES / RESOLUTIONS
SIGNED BY:
....
SPEAKER

10/03/2025
DATE

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TO: COUNCIL

FROM: EXECUTIVE COMMITTEE

DATE: FEBRUARY 2025

SUBJECT: PROPOSED 2024/2025 ADJUSTMENT BUDGET

1. PURPOSE OF THE REPORT

The purpose of this report is to table before Council the proposed adjustments budget of the approved 2024/2025 Original Annual Budget.

2. LEGISLATIVE BACKGROUND

2.1 In accordance with section 28 of the Municipal Finance Management Act, no 26 of 2003(MFMA) states that- a municipality must revise its approved annual budget through an adjustment budget in the following circumstances:

a) To adjust the revenue and expenditure estimates downwards if there is material under collection of revenue.
b) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for
c) To authorise the utilisation of the projected savings in one vote towards spending under another vote.
d) To authorise the spending of funds that were unspent at the end of the past financial year where the underspending 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 Council.
e) To correct any errors in the annual budget.

2.2 In accordance with Municipal Budget and Reporting Regulations (MBRR) section 23 (2) and (5) states that –

"Only one adjustments budget referred to in sub regulation may be tabled in the municipal council during a financial year, expect when the additional revenues contemplated in section 28 (2) (b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub regulation (5) applies".

"An adjustment budget referred to in section 28 (2) (e) of the Act may only be tabled after the end of the financial year to which roll-overs relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which roll-overs relate.

2.3 This budget hereto presented has been compiled based on the approved Conditional Grants Roll-Over Application

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2.4 Cognisance should also be taken of the requirements as set out in Chapter 4 of the Municipal Budget and Reporting Regulations (MBRR), which addresses the following principles:

- ✓ Section 21: Formats of adjustment budget.
- ✓ Section 22: Funding of adjustment budget.
- ✓ Section 23: Timeframes for tabling of adjustment budget.
- ✓ Section 24: Submission of tabled adjustment budget.
- ✓ Section 25: Approval of adjustment budget.
- ✓ Section 26: Publication of approved adjustment budget; and
- ✓ Section 27: Submission of approved adjustment budget.

2.5 The attached adjustments budget follows the format as prescribed in Schedule B of the Municipal Budget and Reporting Regulations.

3. DISCUSSION

The adjustment budget has been prepared in accordance with the requirements of MFMA Section 28, MFMA circulars and Division of Revenue Act. Division of Revenue Act requires that any Conditional grant or a portion thereof, which is not spent at the end of the financial year, must revert to the National Revenue Fund. Unless the National Treasury approves the roll-over of the unspent funds into the next financial year and the allocation is committed to identifiable projects. As such, National Treasury has disapproved application of roll over requested by the municipality.

Similar to other municipalities, Lepelle-Nkumpi face difficult fiscal environment. The weak economic growth has put pressure on consumers 'ability to pay for services, which had a negative impact on collection of revenue and service delivery.

Considering the low collection of municipal own revenue, stringent measures are to be put into place to prevent excessive spending on the following identified cost drivers:

a) Overtime
b) Travelling and Subsistence

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c) Fuel
d) Accommodation and meals

The determination of the adjustment budget is based on the following:

a) Upward adjustment of revenue by R12 000 000 due approval of rollover of the Disaster relief grant.
b) Upward adjustment of revenue by R2 780 000 due approval of rollover of the Integrated National Electrification Programme (INEP).
c) Upward adjustment of revenue by R28 300 000 due approval of rollover of the Municipal Infrastructure Grant (MIG).
d) Upward adjustment of revenue by R753 000 due approval of rollover of the Finance Municipal Grant (FMG).

4. FINANCIAL IMPLICATIONS

4.1 Proposed Operating Adjustment Budget

4.1.1 Proposed Revenue Adjustment Budget

Description	Budget	DR	CR	Adjusted Budget
Revenue				
STREETS/STREET MARKETS INFORMAL TRADERS	- 2 315.00			- 2 315.00
TRADING	- 5 228.00		- 150 000.00	- 155 228.00
SALE OF PROPERTY	- 20 691 288.00	-	-	- 20 691 288.00
APPLICATION FEES: PTO - BUSINESS	- 26 903.00			- 26 903.00
APPLICATION FEES: PTO - RESIDENTIAL	- 944.00			- 944.00
BUILDING PLANS: BUSINESS	- 79 203.00		- 100 000.00	- 179 203.00
BUILDING PLANS: RESIDENTIAL	- 159 704.00			- 159 704.00

BUILDING PLANS: RURAL	- 3 712.00		- 104 000.00	- 107 712.00
RELOCATION OF BEACONS	- 1 888.00			- 1 888.00
SPECIAL CONSENT	- 11 585.00		- 50 000.00	- 61 585.00
REZONING APPLICATION	- 8 053.00			- 8 053.00
SALE OF: SUB-DIV & CONSOLIDATION FEES	- 7 972.00		- 2 028.00	- 10 000.00
BUSINESS & COMMERCIAL PROPERTIES	- 8 410 324.00			- 8 410 324.00
RESIDENTIAL PROPERTIES: DEVELOPED	- 21 858 892.00			- 21 858 892.00
STATE-OWNED PROPERTIES	- 14 957 246.00			- 14 957 246.00
AGRICULTURAL PROPERTY	- 6 623 665.00			- 6 623 665.00
REGISTRATION OF MORTGAGES	- 23 096.00			- 23 096.00
TRANSFER OF PROPERTY	- 138 258.00			- 138 258.00
PROOF OF RESIDENCE	- 154 846.00			- 154 846.00
MUNICIPAL OFFICES	- 40 964.00			- 40 964.00
PLAN & DEV: CLEARANCE CERTIFICATES	- 64 906.00			- 64 906.00
CDM INTEGRATED TRANSPORT PLAN	- 377 308.00			- 377 308.00
COMMISSION: INSURANCE	- 277 578.00	277 578.00		-
SKILLS DEVELOPMENT LEVY REFUND	- 233 872.00		113 872.00	- 120 000.00
N-M-R PPE: AD HOC-NETWORK & COMMS INFRAS	- 251 378.00			- 251 378.00
PPE TRANSPORT ASSETS - GAINS	- 496 922.00			- 496 922.00
TS_O_M_NG_LOCAL GOV FIN MNG GRANT	- 2 000 000.00			- 2 000 000.00
TS_O_M_NRF_EQUITABLE SHARE	- 336 507 000.00			- 336 507 000.00
INTEREST NON EXCH-PROP RATES	- 17 787 278.00			- 17 787 278.00
INTER: RECEIV - WASTE MANAGEMENT	- 6 368 112.00			- 6 368 112.00
INTER: BANK ACCOUNTS	- 325 385.00			- 325 385.00
INTER: SHORT TERM INVEST & CALL ACCOUNTS	- 45 068 723.00			- 45 068 723.00
AGENCY SERV - DIST MUNI: LIMPOPO	- 38 201 383.00			- 38 201 383.00
CONNECTION FEES: WATER	- 52 006.00			- 52 006.00
RECONNECTION FEES	- 1 731.00			- 1 731.00
DRAIN BLOCKAGE	- 1 804.00		- 2 000.00	- 3 804.00
SUNDRY INCOME	- 364 482.00			- 364 482.00
STOP COCK	- 734.00			- 734.00
MERCHANDISING JOBBING & CONTRACTS	- 481.00	481.00		-
SQUATTER RE-ALLOCATION	- 206 099 088.00			- 206 099 088.00

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INSURANCE REFUND	- 48 749.00		- 277 578.00	- 326 327.00
FINES: LAW ENFORCEMENT	- 7 874.00	7 874.00		-
TS_O_M_NG_EPWP GRANT	- 1 756 000.00			- 1 756 000.00
REFUSE REMOVAL (LEBOWAKGOMO)	- 7 791 485.00			- 7 791 485.00
LAND - FILL PROCEEDS	- 3 147.00			- 3 147.00
WASTE MANGEMENT: WASTE BINS	- 3 859.00			- 3 859.00
WASTE MANGEMENT: AVAILABILITY CHARGES	- 95 228.00			- 95 228.00
CLEANING & REMOVAL	- 4 126.00			- 4 126.00
CDM - ERADICATION ALIEN PLANTS	- 16 455.00			- 16 455.00
FINES: TRAFFIC - MUNICIPAL	- 734 300.00	339 650.00		- 394 650.00
ROAD & TRSP: INSTRUCTOR CERTIFICATE	- 1 804.00			- 1 804.00
TRAFFIC DEPARTMENT REVENUE	- 11 203 949.00	2 240 789.80		- 8 963 159.20
FINES: POUND FEES	- 47 127.00	27 127.00		- 20 000.00
BURIAL FEES	- 98 827.00		- 20 721.00	- 119 548.00
RESERVATION OF GRAVES	- 25 410.00			- 25 410.00
LIBRARY FEES: MEMBERSHIP	- 1 203.00		- 2 000.00	- 3 203.00
CDM - HALLS	- 6 135.00			- 6 135.00
CDM - STADIUM	- 300 000.00			- 300 000.00
MUNICIPAL HALLS	- 104 300.00		- 5 215.00	- 109 515.00
TS_C_M_NG GRANT MUNICIPAL DISASTER RELIEF	0		- 12 000 000.00	- 12 000 000.00
TS_C_M_NG GRANT FMG	-2000000		- 753 000.00	- 2 753 000.00
TS_C_M_NG_ENERGY EFF & DEMAND GRANT	- 5 000 000.00			- 5 000 000.00
TS_C_M_NG_INEP GRANT	-		- 2 780 000.00	- 2 780 000.00
TS_C_M_NG_MIG GRANT	- 63 317 000.00		- 28 300 000.00	- 91 617 000.00
TOTAL	- 820 253 235.00	2 893 499.80	- 44 432 670.00	- 861 792 405.20

The total revenue adjustment budget is at R 861 792 405 and shows an increase of only 5% which is the net effect as a result of the following:

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Increase in Transfers and Subsidies- Capital

An approved rollover from 2023/2024 amounting to R28 300 000 for Municipal Infrastructure Grant (MIG); Disaster relief grant for R12 000 000; INEP amounting to R2 780 000 and FMG amounting to R753 000. The municipality had initially requested a roll over amounting to R67 900 000; and the total approved roll over amounted to R43 900 000.

