



LEPELLE-NKUMPI LOCAL MUNICIPALITY

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TO: COUNCIL

FROM: EXECUTIVE COMMITTEE

DATE: FEBRUARY 2026

SUBJECT: 2025/2026 ADJUSTMENT BUDGET AND REVISED SDBIP

1. PURPOSE OF THE REPORT

The purpose of this report is to submit the 2025/2026 adjustment budget and the revised SDBIP to Council for approval.

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, except where 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.

4.4 The requirements should also be taken into account the requirements 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
- c) Fuel
- d) Accommodation and meals

The determination of the adjustment budget is based on the upward adjustment resulting from the new Disaster Relief Grant allocation amounting to R18 000 000.

No	Description	Original Budget	Adjustments	Adjusted Budget	%
1	Revenue	(885 726 355.00)	(24 941 700.00)	(910 668 055.00)	3%
2	Operational Expenditure	598 198 432.00	(4 278 543.15)	593 919 888.85	-1%
3	Capital Expenditure	246 865 699.00	45 476 830.15	292 342 529.15	18%
4	Electrification	40 516 500.00	(16 160 000.00)	24 356 500.00	-40%
	Total	(145 724.00)	96 587.00	(49 137.00)	

- Electrification budget decreased by R 16 160 000.00 resulting from shifting of funds from electrical projects due to lack of capacity to energize by Eskom and Poor performance by the service provider.
- The affected electrical projects are indicated hereunder:

Description	Budget	Cr	Adjusted Budget	Reason
CONTR: ELECTRICAL-MAMOGASHOA 385HH W6	3,000,000.00	1,300,000.00	1,700,000.00	Procurement delays need to be re-advertised due to incorrect C/BD grading.
CONTR: ELECTRICAL-NERSA	14,000,000.00	3,000,000.00	11,000,000.00	Some works will be completed in 2026/2027
CONTR: ELECTRICAL-SEDIMOTHOLE DESIGN W19	300,000.00	250,000.00	50,000.00	Delay in Eskom of approval of Technical evaluation forum
CONTR: ELECTRICAL-UNIT R 408HH W17	3,000,000.00	1,500,000.00	1,500,000.00	Works linked to NERSA license approval
CONTR: ELECTRICAL-MADILANENG DESIGN W24	490,000.00	480,000.00	10,000.00	Due to performance in the past seven months
CONTR: ELECTRICAL-MAITJANE 80HH DESIGN W24	300,000.00	250,000.00	50,000.00	Due to performance in the past seven months
CONTR: ELECTRICAL-UNIT H 304HH DESIGN W17	3,057,000.00	3,000,000.00	57,000.00	Works linked to NERSA license approval
CONTR: ELECTRICAL-JACKINLAND 1000HH	7,000,000.00	4,880,000.00	2,120,000.00	Due to performance in the past seven months
CONTR: ELECTRICAL-JACKINLAND 750HH	3,000,000.00	1,500,000.00	1,500,000.00	Delay in Eskom of approval of technical evaluation forum
	40,516,500.00	16,160,000.00	24,356,500.00	

5. FINANCIAL IMPLICATIONS

5.1 Proposed Operating Adjustment Budget

5.1.1 Proposed Revenue Adjustment Budget

Description	Budget	Dr	Cr	Adjusted Budget	Reason
STREETS/STREET MARKETS INFORMAL TRADERS	(2,415.00)			(2,415.00)	No adjustment
TRADING	(161,903.00)	55,000.00		(106,903.00)	Due to negative performance in the past seven months
SALE OF PROPERTY APPLICATION FEES: PTO - BUSINESS	(24,000,000.00)			(24,000,000.00)	Sale of property not yet implemented as planned
APPLICATION FEES: PTO - RESIDENTIAL	(28,060.00)		12,000.00	(40,060.00)	Due to positive performance in the past seven months
	(985.00)		700.00	(1,685.00)	Due to positive performance in the past seven months
BUILDING PLANS: BUSINESS	(186,909.00)		112,000.00	(298,909.00)	Due to positive performance in the past seven months
BUILDING PLANS: RESIDENTIAL	(166,571.00)		13,000.00	(179,571.00)	Due to positive performance in the past seven months
BUILDING PLANS: RURAL	(112,344.00)		19,000.00	(131,344.00)	Due to positive performance in the past seven months
RELOCATION OF BEACONS	(1,969.00)		6,000.00	(7,969.00)	Due to positive performance in the past seven months
SPECIAL CONSENT	(64,233.00)			(64,233.00)	No adjustment
REZONING APPLICATION	(8,399.00)			(8,399.00)	No adjustment
SALE OF: SUB-DIV & CONSOLIDATION FEES	(10,430.00)			(10,430.00)	No adjustment
BUSINESS & COMMERCIAL PROPERTIES	(8,771,968.00)			(8,771,968.00)	No adjustment

MUNICIPAL PROPERTIES	9,241,408.00			9,241,408.00	No adjustment
RESIDENTIAL PROPERTIES: DEVELOPED	1,097,524.00			1,097,524.00	No adjustment
RESIDENTIAL PROPERTIES: DEVELOPED	(22,798,824.00)		2,500,000.00	(25,298,824.00)	Due to positive performance in the past seven months
STATE-OWNED PROPERTIES	(15,600,408.00)			(15,600,408.00)	No adjustment
AGRICULTURAL PROPERTY	567,293.00	26,000.00		593,293.00	Due to positive performance in the past seven months
AGRICULTURAL PROPERTY REGISTRATION OF MORTGAGES	(6,908,483.00)			(6,908,483.00)	No adjustment
	(24,089.00)	10,000.00		(14,089.00)	Due to performance in the past seven months
TRANSFER OF PROPERTY	(144,203.00)			(144,203.00)	No adjustment
PROOF OF RESIDENCE	(161,504.00)	60,000.00		(101,504.00)	Due to performance in the past seven months
MUNICIPAL OFFICES PLAN & DEV: CLEARANCE CERTIFICATES	(42,725.00)		330,000.00	(372,725.00)	Correction of Billing
CDM INTEGRATED TRANSPORT PLAN	(67,697.00)			(67,697.00)	No adjustment
SKILLS DEVELOPMENT LEVY REFUND	(377,308.00)			(377,308.00)	No adjustment
N-M-R PPE: AD HOC-NETWORK & COMMS INFRAS	(125,160.00)			(125,160.00)	No adjustment
TS_O_M_NG_LOCAL GOV FIN MNG GRANT	(262,187.00)			(262,187.00)	No adjustment
TS_O_M_NRF_EQUITABLE SHARE	(2,000,000.00)			(2,000,000.00)	No adjustment
INTEREST NON EXCH-PROP RATES	(334,363,000.00)			(334,363,000.00)	No adjustment
INTER: RECEIV - WASTE MANAGEMENT	(18,552,131.00)			(18,552,131.00)	No adjustment
	(6,641,941.00)			(6,641,941.00)	No adjustment
INTER: BANK ACCOUNTS	(339,377.00)			(339,377.00)	No adjustment

CDM - HALLS	(6,135.00)			(6,135.00)	No adjustment
CDM - STADIUM	(300,000.00)			(300,000.00)	No adjustment
MUNICIPAL HALLS	(114,224.00)		50,000.00	(164,224.00)	No adjustment
TS_C_M_NG_MUNICIPAL DISASTER RELIEF GR	(1.00)		18,000,000.00	(18,000,001.00)	As per Gazette No. 54100(for Disaster relief Grant)
TS_O_M_NG_MIG GRANT	(9,669,300.00)	6,331,700.00		(3,337,600.00)	Wrong allocation
TS_C_M_NG_MIG GRANT	(57,082,700.00)		6,331,700.00	(63,414,400.00)	Wrong allocation
	(885,726,355.00)	6,742,700.00	31,684,400.00	(910,668,055.00)	

The total revenue adjustment budget is at R 910 668 055 and shows an increase of only 3% which is the net effect as a result of the following:

Increase in Transfers and Subsidies- Capital

An approval of new allocation the Disaster Relief Grant for R18 000 000 to assist in restoring the damaged infrastructure.

Increase in Agency Services – Capricorn District Municipality

An increase in water service payments by consumers which led to an increase in Agency service fees of R4 000 000.

Decrease in operational revenue

Traffic Fines

Traffic fines revenue has been reduced by R150 000 as a result of low collection. The municipality has envisaged introduction of Aartc by the Department of Transport which further interrupted the appointment of the service provider by the municipality to assist with collection of issued traffic fines tickets.

5. Expenditure Adjustment Budget

The total expenditure adjustment budget is at R593 919 888.85 and shows a decrease of only 1% which is the net effect as a result of the following:

Description	Budget	Dr	Cr	Adjusted Budget	Reason
SM MM: SAL & ALL - BASIC SALARY	1,325,220.00		500,000.00	825,220.00	Post vacant for the past seven months
SM MM: ALLOW - CELLULAR & TELEPHONE	48,000.00		28,000.00	20,000.00	Post vacant for the past seven months
OC: ENTERTAINMENT - SENIOR MANAGEMENT	5,037.00			5,037.00	No adjustment
OC: REG FEES NATIONAL	28,841.00	50,000.00		78,841.00	Based on performance of the past seven months
OC: T&S DOM - ACCOMMODATION	34,563.00			34,563.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,072,097.00		500,000.00	572,097.00	Manager in the MM's office vacant for the past seven months
MS: ALL - CELLULAR & TELEPHONE	45,180.00			45,180.00	No adjustment
MS: ALL - LEAVE PAY	178,044.00		90,000.00	88,044.00	Post vacant for the past seven months
MS: ALL - TRAVEL OR MOTOR VEHICLE	189,104.00		80,000.00	109,104.00	Post vacant for the past seven months
MS: OVERTIME - NON STRUCTURED	3,000.00			3,000.00	No adjustment
MS: SRB - ANNUAL BONUS	89,341.00		60,000.00	29,341.00	Manager in the MM's office vacant for the past seven months
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	34,080.00	8,000.00		42,080.00	Based on performance of the past seven months
MS: SOC CONTR - PENSION	192,977.00		100,000.00	92,977.00	Manager in the MM's office vacant for the past seven months

UNEMPLOYMENT INSUR FUND

	4,323.00			4,323.00	No adjustment
OC: T&S DOM - ACCOMMODATION	24,202.00	14,000.00		10,202.00	Post vacant for the past seven months
OC: T&S DOM - DAILY ALLOWANCE	16,993.00	10,000.00		6,993.00	Post vacant for the past seven months
MS: SAL & ALL: BASIC SALARY & WAGES	3,218,126.00	800,000.00		2,418,126.00	Post vacant for the past seven months
MS: SAL & ALL: BASIC SALARY & WAGES	100,000.00	50,000.00		50,000.00	Post vacant for the past seven months
MS: ALL - CELLULAR & TELEPHONE	88,000.00			88,000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	14,062.00			14,062.00	No adjustment
MS: ALL - LEAVE PAY	135,192.00			135,192.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	805,000.00	200,000.00		605,000.00	Post vacant for the past seven months
MS: SRB - ACTING ALLOWANCE	25,000.00			25,000.00	No adjustment
MS: SRB - ANNUAL BONUS	269,000.00			269,000.00	No adjustment
MS: SRB - LSA INTEREST	28,152.00		5,000.00	33,152.00	Due to under budgeting
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	89,966.00		25,000.00	114,966.00	Due to under budgeting
MS: SOC CONTR - PENSION	579,270.00			579,270.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	13,000.00			13,000.00	No adjustment
C&PS: B&A AUDIT COMMITTEE	815,012.00			815,012.00	No adjustment
OC: AUDIT COST: EXTERNAL	6,600,417.00	700,000.00		5,900,417.00	Based on performance of the past seven months
OC: REG FEES PROF & REGULATORY BODIES	22,000.00		248,000.00	270,000.00	Funding for MFMP program (5 interns)

OC: REG FEES NATIONAL	150,000.00		150,000.00	No adjustment
OC: T&S DOM - ACCOMMODATION	100,000.00		100,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	46,770.00		46,770.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,051,047.00		1,051,047.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	42,360.00		42,360.00	No adjustment
MS: ALL - LEAVE PAY	53,077.00		53,077.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	262,762.00		262,762.00	No adjustment
MS: OVERTIME - NON STRUCTURED	10,000.00		10,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	25,000.00		25,000.00	No adjustment
MS: SRB - ANNUAL BONUS	87,587.00		87,587.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	319.00		319.00	No adjustment
MS: SOC CONTR - MEDICAL	110,362.00	5,000.00	115,362.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	213,180.00		213,180.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,323.00		4,323.00	No adjustment
OS: CATERING SERVICES	30,000.00		30,000.00	No adjustment
CONTR: STAGE & SOUND CREW	54,705.00		54,705.00	No adjustment
OC: ADV/PUB/MARK - CORP & MUN ACTIVITIES	600,000.00	100,000.00	700,000.00	For advertising Retentions and Unknown deposits.
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	570,249.00		570,249.00	No adjustment
OC: ADV/PUB/MARK - STAFF RECRUITMENT	200,000.00		200,000.00	No adjustment

OC: SIGNAGE	100,000.00			100,000.00	No adjustment
OC: T&S DOM - ACCOMMODATION	120,000.00	70,000.00		50,000.00	Due to performance in the past seven months
OC: T&S DOM - DAILY ALLOWANCE	45,883.00			45,883.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,281,942.00			681,942.00	Post vacant for the past seven months
MS: SAL & ALL: BASIC SAL INTERNS RISK MAN	100,000.00			50,000.00	Post vacant for the past seven months
MS: ALL - CELLULAR & TELEPHONE	45,180.00			45,180.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	13,441.00	1,000.00		14,441.00	Due to performance in the past seven months
MS: ALL - LEAVE PAY	119,139.00			119,139.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	320,486.00		150,000.00	170,486.00	Post vacant for the past seven months
MS: SRB - ANNUAL BONUS	106,829.00			106,829.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	34,776.00			34,776.00	No adjustment
MS: SOC CONTR - PENSION	230,750.00			230,750.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,323.00			4,323.00	No adjustment
C&PS: B&A AUDIT COMMITTEE	360,000.00			360,000.00	No adjustment
C&PS: B&A ORGANISATIONAL	1,000,000.00			1,000,000.00	No adjustment
C&PS: B&A FORENSIC INVESTIGATORS	3,400,000.00			3,400,000.00	No adjustment
OC: INSUR UNDER - RISK MAN PROGRAMS	54,705.00			54,705.00	No adjustment
OC: REG FEES NATIONAL	11,521.00			11,521.00	No adjustment

OC: T&S DOM - ACCOMMODATION	11,521.00			11,521.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	38,294.00			38,294.00	No adjustment
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	3,540,000.00	2,000,000.00		5,540,000.00	Due to performance in the past seven months
EXCO: CELL PHONE ALLOWANCE	464,894.00			464,894.00	No adjustment
EXCO: MOTOR VEHICLE ALLOWANCE	1,230,000.00			1,230,000.00	Check this vote
OTH COUNCIL: BASIC SALARY	12,160,000.00	2,000,000.00		14,160,000.00	Due to performance in the past seven months
OTH COUNCIL: CELL PHONE ALLOWANCE	2,335,395.00			2,335,395.00	No adjustment
SEC79 CHAIR: TRAVELLING ALLOWANCE	2,400,000.00			2,400,000.00	Check this vote
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	100,000.00			100,000.00	No adjustment
OS: BURIAL SERVICES	100,000.00			100,000.00	No adjustment