Decrease in operational revenue

Traffic Department Revenue

There was a burglary that occurred at our Traffic station on the 12th October 2024; and we managed to open around the 7th December 2024. The burglary affected the daily operations of the station whereupon some of the equipments belonging to both the municipality and the Department of Transport were stolen. The municipality had to stop operating, and that affected the revenue generation; which resulted in the reduction of R2 240 789.08 for Traffic Department Revenue.

Traffic Fines

Traffic fines revenue have been reduced by R339 650 as a result of low collection. The municipality has envisaged to appoint a Service Provider for the electronic traffic system, with no success. There was also an envisaged introduction of Aarto by the Department of Transport which further interrupted the appointment of the service provider by the municipality.

4.1.2 Proposed Expenditure Adjustment Budget

The total expenditure adjustment budget moved from R545 621 737.00 to R542 718 076.68 which is the net effect as a result of the following:

Description	Budget	DR	CR	Adjusted Budget	Reason
SPEAKER: BASIC SALARY	982 222.00			982 222.00	No adjustment
SPEAKER: CELL PHONE ALLOWANCE	49 091.00			49 091.00	No adjustment
WHIP: BASIC SALARY	920 833.00			920 833.00	No adjustment
WHIP: CELL PHONE ALLOWANCE	49 091.00			49 091.00	No adjustment
EXEC MAYOR: BASIC SALARY	1 227 775.00			1 227 775.00	No adjustment
EXEC MAYOR: CELL PHONE ALLOWANCE	55 061.00			55 061.00	No adjustment
EXCO: BASIC SALARY	4 666 966.00			4 666 966.00	No adjustment
EXCO: CELL PHONE ALLOWANCE	464 894.00			464 894.00	No adjustment
OTH COUNCIL: BASIC SALARY	12 474 072.00	1 500 000.00		13 974 072.00	Based on past six months performan ce
OTH COUNCIL: CELL PHONE ALLOWANCE	2 335 395.00			2 335 395.00	No adjustment

SEC79 CHAIR: BASIC SALARY	1 108 163.00			1 108 163.00	No adjustment
SEC79 CHAIR: CELL PHONE ALLOWANCE	152 680.00			152 680.00	No adjustment
SEC79 CHAIR: MOTOR VEHICLE ALLOWANCE	377 394.00			377 394.00	No adjustment
OS: BURIAL SERVICES	73 430.00		- 73 430.00	-	Duplicated
OS: CATERING SERVICES	126 506.00			126 506.00	No adjustment
OS: CATERING SERVICES	611 200.00			611 200.00	No adjustment
OS: HYGIENE SERVICES	13 116.00			13 116.00	No adjustment
OS: TRANSPORT SERVICES	136 370.00			136 370.00	No adjustment
OS: TRANSPORT SERVICES	287 153.00			287 153.00	No adjustment
C&PS: B&A AUDIT COMMITTEE	97 190.00		- 83 690.00	13 500.00	Disciplinary board meeting not held
C&PS: B&A COMMISSIONS & COMMITTEES	1 656 896.00			1 656 896.00	No adjustment
C&PS: B&A COMMISSIONS & COMMITTEES	1 049 000.00			1 049 000.00	No adjustment
CONTR: STAGE & SOUND CREW	15 355.00			15 355.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	655 026.00	28 000.00		683 026.00	To cater for Excellence awards
OC: ENTERTAINMENT - EXEC MAYOR	2 513.00			2 513.00	No adjustment

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OC: ENTERTAINMENT - SPEAKER	2 513.00			2 513.00	No adjustment
OC: ENTERTAINMENT - CHIEF WHIP	2 513.00			2 513.00	No adjustment
OC: ENTERTAINMENT - EXECUTIVE COMMITTEE	3 142.00			3 142.00	No adjustment
OC: SEATING ALLOW TRADITIONAL LEADERS	50 275.00		- 50 275.00	-	Meeting not held
OC: REG FEES NATIONAL	68 276.00			68 276.00	No adjustment
OC: REMUNERATION TO WARD COMMITTEES	6 294 000.00			6 294 000.00	No adjustment
OC: SKILLS DEVELOPMENT FUND LEVY	250 400.00			250 400.00	No adjustment
OC: T&S DOM - ACCOMMODATION	559 111.00	80 000.00		639 111.00	To cater for public participation
OC: T&S DOM - ACCOMMODATION	1 822 585.00			1 822 585.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	1 009 367.00			1 009 367.00	No adjustment
OC: T&S DOM - COUNCIL: ACCOMODAT & MEALS	3 156 714.00			3 156 714.00	No adjustment
OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	21 717.00			21 717.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	188 820.00		- 188 820.00	-	Not needed
MS: SAL & ALL: BASIC SALARY & WAGES	6 091 989.00			6 091 989.00	No adjustment
MS: SAL & ALL: CASUAL LABOUR	436 000.00			436 000.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	345 540.00			345 540.00	No adjustment

MS: HB & INC: HOUSING BENEFITS	25 594.00	2 000.00		27 594.00	Based on past six months performance
MS: ALL - LEAVE PAY	174 654.00			174 654.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	1 067 241.00			1 067 241.00	No adjustment
MS: OVERTIME - NON STRUCTURED	5 000.00	15 000.00		20 000.00	Based on past six months performance
MS: SRB - ACTING ALLOWANCE	392 160.00	65 408.46		457 568.46	Based on past six months performance
MS: SRB - ANNUAL BONUS	365 803.00	33 326.97		399 129.97	Based on past six months performance
MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	36 000.00			36 000.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	2 266.00			2 266.00	No adjustment
MS: SOC CONTR - MEDICAL	352 827.00			352 827.00	No adjustment
MS: SOC CONTR - PENSION	1 096 558.00			1 096 558.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	34 583.00			34 583.00	No adjustment

OS: CATERING SERVICES	449 158.00			449 158.00	No adjustment
OS: CATERING SERVICES	555 970.00			555 970.00	No adjustment
OS: CATERING SERVICES	157 350.00			157 350.00	No adjustment
OS: CATERING SERVICES	73 430.00			73 430.00	No adjustment
OS: CATERING SERVICES	63 989.00			63 989.00	No adjustment
OS: CATERING SERVICES	157 350.00			157 350.00	No adjustment
OS: CATERING SERVICES	157 350.00		- 28 000.00	129 350.00	Based on past six months performance
OS: HYGIENE SERVICES	18 872.00			18 872.00	No adjustment
OS: TRANSPORT SERVICES	52 450.00	128 131.00		180 581.00	To cater for more activities of special focus
OS: TRANSPORT SERVICES	104 900.00			104 900.00	No adjustment
OS: TRANSPORT SERVICES	52 450.00			52 450.00	No adjustment
OS: TRANSPORT SERVICES	104 900.00	27 458.00		132 358.00	To cater for more activities of special focus

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OS: TRANSPORT SERVICES	134 272.00			134 272.00	No adjustment
OS: TRANSPORT SERVICES	84 581.00		- 75 681.00	8 900.00	To cater for more activities of special focus
OS: TRANSPORT SERVICES	157 350.00			157 350.00	No adjustment
CONTR: STAGE & SOUND CREW	52 450.00		- 52 450.00	-	To cater for more activities of special focus
CONTR: STAGE & SOUND CREW	734 300.00			734 300.00	No adjustment
CONTR: STAGE & SOUND CREW	40 603.00			40 603.00	No adjustment
CONTR: STAGE & SOUND CREW	27 458.00		- 27 458.00	-	To cater for more activities of special focus
CONTR: STAGE & SOUND CREW	62 940.00			62 940.00	No adjustment
CONTR: STAGE & SOUND CREW	79 724.00			79 724.00	No adjustment
OC: HIRE CHARGES	20 980.00			20 980.00	No adjustment
OC: REG FEES NATIONAL	52 450.00			52 450.00	No adjustment
OC: T&S DOM - ACCOMMODATION	52 450.00			52 450.00	No adjustment