OS: CATERING SERVICES	200,000.00			200,000.00	No adjustment
OS: CATERING SERVICES	700,000.00			700,000.00	No adjustment
OS: HYGIENE SERVICES	25,000.00			25,000.00	No adjustment
OS: TRANSPORT SERVICES	250,000.00			250,000.00	No adjustment
OS: TRANSPORT SERVICES	500,000.00			500,000.00	No adjustment
C&PS: B&A AUDIT COMMITTEE	14,094.00			14,094.00	No adjustment
C&PS: B&A COMMISSIONS & COMMITTEES	1,800,000.00			1,800,000.00	No adjustment
C&PS: B&A COMMISSIONS & COMMITTEES	1,500,000.00			1,500,000.00	No adjustment
CONTR: STAGE & SOUND CREW					
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	200,000.00			200,000.00	No adjustment
	800,000.00			800,000.00	No adjustment
OC: ENTERTAINMENT - EXEC MAYOR	2,624.00			2,624.00	No adjustment
OC: ENTERTAINMENT - SPEAKER	2,624.00			2,624.00	No adjustment
OC: ENTERTAINMENT - CHIEF WHIP	2,624.00			2,624.00	No adjustment
OC: ENTERTAINMENT - EXECUTIVE COMMITTEE	3,280.00			3,280.00	No adjustment
OC: SEATING ALLOW TRADITIONAL LEADERS	50,000.00			50,000.00	No adjustment
OC: REG FEES NATIONAL	71,280.00			71,280.00	No adjustment
OC: WARD COMMITTEES	6,294,000.00			6,294,000.00	No adjustment
OC: SKILLS DEVELOPMENT FUND LEVY	261,418.00			261,418.00	No adjustment
OC: T&S DOM - ACCOMMODATION	600,000.00	1,600,000.00		2,200,000.00	To cater for ward committee conference accommodation and meals

OC: T&S DOM - DAILY ALLOWANCE	1,053,779.00			1,053,779.00	No adjustment
OC: T&S DOM - COUNCIL: ACCOMODAT & MEALS	3,295,609.00			3,295,609.00	No adjustment
OC: T&S DOM - INCIDENTAL COST	1,900,000.00		1,600,000.00	300,000.00	To cater for ward committee conference accommodation
OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	22,673.00			22,673.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	200,000.00			200,000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	6,639,129.00			6,639,129.00	No adjustment
MS: SAL & ALL: CASUAL LABOUR	436,000.00			436,000.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	366,720.00			366,720.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	28,123.00			28,123.00	No adjustment
MS: ALL - LEAVE PAY	183,649.00			183,649.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	1,460,000.00			1,460,000.00	Check this vote
MS: OVERTIME - NON STRUCTURED	30,000.00			30,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	457,568.00			457,568.00	No adjustment
MS: SRB - ANNUAL BONUS	530,000.00			530,000.00	No adjustment
MS: SRB - STANDBY ALLOWANCE	4,749.00			4,749.00	No adjustment
MS: SRB - UNIFORM/SPEC/PROTEC CLOTHING	54,000.00			54,000.00	No adjustment
MS: SRB - NON PENSIONABLE	10,000.00			10,000.00	No adjustment
MS: SRB - LSA INTEREST	295,483.00			295,483.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	2,500.00			2,500.00	No adjustment

MS: SOC CONTR - MEDICAL	352,827.00		352,827.00	No adjustment
MS: SOC CONTR - PENSION				
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	1,195,082.00		1,195,082.00	No adjustment
OS: CATERING SERVICES	37,000.00		37,000.00	No adjustment
OS: CATERING SERVICES	468,921.00		468,921.00	No adjustment
OS: CATERING SERVICES	580,433.00		580,433.00	No adjustment
OS: CATERING SERVICES	164,273.00		164,273.00	No adjustment
OS: CATERING SERVICES	76,661.00		76,661.00	No adjustment
OS: CATERING SERVICES	66,805.00		66,805.00	No adjustment
OS: CATERING SERVICES	164,273.00		164,273.00	No adjustment
OS: CATERING SERVICES	135,041.00	40,000.00	175,041.00	To cater for June youth programmes
OS: HYGIENE SERVICES	19,702.00		19,702.00	No adjustment
OS: TRANSPORT SERVICES	188,527.00		188,527.00	No adjustment
OS: TRANSPORT SERVICES	109,516.00		109,516.00	No adjustment
OS: TRANSPORT SERVICES	54,758.00		54,758.00	No adjustment
OS: TRANSPORT SERVICES	138,182.00		138,182.00	No adjustment
OS: TRANSPORT SERVICES	140,180.00		140,180.00	No adjustment
OS: TRANSPORT SERVICES	9,290.00		9,290.00	No adjustment
OS: TRANSPORT SERVICES	164,273.00		164,273.00	No adjustment
CONTR: STAGE & SOUND CREW	50,000.00		50,000.00	No adjustment

CONTR: STAGE & SOUND CREW	766,609.00		766,609.00	No adjustment
CONTR: STAGE & SOUND CREW	42,390.00		42,390.00	No adjustment
CONTR: STAGE & SOUND CREW	30,000.00		30,000.00	No adjustment
CONTR: STAGE & SOUND CREW	65,709.00		65,709.00	No adjustment
CONTR: STAGE & SOUND CREW	83,232.00		83,232.00	No adjustment
OC: HIRE CHARGES	21,903.00		21,903.00	No adjustment
OC: REG FEES NATIONAL	54,758.00		54,758.00	No adjustment
OC: T&S DOM - ACCOMMODATION	54,758.00		54,758.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	181,619.00		181,619.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	247,637.00		247,637.00	No adjustment
SM D01: SAL & ALL - BASIC SALARY	1,103,953.00	700,000.00	403,953.00	Not yet appointed
SM D01: ALLOW - CELLULAR & TELEPHONE	48,000.00	32,000.00	16,000.00	Not yet appointed
OC: T&S DOM - ACCOMMODATION	24,782.00		24,782.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	24,000.00	12,000.00	12,000.00	Not yet appointed
MS: SAL & ALL: BASIC SALARY & WAGES	2,502,696.00		2,502,696.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	87,540.00		87,540.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	14,062.00		14,062.00	No adjustment
MS: ALL - LEAVE PAY	76,218.00		76,218.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	546,639.00		546,639.00	No adjustment

MS: OVERTIME - NON STRUCTURED	10,000.00			10,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	-	3,000.00		3,000.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	208,558.00			208,558.00	No adjustment
MS: SRB - LSA INTEREST	175,336.00			175,336.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	566.00	40,000.00		215,336.00	
MS: SOC CONTR - MEDICAL	211,968.00			566.00	No adjustment
MS: SOC CONTR - PENSION	511,114.00			211,968.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	8,646.00			511,114.00	No adjustment
OS: CATERING SERVICES	90,176.00			8,646.00	No adjustment
OS: HYGIENE SERVICES	31,882.00			90,176.00	No adjustment
OC: REG FEES NATIONAL	650,000.00			31,882.00	No adjustment
OC: T&S DOM - ACCOMMODATION	32,823.00			650,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	136,885.00			32,823.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,607,381.00	500,000.00		136,885.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	100,000.00		50,000.00	2,107,381.00	Due to performance in the past seven months
MS: ALL - CELLULAR & TELEPHONE	45,180.00	22,000.00		50,000.00	Post vacant for the past seven months
MS: HB & INC: HOUSING BENEFITS	13,373.00	1,000.00		67,180.00	Due to performance in the past seven months
MS: ALL - LEAVE PAY	85,200.00			14,373.00	Due to performance in the past seven months
MS: ALL - TRAVEL OR MOTOR VEHICLE	376,845.00	140,000.00		85,200.00	No adjustment
				516,845.00	Due to performance in the past seven months

MS: OVERTIME - NON STRUCTURED	5,000.00				5,000.00	No adjustment
MS: SRB - ANNUAL BONUS	125,615.00				125,615.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	283.00	170.00			453.00	Due to performance in the past seven months
MS: SOC CONTR - MEDICAL	94,560.00	90,000.00			184,560.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	331,624.00	124,000.00			455,624.00	Due to performance in the past seven months
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,323.00	2,100.00			6,423.00	Due to performance in the past seven months
C&PS: B&A HUMAN RESOURCES	268,000.00				268,000.00	No adjustment
C&PS: B&A RESEARCH & ADVISORY	2,891,567.00		1,500,000.00		1,391,567.00	Due to performance in the past seven months
C&PS: B&A RESEARCH & ADVISORY	1,979,211.00		900,000.00		1,079,211.00	Due to performance in the past seven months
OC: REG FEES NATIONAL	5,760.00				5,760.00	No adjustment
OC: T&S DOM - ACCOMMODATION	26,034.00				26,034.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	49,911.00				49,911.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,516,046.00		700,000.00		1,816,046.00	Due to performance in the past seven months
MS: ALL - CELLULAR & TELEPHONE	63,540.00				63,540.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	14,062.00	15,000.00			29,062.00	Due to performance in the past seven months
MS: ALL - LEAVE PAY	128,148.00				128,148.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	481,882.00				481,882.00	No adjustment
MS: SRB - ANNUAL BONUS	169,333.00				169,333.00	No adjustment
MS: SRB - LSA INTEREST	39,200.00		20,000.00		19,200.00	To cater for Long service awards

MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	130,800.00			130,800.00	No adjustment
MS: SOC CONTR - PENSION	495,791.00			495,791.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12,969.00			12,969.00	No adjustment
OS: B&A RESEARCH & ADVISORY	362,993.00			362,993.00	No adjustment
C&PS: B&A VALUER & ASSESSORS	3,000,000.00			3,000,000.00	No adjustment
CONTR: SAFEGUARD & SECURITY	5,000,000.00	4,500,000.00		500,000.00	Not ready for implementation
OC: T&S DOM - DAILY ALLOWANCE DEPRECIATION OP BUILDING MUNIC OFFICES	5,456.00			5,456.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,704,674.00			2,704,674.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	1,257,191.00	1,000,000.00		257,191.00	Post vacant
MS: ALL - LEAVE PAY	45,180.00	37,000.00		8,180.00	Post vacant
MS: ALL - TRAVEL OR MOTOR VEHICLE	69,639.00	58,000.00		11,639.00	Post vacant
MS: SRB - ANNUAL BONUS	314,298.00	260,000.00		54,298.00	Post vacant
MS: SOC CONTR - BARGAINING COUNCIL	104,766.00	87,000.00		17,766.00	Post vacant
MS: SOC CONTR - PENSION	283.00	283.00		-	Post vacant
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	226,294.00	188,000.00		38,294.00	Post vacant
OS: CATERING SERVICES	4,323.00	3,000.00		1,323.00	Post vacant
OS: HYGIENE SERVICES	693,956.00			693,956.00	No adjustment
OS: HYGIENE SERVICES	76,587.00			76,587.00	No adjustment

OS: TRANSPORT SERVICES	524,588.00			524,588.00	No adjustment
C&PS: B&A COMMUNICATIONS	120,739.00			120,739.00	No adjustment
C&PS: B&A PROJECT MANAGEMENT	377,308.00			377,308.00	No adjustment
CONTR: STAGE & SOUND CREW	240,704.00			240,704.00	No adjustment
OC: HIRE CHARGES	186,286.00			186,286.00	No adjustment
OC: T&S DOM - ACCOMMODATION	1,383,593.00			1,383,593.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	53,930.00			53,930.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,494,241.00			1,494,241.00	No adjustment
MS: SAL & ALL: BASIC SALARY INTERNS PMS	100,000.00	50,000.00		50,000.00	Post vacant for the past seven moths
MS: ALL - CELLULAR & TELEPHONE	45,180.00			45,180.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12,797.00			12,797.00	No adjustment
MS: ALL - LEAVE PAY	79,677.00			79,677.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	373,560.00			373,560.00	No adjustment
MS: OVERTIME - NON STRUCTURED	5,000.00			5,000.00	No adjustment
MS: SRB - ANNUAL BONUS	124,520.00			124,520.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	283.00			283.00	No adjustment
MS: SOC CONTR - MEDICAL	39,161.00	2,000.00		41,161.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	309,389.00			309,389.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,323.00			4,323.00	No adjustment

OC: T&S DOM - ACCOMMODATION	10,941.00			10,941.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	12,035.00			12,035.00	No adjustment
SM D02: SAL & ALL - BASIC SALARY	858,550.00			858,550.00	No adjustment
SM D02: ALLOW - CELLULAR & TELEPHONE	48,000.00			48,000.00	No adjustment
SM D02: ALLOW - TRAVEL OR MOTOR VEHICLE	234,000.00			234,000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	3,636,456.00		1,000,000.00	2,636,456.00	Post vacant for the past seven moths
MS: SAL & ALL: BASIC SALARY & WAGES	200,000.00		100,000.00	100,000.00	Post vacant for the past seven moths
MS: ALL - CELLULAR & TELEPHONE	151,080.00			151,080.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	14,062.00			14,062.00	No adjustment
MS: ALL - LEAVE PAY	327,917.00			327,917.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	560,314.00			560,314.00	No adjustment
MS: OVERTIME - NON STRUCTURED	95,000.00			95,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	307,000.00			307,000.00	No adjustment
MS: SRB - ANNUAL BONUS	162,399.00			162,399.00	No adjustment
MS: SRB - NON PENSIONABLE	4,000.00			4,000.00	No adjustment
MS: SRB - LSA INTEREST	79,413.00	10,000.00		89,413.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	1,133.00			1,133.00	No adjustment
MS: SOC CONTR - MEDICAL	97,800.00	54,000.00		151,800.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	669,361.00			669,361.00	No adjustment

MS. ... EMPLOYMENT INSUR FUND	17,292.00	17,292.00	No adjustment
OS: CATERING SERVICES	8,116.00	8,116.00	No adjustment
OS: CATERING SERVICES	180,000.00	180,000.00	No adjustment
OS: CATERING SERVICES	439.00	439.00	No adjustment
OS: HYGIENE SERVICES	23,042.00	23,042.00	No adjustment
OS: TRANSPORT SERVICES	328,232.00	328,232.00	No adjustment
C&PS: B&A HUMAN RESOURCES	66,822.00	66,822.00	No adjustment
TRAINING - HR	1,600,000.00	1,600,000.00	No adjustment
CONTR: EMPLOYEE WELLNESS	192,061.00	192,061.00	No adjustment
CONTR: PEST CONTROL & FUMIGATION	124,274.00	124,274.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	218,821.00	218,821.00	No adjustment
OC: BURSARIES (EMPLOYEES)	650,000.00	650,000.00	No adjustment
OC: HIRE CHARGES	52,437.00	52,437.00	No adjustment
OC: PERSONNEL AGENCY FEES (PERS RECRT)	351,427.00	351,427.00	No adjustment
OC: PROFESSIONAL BODIES M/SHIP & SUBS	2,169,799.00	2,169,799.00	No adjustment
OC: REG FEESPROF & REGULATORY BODIES	32,000.00	32,000.00	No adjustment
OC: SKILLS DEVELOPMENT FUND LEVY	1,089,347.00	1,089,347.00	No adjustment
OC: T&S DOM - ACCOMMODATION	43,780.00	43,780.00	No adjustment
OC: T&S DOM - ACCOMMODATION	177,949.00	177,949.00	No adjustment

OC: T&S DOM - ACCOMMODATION	277,991.00		277,991.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	38,017.00		38,017.00	No adjustment
OC: T&S DOM - FOOD & BEVERAGE (SERVED)	2,000,000.00		2,000,000.00	No adjustment
OC: T&S - NON-EMPLOYEES	25,090.00		25,090.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	1,496,464.00	500,000.00	1,996,464.00	To procure uniform for EPWP casual workers
OC: WORKMEN'S COMPENSATION FUND	1,300,000.00		1,300,000.00	No adjustment
OHS EXPENSES	192,000.00		192,000.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	81,684.00		81,684.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,740,904.00		1,740,904.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	66,360.00		66,360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	13,797.00		13,797.00	No adjustment
MS: ALL - LEAVE PAY	85,439.00		85,439.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	435,226.00		435,226.00	No adjustment
MS: SRB - ACTING ALLOWANCE	285,603.00		285,603.00	No adjustment
MS: SRB - ANNUAL BONUS	145,075.00		145,075.00	No adjustment
MS: SRB - LSA INTEREST	64,400.00	5,000.00	69,400.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	461.00		461.00	No adjustment
MS: SOC CONTR - MEDICAL	74,400.00	24,000.00	98,400.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	333,574.00		333,574.00	No adjustment

UNEMPLOYMENT CONTR - UNEMPLOYMENT INSUR FUND

	6,484.00			6,484.00	No adjustment
C&PS: B&A ACCOUNTANTS & AUDITORS	465,633.00			465,633.00	No adjustment
OC: EXT COM SERV PROV - INFORMATION SERV	805,507.00			805,507.00	No adjustment
OC: EXT COM SERV PROV - S/WARE LICENCES	5,454,153.00	800,000.00		4,654,153.00	No adjustment
OC: PROFESSIONAL BODIES M/SHIP & SUBS	11,521.00			11,521.00	No adjustment
OC: REG FEES NATIONAL	17,281.00			17,281.00	No adjustment
OC: T&S DOM - ACCOMMODATION	34,563.00			34,563.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	98,775.00			98,775.00	No adjustment
DEPRECIATION COMPUTER EQUIPMENT	886,550.00			886,550.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	788,047.00	525,000.00		263,047.00	Post vacant for the past seven moths
MS: ALL - CELLULAR & TELEPHONE	24,000.00	16,000.00		8,000.00	Post vacant for the past seven moths
MS: ALL - LEAVE PAY	16,929.00	11,000.00		5,929.00	Post vacant for the past seven moths
MS: ALL - TRAVEL OR MOTOR VEHICLE	197,012.00	131,000.00		66,012.00	Post vacant for the past seven moths
MS: SRB - ACTING ALLOWANCE	3,723.00	2,000.00		1,723.00	Post vacant for the past seven moths
MS: SRB - ANNUAL BONUS	25,000.00	16,000.00		9,000.00	Post vacant for the past seven moths
MS: SOC CONTR - BARGAINING COUNCI	154.00			154.00	Post vacant for the past seven moths
MS: SOC CONTR - MEDICAL	26,388.00	17,000.00		9,388.00	Post vacant for the past seven moths
MS: SOC CONTR - PENSION	173,370.00	115,000.00		58,370.00	Post vacant for the past seven moths
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2,161.00	1,000.00		1,161.00	Post vacant for the past seven moths

C&PS: B&A ORGANISATIONAL	115,210.00			115,210.00	No adjustment
C&PS: LEGAL COST ADVICE & LITIGATION	10,074,694.00	12,000,000.00		22,074,694.00	To cater for registration of sites and other litigation matters
OC: T&S DOM - ACCOMMODATION	23,042.00			23,042.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	14,985.00			14,985.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	8,920,828.00			8,920,828.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	45,180.00			45,180.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	13,797.00			13,797.00	No adjustment
MS: ALL - LEAVE PAY	345,302.00			345,302.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	201,534.00			201,534.00	No adjustment
MS: OVERTIME - NON STRUCTURED	150,000.00			150,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	89,528.00			89,528.00	No adjustment
MS: SRB - ANNUAL BONUS	576,736.00			576,736.00	No adjustment
MS: SRB - STANDBY ALLOWANCE	12,552.00			12,552.00	No adjustment
MS: SRB - NON PENSIONABLE	40,000.00			40,000.00	No adjustment
MS: SRB - LSA INTEREST	167,081.00		85,000.00	82,081.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	4,248.00			4,248.00	No adjustment
MS: SOC CONTR - MEDICAL	291,768.00			291,768.00	No adjustment
MS: SOC CONTR - PENSION	1,522,582.00			1,522,582.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	64,843.00			64,843.00	No adjustment

OC: COMM - POSTAGE/STAMPS/FRANKING MACH	1,173,656.00		1,173,656.00	No adjustment
OC: COMM - PHONE FAX TELEGRAPH & TELEX	917,655.00		917,655.00	No adjustment
OC: HIRE CHARGES	1,148,542.00		1,148,542.00	No adjustment
OC: PRINTING & PUBLICATIONS	110,194.00		110,194.00	No adjustment
OC: T&S DOM - ACCOMMODATION	11,521.00		11,521.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	198,745.00		198,745.00	No adjustment
INV - CONSUMABLE STORES - STANDARD RATED	861,284.00		861,284.00	No adjustment
CLEANING MATERIALS	312,038.00		312,038.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	1,491,281.00		1,491,281.00	No adjustment
DEPRECIATION FURNITURE & OFFICE EQUIPM	697,382.00		697,382.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	345,829.00	230,000.00	115,829.00	Post vacant for the past seven moths
MS: ALL - CELLULAR & TELEPHONE	21,180.00	14,000.00	7,180.00	Post vacant for the past seven moths
MS: ALL - LEAVE PAY	9,961.00	6,000.00	3,961.00	Post vacant for the past seven moths
MS: ALL - TRAVEL OR MOTOR VEHICLE	72,000.00	48,000.00	24,000.00	Post vacant for the past seven moths
MS: SOC CONTR - BARGAINING COUNCIL	142.00		142.00	Post vacant for the past seven moths
MS: SOC CONTR - PENSION	62,249.00	40,000.00	22,249.00	Post vacant for the past seven moths
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2,161.00	1,200.00	961.00	Post vacant for the past seven moths
CONTR: MAINTENANCE OF EQUIPMENT	120,739.00		120,739.00	No adjustment
CONTR: SAFEGUARD & SECURITY	55,507.00		55,507.00	No adjustment

CONTR: SAFEGUARD & SECURITY	25,403,582.00			25,403,582.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,958,597.00			1,958,597.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	105,900.00			105,900.00	No adjustment
MS: ALL - LEAVE PAY	86,304.00			86,304.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	231,028.00			231,028.00	No adjustment
MS: OVERTIME - NON STRUCTURED	81,200.00			81,200.00	No adjustment
MS: SRB - ACTING ALLOWANCE	90,039.00			90,039.00	No adjustment
MS: SRB - ANNUAL BONUS	163,216.00			163,216.00	No adjustment
MS: SRB - STANDBY ALLOWANCE	67,548.00			67,548.00	No adjustment
MS: SRB - NON PENSIONABLE	6,000.00			6,000.00	No adjustment
MS: SRB - LSA INTEREST	91,560.00	5,000.00		96,560.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCI	991.00			991.00	No adjustment
MS: SOC CONTR - MEDICAL	148,044.00			148,044.00	No adjustment
MS: SOC CONTR - PENSION	387,405.00			387,405.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	15,130.00			15,130.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	7,190,548.00			7,190,548.00	No adjustment
OC: HIRE CHARGES	115,210.00			115,210.00	No adjustment
OC: LIC - VEHICLE LIC & REGISTRATION	597,385.00			597,385.00	No adjustment
OC: WET FUEL	-			-	

OC: WET FUEL	13,661,723.00		13,661,723.00	No adjustment
DEPRECIATION TRANSPORT ASSETS	2,985,410.00		2,985,410.00	No adjustment
SM CFO: SAL & ALL - BASIC SALARY	1,076,406.00		1,076,406.00	No adjustment
SM CFO: ALLOW - CELLULAR & TELEPH	48,000.00		48,000.00	No adjustment
OC: REG FEES NATIONAL	9,578.00		9,578.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,667,517.00		2,667,517.00	No adjustment
MS: SAL & ALL: BASIC SALARY INTERNS FMS	500,000.00	160,000.00	340,000.00	Post vacant for the first four moths
MS: ALL - CELLULAR & TELEPHONE	87,540.00		87,540.00	No adjustment
MS: ALL - LEAVE PAY	72,475.00		72,475.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	201,534.00	120,000.00	81,534.00	Post vacant for the past seven moths
MS: OVERTIME - NON STRUCTURED	30,000.00		30,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	35,000.00		35,000.00	No adjustment
MS: SRB - ANNUAL BONUS	222,293.00		222,293.00	No adjustment
MS: SRB - LSA INTEREST	119,945.00	40,000.00	79,945.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	850.00		850.00	No adjustment
MS: SOC CONTR - MEDICAL	84,336.00		84,336.00	No adjustment
MS: SOC CONTR - PENSION	586,854.00		586,854.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12,968.00		12,968.00	No adjustment
OS: B&A RESEARCH & ADVISORY	6,027,259.00	3,000,000.00	3,027,259.00	Due to performance in the past seven months

OS: B&A MSCOA IMPLEMENTATION	4,473,534.00		2,000,000.00	2,473,534.00	Due to performance in the past seven months
OS: B&A MSCOA IMPLEMENTATION	593,496.00		88,000.00	505,496.00	Allocate funds for MFMP and Solar training for interns
OS: B&A AFS PREPARATION	3,468,392.00	1,000,000.00		4,468,392.00	Due to performance in the past seven months
OS: B&A AFS PREPARATION	884,504.00			884,504.00	No adjustment
OC: T&S DOM - ACCOMMODATION	40,000.00			40,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	50,651.00			50,651.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,740,344.00			2,740,344.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	24,000.00			24,000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	28,123.00			28,123.00	No adjustment
MS: ALL - LEAVE PAY	65,108.00			65,108.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	264,939.00			264,939.00	No adjustment
MS: OVERTIME - NON STRUCTURED	5,000.00			5,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	54,000.00	45,000.00		99,000.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	228,362.00			228,362.00	No adjustment
MS: SRB - LSA INTEREST	29,180.00			29,180.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	708.00			708.00	No adjustment
MS: SOC CONTR - MEDICAL	187,200.00			187,200.00	No adjustment
MS: SOC CONTR - PENSION	602,876.00			602,876.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	10,807.00			10,807.00	No adjustment

OC: BC/FAC/C FEES - BANK ACCOUNTS	88,512.00			88,512.00	No adjustment
OC: COMMISSION - THIRD PARTY VENDORS	564,777.00	500,000.00		1,064,777.00	Due to performance in the past seven months
OC: T&S DOM - ACCOMMODATION	40,000.00			40,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	11,358.00			11,358.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	5,263,793.00			5,263,793.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	24,000.00			24,000.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	14,061.00			14,061.00	No adjustment
MS: ALL - LEAVE PAY	135,810.00			135,810.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	274,936.00			274,936.00	No adjustment
MS: SRB - ACTING ALLOWANCE	50,000.00			50,000.00	No adjustment
MS: SRB - ANNUAL BONUS	438,649.00			438,649.00	No adjustment
MS: SRB - LSA INTEREST	129,401.00			129,401.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	1,841.00			1,841.00	No adjustment
MS: SOC CONTR - MEDICAL	147,612.00			147,612.00	No adjustment
MS: SOC CONTR - PENSION	1,158,034.00			1,158,034.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	28,099.00			28,099.00	No adjustment
OS: SECURITY SERVICES	393,636.00			393,636.00	No adjustment
OC: T&S DOM - ACCOMMODATION	40,000.00			40,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	8,391.00			8,391.00	No adjustment

IRRECOV DEBTS W/OFF_EXCHG:NON-SPECIFIC	7,057,359.00			7,057,359.00	No adjustment
IRRECOV DEBTS W/OFF_EXCHG:NON-SPECIFIC	55,246,592.00			55,246,592.00	No adjustment
IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATES	29,102,871.00			29,102,871.00	No adjustment
DEPRECIATION MACHINERY & EQUIPMENT	719,217.00			719,217.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,273,555.00			2,273,555.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	87,540.00			87,540.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	28,123.00			28,123.00	No adjustment
MS: ALL - LEAVE PAY	126,483.00	20,000.00		106,483.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	415,962.00			415,962.00	No adjustment
MS: OVERTIME - NON STRUCTURED	6,000.00			6,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	50,000.00	81,000.00		131,000.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	189,463.00			189,463.00	No adjustment
MS: SRB - LSA INTEREST	40,840.00		20,000.00	20,840.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	614.00			614.00	No adjustment
MS: SOC CONTR - MEDICAL	213,987.00	5,000.00		218,987.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	500,182.00			500,182.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	8,646.00			8,646.00	No adjustment
OS: B&A RESEARCH & ADVISORY	2,606,499.00			2,606,499.00	No adjustment
OC: INSUR UNDER - PREMIUMS	4,996,231.00			4,996,231.00	No adjustment

OC: T&S DOM - ACCOMMODATION	40,000.00			40,000.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	12,692.00			12,692.00	No adjustment
INT PAID: FINANCE LEASES	932,890.00			932,890.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	2,351,285.00			2,351,285.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	129,000.00			129,000.00	No adjustment
MS: ALL - LEAVE PAY	123,902.00			123,902.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	189,104.00			189,104.00	No adjustment
MS: OVERTIME - NON STRUCTURED	10,000.00			10,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	111,358.00	460,000.00		571,358.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	195,940.00			195,940.00	No adjustment
MS: SRB - NON PENSIONABLE	4,000.00			4,000.00	No adjustment
MS: SRB - LSA INTEREST	-	5,000.00		5,000.00	To cater for Long service awards
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	517,283.00			517,283.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	12,969.00			12,969.00	No adjustment
CONTR: CATERING SERVICES	6,354.00			6,354.00	No adjustment
OC: T&S DOM - ACCOMMODATION	39,202.00			39,202.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	3,764.00			3,764.00	No adjustment

STORES & MATERIALS	1,094,107.00			1,094,107.00	No adjustment
SM D03: SAL & ALL - BASIC SALARY	1,092,550.00			1,092,550.00	No adjustment
SM D03: ALLOW - CELLULAR & TELEPHONE	48,000.00			48,000.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	6,458,994.00			6,458,994.00	No adjustment
MS: SAL & ALL: CASUAL LABOUR	1,357,200.00	2,100,000.00		3,457,200.00	Due to performance in the past seven months
MS: SAL & ALL: EPWP	1,891,000.00			1,891,000.00	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	No adjustment
MS: ALL - LEAVE PAY	221,627.00			221,627.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	115,622.00			115,622.00	No adjustment
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	538,250.00			538,250.00	No adjustment
MS: SRB - STANDBY ALLOWANCE	30,000.00			30,000.00	No adjustment
MS: SRB - NON PENSIONABLE	44,000.00			44,000.00	No adjustment
MS: SRB - LSA INTEREST	62,460.00	120,000.00		182,460.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	4,814.00			4,814.00	No adjustment
MS: SOC CONTR - MEDICAL	212,340.00			212,340.00	No adjustment
MS: SOC CONTR - PENSION	1,420,979.00			1,420,979.00	No adjustment

DESCRIPTION	73,489.00	30,000.00	103,489.00	Due to performance in the past seven months
UNEMPLOYMENT CONTR - UNEMPLOYMENT INSUR FUND				
OS: ILLEGAL DUMPING	73,489.00	30,000.00	103,489.00	Due to performance in the past seven months
OS: MINI DUMPING SITES	1,929,567.00		1,929,567.00	No adjustment
OS: MUNICIPAL SERVICES	8,899,620.00		8,899,620.00	No adjustment
OC: T&S DOM - ACCOMMODATION	199,411.00		199,411.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	11,521.00	10,000.00	21,521.00	Due to performance in the past seven months
OC: T&S DOM - DEPRECIATION SOLID WASTE LANDFILL SITES	132,998.00		132,998.00	No adjustment
OC: T&S DOM - DEPRECIATION SOLID WASTE TRANSF STATION	675,691.00		675,691.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	69,126.00		69,126.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	451,687.00	5,000.00	456,687.00	Based on performance of the past seven months
MS: SAL & ALL: BASIC SALARY & WAGES	100,000.00		50,000.00	Post vacant for the past seven months
MS: ALL - CELLULAR & TELEPHONE	21,180.00		21,180.00	No adjustment
MS: ALL - LEAVE PAY	17,319.00		17,319.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	112,922.00	1,000.00	113,922.00	Based on performance of the past seven months
MS: SRB - ACTING ALLOWANCE	8,508.00		8,508.00	No adjustment
MS: SRB - ANNUAL BONUS	37,641.00		37,641.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	154.00		154.00	No adjustment
MS: SOC CONTR - MEDICAL	46,600.00	7,000.00	53,600.00	Due to performance in the past seven months
MS: SOC CONTR - PENSION	99,371.00		99,371.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	2,161.00		2,161.00	No adjustment