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OC: T&S DOM - DAILY ALLOWANCE	165 690.00	8 275.24		173 965.24	Based on past six months performance
OC: UNIFORM & PROTECTIVE CLOTHING	2 937 200.00		- 2 700 000.00	237 200.00	Based on past six months performance
SM MM: SAL & ALL - BASIC SALARY	1 292 150.00			1 292 150.00	No adjustment
SM MM: ALLOW - CELLULAR & TELEPHONE	48 000.00			48 000.00	No adjustment
OC: ENTERTAINMENT - SENIOR MANAGEMENT	4 829.00			4 829.00	No adjustment
OC: REG FEES NATIONAL	27 652.00			27 652.00	No adjustment
OC: T&S DOM - ACCOMMODATION	33 138.00			33 138.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1 119 588.00		- 359 684.93	759 903.07	Manager at MMs office vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	45 180.00			45 180.00	No adjustment
MS: ALL - LEAVE PAY	169 324.00			169 324.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	242 991.00		- 121 495.50	121 495.50	Manager at MMs office vacant for

					the past six months
MS: OVERTIME - NON STRUCTURED	3 000.00			3 000.00	No adjustment
MS: SRB - ANNUAL BONUS	23 850.00	488.69		24 338.69	To cater for shortfall
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	95 281.00		- 5 080.80	90 200.20	Based on past six months performance
MS: SOC CONTR - PENSION	183 526.00			183 526.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 323.00			4 323.00	No adjustment
OC: T&S DOM - ACCOMMODATION	23 204.00			23 204.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	16 292.00			16 292.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 633 989.00		- 378 577.59	2 255 411.41	Two Internal audit vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	24 000.00			24 000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Based on past six months

					performance
MS: ALL - LEAVE PAY	128 571.00			128 571.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	627 738.00		- 2 035.94	625 702.06	Based on past six months performance
MS: SRB - ACTING ALLOWANCE	50 000.00			50 000.00	No adjustment
MS: SRB - ANNUAL BONUS	157 041.00			157 041.00	No adjustment
MS: SRB - LONG SERVICE AWARD	117 210.00		- 117 210.00	-	Incorrectly budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	708.00			708.00	No adjustment
MS: SOC CONTR - MEDICAL	89 966.00	14 354.80		104 320.80	Based on past six months performance
MS: SOC CONTR - PENSION	474 118.00			474 118.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	10 807.00			10 807.00	No adjustment
C&PS: B&A AUDIT COMMITTEE	781 411.00			781 411.00	No adjustment
OC: AUDIT COST: EXTERNAL	7 028 300.00		- 700 000.00	6 328 300.00	To forensic investigation, to cover SIU

					expenditure
OC: REG FEESPROF & REGULATORY BODIES	18 931.00			18 931.00	No adjustment
OC: REG FEES NATIONAL	101 176.00			101 176.00	No adjustment
OC: T&S DOM - ACCOMMODATION	68 927.00			68 927.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	44 842.00			44 842.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	999 569.00			999 569.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	42 360.00			42 360.00	No adjustment
MS: ALL - LEAVE PAY	50 477.00			50 477.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	238 220.00	9 955.00		248 175.00	Based on past six months performance
MS: SRB - ACTING ALLOWANCE	50 000.00		- 25 000.00	25 000.00	Based on past six months performance
MS: SRB - ANNUAL BONUS	79 407.00	3 318.02		82 725.02	Based on past six months performance
MS: SRB - LONG SERVICE AWARD	33 931.00			33 931.00	No adjustment

MS: SOC CONTR - BARGAINING COUNCIL	283.00	35.85		318.85	Based on past six months performance
MS: SOC CONTR - MEDICAL	101 917.00	10 161.32		112 078.32	Based on past six months performance
MS: SOC CONTR - PENSION	179 923.00	16 988.03		196 911.03	Based on past six months performance
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 323.00			4 323.00	No adjustment
OS: CATERING SERVICES	38 383.00		- 38 383.00	-	Not needed
CONTR: STAGE & SOUND CREW	52 450.00			52 450.00	No adjustment
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	766 254.00			766 254.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	546 739.00			546 739.00	No adjustment
OC: ADV/PUB/MARK - STAFF RECRUITMENT	188 534.00			188 534.00	No adjustment
OC: SIGNAGE	1 049 000.00		- 1 049 000.00	-	Currently not planned for
OC: T&S DOM - ACCOMMODATION	125 880.00			125 880.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	43 991.00			43 991.00	No adjustment

MS: SAL & ALL: BASIC SALARY & WAGES	1 219 156.00		- 344 208.78	874 947.22	Chief risk officer vacant for the past six months
MS: SAL & ALL:BASIC SAL INTERNS RISK MAN	100 000.00		- 50 000.00	50 000.00	Risk Intern vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	24 000.00			24 000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	9 441.00	4 000.00		13 441.00	Based on past six months performance
MS: ALL - LEAVE PAY	113 304.00			113 304.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	290 552.00		- 42 140.26	248 411.74	Over budgeted for
MS: SRB - ANNUAL BONUS	42 162.00	2 998.03		45 160.03	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	83 976.00		- 6 029.80	77 946.20	Over budgeted for
MS: SOC CONTR - PENSION	219 448.00			219 448.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 323.00			4 323.00	No adjustment

C&PS: B&A ORGANISATIONAL	1 049 000.00			1 049 000.00	No adjustment
C&PS: B&A FORENSIC INVESTIGATORS	1 104 597.00	1 500 000.00		2 604 597.00	To cover SIU expenditur e
OC: INSUR UNDER - RISK MAN PROGRAMS	52 450.00			52 450.00	No adjustment
OC: REG FEES NATIONAL	11 046.00			11 046.00	No adjustment
OC: T&S DOM - ACCOMMODATION	11 046.00			11 046.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	36 715.00			36 715.00	No adjustment
SM D01: SAL & ALL - BASIC SALARY	1 092 550.00		- 546 275.00	546 275.00	Executive Manager PLED vacant for the past six months
SM D01: ALLOW - CELLULAR & TELEPHONE	48 000.00		- 40 000.00	8 000.00	Executive Manager PLED vacant for the past six months
OC: T&S DOM - ACCOMMODATION	23 760.00			23 760.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	27 615.00		- 27 615.00	-	Executive Manager PLED vacant for the past six months

MS: SAL & ALL: BASIC SALARY & WAGES	1 809 700.00			1 809 700.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	66 360.00			66 360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Based on past six months performance
MS: ALL - LEAVE PAY	72 485.00			72 485.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	377 261.00			377 261.00	No adjustment
MS: OVERTIME - NON STRUCTURED	10 002.00			10 002.00	No adjustment
MS: SRB - ANNUAL BONUS	142 016.00			142 016.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	425.00	35.85		460.85	Based on past six months performance
MS: SOC CONTR - MEDICAL	151 332.00	12 021.60		163 353.60	Based on past six months performance
MS: SOC CONTR - PENSION	325 746.00	22 446.82		348 192.82	Based on past six months performance
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 484.00			6 484.00	No adjustment

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OS: CATERING SERVICES	57 695.00			57 695.00	No adjustment
OS: HYGIENE SERVICES	20 980.00			20 980.00	No adjustment
OC: T&S DOM - ACCOMMODATION	31 470.00			31 470.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	131 242.00			131 242.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 003 972.00			2 003 972.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	66 360.00			66 360.00	No adjustment
MS: ALL - LEAVE PAY	81 027.00			81 027.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	500 993.00			500 993.00	No adjustment
MS: OVERTIME - NON STRUCTURED	5 000.00		- 5 000.00	-	All position are vacant
MS: SRB - ANNUAL BONUS	158 109.00			158 109.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	425.00	35.85		460.85	Based on past six months performan ce
MS: SOC CONTR - MEDICAL	155 196.00	16 321.44		171 517.44	Based on past six months performan ce
MS: SOC CONTR - PENSION	360 715.00	57 392.79		418 107.79	Based on past six months

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					performance
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 484.00			6 484.00	No adjustment
C&PS: B&A RESEARCH & ADVISORY	3 272 356.00		- 500 000.00	2 772 356.00	To cater for Valuation roll
C&PS: B&A RESEARCH & ADVISORY	395 796.00			395 796.00	No adjustment
OC: REG FEES NATIONAL	5 523.00			5 523.00	No adjustment
OC: T&S DOM - ACCOMMODATION	24 961.00			24 961.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	40 842.00	7 010.56		47 852.56	Based on past six months performance
MUNICIPAL PROPERTIES	10 057 030.00		- 1 196 619.96	8 860 410.04	Based on past six months performance
RESIDENTIAL PROPERTIES: DEVELOPED	267 167.00	785 109.16		1 052 276.16	Based on past six months performance
AGRICULTURAL PROPERTY	132 394.00	411 510.80		543 904.80	Based on past six months performance

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MS: SAL & ALL: BASIC SALARY & WAGES	2 392 816.00		- 394 617.67	1 998 198.33	Building Inspector and Deeds officer vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	42 360.00			42 360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	14 000.00		26 797.00	Based on past six months performance
MS: ALL - LEAVE PAY	121 872.00			121 872.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	343 195.00			343 195.00	No adjustment
MS: SRB - ANNUAL BONUS	124 913.00			124 913.00	No adjustment
MS: SRB - LONG SERVICE AWARD	44 042.00		- 22 021.00	22 021.00	Based on past six months performance
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	224 400.00		- 31 898.40	192 501.60	Based on past six months performance
MS: SOC CONTR - PENSION	430 707.00			430 707.00	No adjustment

MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12 969.00			12 969.00	No adjustment
OS: B&A RESEARCH & ADVISORY	348 028.00			348 028.00	No adjustment
C&PS: B&A VALUER & ASSESSORS	2 209 194.00	1 076 950.00		3 286 144.00	To cater for supplementary Valuation roll
CONTR: SAFEGUARD & SECURITY	576 950.00	11 272 349.80		11 849 299.80	To appoint service provider to remove illegal occupants
DEPRECIATION OP BUILDING MUNIC OFFICES	3 593 168.00		- 1 000 000.00	2 593 168.00	Over budgeted for
MS: SAL & ALL: BASIC SALARY & WAGES	1 505 133.00		- 271 997.39	1 233 135.61	IDP officer vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	45 180.00			45 180.00	No adjustment
MS: ALL - LEAVE PAY	66 228.00			66 228.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	376 283.00		- 56 033.22	320 249.78	Over budgeted for
MS: SRB - ANNUAL BONUS	119 569.00		- 41 649.59	77 919.41	Over budgeted for

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MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	121 752.00		- 12 021.60	109 730.40	Over budgeted for
MS: SOC CONTR - PENSION	270 924.00			270 924.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 323.00			4 323.00	No adjustment
OS: CATERING SERVICES	665 346.00			665 346.00	No adjustment
OS: HYGIENE SERVICES	73 430.00			73 430.00	No adjustment
OS: TRANSPORT SERVICES	502 961.00			502 961.00	No adjustment
C&PS: B&A COMMUNICATIONS	115 761.00			115 761.00	No adjustment
CONTR: STAGE & SOUND CREW	230 780.00			230 780.00	No adjustment
OC: HIRE CHARGES	178 606.00			178 606.00	No adjustment
OC: T&S DOM - ACCOMMODATION	1 326 551.00			1 326 551.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	51 707.00			51 707.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1 421 056.00		- 229 952.70	1 191 103.30	PMS officer vacant for the past six months
MS: SAL & ALL: BASIC SALARY INTERNS PMS	100 000.00		- 50 000.00	50 000.00	PMS Intern vacant for

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					the past six months
MS: ALL - CELLULAR & TELEPHONE	45 180.00			45 180.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00		- 12 797.00	-	Based on past six months performance
MS: ALL - LEAVE PAY	75 775.00			75 775.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	240 288.00			240 288.00	No adjustment
MS: OVERTIME - NON STRUCTURED	5 000.00		- 5 000.00	-	Based on past six months performance
MS: SRB - ANNUAL BONUS	76 355.00	1 565.41		77 920.41	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	34 080.00	5 080.80		39 160.80	Under budgeted for
MS: SOC CONTR - PENSION	255 790.00			255 790.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 323.00			4 323.00	No adjustment
OC: T&S DOM - ACCOMMODATION	10 490.00			10 490.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	11 539.00			11 539.00	No adjustment

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SM D02: SAL & ALL - BASIC SALARY	1 092 550.00		- 546 275.00	546 275.00	Executive Manager Corporate vacant for the past six months
SM D02: ALLOW - CELLULAR & TELEPHONE	48 000.00			48 000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	3 740 452.00		- 929 585.38	2 810 866.62	HR Manager, Labour relation and PMS Officer vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	151 080.00			151 080.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Under budgeted for
MS: ALL - LEAVE PAY	311 856.00			311 856.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	610 381.00		- 143 358.48	467 022.52	Over budgeted for
MS: OVERTIME - NON STRUCTURED	5 000.00	90 000.00		95 000.00	Under budgeted for
MS: SRB - ACTING ALLOWANCE	260 000.00	47 960.82		307 960.82	Under budgeted for

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MS: SRB - ANNUAL BONUS	123 476.00	34 978.20		158 454.20	Under budgeted for
MS: SRB - LONG SERVICE AWARD	36 029.00		- 36 029.00	-	Incorrectly budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	1 133.00			1 133.00	No adjustment
MS: SOC CONTR - MEDICAL	97 800.00	79 363.20		177 163.20	Under budgeted for
MS: SOC CONTR - PENSION	804 026.00			804 026.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	17 292.00			17 292.00	No adjustment
OS: CATERING SERVICES	187 781.00		- 180 000.00	7 781.00	Based on past six months performance
OS: CATERING SERVICES	180 664.00		- 180 664.00	-	Based on past six months performance
OS: CATERING SERVICES	421.00			421.00	No adjustment
OS: HYGIENE SERVICES	22 092.00			22 092.00	No adjustment
OS: TRANSPORT SERVICES	314 700.00			314 700.00	No adjustment
C&PS: B&A HUMAN RESOURCES	64 067.00			64 067.00	No adjustment

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TRAINING - HR	1 656 896.00		- 374 375.84	1 282 520.16	Based on past six months performance
CONTR: EMPLOYEE WELLNESS	184 143.00			184 143.00	No adjustment
CONTR: PEST CONTROL & FUMIGATION	119 151.00			119 151.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	209 800.00			209 800.00	No adjustment
OC: BURSARIES (EMPLOYEES)	662 758.00		- 662 758.00	-	Based on past six months performance
OC: HIRE CHARGES	50 275.00			50 275.00	No adjustment
OC: PERSONNEL AGENCY FEES (PERS RECRT)	336 939.00			336 939.00	No adjustment
OC: PROFESSIONAL BODIES M/SHIP & SUBS	2 080 344.00			2 080 344.00	No adjustment
OC: REG FEESPROF & REGULATORY BODIES	31 470.00		- 31 470.00	-	Based on past six months performance
OC: SKILLS DEVELOPMENT FUND LEVY	770 222.00	274 214.09		1 044 436.09	Based on past six months performance
OC: T&S DOM - ACCOMMODATION	41 975.00			41 975.00	No adjustment

OC: T&S DOM - ACCOMMODATION	170 613.00			170 613.00	No adjustment
OC: T&S DOM - ACCOMMODATION	2 066 530.00		- 1 800 000.00	266 530.00	Based on past six months performance
OC: T&S DOM - DAILY ALLOWANCE	36 450.00			36 450.00	No adjustment
OC: T&S DOM - FOOD & BEVERAGE (SERVED)	709 151.00			709 151.00	No adjustment
OC: T&S - NON-EMPLOYEES	24 056.00			24 056.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	1 767 355.00		- 332 586.05	1 434 768.95	Based on past six months performance
OC: WORKMEN'S COMPENSATION FUND	1 104 597.00		- 300 000.00	804 597.00	Over budgeted for
OHS EXPENSES	173 066.00			173 066.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	78 316.00			78 316.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1 872 252.00			1 872 252.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	66 360.00			66 360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Under budgeted for
MS: ALL - LEAVE PAY	81 254.00			81 254.00	No adjustment

MS: ALL - TRAVEL OR MOTOR VEHICLE	468 063.00	143 358.48		611 421.48	Under budgeted for
MS: SRB - ACTING ALLOWANCE	50 000.00	235 603.00		285 603.00	Under budgeted for
MS: SRB - ANNUAL BONUS	156 021.00			156 021.00	No adjustment
MS: SRB - LONG SERVICE AWARD	76 308.00	54 596.55		130 904.55	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	425.00	35.85		460.85	Under budgeted for
MS: SOC CONTR - MEDICAL	117 600.00	26 918.40		144 518.40	Under budgeted for
MS: SOC CONTR - PENSION	411 895.00			411 895.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	6 484.00			6 484.00	No adjustment
C&PS: B&A ACCOUNTANTS & AUDITORS	1 546 436.00		- 1 500 000.00	46 436.00	Over budgeted for
OC: EXT COM SERV PROV - INFORMATION SERV	472 298.00	300 000.00		772 298.00	Under budgeted for
OC: EXT COM SERV PROV - S/WARE LICENCES	4 203 212.00	1 500 000.00		5 703 212.00	Under budgeted for
OC: PROFESSIONAL BODIES M/SHIP & SUBS	11 046.00			11 046.00	No adjustment
OC: REG FEES NATIONAL	16 569.00			16 569.00	No adjustment

OC: T&S DOM - ACCOMMODATION	33 138.00			33 138.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	94 703.00			94 703.00	No adjustment
DEPRECIATION COMPUTER EQUIPMENT	850 000.00			850 000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	749 450.00			749 450.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	24 000.00			24 000.00	No adjustment
MS: ALL - LEAVE PAY	16 100.00			16 100.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	187 363.00			187 363.00	No adjustment
MS: SRB - ANNUAL BONUS	20 818.00		- 20 818.00	-	Based on past six months performance
MS: SOC CONTR - BARGAINING COUNCIL	142.00	11.95		153.95	Based on past six months performance
MS: SOC CONTR - MEDICAL	35 615.00	6 029.80		41 644.80	Based on past six months performance
MS: SOC CONTR - PENSION	164 879.00			164 879.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 161.00			2 161.00	No adjustment

C&PS: B&A ORGANISATIONAL	110 460.00			110 460.00	No adjustment
C&PS: LEGAL COST ADVICE & LITIGATION	5 245 000.00	11 110 071.09		16 355 071.09	Increase in litigation cases
OC: T&S DOM - ACCOMMODATION	22 092.00			22 092.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	14 367.00			14 367.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	10 976 031.00		- 2 710 102.07	8 265 928.93	Over budgeted
MS: ALL - CELLULAR & TELEPHONE	42 360.00			42 360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Under budgeted for
MS: ALL - LEAVE PAY	328 390.00			328 390.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	240 291.00			240 291.00	No adjustment
MS: OVERTIME - NON STRUCTURED	150 000.00			150 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	93 251.00		- 3 722.90	89 528.10	Over budgeted for
MS: SRB - ANNUAL BONUS	494 831.00			494 831.00	No adjustment
MS: SRB - LONG SERVICE AWARD	70 785.00	96 295.86		167 080.86	Under budgeted for
MS: SRB - STANDBY ALLOWANCE	12 552.00			12 552.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	4 248.00			4 248.00	No adjustment