OS: ALIEN VEGETATION CONTROL	289,680.00			289,680.00	No adjustment
OS: ALIEN VEGETATION CONTROL	16,455.00			16,455.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	104,300.00			104,300.00	No adjustment
ENVIRONMENTAL AND WASTE MANAGEMENT	131,094.00			131,094.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	6,406,091.00			6,406,091.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	185,440.00	27,000.00		212,440.00	Due to performance in the past seven months
MS: HB & INC: HOUSING BENEFITS	70,308.00			70,308.00	No adjustment
MS: ALL - LEAVE PAY	206,614.00			206,614.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	1,424,871.00			1,424,871.00	No adjustment
MS: OVERTIME - NON STRUCTURED	384,000.00			384,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	54,658.00			54,658.00	No adjustment
MS: SRB - ANNUAL BONUS	533,841.00			533,841.00	No adjustment
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: SRB - LSA INTEREST	197,604.00		50,000.00	147,604.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	2,124.00			2,124.00	No adjustment
MS: SOC CONTR - MEDICAL	871,240.00			871,240.00	No adjustment
MS: SOC CONTR - PENSION	1,409,340.00			1,409,340.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	30,260.00			30,260.00	No adjustment

OS: CATERING SERVICES	13,819.00			13,819.00	No adjustment
OS: TRAFFIC FINES MANAGEMENT	278,637.00			278,637.00	No adjustment
CONTR: MAINTENANCE OF EQUIPMENT	90,944.00			90,944.00	No adjustment
OC: ADV/PUB/MARK - GIFTS & PROMO ITEMS	30,582.00			30,582.00	No adjustment
OC: FINE BREACH OF CONTRACT	100,209.00			100,209.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	858,056.00			858,056.00	No adjustment
OC: UNIFORM & PROTECTIVE CLOTHING	819,824.00			819,824.00	No adjustment
IRRECOV DEBTS W/OFF_NON-EXCHG:PROP RATES	3,828,411.00			3,828,411.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	6,549,680.00			6,549,680.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	63,540.00			63,540.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	42,185.00			42,185.00	No adjustment
MS: ALL - LEAVE PAY	234,939.00			234,939.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	431,952.00			431,952.00	No adjustment
MS: OVERTIME - NON STRUCTURED	8,000.00			8,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	34,000.00			34,000.00	No adjustment
MS: SRB - ANNUAL BONUS	545,807.00			545,807.00	No adjustment
MS: SRB - NON PENSIONABLE	4,000.00			4,000.00	No adjustment
MS: SRB - LSA INTEREST	96,421.00	10,000.00		106,421.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCI	2,407.00			2,407.00	No adjustment

MS: SOC CONTR - MEDICAL	610,308.00		610,308.00	No adjustment
MS: SOC CONTR - PENSION	1,440,930.00		1,440,930.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	36,744.00		36,744.00	No adjustment
OC: PRINTING & PUBLICATIONS	87,529.00		87,529.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	38,341.00	5,000.00	43,341.00	Due to performance in the past seven months
DEPRECIATION COMMUNITY TESTING STATIONS	822,892.00		822,892.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	762,533.00		762,533.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21,180.00		21,180.00	No adjustment
MS: ALL - LEAVE PAY	31,150.00		31,150.00	No adjustment
MS: OVERTIME - NON STRUCTURED	10,000.00	50,000.00	60,000.00	Due to performance in the past seven months
MS: SRB - ACTING ALLOWANCE	20,867.00		20,867.00	No adjustment
MS: SRB - ANNUAL BONUS	63,544.00		63,544.00	No adjustment
MS: SRB - LSA INTEREST	27,194.00	5,000.00	32,194.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCI	566.00		566.00	No adjustment
MS: SOC CONTR - PENSION	167,757.00		167,757.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	8,646.00		8,646.00	No adjustment
CATTLE POUND	112,310.00		112,310.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	657,325.00		657,325.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21,180.00		21,180.00	No adjustment

MS: HB & INC: HOUSING BENEFITS	14,141.00			14,141.00	No adjustment
MS: ALL - LEAVE PAY	30,960.00			30,960.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	164,331.00			164,331.00	No adjustment
MS: SRB - ACTING ALLOWANCE	70,470.00	80,000.00		150,470.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	170,343.00			170,343.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	307.00			307.00	No adjustment
MS: SOC CONTR - MEDICAL	92,487.00			92,487.00	No adjustment
MS: SOC CONTR - PENSION	130,475.00	14,000.00		144,475.00	Due to performance in the past seven months
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	4,535.00			4,535.00	No adjustment
OS: BURIAL SERVICES	209,550.00			209,550.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	57,359.00	80,000.00		137,359.00	Due to performance in the past seven months
OC: INDIGENT RELIEF	3,289,235.00			3,289,235.00	No adjustment
SM D04: SAL & ALL - BASIC SALARY	337,134.00			337,134.00	No adjustment
MS: ALL - LEAVE PAY	25,146.00			25,146.00	No adjustment
MS: SRB - ANNUAL BONUS	28,094.00			28,094.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	142.00			142.00	No adjustment
MS: SOC CONTR - GROUP LIFE INSURANCE	2,161.00			2,161.00	No adjustment
MS: SOC CONTR - PENSION	74,170.00			74,170.00	No adjustment
DEPRECIATION COMMUNITY LIBRARIES	989,772.00			989,772.00	No adjustment

MS: SAL & ALL: BASIC SALARY & WAGES	1,571,520.00			1,571,520.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	21,180.00	15,000.00		36,180.00	Due to performance in the past seven months
MS: ALL - LEAVE PAY	88,424.00			88,424.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	72,000.00			72,000.00	No adjustment
MS: OVERTIME - NON STRUCTURED	241,492.00	60,000.00		301,492.00	Due to performance in the past seven months
MS: SRB - ACTING ALLOWANCE	9,970.00			9,970.00	No adjustment
MS: SRB - ANNUAL BONUS	130,960.00			130,960.00	No adjustment
MS: SRB - NON PENSIONABLE	14,000.00			14,000.00	No adjustment
MS: SRB - LSA INTEREST	69,206.00	10,000.00		79,206.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	1,334.00			1,334.00	No adjustment
MS: SOC CONTR - MEDICAL	71,436.00			71,436.00	No adjustment
MS: SOC CONTR - PENSION	328,500.00			328,500.00	No adjustment
MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	17,292.00			17,292.00	No adjustment
CONTR: MAINT OF BUILDINGS & FACILITIES	9,946,426.00			9,946,426.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	6,135.00			6,135.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	300,000.00			300,000.00	No adjustment
DEPRECIATION ELEC LV NETWORKS	1,573,808.00		1,573,808.00	-	Correct allocation of depreciation amount to infrastructure dept
DEPRECIATION MACHINERY & EQUIPMENT	164,742.00			164,742.00	No adjustment

	20,318,721.00	20,318,721.00	Direct allocation of depreciation amount to infrastructure dept
DEPRECIATION ROADS	20,318,721.00	20,318,721.00	-
DEPRECIATION COMMUNITY HALLS	6,553,611.00	6,553,611.00	No adjustment
DEPRECIATION COMMUNITY CLINICS/CARE CENT	287,431.00	287,431.00	No adjustment
DEPRECIATION COMMUNITY CEMETERIES/CREMATION	498,825.00	498,825.00	No adjustment
DEPRECIATION COMMUNITY MARKET	93,318.00	93,318.00	No adjustment
DEPRECIATION COMMUNITY TAXI RANK/BUS TER	717,152.00	717,152.00	No adjustment
DEPRECIATION SPORT & RECR OUTDOOR FACIL	1,685,807.00	1,685,807.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	829,780.00	829,780.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	42,360.00	42,360.00	No adjustment
MS: HB & INC: HOUSING BENEFITS	12,141.00	12,141.00	No adjustment
MS: ALL - LEAVE PAY	59,050.00	59,050.00	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	70,000.00	70,000.00	No adjustment
MS: SRB - LSA INTEREST	23,215.00	23,215.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	425.00	425.00	No adjustment
MS: SOC CONTR - MEDICAL	152,000.00	152,000.00	No adjustment
MS: SOC CONTR - PENSION	163,000.00	163,000.00	No adjustment

SOC CONTR - UNEMPLOYMENT INSUR FUND	6,485.00			6,485.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	35,715.00			35,715.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	534,550.00			534,550.00	No adjustment
SM D04: SAL & ALL - BASIC SALARY	858,550.00	13,000.00		871,550.00	Due to performance in the past seven months
SM D04: ALLOW - CELLULAR & TELEPHONE	48,000.00			48,000.00	No adjustment
SM D04: ALLOW - TRAVEL OR MOTOR VEHICLE	234,000.00	60,000.00		294,000.00	Due to performance in the past seven months
MS: SAL & ALL: BASIC SALARY & WAGES	8,554,957.00			8,554,957.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	299,500.00	2,000.00		301,500.00	Based on performance of the past seven months
MS: HB & INC: HOUSING BENEFITS	12,792.00			12,792.00	No adjustment
MS: ALL - LEAVE PAY	359,374.00			359,374.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	416,900.00	60,000.00		476,900.00	Due to performance in the past seven months
MS: OVERTIME - NON STRUCTURED	120,000.00	120,000.00		240,000.00	Due to performance in the past seven months
MS: SRB - ACTING ALLOWANCE	70,000.00	110,000.00		180,000.00	Due to performance in the past seven months
MS: SRB - ANNUAL BONUS	712,913.00			712,913.00	No adjustment
MS: SRB - STANDBY ALLOWANCE	15,735.00			15,735.00	No adjustment
MS: SRB - LSA INTEREST	107,100.00	45,000.00		152,100.00	To cater for Long service awards
MS: SOC CONTR - BARGAINING COUNCIL	5,667.00			5,667.00	No adjustment
MS: SOC CONTR - MEDICAL	467,535.00			467,535.00	No adjustment
MS: SOC CONTR - PENSION	1,882,091.00			1,882,091.00	No adjustment

MS: SOC CONTR - UNEMPLOYMENT INSUR FUND	86,458.00			86,458.00	No adjustment
CONTR: MAINT OF BUILDINGS & FACILIT	1,562,851.00			1,562,851.00	No adjustment
CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	34,449,815.00			34,449,815.00	No adjustment
OC: T&S DOM - ACCOMMODATION	27,353.00			27,353.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	331,318.00			331,318.00	No adjustment
R & M MATERIALS	746,256.00			746,256.00	No adjustment
R & M MATERIALS	230,419.00			230,419.00	No adjustment
DEPRECIATION ROADS	7,835,562.00	20,318,721.00		28,154,283.00	Correct allocation of depreciation amount to infrastructure dept vote
MS: SAL & ALL: BASIC SALARY & WAGES	2,133,476.00			2,133,476.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	78,600.00			78,600.00	No adjustment
MS: ALL - LEAVE PAY	76,423.00			76,423.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	393,411.00			393,411.00	No adjustment
MS: OVERTIME - NON STRUCTURED	15,000.00			15,000.00	No adjustment
MS: SRB - ACTING ALLOWANCE	81,372.00			81,372.00	No adjustment
MS: SRB - ANNUAL BONUS	177,789.00			177,789.00	No adjustment
MS: SRB - LSA INTEREST	59,850.00	30,000.00		29,850.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	850.00			850.00	No adjustment
MS: SOC CONTR - MEDICAL	119,062.00			119,062.00	No adjustment
MS: SOC CONTR - PENSION	469,365.00			469,365.00	No adjustment

MS: SOC CONTR - GROUP LIFE INSURANCE INSUR FUND	12,969.00			12,969.00	No adjustment
C&PS: B&A PROJECT MANAGEMENT CONTR: MAINTENANCE OF UNSPECIFIED ASSETS	1,500,000.00			1,500,000.00	No adjustment
OC: MUNICIPAL SERVICES OC: PROFESSIONAL BODIES M/SHIP & SUBS	8,846,963.00			8,846,963.00	No adjustment
OC: T&S DOM - ACCOMMODATION	12,679,237.00	2,000,000.00		14,679,237.00	Due to performance in the past seven months
OC: T&S DOM - DAILY ALLOWANCE	49,289.00			49,289.00	No adjustment
R & M MATERIALS	3,935.00			3,935.00	No adjustment
DEPRECIATION ELEC LV NETWORKS	30,151.00			30,151.00	No adjustment
MS: SAL & ALL: BASIC SALARY & WAGES	1,242,165.00			1,242,165.00	No adjustment
MS: ALL - CELLULAR & TELEPHONE	989,772.00	1,573,808.00		2,563,580.00	Correct allocation of depreciation amount to infrastructure dept vote
MS: HB & INC: HOUSING BENEFITS	345,829.00			345,829.00	No adjustment
MS: ALL - TRAVEL OR MOTOR VEHICLE	21,180.00			21,180.00	No adjustment
MS: SRB - ANNUAL BONUS	12,792.00			12,792.00	No adjustment
MS: SOC CONTR - BARGAINING COUNCIL	86,457.00			86,457.00	No adjustment
MS: SRB - SCARCITY ALLOWANCE	28,819.00			28,819.00	No adjustment
MS: SOC CONTR - GROUP LIFE INSURANCE	2,708,581.00	150,420.15		2,558,160.85	No adjustment
MS: SOC CONTR - MEDICAL	142.00			142.00	No adjustment
MS: SOC CONTR - PENSION	2,161.00			2,161.00	No adjustment
	45,600.00			45,600.00	No adjustment
	76,082.00			76,082.00	No adjustment

OS: CATERING SERVICES	57,604.00			57,604.00	No adjustment
OC: REG FEES PROF & REGULATORY BODIES	57,605.00			57,605.00	No adjustment
OC: REG FEES NATIONAL	115,210.00		115,210.00	-	To cater for PMU ICT Facilities
OC: T&S DOM - ACCOMMODATION	213,972.00			213,972.00	No adjustment
OC: T&S DOM - DAILY ALLOWANCE	184,628.00			184,628.00	No adjustment
INVENTORY - MATERIALS & SUPPLIES	6,331,700.00		6,331,700.00	-	Not approved by MIG
TOTAL	598,198,432.00	48,646,799.00	52,925,342.15	593,919,888.85	

Decrease in Employee related costs

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

Decrease in Inventory Materials & Supplies

- The decrease in Inventory Materials and supplies is due to non-approval of the maintenance business plan through MIG

3.6 PROPOSED CAPITAL ADJUSTMENT BUDGET

Description	Budget		Cr	Adjusted Budget	Reason
	Dr				
DEVELOPMENT OF DESIGN OF ONE REPORT FOR CONSTRUCTION OF ROADS AT UNIT H W17	2,000,000.00		1,500,000.00	500,000.00	Awaiting SANRAL approval
CONSTRUCTION OF 3.3KM OF ROAD AND STORMWATER SERVICES AT LEBOWAGOMO BA W17	30,000,000.00		1,500,000.00	28,500,000.00	Slow contractors progress
IT FACILITIES	1,650,000.00	800,000.00		2,450,000.00	To procure additional ICT equipment
22 SEATER BUS FOR SPECIAL FOCUS	1,500,000.00			1,500,000.00	No adjustment
OFFICE FURNITURE	1,000,000.00			1,000,000.00	No adjustment
CONSTRUCTION OF ONE MUNICIPAL OFFICES AT LEBOWAGOMO CIVIC CENTRE W17	10,000,000.00			10,000,000.00	No adjustment
BUILDINGS	1,150,000.00			1,150,000.00	No adjustment
1KM OF INTERNAL STREET CONSTRUCTED FROM GRAVEL TO PAVING BLOCK AT MPHAHLELE TRADITIONAL AUTHORITY W23	4,000,000.00			4,000,000.00	No adjustment
DEVELOPMENT OF ONE DESIGN REPORT FOR PAVING OF 1KM OF	500,000.00			500,000.00	No adjustment

TRADITIONAL AUTHORITY W29	4,000,000.00			4,000,000.00	No adjustment
1KM OF INTERNAL STREET CONSTRUCTED FROM GRAVEL TO PAVING BLOCK AT MOLETLANE TRADITIONAL AUTHORITY W12	5,000,000.00			5,000,000.00	No adjustment
1KM OF INTERNAL STREET CONSTRUCTED FROM GRAVEL TO PAVING BLOCK AT MATHABATHA TRADITIONAL AUTHORITY W27	5,000,000.00	3,000,000.00		2,000,000.00	To be appointed
PLANT & EQUIPMENT BUILDINGS	50,000.00			50,000.00	No adjustment
CONSTRUCTION OF 01 WETLEND FENCED AT MOTLAPODI W5	120,000.00			120,000.00	No adjustment
CONSTRUCTION OF 01 WETLEND FENCED AT MOTLAPODI W5	800,000.00			800,000.00	On advert
CONSTRUCTION OF 01 GRADE A VTS AT LEBOWAKGOMO ZONE A W8	10,000,000.00	5,100,000.00		15,100,000.00	To complete full works

MARKS LEBOWA ZONE A B F R S W 15-18	3,000,000.00			3,000,000.00	No adjustment
CONSTRUCTION OF 01 RECREATIONAL FACILITY AT SEROBANENG W26	8,000,000.00	1,000,000.00		9,000,000.00	To complete full works
CONSTRUCTION OF 03 SOLAR HIGH MAST LIGHTS AT MATHABATHA, MPHAHLELE AND MOLETLANE W12.23 AND W27	1,740,000.00	360,000.00		2,100,000.00	On advert
CONSTRUCTION OF 02 KM OF INTERNAL STREET AT LEBOWAKGOMO ZONE S W16	12,000,000.00	2,000,000.00		14,000,000.00	To complete full works
04KM OF INTERNAL ROAD CONSTRUCTED IN LEBOWAKGOMO ZONE A W18	12,000,000.00	7,000,000.00		19,000,000.00	To cover the current scope of work
UPGRADING OF MAMAOL-MAMPIKI INTERNAL ROAD AND STORM WATER CONTROL SYSTEM 0.8KM W26 AND W22	2,773,000.00		2,000,000.00	773,000.00	Awaiting SANRAL approval
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT MAIJANE-MAKAUNG -MAKAIPEA W24	800,000.00			800,000.00	Still on Design Stage
CONSTRUCTION OF 01 BRIDGE FROM	5,500,000.00	4,453,000.00		9,953,000.00	To complete full works

MANGWAKWANE TO MAIJANE W24	13,000,000.00	1,050,000.00	14,050,000.00	To complete full works
UPGRADING OF MAMAOLO TO MAMPIKI 1,8KM INTERNAL ROAD TO TAR WITH STORM WATER W22	10,000,000.00	5,000,000.00	15,000,000.00	To complete full works
UPGRADING 3.5KM OF ROAD AT PHALAKWANE VILLAGE W23	500,000.00		500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT MAKOTSE W13	500,000.00		500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT TOOSENG VILLAGE W30	500,000.00		500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT MAFEFE VILLAGE W29	500,000.00		500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT MAMPA VILLAGE W28	500,000.00		500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT LENTING VILLAGE W20	500,000.00		500,000.00	No adjustment

DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM FROM GRAVEL TO TAR AT MAGATLE VILLAGE W04				500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM ROAD FROM GRAVEL TO TAR AT LEBOWAKGOMO ZONE P W17	500,000.00			500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM ROAD FROM GRAVEL TO TAR AT BOLAHLAGOMO W06	500,000.00			500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM ROAD FROM GRAVEL TO TAR AT MSHONGO W11	500,000.00			500,000.00	No adjustment
DEVELOPMENT OF 01 DESIGN REPORT FOR UPGRADING OF 1KM ROAD FROM GRAVEL TO TAR AT PHALAKWANE-PHASE 2 W23	500,000.00			500,000.00	No adjustment
DEVEL OF 01 DESIGN REPORT FOR CONSTR - STORES AND RECORDS AT CIVIC CENTRE BUILDING W17	500,000.00			500,000.00	No adjustment
CONSTRUCTION OF 1KM OF STORM WATER CONTROL CONSTRUCTED AT	3,000,000.00		2,500,000.00	500,000.00	Still on Design Stage

TRUCK WASHFILL SITE	3,400,000.00				3,400,000.00	No adjustment
01 COMMUNITY HALL CONSTRUCTED AT MADISHA DITORO W5	12,622,983.00		3,328,300.00		9,294,683.00	To cover the current scope of work
UGRADE 6.5KM ROAD W13 LEDWABA MEC ROAD	3,000,000.00	3,960,000.00			6,960,000.00	To complete full works
CONSTRUCTION OF 18 SOLAR HIGH MAST LIGHTS AT MANAILENG (3), MOLETLANE (3) MALEMANG (12) VILLAGE W11 & 12	3,000,000.00	5,700,000.00			8,700,000.00	To complete full works
CONSTRUCTION OF 06 SOLAR HIGH MAST LIGHTS AT KLIPHUIWEL AND SERULENG VILLAGE W01 & 02	19,621,258.00		800,000.00		18,821,258.00	On advert stage
CONSTRUCTION OF KHURENG ROAD 4.2KM FROM GRAVEL TO TAR AND STORM WATER W02	12,507,863.00	800,000.00			13,307,863.00	Co-funding
CONSTRUCTION OF STORM WATER CONTROL SYSTEMS AND UPGRADING OF INTERNAL ROAD- MATHIBELA 1.2KM W08		265,630.15			265,631.15	To procure PMU ICT Equipment
EQUIPMENT-MIG						
TOTAL CAPITAL (MIG)	57,082,699.00	10,725,630.15	4,128,300.00		63,680,030.15	

Allocation	Budget	Cr	Adjusted Budget	Comment
MAFEFE-GAMAMPA STORMWATER			7,000,000.00	New allocation
LEBOWAKGOMO UNIT S STORMWATER			8,000,000.00	New allocation
SHUTALALE STORMWATER			3,000,000.00	New allocation
TOTAL CAPITAL DISASTER RELIEF	-	-	18,000,001.00	New allocation
TOTAL CAPITAL GRANTS FUNDINGS	57,082,699.00	4,128,300.00	81,680,031.15	
TOTAL CAPITAL BUDGET	246,865,699.00	14,628,300.00	292,342,531.15	

5.2.1 Capital Expenditure Adjustment Budget

The total capital budget shows an increase from R246 865 699.00 to R292 342 531.00 which is 18% as a result of:

- An approval of new allocation the Disaster Relief Grant amounting to R18 000 000.00 to assist in restoring the damaged infrastructure.
- Shifting of funds from MIG operational to MIG capital as a result of the non-approval of the maintenance business plan through MIG amounting to R 6 331 700.00.
- Shifting of funds from Electrical Projects due to lack of capacity to energize by Eskom.

5.3 ELECTRIFICATION PROJECTS: ADJUSTMENT BUDGET

The total electrification budget shows a decrease from R 40 415 500 to R 24 356 500 which is 40% as a result of:

- Lack of capacity energize by Eskom.
- Poor performance by service provider

Description	Budget	Dr	Cr	Adjusted Budget	Reason
CONTR: ELECTRICAL-ZONE B DESIGN W15	269 500.00			269 500.00	No adjustment
CONTR: ELECTRICAL-MASHITE DESIGN W25	300 000.00			300 000.00	No adjustment
CONTR: ELECTRICAL- MAMOGASHOA 385HH W6	3 000 000.00		1 300 000.00	1 700 000.00	Procurement delays need to be re- advertised due to incorrect CIBD grading.
CONTR: ELECTRICAL-TJIANE DESIGN W30	300 000.00			300 000.00	No adjustment
CONTR: ELECTRICAL-NERSA	14 000 000.00		3 000 000.00	11 000 000.00	Some works will be completed in 2026/2027
CONTR: ELECTRICAL- SEDIMOTHOLE DESIGN W19	300 000.00		250 000.00	50 000.00	Delay in Eskom of approval of Technical evaluation forum
CONTR: ELECTRICAL-UNIT R 408HH W17	3 000 000.00		1 500 000.00	1 500 000.00	Works linked to NERSA license approval
CONTR: ELECTRICAL- MADILANENG DESIGN W24	490 000.00		480 000.00	10 000.00	Due to performance in the past seven months
CONTR: ELECTRICAL-MAITJANE 80HH DESIGN W24	300 000.00		250 000.00	50 000.00	Due to performance in the past seven months
CONTR: ELECTRICAL-UNIT H 304HH DESIGN W17	3 057 000.00		3 000 000.00	57 000.00	Works linked to NERSA license approval

	1 000 000.00		1 000 000.00		1 000 000.00
CONTR: ELECTRICAL- BOLAHLAGOMO					No adjustment
CONTR: ELECTRICAL- JACKINLAND 1000HH	7 000 000.00	4 880 000.00		2 120 000.00	Due to performance in the past seven months
CONTR: ELECTRICAL- MOTANTANYANE W14	800 000.00			800 000.00	No adjustment
CONTR: ELECTRICAL- LEKURUNG W30	500 000.00			500 000.00	No adjustment
CONTR: ELECTRICAL- MATJATJI 150HH 12	2 600 000.00			2 600 000.00	No adjustment
CONTR: ELECTRICAL- MAKWENG EXT HA-TJALE 200HH	300 000.00			300 000.00	No adjustment
CONTR: ELECTRICAL- JACKINLAND 750HH	3 000 000.00	1 500 000.00		1 500 000.00	Delay in Eskom of approval of technical evaluation forum
CONTR: ELECTRICAL- SERULENG 50HH	300 000.00			300 000.00	No adjustment
	40 516 500.00	-	16 160 000.00	24 356 500.00	

6. Unauthorised Expenditure

The Municipality has incurred unauthorised expenditure of R 322 542 from the previous financial year (2023/2024) which was not authorised and rolled over to 2024/2025 as outlined in the audited Annual financial statements as at 30 June 2025. The overspending was on remuneration of councillors' allowances. It is the requirement in terms of sec 32(2)(a)(i) of the MFMA to authorise the unauthorised expenditure during adjustment budget.

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

8. Business Risks Implications
Meeting financial obligations and service delivery mandate.

9. RECOMMENDATIONS

9.1 That Council:

9.1.1 approve the adjustment budget as well as the revised SDBIP of Lepelle-Nkumpi Local Municipality for the financial year 2025/2026.

9.1.2 approve the Adjusted Operating revenue, Expenditure, and Capital Budget of the Municipality for the financial year 2025/2026, tables and supporting tables.

9.1.3 authorise the unauthorised expenditure incurred of R 322 542 from the previous financial year as outlined in the audited Annual Financial Statements 30 June 2025.


CLLR. MOLALA MIM
MAYOR

22/02/2026
DATE

Municipal adjustments budgets & supporting tables

mSCOA Version 6.9

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Kgomoiso Baloyi
National Treasury
Tel: (012) 815-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational Structure votes		Display Sub-Votes
Vote 01 - Executive And Council	Vote 01 Executive And Council	01 1 Mayor & Councillors
Vote 02 - Municipal Manager	Vote 02 Mayor & Councillors	01 2 Mayor & Council Support
Vote 03 - Corporate Services	Vote 03 Mayor & Council Support	01 3 Mayor & Councillors
Vote 04 - Budget And Treasury	Vote 04 Mayor & Council Support	01 4 Mayor & Council Support
Vote 05 - Community Services	Vote 05 Municipal Manager	02 1 Municipal Manager
Vote 06 - Planning And Development	Vote 06 Municipal Manager Support	02 2 Municipal Manager Support
Vote 07 - Infrastructure Development	Vote 07 Internal Audit	02 3 Internal Audit
Vote 08 -	Vote 08 Communications	02 4 Communications
Vote 09 -	Vote 09 Risk Management	02 5 Risk Management
Vote 10 -	Vote 10 Corporate Services	03 1 Executive Manager Corporate Services
Vote 11 -	Vote 11 Human Resource Management & Development	03 2 Human Resource Management & Development
Vote 12 -	Vote 12 Information Technology	03 3 Information Technology
Vote 13 -	Vote 13 Legal Services	03 4 Legal Services
Vote 14 -	Vote 14 Gen Adm. Sec. Fleet General Adminstrat	03 5 Gen Adm. Sec. Fleet General Adminstrat
Vote 15 - Other	Vote 15 Gen Adm. Sec. Fleet Security Services	03 6 Gen Adm. Sec. Fleet Security Services
	Vote 16 Gen Adm. Sec. Fleet Fleet Management	03 7 Gen Adm. Sec. Fleet Fleet Management
	Vote 16 Budget And Treasury	04 1 Chief Financial Officer
	Vote 17 Chief Financial Officer	04 2 Budget Planning & Management
	Vote 18 Budget Planning & Management	04 3 Expenditure Management
	Vote 19 Revenue Management	04 4 Revenue Management
	Vote 20 Asset Management	04 5 Asset Management
	Vote 21 Supply Chain Management	04 6 Supply Chain Management
	Vote 21 Community Services	05 1 Executive Manager Community Services
	Vote 22 Executive Manager Community Services	05 2 Waste Management Services
	Vote 23 Waste Management Services	05 3 Environmental Management Services
	Vote 24 Environmental Management Services	05 4 Road Traffic & Law Enforce Traffic Serv
	Vote 25 Road Traffic & Law Enforce Traffic Serv	05 5 Road Traffic/Law Enforce Licensing Serv
	Vote 26 Road Traffic/Law Enforce Pound	05 6 Road Traffic/Law Enforce Pound
	Vote 27 Institutional & Social Dev Management	05 7 Institutional & Social Dev Management
	Vote 28 Libraries And Archives	05 8 Libraries And Archives
	Vote 29 Community Halls And Facilities	05 9 Community Halls And Facilities
	Vote 30 Disaster Management	05 10 Disaster Management
	Vote 30 Planning And Development	06 1 Executive Manager Planning & Development
	Vote 31 Executive Manager Planning & Development	06 2 Economic Development & Planning
	Vote 32 Economic Development & Planning	06 3 Development & Town Planning
	Vote 33 Development & Town Planning	06 4 Property Management & Housing
	Vote 34 Property Management & Housing	06 5 Integrated Development Planning
	Vote 35 Integrated Development Planning	06 6 Performance Management
	Vote 36 Performance Management	07 1 Executive Manager Infrastructure Dev
	Vote 37 Infrastructure Development	07 2 Road Construction & Maintenance
	Vote 38 Executive Manager Infrastructure Dev	07 3 Electrical & Mechanical Works
	Vote 39 Road Construction & Maintenance	07 4 Project Management
	Vote 40 Electrical & Mechanical Works	
	Vote 41 Project Management	
	Vote 42	
	Vote 43	
	Vote 44	
	Vote 45	
	Other	

LIM355 Lepelle-Nkumpi - Contact Information

A. GENERAL INFORMATION

Municipality	LIM355 Lepelle-Nkumpi
Grade	5
Province	LM LIMPOPO
Web Address	www.lepelle-nkumpi.gov.za
e-mail Address	

Set name on 'Input/Output' sheet
 Grade is based on the Remuneration of Public Office Bearers Act

B CONTACT INFORMATION

Postal Address	
ID No	995 X37
City/Town	Phalaborwa
Postal Code	0745
Street Address	
Building	170 BA
Street No. & Name	civic centre
City/Town	phalaborwa
Postal Code	0747
General Contacts	
Telephone number	015 633 4500
Fax number	015 633 6896

C. POLITICAL LEADERSHIP

Speaker	
ID Number	701119029081
Title	Ms
Name	Mababela T J
Telephone number	015 633 4525
Cell number	
Fax number	015 633 6896
E-mail address	mkababela@lepelle-nkumpi.oniro.com