MS: SOC CONTR - MEDICAL	291 768.00	51 031.20		342 799.20	Under budgeted for
MS: SOC CONTR - PENSION	1 490 802.00			1 490 802.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	64 843.00			64 843.00	No adjustment
CONTR: SAFEGUARD & SECURITY	15 363 817.00	8 969 116.32		24 332 933.32	Reallocated from non-spending vote
OC: COMM - POSTAGE/STAMPS/FRANKING MACH	750 398.00	374 871.45		1 125 269.45	Under budgeted for
OC: COMM - PHONE FAX TELEGRAPH & TELEX	879 823.00			879 823.00	No adjustment
OC: HIRE CHARGES	1 510 151.00		- 408 959.78	1 101 191.22	Over budgeted for
OC: PRINTING & PUBLICATIONS	71 563.00	34 088.33		105 651.33	Based on past six months performance
OC: T&S DOM - ACCOMMODATION	11 046.00			11 046.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	190 551.00			190 551.00	No adjustment
INV - CONSUMABLE STORES - STANDARD RATED	825 776.00			825 776.00	No adjustment
CLEANING MATERIALS	299 174.00			299 174.00	No adjustment

INVENTORY - MATERIALS & SUPPLIES	1 846 240.00		- 416 439.74	1 429 800.26	Based on past six months performance
DEPRECIATION FURNITURE & OFFICE EQUIPM	668 631.00			668 631.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	328 891.00		- 164 445.50	164 445.50	Security Officer vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	21 180.00			21 180.00	No adjustment
MS: ALL - LEAVE PAY	9 473.00			9 473.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	72 000.00		- 36 000.00	36 000.00	Based on past six months performance
MS: SOC CONTR - BARGAINING COUNCIL	142.00			142.00	No adjustment
MS: SOC CONTR - PENSION	72 356.00			72 356.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 161.00			2 161.00	No adjustment
CONTR: MAINTENANCE OF EQUIPMENT	115 761.00			115 761.00	No adjustment
CONTR: SAFEGUARD & SECURITY	9 022 335.00		- 9 022 335.00	-	Reallocated to spending vote

MS: SAL & ALL: BASIC SALARY & WAGES	1 862 669.00		- 199 879.00	1 662 790.00	Two transport clerk vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	105 900.00			105 900.00	No adjustment
MS: ALL - LEAVE PAY	81 352.00	724.64		82 076.64	Under budgeted for
MS: ALL - TRAVEL OR MOTOR VEHICLE	219 713.00			219 713.00	No adjustment
MS: OVERTIME - NON STRUCTURED	51 200.00	30 000.00		81 200.00	Under budgeted for
MS: SRB - ACTING ALLOWANCE	138 000.00		- 47 960.82	90 039.18	Over budgeted for
MS: SRB - ANNUAL BONUS	121 909.00			121 909.00	No adjustment
MS: SRB - LONG SERVICE AWARD	17 134.00	20 484.46		37 618.46	Under budgeted for
MS: SRB - STANDBY ALLOWANCE	72 297.00		- 4 749.24	67 547.76	Over budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	991.00			991.00	No adjustment
MS: SOC CONTR - MEDICAL	148 044.00			148 044.00	No adjustment
MS: SOC CONTR - PENSION	409 787.00			409 787.00	No adjustment

MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	15 130.00			15 130.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	7 659 452.00		- 765 350.40	6 894 101.60	Over budgeted for
OC: HIRE CHARGES	110 460.00			110 460.00	No adjustment
OC: LIC - VEHICLE LIC & REGISTRATIONS	572 756.00			572 756.00	No adjustment
OC: WET FUEL	11 285 942.00	1 800 000.00		13 085 942.00	Based on past six months performan ce
DEPRECIATION TRANSPORT ASSETS	3 662 330.00		- 800 000.00	2 862 330.00	Over budgeted for
SM CFO: SAL & ALL - BASIC SALARY	1 129 148.00	-	-	1 129 148.00	No adjustment
SM CFO: ALLOW - CELLULAR & TELEPHONE	48 000.00			48 000.00	No adjustment
OC: REG FEES NATIONAL	9 183.00			9 183.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 959 122.00		- 722 317.05	2 236 804.95	Two Accountant budget, budget clerk and vacant for the past six months
MS: SAL & ALL: BASIC SALARY INTERNS FMS	500 000.00			500 000.00	No adjustment

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MS: ALL - CELLULAR & TELEPHONE	87 540.00			87 540.00	No adjustment
MS: ALL - LEAVE PAY	68 925.00			68 925.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	271 963.00		- 12 000.00	259 963.00	Over budgeted for
MS: OVERTIME - NON STRUCTURED	5 000.00	3 000.00		8 000.00	Under budgeted for
MS: SRB - ACTING ALLOWANCE	24 000.00			24 000.00	No adjustment
MS: SRB - ANNUAL BONUS	176 053.00			176 053.00	No adjustment
MS: SRB - LONG SERVICE AWARD	75 092.00	54 596.55		129 688.55	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	170 072.00		- 32 652.00	137 420.00	Over budgeted for
MS: SOC CONTR - PENSION	651 007.00			651 007.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12 969.00			12 969.00	No adjustment
OS: B&A RESEARCH & ADVISORY	5 778 772.00			5 778 772.00	No adjustment
OS: B&A MSCOA IMPLEMENTATION	7 289 103.00		- 3 000 000.00	4 289 103.00	Over budgeted for
OS: B&A MSCOA IMPLEMENTATION	569 028.00			569 028.00	No adjustment

OS: B&A AFS PREPARATION	3 325 400.00			3 325 400.00	No adjustment
OS: B&A AFS PREPARATION	912 041.00	753 000.00		1 665 041.00	FMG Approved rollover
OC: T&S DOM - ACCOMMODATION	19 238.00			19 238.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	48 563.00			48 563.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 606 100.00			2 606 100.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	24 000.00			24 000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	25 594.00	2 000.00		27 594.00	Under budgeted for
MS: ALL - LEAVE PAY	61 919.00			61 919.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	251 963.00			251 963.00	No adjustment
MS: OVERTIME - NON STRUCTURED	3 000.00		- 3 000.00	-	Over budgeted for
MS: SRB - ACTING ALLOWANCE	125 000.00		- 70 470.30	54 529.70	Over budgeted for
MS: SRB - ANNUAL BONUS	181 632.00			181 632.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	708.00			708.00	No adjustment
MS: SOC CONTR - MEDICAL	187 209.00			187 209.00	No adjustment
MS: SOC CONTR - PENSION	573 342.00			573 342.00	No adjustment

MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	10 807.00			10 807.00	No adjustment
OC: BC/FAC/C FEES - BANK ACCOUNTS	84 863.00			84 863.00	No adjustment
OC: COMMISSION - THIRD PARTY VENDORS	541 493.00			541 493.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	10 890.00			10 890.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	5 028 722.00		- 285 173.08	4 743 548.92	Two Senior cashier vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	24 000.00			24 000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 797.00	1 000.00		13 797.00	Under budgeted for
MS: ALL - LEAVE PAY	129 158.00			129 158.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	251 960.00	131 330.20		383 290.20	Under budgeted for
MS: OVERTIME - NON STRUCTURED	10 000.00			10 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	50 000.00			50 000.00	No adjustment
MS: SRB - ANNUAL BONUS	371 531.00			371 531.00	No adjustment
MS: SRB - LONG SERVICE AWARD	63 346.00	186 529.09		249 875.09	Under budgeted for

MS: SOC CONTR - BARGAINING COUNCIL	1 841.00			1 841.00	No adjustment
MS: SOC CONTR - MEDICAL	147 612.00	31 898.40		179 510.40	Under budgeted for
MS: SOC CONTR - PENSION	1 106 319.00			1 106 319.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	28 099.00			28 099.00	No adjustment
OS: SECURITY SERVICES	377 407.00			377 407.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	8 045.00			8 045.00	No adjustment
IRRECOV DEBTS W/OFF_EXCHG:NON-SPECIFIC	6 766 404.00			6 766 404.00	No adjustment
IRRECOV DEBTS W/OFF_EXCHG:NON-SPECIFIC	52 968 928.00			52 968 928.00	No adjustment
IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATES	27 903 040.00			27 903 040.00	No adjustment
DEPRECIATION MACHINERY & EQUIPMENT	689 566.00			689 566.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 162 201.00			2 162 201.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	87 540.00			87 540.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	25 594.00	2 000.00		27 594.00	Under budgeted for
MS: ALL - LEAVE PAY	120 288.00			120 288.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	395 589.00			395 589.00	No adjustment
MS: OVERTIME - NON STRUCTURED	3 000.00			3 000.00	No adjustment

MS: SRB - ACTING ALLOWANCE	50 000.00			50 000.00	No adjustment
MS: SRB - ANNUAL BONUS	180 183.00			180 183.00	No adjustment
MS: SRB - LONG SERVICE AWARD	116 516.00		- 116 516.00	-	Over budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	566.00	47.80		613.80	Under budgeted for
MS: SOC CONTR - MEDICAL	178 408.00	35 579.12		213 987.12	Under budgeted for
MS: SOC CONTR - PENSION	475 684.00			475 684.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	8 646.00			8 646.00	No adjustment
OS: B&A RESEARCH & ADVISORY	2 499 040.00			2 499 040.00	No adjustment
OC: INSUR UNDER - PREMIUMS	4 948 497.00			4 948 497.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	12 169.00			12 169.00	No adjustment
INT PAID: FINANCE LEASES	894 430.00			894 430.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 247 237.00		- 526 867.28	1 720 369.72	Two SCM Officer and SCM Clerk vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	129 900.00			129 900.00	No adjustment