Secretary/PA to the Speaker	
ID Number	8890211020082
Title	Ms
Name	Lekgajane Kekana
Telephone number	015 633 4525
Cell number	071 480 0308
Fax number	015 633 6896
E-mail address	lekogang.kekana@lepelle-nkumpi.gov.za

Mayor/Executive Mayor	
ID Number	884000314088
Title	Ms
Name	MM Motlala
Telephone number	015 633 4500
Cell number	071 1542289
Fax number	015 633 6896
E-mail address	heriam.motlala@lepelle-nkumpi.gov.za

Secretary/PA to the Mayor/Executive Mayor	
ID Number	8810005500081
Title	Ms
Name	Thobane T A
Telephone number	015 633 4525
Cell number	082 600 0761
Fax number	015 633 6896
E-mail address	twakedi.thobane@lepelle-nkumpi.gov.za

Deputy Mayor/Executive Mayor	
ID Number	884000314088
Title	Ms
Name	MM Motlala
Telephone number	015 633 4500
Cell number	071 1542289
Fax number	015 633 6896
E-mail address	heriam.motlala@lepelle-nkumpi.gov.za

Secretary/PA to the Deputy Mayor/Executive Mayor	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager	
ID Number	7100210357085
Title	Dr
Name	Chauke Minky Lilly
Telephone number	015 633 4539
Cell number	064300885
Fax number	015 633 6896
E-mail address	lily.chauke@lepelle-nkumpi.gov.za

Secretary/PA to the Municipal Manager	
ID Number	8110230738089
Title	Ms
Name	Lekgatu Thersho
Telephone number	015 633 4508
Cell number	082 371 9708
Fax number	015 633 6896
E-mail address	thersho.lekgatu@lepelle-nkumpi.gov.za

Chief Financial Officer	
ID Number	770400316083
Title	Ms
Name	Masemola Mphahle Nancy
Telephone number	015 633 4512
Cell number	070 7785141
Fax number	015 633 6896
E-mail address	nancy.masemola@lepelle-nkumpi.gov.za

Secretary/PA to the Chief Financial Officer	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	78321036082
Title	Ms
Name	SAPHENEY MCHAMA
Telephone number	015 633 4503
Cell number	071 415 1345
Fax number	015 633 6896
E-mail address	sapheneymchama@lepelle-nkumpi.gov.za

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
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Official responsible for submitting financial information	
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Cell number	
Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
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Fax number	
E-mail address	

Official responsible for submitting financial information	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Waste management	26 331	-	-	-	-	2 260	2 260	27 591	26 596	27 943
Recycling	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	25 331	-	-	-	-	2 260	2 260	27 591	26 596	27 943
Street Cleaning	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	639 715	-	-	-	-	(21 895)	(21 895)	616 820	646 862	636 994
Surplus (Deficit) for the year	247 011	-	-	-	-	46 837	46 837	293 648	243 155	278 174

Notes

- Government Finance Statistics Functions and Sub-functions are standardised to actual national and international accounts and compilation
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional Classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

LIMSS5 Lepelle-Mumphi - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 46176

Ref	Description	Budget Year 2022/23											Budget Year 2021/22	
		Original Budget	Pror Adjusted	Accum. Funds	Multi-year credits	Unfore Unwtd.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
1	A	1	2	3	4	5	6	7	8	9	10	11	12	13
	Revenue By Source													
	Exchange Revenue													
2	Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Service charges - Waste Management	8 229	-	-	-	-	-	-	-	-	-	-	-	-
2	Service charges - Waste Management	314 473	-	-	-	-	-	-	-	-	-	-	-	-
	Sale of Goods and Rendering of Services	15 346	-	-	-	-	-	-	-	-	-	-	-	-
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interest	6 632	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned from Receivables	47 346	-	-	-	-	-	-	-	-	-	-	-	-
	Interest earned from Current and Non-Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rent from Fixed Assets	419	-	-	-	-	-	-	-	-	-	-	-	-
	Special levy - Interest	162	-	-	-	-	-	-	-	-	-	-	-	-
	Loans and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
	Operational Revenue	25 226	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue													
2	Priority rates	43 173	-	-	-	-	-	-	-	-	-	-	-	-
	Surveys and Taxes	432	-	-	-	-	-	-	-	-	-	-	-	-
	Interest on permits	348 623	-	-	-	-	-	-	-	-	-	-	-	-
	Truck and Trailer Operational	18 522	-	-	-	-	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
	Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Care on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
	Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue (excluding capital transfers and contributions)	828 644	-	-	-	-	-	-	-	-	-	-	-	-
	Expenditure By Type													
	Employee related costs	161 097	-	-	-	-	-	-	-	-	-	-	-	-
	Remuneration of councillors	27 063	-	-	-	-	-	-	-	-	-	-	-	-
	Bulk purchases electricity	13 327	-	-	-	-	-	-	-	-	-	-	-	-
	Inventory consumed	51 269	-	-	-	-	-	-	-	-	-	-	-	-
	Debt repayment	333	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciation and amortisation	293 542	-	-	-	-	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contracts services	95 225	-	-	-	-	-	-	-	-	-	-	-	-
	Functions and supplies	86 186	-	-	-	-	-	-	-	-	-	-	-	-
	Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
	Debtors' costs	-	-	-	-	-	-	-	-	-	-	-	-	-
	Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	888 716	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus (Deficit)	188 929	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (provisional allocations)	57 063	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (final - all)	247 011	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus (Deficit) before taxation	247 011	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax	247 011	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus (Deficit) after taxation	247 011	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Inter-company/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus (Deficit) for the year	247 011	-	-	-	-	-	-	-	-	-	-	-	-

1. Classifications are revenue sources and expenditure type
 2. Detail to be provided in Table B5B
 3. Only complete if a provisioned adjusted budget has been approved in the same financial year. Referred must report adjusted budget
 4. Additional cash/credit/accumulated fund/budgetary funds (MFA Section 18(2)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underlying could not readily be used for Treasury)
 5. Increases of funds approved under MFMA section 31
 6. Adjustments approved in accordance with MFMA section 33
 7. Adjustments to transfers from National or Provincial Government
 8. Adjustments to Other Adjustments proposed to be approved, including revenue under collection (MFA Section 28(2)(e)) additional revenue appropriation on existing programmes (column 28(2)(e)) extra completion (column 28(2)(f))
 9. G = B + C + D + E + F
 10. Adjusted Budget H = J + A + D + G
 11. Operational revenue or a summary of additional items that are on the chart not on the face of the A4 due to majority

LW555 Lepelle-Nrumpi - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 48176

Description	Vote	Budget Year 2022/23											Adjusted Budget	Budget Year 23/24	
		Capital Budget	Other Adjusted	Accum Funds	Multi-year capital	Unavail.	Net or Over	Other Adjts.	Total	Admin Budget	Admin Budget	Admin Budget			
		A	A1	B	C	D	E	F	G	H	I	J	K	L	M
Item 1															
Capital expenditure - 30%															
Vote 01 Executive Council	2														
Vote 02 Executive Council															
Vote 03 Executive Council															
Vote 04 Budget and Finance															
Vote 05 Budget and Finance															
Vote 06 Community Services															
Vote 07 Infrastructure Development															
Vote 08															
Vote 09															
Vote 10															
Vote 11															
Vote 12															
Vote 13															
Vote 14															
Vote 15 - Other															
Capital multi-year expenditure sub-total	3	21 614									24 287	24 287	46 271	46 271	64 245
Other multi-year expenditure sub-total															
Capital expenditure sub-total	2														
Vote 01 Executive Council															
Vote 02 Executive Council															
Vote 03 Executive Council															
Vote 04 Budget and Finance															
Vote 05 Budget and Finance															
Vote 06 Community Services															
Vote 07 Infrastructure Development															
Vote 08															
Vote 09															
Vote 10															
Vote 11															
Vote 12															
Vote 13															
Vote 14															
Vote 15 - Other															
Capital single year expenditure sub-total	3	225 132									21 145	21 145	248 257	196 288	211 229
Other single year expenditure sub-total															
Capital expenditure total	2	246 885									42 142	42 142	250 402	196 288	211 229
Item 2															
Capital expenditure - 30%															
Vote 01 Executive Council															
Vote 02 Executive Council															
Vote 03 Executive Council															
Vote 04 Budget and Finance															
Vote 05 Budget and Finance															
Vote 06 Community Services															
Vote 07 Infrastructure Development															
Vote 08															
Vote 09															
Vote 10															
Vote 11															
Vote 12															
Vote 13															
Vote 14															
Vote 15 - Other															
Capital single year expenditure sub-total	3	225 132									21 145	21 145	248 257	196 288	211 229
Other single year expenditure sub-total															
Capital expenditure total	2	246 885									42 142	42 142	250 402	196 288	211 229
Item 3															
Capital expenditure - 30%															
Vote 01 Executive Council															
Vote 02 Executive Council															
Vote 03 Executive Council															
Vote 04 Budget and Finance															
Vote 05 Budget and Finance															
Vote 06 Community Services															
Vote 07 Infrastructure Development															
Vote 08															
Vote 09															
Vote 10															
Vote 11															
Vote 12															
Vote 13															
Vote 14															
Vote 15 - Other															
Capital single year expenditure sub-total	3	246 886									43 142	43 142	250 000	243 165	278 174
Other single year expenditure sub-total															
Capital expenditure total	2	246 886									43 142	43 142	250 000	243 165	278 174
Item 4															
Capital expenditure - 30%															
Vote 01 Executive Council															
Vote 02 Executive Council															
Vote 03 Executive Council															
Vote 04 Budget and Finance															
Vote 05 Budget and Finance															
Vote 06 Community Services															
Vote 07 Infrastructure Development															
Vote 08															
Vote 09															
Vote 10															
Vote 11															
Vote 12															
Vote 13															
Vote 14															
Vote 15 - Other															
Capital single year expenditure sub-total	3	246 886									43 142	43 142	250 000	243 165	278 174
Other single year expenditure sub-total															
Capital expenditure total	2	246 886									43 142	43 142	250 000	243 165	278 174

1. Appropriations may change to appropriate for capital expenditure for three years or for one year if one year appropriation expenditure is required for 3 years per 41(1)
 2. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 3. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 4. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 5. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 6. Additional capital expenditure sub-total (budget 2022) is shown against the same financial year. For financial year 2022/23, additional budget
 7. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 8. Appropriations approved in accordance with MPA section 21
 9. Appropriations approved in accordance with MPA section 21
 10. Appropriations approved in accordance with MPA section 21
 11. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 12. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 13. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 14. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 15. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 16. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year
 17. Includes capital component of 30% ordinary program. Note that capital expenditure is only appropriated to municipalities for the budget year

Capital single-year expenditure sub-total	225,192	21,145	21,145	21,145	214,337	196,308	213,029
Total Capital Expenditure	246,896	45,742	45,742	282,638	243,195	278,174	

LIM355 Lepelle-Nkumpi - Table B6 Adjustments Budget Financial Position - 46176

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavaild.	Nat or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H			
R: Households													
ASSETS													
Current assets													
Trade and other receivables		656 953	-	-	-	-	-	(56 117)	(56 117)	600 836	600 867	1 522 530	
Trade and other receivables from exchange to the Net	1	340 103	-	-	-	-	-	-	-	340 103	338 376	351 914	
Prepayments for non-current liabilities	1	17 485	-	-	-	-	-	-	-	17 485	17 723	18 526	
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-	
Inventory		113 484	-	-	-	-	-	-	-	113 484	113 903	119 003	
VAT		27 270	-	-	-	-	-	-	-	27 270	27 691	29 144	
Other current assets		2 592	-	-	-	-	-	-	-	2 592	2 869	2 936	
Total current assets		1 166 300	-	-	-	-	-	(56 117)	(56 117)	1 110 183	1 105 580	2 073 814	
Non current assets													
Investments		-	-	-	-	-	-	-	-	-	-	-	
Investment property		163 758	-	-	-	-	-	(3 000)	(3 000)	166 758	223 306	243 536	
Property, plant and equipment	3	793 409	-	-	-	-	-	48 742	48 742	842 151	793 246	818 811	
Biological assets		-	-	-	-	-	-	-	-	-	-	-	
Land and non-current intangibles		194	-	-	-	-	-	-	-	194	192	201	
Intangible assets		11	-	-	-	-	-	-	-	11	12	12	
Trade and other receivables from exchange to the Net		-	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-	
Trade receivables from non-current transactions		-	-	-	-	-	-	-	-	-	-	-	
Other non-current assets		993 361	-	-	-	-	-	45 742	45 742	1 039 104	993 308	1 032 361	
Total non current assets		2 128 962	-	-	-	-	-	(10 374)	(10 374)	2 118 587	2 178 938	3 136 175	
TOTAL ASSETS													
LIABILITIES													
Current liabilities													
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-	
Trade payables		-	-	-	-	-	-	-	-	-	-	-	
Consumer deposits		2 426	-	-	-	-	-	-	-	2 426	2 530	2 645	
Trade and other payables from exchange transactions		271 875	-	-	-	-	-	(4 766)	(4 766)	267 109	281 518	422 427	
Trade payables from non-current transactions		-	-	-	-	-	-	-	-	-	-	-	
Provisions		21 807	-	-	-	-	-	-	-	21 807	22 520	23 540	
VAT		23 111	-	-	-	-	-	-	-	23 111	23 670	24 742	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-	
Total current liabilities		319 219	-	-	-	-	-	(4 766)	(4 766)	314 453	330 259	473 154	
Non current liabilities													
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-	
Provisions	1	-	-	-	-	-	-	-	-	-	-	-	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		-	-	-	-	-	-	-	-	-	-	-	
TOTAL LIABILITIES		319 219	-	-	-	-	-	(4 766)	(4 766)	314 453	330 259	473 154	
NET ASSETS		1 810 443	-	-	-	-	-	(56 809)	(56 809)	1 804 630	1 646 678	2 603 021	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		1 563 431	-	-	-	-	-	(52 445)	(52 445)	1 510 986	1 609 523	1 643 273	
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		1 563 431	-	-	-	-	-	(52 445)	(52 445)	1 510 986	1 609 523	1 643 273	

References:

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Related must record adjusted budget
4. Additional cash-backed accumulated fund/unspent funds (MFMA section 18(1)(a) and section 18(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where unexpended could not reasonably have been forecast)
5. Increase 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)(b), projected savings (section 28(2)(c)), error correction (section 28(2)(d))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A - (G + 1) + 2) + G

LIM355 Lepelle-Nkumpi - Table B7 Adjustments Budget Cash Flows - 46176

Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 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			
CASH FLOW FROM OPERATING ACTIVITIES													
Receipts													
Property rates		21 567	-	-	-	-	-	-	-	21 567	20 666	21 602	
Service charges		26 834	-	-	-	-	-	-	-	26 834	25 712	26 876	
Other revenue		407 280	-	-	-	-	(74 117)	(74 117)	(74 117)	333 163	429 945	434 259	
Transfers and Subsidies - Operational	1	348 623	-	-	-	-	(6 332)	(6 332)	(6 332)	342 291	344 126	359 475	
Transfers and Subsidies - Capital	1	57 083	-	-	-	-	24 332	24 332	24 332	81 414	69 213	72 585	
Interest		47 346	-	-	-	-	-	-	-	47 346	49 524	51 703	
Dividends													
Payments													
Suppliers and employees		(786 876)	-	-	-	-	(433 725)	(433 725)	(433 725)	(1 220 603)	(813 142)	(718 952)	
Finance charges													
Transfers and Subsidies	1	121 855	-	-	-	-	(489 842)	(489 842)	(489 842)	(367 987)	126 044	247 549	
NET CASH FROM/(USED) OPERATING ACTIVITIES													
CASH FLOWS FROM INVESTING ACTIVITIES													
Receipts													
Proceeds on disposal of PPE		24 000	-	-	-	-	-	-	-	24 000	-	-	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		(27 900)	-	-	-	-	-	-	-	(27 900)	-	-	
Payments													
Capital assets		(283 896)	-	-	-	-	-	-	-	(283 896)	(279 628)	-	
NET CASH FROM/(USED) INVESTING ACTIVITIES													
CASH FLOWS FROM FINANCING ACTIVITIES													
Receipts													
Short term loans													
Borrowing long term/refinancing													
Increase (decrease) in consumer deposits		65	-	-	-	-	-	-	-	65	62	65	
Payments													
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	
NET CASH FROM/(USED) FINANCING ACTIVITIES													
NET INCREASE/ (DECREASE) IN CASH HELD													
Cash/cash equivalents at the year begin:	2	(165 876)	-	-	-	-	(489 842)	(489 842)	(489 842)	(655 718)	(153 522)	247 614	
Cash/cash equivalents at the year end:	2	568 684	-	-	-	-	-	-	-	568 684	(87 034)	(240 556)	
Cash/cash equivalents at the year end:	2	402 808	-	-	-	-	(489 842)	(489 842)	(489 842)	(87 034)	(240 556)	7 058	

LIM355 Lepelle-Nkumpi - Table B8 Cash backed reserves/accumulated surplus reconciliation - 46176

Description	Ref	Budget Year 2025/26											Budget Year +1 2026/27	Budget Year +2 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	Adjusted Budget	
R thousands		A	3	4	5	6	7	8	9	10				
Cash and investments available			A1	B	C	D	E	F	G	H				
Cash/cash equivalents at the year end	1	402 808	-	-	-	-	-	(489 842)	(489 842)	(87 034)	(240 556)	7 058		
Other current investments > 90 days		271 030	-	-	-	-	-	433 725	433 725	704 755	945 166	1 563 998		
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-		
Cash and investments available:		673 838	-	-	-	-	-	(56 117)	(56 117)	617 721	704 610	1 571 056		
Applications of cash and investments														
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-		
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-		
Statutory requirements		(4 167)	-	-	-	-	-	-	-	(4 167)	(4 212)	(4 403)		
Other working capital requirements	2	65 667	-	-	-	-	-	28 903	28 903	94 570	71 075	204 939		
Other provisions		21 807	-	-	-	-	-	-	-	21 807	22 520	23 540		
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-		
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-		
Total Application of cash and investments:		83 307	-	-	-	-	-	28 903	28 903	112 210	89 384	224 077		
Surplus(shortfall)		590 531	-	-	-	-	-	(65 020)	(65 020)	505 511	615 227	1 346 979		

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 expected)
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)(d)); error correction (see note 4)
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

TOTAL CAPITAL EXPENDITURE to be adjusted											
	4	248,868						45,742	292,600	243,155	279,174
ASSET REGISTER SUMMARY - PPE (MOV)											
Roads Infrastructure	5	419,703						45,742	45,742	805,393	847,614
Storm water Infrastructure		38,008					10,375	10,375	430,078	422,467	419,749
Electrical Infrastructure		38,102					20,517	20,517	50,554	-	-
Water Supply Infrastructure		-					10,420	10,420	48,522	28,078	37,288
Sewerage Infrastructure		-					-	-	-	-	-
Solar Waste Infrastructure		14,214					-	-	14,214	17,358	18,631
Rail Infrastructure		-					-	-	-	-	-
Coastal Infrastructure		-					-	-	-	-	-
Information and Communication Infrastructure		-					-	-	-	-	-
Infrastructure		502,027					41,311	41,311	543,338	488,932	475,096
Community Assets		163,465					6,100	6,100	188,565	186,468	203,103
Heritage Assets		195					-	-	195	204	213
Investment properties		199,758					(3,000)	(3,000)	166,758	223,908	243,536
Other Assets		12,070					-	-	12,070	5,000	-
Biological or Cultivated Assets		-					-	-	-	-	-
Intangible Assets		3,408					1,066	1,066	4,475	2,724	2,511
Computer Equipment		1,774					268	268	2,040	1,845	1,884
Furniture and Office Equipment		1,225					-	-	1,225	1,244	1,300
Machinery and Equipment		4,431					-	-	4,431	15,258	20,000
Transport Assets		-					-	-	-	-	-
Land		-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-					-	-	-	-	-
Long Resources		-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (MOV)	5	858,344					45,742	45,742	904,086	803,583	947,814
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment	3	51,288							51,288	45,432	47,431
Repairs and Maintenance by asset class		43,018					(9,822)	(9,822)	77,275	56,518	58,592
Roads Infrastructure		24,388					(3,250)	(3,250)	36,687	34,543	35,376
Storm water Infrastructure		-					-	-	-	-	-
Electrical Infrastructure		-					-	-	-	-	-
Water Supply Infrastructure		-					-	-	-	-	-
Sewerage Infrastructure		-					-	-	-	-	-
Solid Waste Infrastructure		-					-	-	-	-	-
Rail Infrastructure		-					-	-	-	-	-
Coastal Infrastructure		-					-	-	-	-	-
Information and Communication Infrastructure		-					-	-	-	-	-
Infrastructure		67,408					(9,822)	(9,822)	57,626	46,796	46,394
Community Facilities		303					-	-	9,653	2,103	2,156
Sport and Recreation Facilities		10,253					-	-	300	-	-
Heritage Assets		-					-	-	10,253	2,103	2,156
Revenue Generating		-					-	-	-	-	-
Non-revenue Generating		-					-	-	-	-	-
Investment properties		1,783					-	-	1,783	1,616	1,598
Operational Buildings		-					-	-	-	-	-
Housing		-					-	-	-	-	-
Other Assets		1,783					-	-	1,783	1,616	1,598
Biological or Cultivated Assets		-					-	-	-	-	-
Services		-					-	-	-	-	-
Licences and Rights		-					-	-	-	-	-
Intangible Assets		-					-	-	-	-	-
Computer Equipment		212					-	-	212	231	231
Furniture and Office Equipment		7,191					-	-	7,191	7,501	7,852
Machinery and Equipment		-					-	-	-	-	-
Transport Assets		-					-	-	-	-	-
Land		-					-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-					-	-	-	-	-
Mature		-					-	-	-	-	-
Inventory		-					-	-	-	-	-
Long Resources		-					-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		138,126					(9,582)	(9,582)	128,544	103,950	106,022
Renewal and upgrading of Existing Assets as % of total capital		30.1%							28.7%	17.5%	13.8%
Renewal and upgrading of Existing Assets as % of Deprec*		144.8%							183.8%	82.7%	78.7%
RoM as a % of PPE		10.1%							8.5%	0.6%	0.2%
Renewal and upgrading end RoM as a % of PPE		18.8%							17.6%	11.4%	10.2%

Item No.	Description	Quantity	Unit	Rate	Total	Remarks
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LIM355 Lepelle-Nkumpi - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 46176

Description	Unit of measurement	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjus. F	Total Adjus. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget	

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments $G = B + C + D + E + F$
5. Adjusted Budget $H = (A \text{ or } A1) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

LIM355 Lepelle-Nkumpi - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 46176

Description of financial indicator	Basis of calculation	2022/23		2023/24		2024/25		Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management													
Credit Rating	Short term/borrowing term rating interest & Principal Paid/Opening Expenditure					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Operating Revenue	Finance charges & Repayment of borrowing /Own Revenue					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of own capital expenditure	Borrowing/Capital expenditure over/unders and grants					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital	Long Term Borrowing Funds & Reserves					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Gearing													
Liquidity	Current asset/current liabilities					385.4%	0.0%	353.1%	353.1%	359.0%	438.3%	438.3%	438.3%
Current Ratio	Current asset/current liabilities less debtors > 30 days/current liabilities					345.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Ratio adjusted for aged debtors	Monetary Assets/Current Liabilities					2.1	0.0	2.0	2.0	2.1	3.3	3.3	3.3
Liquidity Ratio	Last 12 Mths Receipts/Last 12 Mths Billing												
Annual Debtors Collection Rate (Payment / total %)													
Current Debtors Collection Rate (Cash receipts % of Receipts & Other revenue)													
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue					81.7%	0.0%	81.3%	81.3%	87.7%	90.4%	90.4%	90.4%
Longstanding Debtors Renewed	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old					111.8%	0.0%	126.3%	126.3%	79.9%	83.3%	83.3%	83.3%
Creditors Management													
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 85(6))					73.2%	0.0%	333.5%	333.5%	120.5%	6332.8%	6332.8%	6332.8%
Creditors to Cash and Investments													
Other Indicators													
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (kW) technical												
	Total Cost of Losses (Rand 000)												
	% Volume (units purchased and generated less units sold)/units purchased and generated												
Water Volumes - System operational													
	Water Volumes (M3) - 15												
	Water Volumes (M3) - 15												
	Total Volume Losses (Kl)					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Cost of Losses (Rand 000)												
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated												
Employee costs	Employee costs (Total Revenue - capital revenue)					19.4%	0.0%	18.9%	18.9%	20.6%	21.2%	21.2%	21.2%
Remuneration	Total remuneration (Total Revenue - capital revenue)												
Repairs & Maintenance	RRM (Total Revenue excluding capital revenue)					10.5%	0.0%	9.3%	9.3%	7.1%	7.0%	7.0%	7.0%
Finance charges & Depreciation	FC&D (Total Revenue - capital revenue)					1.6%	0.0%	0.9%	0.9%	1.7%	1.7%	1.7%	1.7%
Debt coverage													
i Debt coverage	(Total Operating Revenue - Operating Grants)/Total service payments due within financial year					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ii O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services					42.1%	0.0%	42.1%	42.1%	41.0%	41.7%	41.7%	41.7%
iii Cost coverage	(Available cash - investments)/monthly fixed operational expenditure					0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Revised

1 Consumer debtors > 12 months old are excluded from current assets

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LIM355 Lepelle-Nkumpi - Supporting Table SB6 Adjustments Budget - funding measurement - 46176

R thousands	Description	Ref	MFMA section	Medium Term Revenue and Expenditure Framework										
				2022/23	2023/24	2024/25	Audited Outcome	Audited Outcome	Audited Outcome	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28	
	<u>Funding measures</u>													
	Cash/cash equivalents at the year end - R'000	1	18(1)b											7 058
	Cash + investments at the yr end less applications - R'000	2	18(1)b											1 346 979
	Cash year end/monthly employee/supplier payments	3	18(1)b											-
	Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)											278 174
	Service charge rev % change - macro CPIX target exclusive	5	18(1)a;(2)											-4.8%
	Cash receipts % of Ratepayer & Other revenue	6	18(1)a;(2)	0.0%	0.0%	0.0%								58.7%
	Debt impairment expense as a % of total billable revenue	7	18(1)a;(2)											0.0%
	Capital payments % of capital expenditure	8	18(1)c;19											0.0%
	Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c											0.0%
	Grants % of Govt. legislated/gazetted allocations	10	18(1)a											0.0%
	Current consumer debtors % change - incr(decr)	11	18(1)a											0.0%
	Long term receivables % change - incr(decr)	12	18(1)a											0.0%
	R&M % of Property Plant & Equipment	13	20(1)(vi)											0.0%
	Asset renewal % of capital budget	14	20(1)(vi)											0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substitution of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

LIM355 Lepelle-Nkumpi - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 46176

Description	Ref	Budget Year 2023/26										Budget Year +1 2026/27	Budget Year +2 2027/28	
		Original Budget A	Prior Adjusted 7	Multi-year capital 8	Nat or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget	Adjusted Budget			
R thousands														
RECEIPTS:	1, 2													
Operating Transfers and Grants														
National Government:		347 823	-	-	-	(6 332)	341 592	344 126	344 126	359 475				
Local Government Equitable Share		334 363	-	-	-	-	334 363	331 775	331 775	346 767				
Expanded Public Works Programme Integrated Grant		1 891	-	-	-	-	1 891	-	-	-				
Integrated National Electrification Programme Grant		2 000	-	-	-	-	2 000	2 100	2 100	2 200				
Local Government Financial Management Grant			-	-	-	-	-	-	-	-				
Municipal Disaster Relief Grant			-	-	-	-	-	-	-	-				
Municipal Infrastructure Grant		9 669	-	-	-	(6 332)	3 338	10 251	10 251	10 506				
Provincial Government:		700	-	-	-	-	700	-	-	-				
Capacity Building and Other Grants		700	-	-	-	-	700	-	-	-				
District Municipality:	5		-	-	-	-	-	-	-	-				
Specify (Add grant description)			-	-	-	-	-	-	-	-				
Other grant providers:			-	-	-	-	-	-	-	-				
Library Donations			-	-	-	-	-	-	-	-				
Local Government Water and Related Services SETA			-	-	-	-	-	-	-	-				
Total Operating Transfers and Grants	6	348 623	-	-	-	(6 332)	342 291	344 126	344 126	359 475				
Capital Transfers and Grants														
National Government:		57 083	-	-	-	24 332	81 414	69 213	69 213	72 585				
Energy Efficiency and Demand Side Management Grant			-	-	-	-	-	-	-	-				
Integrated National Electrification Programme Grant			-	-	-	-	-	7 000	7 000	7 316				
Municipal Disaster Relief Grant			-	-	-	18 000	18 000	-	-	-				
Municipal Infrastructure Grant		57 083	-	-	-	6 332	63 414	62 213	62 213	66 269				
Provincial Government:			-	-	-	-	-	-	-	-				
Infrastructure Grant			-	-	-	-	-	-	-	-				
District Municipality:			-	-	-	-	-	-	-	-				
(Insert description)			-	-	-	-	-	-	-	-				
Other grant providers:			-	-	-	-	-	-	-	-				
(Insert description)			-	-	-	-	-	-	-	-				
Total Capital Transfers and Grants	6	57 083	-	-	-	24 332	81 414	69 213	69 213	72 585				
TOTAL RECEIPTS OF TRANSFERS & GRANTS		405 706	-	-	-	18 000	423 706	413 339	413 339	432 060				

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED (not revenue earned (the objective is to confirm grants allocated)
- Replacement of ROC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
- Increase of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 24(2)(e)), error correction (section 24(2)(f)), functional shifts and any adjustments made under delegation by the AG since the budget was approved
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

LIM355 Lepelle-Nkumpi - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 46176

Ref	Description	Budget Year 2024/25							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2	3	4	5	6	7		
			A1	B	C	D	E	F		
1	R thousands									
	EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
	Operating expenditure of Transfers and Grants									
	National Government:									
	Equitable Share	395 129	-	-	-	(27 216)	(27 216)	397 913	397 292	383 714
	Expanded Public Works Programme Integrated Grant	381 569	-	-	-	(20 619)	(20 619)	360 950	375 948	381 985
	Integrated National Electrification Programme Grant	1 891	-	-	-	-	-	1 891	1 982	2 105
	Local Government Financial Management Grant	2 000	-	-	-	-	-	2 000	2 100	2 200
	Municipal Infrastructure Grant	9 669	-	-	-	(6 597)	(6 597)	3 072	10 251	10 508
	Provincial Government:									
	Capacity Building and Other Grants	2 302	-	-	-	(1 979)	(1 979)	323	2 068	2 120
		2 302	-	-	-	(1 979)	(1 979)	323	2 068	2 120
	District Municipality:									
	Specify (Add grant description)	-	-	-	-	-	-	-	-	-
	Other grant providers:									
		-	-	-	-	-	-	-	-	-
	Total operating expenditure of Transfers and Grants:	397 431	-	-	-	(28 195)	(28 195)	369 236	396 350	385 833
	Capital expenditure of Transfers and Grants									
	National Government:									
	Energy Efficiency and Demand Side Management Grant	57 083	-	-	-	24 863	24 863	81 946	64 213	75 289
	Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
	Municipal Disaster Relief Grant	-	-	-	-	16 000	16 000	16 000	-	-
	Municipal Infrastructure Grant	57 083	-	-	-	6 863	6 863	63 946	64 213	75 289
	Provincial Government:									
	Infrastructure Grant	-	-	-	-	-	-	-	-	-
	District Municipality:									
		-	-	-	-	-	-	-	-	-
	Other grant providers:									
		-	-	-	-	-	-	-	-	-
	Total capital expenditure of Transfers and Grants	57 083	-	-	-	24 863	24 863	81 946	64 213	75 289
	Total capital expenditure of Transfers and Grants	454 514	-	-	-	(4 332)	(4 332)	450 182	463 573	461 103