MS: ALL - LEAVE PAY	117 834.00			117 834.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	179 842.00	8 989.16		188 831.16	Under budgeted for
MS: OVERTIME - NON STRUCTURED	10 000.00			10 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	346 961.00		- 235 603.00	111 358.00	Over budgeted for
MS: SRB - ANNUAL BONUS	39 511.00	64 000.00		103 511.00	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	83 990.00			83 990.00	No adjustment
MS: SOC CONTR - PENSION	494 392.00			494 392.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12 969.00			12 969.00	No adjustment
CONTR: CATERING SERVICES	6 092.00			6 092.00	No adjustment
OC: T&S DOM - ACCOMMODATION	37 586.00			37 586.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	3 609.00			3 609.00	No adjustment
STORES & MATERIALS	1 049 000.00			1 049 000.00	No adjustment
SM D03: SAL & ALL - BASIC SALARY	1 092 550.00		- 546 275.00	546 275.00	Executive Manager Community vacant for

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					the past six months
SM D03: ALLOW - CELLULAR & TELEPHONE	48 000.00			48 000.00	No adjustment
WASTE MANGEMENT: REFUSE REMOVAL	22 961.00		- 22 961.00	-	Over budgeted for
MS: SAL & ALL: BASIC SALARY & WAGES	6 465 703.00		- 895 839.22	5 569 863.78	General Workers, Driver operator, superintendent and EPWP coordinator vacant for the past six months
MS: SAL & ALL: CASUAL LABOUR	1 300 000.00			1 300 000.00	No adjustment
MS: SAL & ALL: EPWP	1 756 000.00			1 756 000.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	148 260.00			148 260.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 141.00		- 12 141.00	-	Over budgeted for
MS: ALL - LEAVE PAY	210 772.00			210 772.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	104 723.00	2 147.44		106 870.44	Under budgeted for

MS: OVERTIME - NON STRUCTURED	780 000.00			780 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	41 492.00			41 492.00	No adjustment
MS: SRB - ANNUAL BONUS	385 130.00			385 130.00	No adjustment
MS: SRB - LONG SERVICE AWARD	55 043.00	263 000.00		318 043.00	Under budgeted for
MS: SRB - STANDBY ALLOWANCE	30 000.00			30 000.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	4 814.00			4 814.00	No adjustment
MS: SOC CONTR - MEDICAL	212 340.00		- 16 321.44	196 018.56	Over budgeted for
MS: SOC CONTR - PENSION	1 422 455.00			1 422 455.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	73 489.00			73 489.00	No adjustment
OS: ILLEGAL DUMPING	1 850 016.00			1 850 016.00	No adjustment
OS: MINI DUMPING SITES	4 556 646.00	2 000 000.00		6 556 646.00	Under budgeted for
OC: MUNICIPAL SERVICES	191 007.00		- 191 007.00	-	Over budgeted for
OC: T&S DOM - ACCOMMODATION	11 046.00			11 046.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	127 515.00			127 515.00	No adjustment

DEPRECIATION SOLID WASTE LANDFILL SITES	1 447 834.00		- 800 000.00	647 834.00	Over budgeted for
DEPRECIATION SOLID WASTE TRANSF STATION	466 276.00		- 400 000.00	66 276.00	Over budgeted for
MS: SAL & ALL: BASIC SALARY & WAGES	429 156.00	-	-	429 156.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21 180.00			21 180.00	No adjustment
MS: ALL - LEAVE PAY	16 471.00			16 471.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	107 289.00			107 289.00	No adjustment
MS: SRB - ACTING ALLOWANCE	8 508.00			8 508.00	No adjustment
MS: SRB - ANNUAL BONUS	34 092.00	1 600.00		35 692.00	Under budgeted for
MS: SRB - LONG SERVICE AWARD	33 136.00			33 136.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	142.00	11.95		153.95	Under budgeted for
MS: SOC CONTR - MEDICAL	40 800.00	5 733.60		46 533.60	Under budgeted for
MS: SOC CONTR - PENSION	94 414.00			94 414.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 161.00			2 161.00	No adjustment
OS: B&A RESEARCH & ADVISORY	2 000 000.00		- 2 000 000.00	-	Over budgeted for

OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	400 000.00		- 300 000.00	100 000.00	Over budgeted for
ENVIRONMENTAL AND WASTE MANAGEMENT	125 689.00			125 689.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	5 757 656.00		- 404 783.83	5 352 872.17	Chief Traffic and Traffic officer vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	181 440.00			181 440.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	68 800.00		- 20 000.00	48 800.00	Over budgeted for
MS: ALL - LEAVE PAY	197 220.00		- 724.64	196 495.36	Over budgeted for
MS: ALL - TRAVEL OR MOTOR VEHICLE	1 305 830.00			1 305 830.00	No adjustment
MS: OVERTIME - NON STRUCTURED	384 000.00			384 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	75 524.00		- 20 866.50	54 657.50	Over budgeted for
MS: SRB - ANNUAL BONUS	392 105.00			392 105.00	No adjustment
MS: SRB - LONG SERVICE AWARD	54 247.00	143 356.75		197 603.75	Under budgeted for
MS: SRB - STANDBY ALLOWANCE	20 000.00			20 000.00	No adjustment

MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	97 080.00			97 080.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	1 982.00	11.95		1 993.95	Under budgeted for
MS: SOC CONTR - MEDICAL	871 240.00		- 79 363.20	791 876.80	Over budgeted for
MS: SOC CONTR - PENSION	1 266 684.00			1 266 684.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	30 260.00			30 260.00	No adjustment
OS: CATERING SERVICES	13 249.00			13 249.00	No adjustment
OS: TRAFFIC FINES MANAGEMENT	367 150.00		- 100 000.00	267 150.00	To Inventory Material and Supply(Disaster material)
CONTR: MAINTENANCE OF EQUIPMENT	287 195.00		- 200 000.00	87 195.00	Over budgeted for
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	229 321.00		- 200 000.00	29 321.00	Over budgeted for
OC: FINE BREACH OF CONTRACT	96 078.00			96 078.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	822 681.00			822 681.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	786 025.00			786 025.00	No adjustment

IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATES	3 670 576.00			3 670 576.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	6 377 579.00		- 620 674.99	5 756 904.01	Managing Rep and Two Examiner vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	63 450.00			63 450.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	33 388.00		- 19 000.00	14 388.00	Over budgeted for
MS: ALL - LEAVE PAY	223 432.00			223 432.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	428 081.00		- 45 665.10	382 415.90	Over budgeted for
MS: OVERTIME - NON STRUCTURED	5 000.00			5 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	24 328.00			24 328.00	No adjustment
MS: SRB - ANNUAL BONUS	454 385.00			454 385.00	No adjustment
MS: SRB - LONG SERVICE AWARD	146 903.00			146 903.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	2 407.00			2 407.00	No adjustment
MS: SOC CONTR - MEDICAL	610 308.00		- 51 031.20	559 276.80	Over budgeted for
MS: SOC CONTR - PENSION	1 403 067.00			1 403 067.00	No adjustment

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MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	36 744.00			36 744.00	No adjustment
OC: PRINTING & PUBLICATIONS	83 920.00			83 920.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	22 624.00	14 135.74		36 759.74	Under budgeted for
DEPRECIATION COMMUNITY TESTING STATIONS	788 966.00			788 966.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	724 497.00		- 133 805.53	590 691.47	
MS: ALL - CELLULAR & TELEPHONE	84 720.00			84 720.00	No adjustment
MS: ALL - LEAVE PAY	29 624.00			29 624.00	No adjustment
MS: OVERTIME - NON STRUCTURED	50 000.00		- 40 000.00	10 000.00	Over budgeted for
MS: SRB - ANNUAL BONUS	36 295.00			36 295.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	566.00			566.00	No adjustment
MS: SOC CONTR - PENSION	159 389.00			159 389.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	8 646.00			8 646.00	No adjustment
CATTLE POUND	107 680.00			107 680.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	555 131.00	70 000.00		625 131.00	Under budgeted for
MS: ALL - CELLULAR & TELEPHONE	21 180.00			21 180.00	No adjustment

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MS: HB & INC: HOUSING BENEFITS	12 141.00	2 000.00		14 141.00	Under budgeted for
MS: ALL - LEAVE PAY	29 444.00			29 444.00	No adjustment
MS: SRB - ANNUAL BONUS	44 117.00	6 225.18		50 342.18	Under budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	283.00	23.90		306.90	Under budgeted for
MS: SOC CONTR - MEDICAL	150 248.00		- 14 354.80	135 893.20	Over budgeted for
MS: SOC CONTR - PENSION	122 175.00	8 300.00		130 475.00	Under budgeted for
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4 535.00			4 535.00	No adjustment
OS: BURIAL SERVICES	372 911.00		- 172 000.00	200 911.00	Decreased in unknown corpse
OC: T&S DOM - DAILY ALLOWANCE	49 193.00	5 801.17		54 994.17	Under budgeted for
OC: INDIGENT RELIEF	2 388 279.00	765 350.40		3 153 629.40	Under budgeted for
MS: ALL - LEAVE PAY	23 914.00			23 914.00	No adjustment
DEPRECIATION COMMUNITY LIBRARIES	948 966.00			948 966.00	No adjustment