References

1. Transfers/Grant expenditure must be separately listed for each allocation record
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts = 'Other' Adjustments proposed to be approved, error correction (section 26(2)(f)), functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously approved Adjustments Budget in the
6. E = B + C + D
7. Adjuster Budget F = (A or A1) + E

LIM355 Lepelle-Nkumpi - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 46176

Description	Rel	Budget Year 2025/26						Budget Year +1 2027/28	
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Net or Prov Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts		(13 590)			6 332	6 332	(7 279)	(12 351)	(12 700)
Repayment of grants									
Conditions met - transferred to revenue		(27 121)			12 663	12 663	(14 457)	(24 703)	(25 415)
Conditions still to be met - transferred to liabilities		13 590			(6 332)	(6 332)	7 225	12 351	12 700
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
Total operating transfers and grants - CTBM	2	(27 121)			12 663	12 663	(14 457)	(24 703)	(25 415)
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts		(57 083)			(6 332)	(6 332)	(63 414)	(69 213)	(72 565)
Conditions met - transferred to revenue		(114 165)			(12 663)	(12 663)	(136 829)	(145 171)	(145 171)
Conditions still to be met - transferred to liabilities		57 083			6 332	6 332	63 414	69 213	72 565
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue									
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants - CTBM		(114 165)			(12 663)	(12 663)	(136 829)	(139 429)	(145 171)
TOTAL TRANSFERS AND GRANTS REVENUE		(141 286)			6 332	6 332	(141 286)	(163 128)	(170 546)
TOTAL TRANSFERS AND GRANTS - CTBM		70 643					70 643	81 564	85 253

References:

- 1 Total capital grants revenue budget must reconcile to budget table A4 and A5, total operating grants revenue must reconcile to budget table A4
- 2 CTBM = conditions to be met
- 3 Only complete if a previous adjusted budget has been approved in the same financial year. Rolled most recent adjusted budget
- 4 Increases of funds approved under section 31 MFMA
- 5 Adjustments to funding allocations from National or Provincial Government
- 6 Adjusts = Other Adjustments proposed to be approved, including revenue under collection (MFMA section 24(2)(b)), additional revenue appropriation on existing programmes (section 24(2)(b)), projected savings (section 24(2)(d)), error correction (see)
- 7 Adjusted Budget F = (A or A1) + E

LIM355 Lepelle-Nkumpi - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 46176

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 01 - Executive And Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Corporate Services	15	15	15	15	15	15	15	15	32	32	32	182	387	405	423	
Vote 04 - Budget And Treasury	145 487	6 896	5 889	6 075	6 578	105 303	5 800	3 038	61 620	61 620	61 620	263 849	733 576	744 857	763 280	
Vote 05 - Community Services	3 110	1 934	1 613	1 371	1 463	1 445	1 279	(150)	5 287	5 287	5 287	10 459	38 376	19 092	19 932	
Vote 06 - Planning And Development	4 335	4 256	4 347	4 167	4 010	4 152	4 258	4 193	6 296	6 296	6 296	18 971	71 577	46 398	48 440	
Vote 07 - Infrastructure Development	1 585	9 806	(636)	14 450	(1 013)	9 660	6 757	(4 338)	5 563	5 563	5 563	13 792	66 752	79 464	83 093	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		154 532	22 708	11 230	26 078	11 044	120 575	18 110	2 744	78 799	78 799	307 251	910 668	890 017	915 168	
Expenditure by Vote																
Vote 01 - Executive And Council	3 249	3 519	3 633	3 633	3 413	3 462	3 303	3 814	6 112	6 112	6 112	21 042	67 404	64 905	66 836	
Vote 02 - Municipal Manager	608	788	1 695	3 831	790	2 265	1 434	906	1 547	1 547	1 547	6 588	23 545	28 447	26 871	
Vote 03 - Corporate Services	7 016	1 544	9 618	5 579	3 065	5 315	4 447	14 702	11 526	11 526	11 526	39 524	125 379	121 694	127 422	
Vote 04 - Budget And Treasury	1 674	4 171	723	3 763	1 496	5 962	1 933	1 854	11 319	11 319	11 319	86 390	140 524	150 868	157 653	
Vote 05 - Community Services	5 837	5 829	7 066	5 962	6 103	6 398	6 617	(4 283)	5 403	5 403	5 403	36 208	91 946	107 823	113 113	
Vote 06 - Planning And Development	1 061	1 048	1 124	1 105	1 310	1 175	1 494	1 999	1 037	1 037	1 037	13 880	27 308	46 259	48 283	
Vote 07 - Infrastructure Development	2 273	2 850	6 031	2 370	3 003	4 279	5 478	15 230	11 903	11 903	11 903	63 492	140 715	127 047	96 816	
Vote 08 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		21 718	19 749	29 890	26 244	19 170	28 455	34 222	48 848	48 848	48 848	266 124	616 820	646 862	636 994	
Surplus/ (Deficit)		132 815	2 959	(18 660)	(166)	(8 126)	92 119	(6 596)	(31 478)	29 951	29 951	41 127	293 848	243 155	278 174	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

LIM355 Lepelle-Nkumpi - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 46176

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26 Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration																
Executive and council		149 656	10 930	10 045	10 183	10 584	109 448	9 950	7 157	65 844	65 844	65 844	65 844	780 435	780 813	811 467
Finance and administration		140 658	10 930	10 045	10 183	10 584	108 448	9 950	7 157	65 844	65 844	65 844	65 844	780 435	780 813	811 467
Internal audit		32	17	30	30	9	19	31	24	3 647	3 647	3 647	3 647	18 736	575	601
Community and public safety																
Community and social services		15	7	20	16	-	12	15	10	3 645	3 645	3 645	3 645	18 474	123	128
Sport and recreation		18	9	10	14	9	7	17	14	2	2	2	2	282	452	472
Public safety																
Housing																
Health																
Economic and environmental services																
Planning and development		4 077	10 623	(10)	15 195	(1 181)	10 431	7 449	(5 108)	8 458	8 458	8 458	8 458	101 346	83 021	86 799
Road transport		1 779	3 628	5 602	8 851	4 692	9 693	264	2 388	7 678	7 678	7 678	7 678	91 981	73 242	76 950
Environmental protection		2 289	8 795	(5 613)	6 344	(5 673)	738	7 185	(7 476)	779	779	779	779	8 348	9 779	10 209
Trading services		766	1 138	1 164	671	1 632	577	680	671	849	849	849	849	12	16	16
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	10 190	15 608	16 302
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	7 000	7 316
Waste water management		766	1 138	1 164	671	1 632	577	680	671	849	849	849	849	10 150	8 809	8 986
Waste management																
Other																
Total Revenue - Functional		154 532	22 708	11 230	26 078	11 044	120 575	18 110	2 744	78 799	78 799	78 799	78 799	910 688	860 017	915 168
Expenditure - Functional																
Governance and administration																
Executive and council		13 528	11 014	16 797	17 800	9 653	17 737	12 022	22 791	31 532	31 532	31 532	31 532	377 233	400 015	414 532
Finance and administration		2 564	2 821	2 905	2 832	2 735	2 686	2 686	2 855	4 741	4 741	4 741	4 741	51 985	49 944	51 524
Internal audit		10 699	7 935	12 931	11 846	6 529	13 098	8 792	19 413	25 993	25 993	25 993	25 993	313 640	336 329	348 590
Community and public safety		288	458	960	3 105	389	2 006	644	522	797	797	797	797	11 628	13 743	14 418
Community and social services		3 121	3 207	2 895	3 378	3 074	3 057	3 594	(7 277)	1 265	1 265	1 265	1 265	45 661	62 050	64 972
Sport and recreation		2 309	2 350	2 053	2 512	2 236	2 218	2 489	(8 297)	(337)	(337)	(337)	(337)	26 480	41 633	43 798
Public safety		812	857	842	868	638	840	1 105	1 020	1 601	1 601	1 601	1 601	19 172	20 118	21 174
Housing																
Health																
Economic and environmental services																
Planning and development		2 016	1 931	1 999	2 038	2 428	2 413	2 514	12 379	10 222	10 222	10 222	10 222	109 475	85 677	89 168
Road transport		520	527	630	589	808	716	1 125	982	186	186	186	186	18 058	30 433	31 662
Environmental protection		1 436	1 344	1 309	1 389	1 558	1 578	1 327	11 334	9 913	9 913	9 913	9 913	90 015	54 052	56 250
Trading services		50	60	60	60	63	119	61	63	113	113	113	113	1 402	1 192	1 256
Energy sources		3 063	3 597	8 199	3 027	4 015	5 249	6 576	6 330	5 829	5 829	5 829	5 829	84 451	99 119	68 322
Water management		1 381	2 044	5 302	1 491	1 891	3 033	4 595	4 304	3 266	3 266	3 266	3 266	56 860	72 523	40 379
Waste water management																
Waste management		1 673	1 554	2 697	1 537	2 034	2 216	1 981	2 025	2 563	2 563	2 563	2 563	27 591	26 596	27 943
Other																
Total Expenditure - Functional		21 718	19 749	29 690	26 244	19 170	28 455	24 706	34 222	48 848	48 848	48 848	48 848	616 820	646 862	636 994
Surplus (Deficit) 1		132 815	2 959	(18 660)	(166)	(8 126)	92 119	(6 596)	(31 478)	29 951	29 951	29 951	29 951	293 848	243 155	278 174

References
1 Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

LIM355 Lepelle-Nkumpi - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 46176

Ref	Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework				
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2025/26 Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget		
	R thousands																	
	Revenue By Source																	
	Exchange Revenue																	
	Service charges - Electricity		1 756	(1 756)	1 437	(1 437)		2 390	(2 390)									
	Service charges - Water		39	(39)	28	(28)	3	28	(28)									
	Service charges - Waste Water Management		675	630	671	678	677	680	671	692	692	675	675	8 259	8 608	8 986		
	Service charges - Waste Management		2 289	774	409	661	738	562	(853)	2 079	2 079	8 713	19 349	16 049	16 636			
	Agency services																	
	Interest		4 587	(3 762)	4 695	(3 751)	474	4 685	(3 729)	553	553	1 261	6 642	6 947	7 253			
	Interest earned from Receivables		4 033	3 619	3 586	3 779	3 327	3 432		3 946	3 946	9 416	47 346	49 524	51 703			
	Interest earned from Current and Non Current Assets																	
	Dividends																	
	Rent on Land																	
	Rental from Fixed Assets		30	23	36	31	15	27	31	111	111	264	799	438	458			
	Licence and permits		4	2	10	8	4	10	19	2	2	(70)						
	Special rating levies																	
	Operational Revenue		177	47	180	288	27	38	39	133	2 127	2 127	18 046	25 356	25 356	1 350	1 350	
	Non-Exchange Revenue		4 119	4 191	4 113	4 058	4 112	4 112	3 988	4 112	4 093	4 093	4 093	4 567	45 159	47 146		
	Property rates																	
	Surcharges and Taxes		18	9	10	14	9	7	17	14	2	2	159	262	452	472		
	Fines, penalties and forfeits																	
	Licences or permits		139 318	654	474		1 513	99 656	42	621	27 786	27 786	16 646	342 291	344 126	359 475		
	Transfer and subsidies - Operational		1 675	1 688	1 748	1 755	1 730	1 801	1 821	1 841	1 546	1 546	(156)	18 552	19 406	20 259		
	Interest																	
	Fuel Levy																	
	Operational Revenue																	
	Gains on disposal of Assets																	
	Other Gains																	
	Discontinued Operations																	
	Total Revenue		152 947	18 923	5 844	17 311	6 374	110 915	17 977	458	69 178	69 178	80 904	854 603	821 928	843 756		
	Expenditure By Type																	
	Employer related costs		8 003	8 854	8 726	8 839	9 483	9 643	9 180	9 516	12 471	12 471	46 649	156 326	169 284	178 347		
	Remuneration of councillors		2 098	2 100	2 088	2 098	2 079	2 097	2 073	2 076	3 054	3 054	5 169	31 053	27 559	28 136		
	Bulk purchases - electricity																	
	Inventory consumed		35	59	73	362	149	202	242	468	(150)	(150)	5 904	7 065	14 018	14 434		
	Debt impairment																	
	Depreciation and amortisation		2 719	2 270	2 427	2 572	2 351	2 572	2 527	2 527	4 272	4 272	18 487	51 269	45 432	47 431		
	Interest		2 925	1 896	11 906	5 545	2 875	7 235	6 708	13 835	13 609	13 609	92 906	186 778	199 824	193 508		
	Contracted services																	
	Transfers and subsidies		469	1 292	(651)	1 213	(587)	320	449	(2)	7 936	7 936	66 804	95 235	99 616	103 999		
	Irrecoverable debts written off		5 469	3 277	5 190	5 595	2 810	6 366	3 517	5 700	7 577	7 577	27 505	88 161	90 154	94 120		
	Operational costs																	
	Losses on disposal of Assets																	
	Other Losses																	
	Total Expenditure		21 718	19 748	29 890	26 244	19 170	28 455	24 708	34 222	48 848	48 848	266 124	616 820	645 862	636 894		
	Surplus/(Deficit)		131 230	(826)	(24 046)	(8 933)	(12 798)	82 460	(6 729)	(33 764)	20 328	20 328	(185 221)	237 683	175 066	206 762		
	Transfers and subsidies - capital (monetary allocations)																	
	Transfers and subsidies - capital (in-kind - all)		1 565	3 785	5 395	8 767	4 669	9 600	134	2 286	9 623	9 623	16 273	69 213	72 585	72 585		
	Surplus/(Deficit) after capital transfers & contributions		132 815	2 959	(18 660)	(166)	(8 128)	92 119	(6 596)	(31 178)	29 951	29 951	(168 948)	319 098	244 278	279 347		

1. Surplus/(Deficit) must reconcile with budget table A4 and monthly budget statement table C4

	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
<u>Living resources</u>	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
<i>Folting and Protection</i>	-	-	-	-	-	-	-	-	-	-	-
Zoological plant, and animals	-	-	-	-	-	-	-	-	-	-	-
immature	-	-	-	-	-	-	-	-	-	-	-
<i>Folting and Protection</i>	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	172 620	-	-	-	-	-	-	-	-	240 374

Community Facilities	9 963	9 963	10 421	10 880
Halls	6 554	6 554	6 855	7 157
Centres	-	-	-	-
Crèches	-	-	-	-
Clinics/Care Centres	287	287	301	314
Fire/Ambulance Stations	-	-	-	-
Testing Stations	823	823	861	899
Museums	-	-	-	-
Galleries	-	-	-	-
Theatres	-	-	-	-
Libraries	990	990	1 035	1 081
Cemeteries/Crematoria	499	499	522	545
Police	-	-	-	-
Purvis	-	-	-	-
Public Open Space	-	-	-	-
Nature Reserves	-	-	-	-
Public Ablution Facilities	-	-	-	-
Markets	93	93	98	102
Stalls	-	-	-	-
Abattoirs	-	-	-	-
Airports	-	-	-	-
Taxi Ranks/Bus Terminals	717	717	750	783
Capital Spares	-	-	-	-
Sport and Recreation Facilities	1 686	1 686	1 763	1 841
Indoor Facilities	-	-	-	-
Outdoor Facilities	1 686	1 686	1 763	1 841
Capital Spares	-	-	-	-
Heritage assets	-	-	-	-
Monuments	-	-	-	-
Historic Buildings	-	-	-	-
Works of Art	-	-	-	-
Conservation Areas	-	-	-	-
Other Heritage	-	-	-	-
Investment properties	-	-	-	-
Revenue Generating	-	-	-	-
Improved Property	-	-	-	-
Unimproved Property	-	-	-	-
Non-revenue Generating	-	-	-	-