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MS: SAL & ALL: BASIC SALARY & WAGES	1 493 131.00			1 493 131.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21 180.00			21 180.00	No adjustment
MS: ALL - LEAVE PAY	84 093.00			84 093.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	72 000.00			72 000.00	No adjustment
MS: OVERTIME - NON STRUCTURED	211 492.00	30 000.00		241 492.00	Under budgeted for
MS: SRB - ACTING ALLOWANCE	20 000.00		- 10 029.60	9 970.40	Over budgeted for
MS: SRB - ANNUAL BONUS	118 007.00	2 290.07		120 297.07	Under budgeted for
MS: SRB - LONG SERVICE AWARD	47 980.00		- 47 980.00	-	Over budgeted for
MS: SOC CONTR - BARGAINING COUNCIL	1 133.00	95.60		1 228.60	Under budgeted for
MS: SOC CONTR - MEDICAL	71 436.00			71 436.00	No adjustment
MS: SOC CONTR - PENSION	328 489.00			328 489.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	17 292.00			17 292.00	No adjustment
CONTR: MAINT OF BUILDINGS & FACILITIES	2 415 847.00		- 487 801.89	1 928 045.11	Over budgeted for
DEPRECIATION ELEC LV NETWORKS	1 508 924.00			1 508 924.00	No adjustment

DEPRECIATION MACHINERY & EQUIPMENT	157 950.00			157 950.00	No adjustment
DEPRECIATION ROADS	15 181 036.00	4 300 000.00		19 481 036.00	Under budgeted for
DEPRECIATION COMMUNITY HALLS	7 283 424.00		- 1 000 000.00	6 283 424.00	Over budgeted for
DEPRECIATION COMMUNITY CLINICS/CARE CENT	275 581.00			275 581.00	No adjustment
DEPRECIATION COMMUNITY CEMETERIES/CREMAT	478 260.00			478 260.00	No adjustment
DEPRECIATION COMMUNITY MARKET	89 471.00			89 471.00	No adjustment
DEPRECIATION COMMUNITY TAXI RANK/BUS TER	987 586.00		- 300 000.00	687 586.00	Over budgeted for
DEPRECIATION SPORT & RECR OUTDOOR FACIL	1 616 306.00			1 616 306.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	307 592.00			307 592.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21 180.00			21 180.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12 141.00		- 12 141.00	-	Over budgeted for
MS: ALL - LEAVE PAY	56 158.00			56 158.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	72 000.00			72 000.00	No adjustment
MS: OVERTIME - NON STRUCTURED	38 813.00			38 813.00	No adjustment
MS: SRB - ACTING ALLOWANCE	17 850.00			17 850.00	No adjustment

MS: SRB - ANNUAL BONUS	24 435.00		- 24 435.00	-	Over budgeted for
MS: SRB - LONG SERVICE AWARD	23 215.00			23 215.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	142.00	11.95		153.95	Under budgeted for
MS: SOC CONTR - PENSION	67 670.00			67 670.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2 161.00			2 161.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	34 243.00			34 243.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	412 512.00	100 000.00		512 512.00	Under budgeted for
SM D04: SAL & ALL - BASIC SALARY	1 092 550.00		- 546 275.00	546 275.00	Executive manager Technical vacant for the past six months
SM D04: ALLOW - CELLULAR & TELEPHONE	48 000.00			48 000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	8 871 134.00		- 1 475 231.85	7 395 902.15	General workers vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	299 340.00			299 340.00	No adjustment

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MS: HB & INC: HOUSING BENEFITS	12 792.00		- 12 792.00	-	Over budgeted for
MS: ALL - LEAVE PAY	341 773.00			341 773.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	414 374.00	2 035.94		416 409.94	Under budgeted for
MS: OVERTIME - NON STRUCTURED	50 000.00	20 000.00		70 000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	40 144.00			40 144.00	No adjustment
MS: SRB - ANNUAL BONUS	448 122.00			448 122.00	No adjustment
MS: SRB - LONG SERVICE AWARD	109 747.00		- 30 000.00	79 747.00	Over budgeted for
MS: SRB - STANDBY ALLOWANCE	15 735.00			15 735.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	5 806.00		- 358.50	5 447.50	Over budgeted for
MS: SOC CONTR - MEDICAL	513 135.00		- 89 856.32	423 278.68	Over budgeted for
MS: SOC CONTR - PENSION	1 862 266.00		- 105 127.65	1 757 138.35	Over budgeted for
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	88 619.00			88 619.00	No adjustment
CONTR: MAINT OF BUILDINGS & FACILITIES	1 498 419.00			1 498 419.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	23 441 817.00			23 441 817.00	No adjustment

OC: T&S DOM - ACCOMMODATION	26 225.00			26 225.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	172 358.00	145 301.23		317 659.23	Under budgeted for
R & M MATERIALS	715 490.00			715 490.00	No adjustment
R & M MATERIALS	220 919.00			220 919.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2 128 983.00		- 537 329.36	1 591 653.64	Manager Electrical General workers vacant for the past six months
MS: ALL - CELLULAR & TELEPHONE	78 600.00			78 600.00	No adjustment
MS: ALL - LEAVE PAY	72 680.00			72 680.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	374 142.00		- 141 698.32	232 443.68	Over budgeted for
MS: OVERTIME - NON STRUCTURED	26 500.00		- 20 000.00	6 500.00	Over budgeted for
MS: SRB - ACTING ALLOWANCE	146 780.00		- 65 408.46	81 371.54	Over budgeted for
MS: SRB - ANNUAL BONUS	80 988.00			80 988.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment

MS: SOC CONTR - MEDICAL	119 062.00		- 10 161.32	108 900.68	Over budgeted for
MS: SOC CONTR - PENSION	446 376.00			446 376.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12 969.00			12 969.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	9 441 000.00			9 441 000.00	No adjustment
OC: MUNICIPAL SERVICES	9 965 500.00	2 191 007.00		12 156 507.00	Under budgeted for
OC: PROFESSIONAL BODIES M/SHIP & SUBS	47 257.00			47 257.00	No adjustment
OC: T&S DOM - ACCOMMODATION	3 773.00			3 773.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	28 908.00			28 908.00	No adjustment
R & M MATERIALS	1 538 020.00		- 347 066.36	1 190 953.64	Over budgeted for
DEPRECIATION ELEC LV NETWORKS	948 966.00			948 966.00	No adjustment
MS: SRB - SCARCITY ALLOWANCE	2 377 029.00			2 377 029.00	No adjustment
OS: CATERING SERVICES	55 229.00			55 229.00	No adjustment
OC: REG FEESPROF & REGULATORY BODIES	55 230.00			55 230.00	No adjustment
OC: REG FEES NATIONAL	110 460.00			110 460.00	No adjustment
OC: T&S DOM - ACCOMMODATION	205 151.00			205 151.00	No adjustment

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OC: T&S DOM - DAILY ALLOWANCE	362 751.00		- 185 735.38	177 015.62	Over budgeted for
INVENTORY - MATERIALS & SUPPLIES	6 331 700.00		- 6 331 700.00	-	MIG maintenance plan not approved
TOTAL	**545 621 737.00**	**53 768 894.18**	**- 56 672 554.50**	**542 718 076.68**	

<u>Decrease in Employee related costs</u>

- The decrease in employee related costs is due to non-filling of funded vacant positions

<u>Decrease in Inventory consumed</u>

- Lack of requests from user departments hence less stores items issued

<u>Increase in operational costs</u>

- Electricity accounts for Municipal buildings and Fuel inadequately budgeted for as compared to actual spending

<u>Decrease in operational costs</u>

- Activation of the modules in the Solar system as compared to acquiring new MSCOA modules to be implemented.

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4.2 Capital Expenditure

Description	Budget	DR	CR	Adjusted Budget	Reason
CAPITAL PROJECT - OWN FUNDED					
TOWNSHIP ESTABLISHMENT W17	1 500 000.00			1 500 000.00	No Adjustment
TOWNSH EST-PROVISION OF SRVICES UNIT BA	10 000 000.00	5 000 000.00		15 000 000.00	Adjusted to 20% of 15% of the project cost, which is the professional fees for the project
TOWNSH EST-PROVISION OF SRVICES UNIT R	1 500 000.00	1 500 000.00		3 000 000.00	To cover more scope of work
PAVING OF MPHAHLELE ROAD	3 500 000.00			3 500 000.00	No Adjustment
PAVING OF MAFEFE ROAD	3 000 000.00			3 000 000.00	No Adjustment
PAVING OF MOLETLANE ROAD	4 000 000.00		- 2 000 000.00	2 000 000.00	Budget reduced to only cover the design
PAVING OF MATHABATHA ROAD	3 500 000.00			3 500 000.00	No Adjustment
PAVING OF SELOANE ROAD	2 000 000.00			2 000 000.00	No Adjustment
PAVING OF LEDWABA ROAD	3 000 000.00		- 1 000 000.00	2 000 000.00	Budget reduced to only cover the design
PAVING OF CHUENE ROAD	1 000 000.00		- 1 000 000.00	-	Project discontinued
MATLOPODI WETLAND FENCING	400 000.00		- 400 000.00	-	Project discontinued

CONSTR: GRADE A VTS LEBOWAKGOMO W 18		10 500 000.00		10 500 000.00	Incorrectly budgeted as Magatle VTS
CONSTR: MAGATLE VTS WARD 4	1 500 000.00		- 1 500 000.00	-	Incorrectly budgeted for, budget is for Lebowakgomo VTS
UPGR PARKS LEBOWA ZONE A B F R S W 15-18	7 500 000.00		- 7 500 000.00	-	Project is duplicated
UPGR PARKS LEBOWA ZONE A B F R S W 15-18	7 500 000.00		- 5 500 000.00	2 000 000.00	Budget reduced to only cover the design
DEVELOPMENT OF SEROBANENG RECREATIONAL F	12 000 000.00			12 000 000.00	No Adjustment
CONSTR LEBOWAKGOMO ZONE S & R INTE ROADS	8 500 000.00	2 000 000.00		10 500 000.00	To cover more scope of work
CONSTR LEBOWAKGOMO ZONE A INTERNAL ROADS	12 750 000.00	2 250 000.00		15 000 000.00	To cover more scope of work
UPGRADE MAMAOLO-MAMPIKI & STORMWATER W26	4 000 000.00			4 000 000.00	No Adjustment
MANGWAKWANA-MAIJANE ACCESS BRIDGE W24	10 000 000.00			10 000 000.00	No Adjustment
UPGR MAMAOLO-MAMPIKI INTER-GRAVEL-TARW22	9 000 000.00			9 000 000.00	No Adjustment
CONSTR S/WATER DRAINAGE: RAKGWATHA W 14	15 340 436.00		- 12 272 349.80	3 068 086.20	Budget reduced to only cover the design
MOGOTLANE: CONST STORMWATER DRAINAGE W8	8 000 000.00		- 5 000 000.00	3 000 000.00	Budget reduced to only cover the design
CONSTR: S/WATER DRAINAGE: MATHIBELA W 08	19 507 863.00		- 19 507 863.00	-	Project is duplicated

HAWKERS STALLS (LEBOWAKGOMO) WARD 17	1 000 000,00		- 1 000 000.00	-	Awaiting demolishing of illegal hawkers shacks
HIGH MAST LIGHT AT SEDIMOTHOLE	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT MOGOTO WARD 09	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT MANAILENG WARD 11	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT SEHLABENG WARD 11	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT MATJATJI WARD 12	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT SEKIMING WARD 12	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT GA-MAKGOBA WARD 2	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT RAMONWANE WARD 28	425 000.00			425 000.00	No Adjustment
ONE HIGH MAST LIGHT AT MALEMATI WARD 30	425 000.00			425 000.00	No Adjustment
HIGH MASTS MUNICIPAL WIDE MULTIPLE WARDS	7 020 000.00	9 000 000.00		16 020 000.00	To Increase scope of work
CONST MAKGOPHONG TO GA-MOLAPO BRIDGE W27	10 000 000.00		- 10 000 000.00	-	Not our mandate D road
UPGRADING 6.4KM PHALAKWANEFROM GRAVEL		17 000 000.00		17 000 000.00	Was budgeted under MIG and project not registered with MIG
TOTAL	**170 843 299.00**	**47 250 000.00**	**- 66 680 212.80**	**151 413 086.20**	

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CAPITAL PROJECT-DMRG					
LEBOWAKGOMO ZONE B STORM WATER	-	6 500 000.00		6 500 000.00	DMRG Approved rollover
RESEALING OF STREETS ZONE A WARD 18	-	5 500 000.00		5 500 000.00	DMRG Approved rollover
	-	**12 000 000.00**	-	**12 000 000.00**	
CAPITAL PROJECT - MIG FUNDED					
MATHABATHA UPGR ROAD-GRAVEL TAR P2 W27	-	3 107 863.00		3 107 863.00	Service provider appointed and was not rolled over
CONSTRUCTION OF KHURENG TAR ROAD WARD 02	10 000 000.00	9 621 258.47		19 621 258.47	To cover more scope of work
UPGRADING 6.4KM PHALAKWANEFROM GRAVEL	15 971 151.00		- 15 971 151.00	-	Project not registered with MIG
CONSTR: S/WATER DRAINAGE: MATHIBELA W 08	12 507 863.00			12 507 863.00	No adjustment
STORM WATER RAKGOATHA WARD 14	15 340 436.00			15 340 436.00	No adjustment
DEV RECREATIONAL FACILITIES:SERULENG W2	-	10 000 000.00		10 000 000.00	MIG Approved rollover
DEV RECREATIONAL FACILITIES: LESETSE W2	-	9 573 729.53		9 573 729.53	Service provider appointed and was not rolled over

RECREATIONAL FACILITIES MAKUSHWANENG W07	-	8 900 000.00		8 900 000.00	MIG Approved rollover
CONSTR MAGATLE THUSONG CENTRE W4	-	9 400 000.00		9 400 000.00	MIG Approved rollover
	53 819 450.00	**50 602 851.00**	**- 15 971 151.00**	**88 451 150.00**	
CAPITAL PROJECT - OWN FUNDED					
IT SOFTWARE	2 500 000.00		- 2 500 000.00	-	Software budgeted under Mscoa
IT FACILITIES	2 000 000.00	2 500 000.00		4 500 000.00	Advertised for 3years
SPEAKER AND MAYOR'S-SPECIALISED VEHICLE	500 000.00	-	-	500 000.00	No adjustment
OFFICE FURNITURE	1 025 646.00			1 025 646.00	No adjustment
EXTENSION OF MUNICIPAL OFFICES WARD 17	6 200 000.00	3 800 000.00		10 000 000.00	To cover the whole scope and professional fees
BUILDINGS	6 200 000.00		- 6 200 000.00	-	Project discontinued
CAPITAL YELLOW BIN	4 500 000.00			4 500 000.00	No adjustment
MACHINERY AND EQUIPMENT	16 543 114.00	13 934 710.00		30 477 824.00	To increase the number of yellow fleet to be purchased
	39 468 760.00	**20 234 710.00**	**- 8 700 000.00**	**51 003 470.00**	
	264 131 509.00	**130 087 561.00**	**- 91 351 363.80**	**302 867 706.20**	

TOTAL CAPITAL BUDGET EXCLUDING ELECTRIFICATION					
ELECTRIFICATION - MATJATJI	-	2 000 000.00		2 000 000.00	INEP approved rollover
ELECTRICTRIFICATION OF MAPATJAKENG 39HH	-	780 000.00		780 000.00	INEP approved rollover
ELEC - MATJATJI WARD 12 (150HH)	-	3 000 000.00		3 000 000.00	INEP disapproved rollover
CONTR: ELECTRICAL	2 000 000.00		- 2 000 000.00	-	Matjatji project duplicated
CONTR: ELECTRICAL	10 000 000.00		- 4 000 000.00	6 000 000.00	Awaiting design approval from Eskom
CONTR: ELECTRICAL	3 000 000.00			3 000 000.00	No adjustment
CONTR: ELECTRICAL	4 000 000.00			4 000 000.00	No adjustment
CONTR: ELECTRICAL	3 000 000.00	2 000 000.00		5 000 000.00	Increase in the number of HH to be electrified
CONTR: ELECTRICAL	1 000 000.00			1 000 000.00	No adjustment
CONTR: ELECTRICAL	1 000 000.00			1 000 000.00	No adjustment
CONTR: ELECTRICAL	1 000 000.00			1 000 000.00	No adjustment
	25 000 000.00	**7 780 000.00**	**- 6 000 000.00**	**26 780 000.00**	

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4.2.1Capital Expenditure Adjustment Budget

The total capital expenditure shows an increase from R264 131 509.00 to R302 867 707.20 as a result of approval of rollovers:

An approved rollover from 2023/2024 amounting to R28 300 000 for Municipal Infrastructure Grant (MIG); Disaster relief grant for R12 000 000; INEP amounting to R2 780 000 and FMG amounting to R753 000. The municipality had initially requested a roll over amounting to R67 900 000; and the total approved roll over amounted to R43 900 000.

CAPITAL PROJECT - MIG FUNDED	
MATHABATHA UPGR ROAD-GRAVEL TAR P2 W27	2 507 863.00
DEV RECREATIONAL FACILITIES:SERULENG W2	10 000 000.00
DEV RECREATIONAL FACILITIES: LESETSE W2	9 573 729.53
RECREATIONAL FACILITIES MAKUSHWANENG W07	8 900 000.00
CONSTR MAGATLE THUSONG CENTRE W4	9 400 000.00
	40 381 592.53

CAPITAL PROJECT- DMRG	
LEBOWAKGOMO ZONE B STORM WATER	6 500 000.00
RESEALING OF STREETS ZONE A WARD 18	5 500 000.00
	12 000 000.00

BUDGET- ELECTRIFICATION	
ELECTRIFICATION - MATJATJI	2 000 000.00
ELECTRICTRIFICATION OF MAPATJAKENG 39HH	780 000.00
	2 780 000.00

BUDGET- OPERATIONAL	
PREPARATIONI OF AFS	753 000
	753 000

5. Unauthorised Expenditure

The Municipality has incurred unauthorised expenditure of R 322 542 from the previous Financial year as outlined in the audited Annual financial statements 30 June 2024. The overspending was on remuneration of coucillors' allowances.

It is the requirement in terms of sec 32(2)(a)(i) of the MFMA to authorise the unauthorised expenditure during adjustment budget.

6. Legislative Implications

Compliance with Municipal Finance Management Act 56 of 2003 and the related MSCOA Budget Regulations.

7. Business Risks Implications

Meeting financial obligations and service delivery mandate.

8. RECOMMENDATIONS

8.1 .that the Adjusted Operating revenue, expenditure, and Capital Budget of the Municipality for the financial year 2024/2025, tables and supporting tables be approved.

8.2. that the incurred unauthorised expenditure of R 322 542 from the previous financial year as outlined in the audited Annual financial statements 30 June 2024 be authorised.

DR CLLR MOLALA MM
MAYOR