



Budget Adjustment

MFMA Section 28 Report

2021/2022

Govan Mbeki Municipality

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1.1 Chapter 1: Overview

1.2 Background

The 2021/22 MTREF was approved by Council on 29 June 2021 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA) and applicable National treasury finance management reform requirements.

Section 72 of the MFMA stipulates that the Accounting Officer must by 25 January assess the performance of the municipality during the first half of the financial year. Section 72 (3), read with section 54 (1) (f) & section 54 (2) stipulates that as part of the performance assessment of the municipality during the first half of the financial year, the Accounting Officer must make recommendations as to whether an adjustments budget is necessary and recommend revised projections for revenue and expenditure, to the extent that it may be necessary.

The Mid-year budget assessment report considered by Council indicated the necessity for tabling an Adjustments Budget for the 2021/22 financial year for inter alia, the following:

- To adjust the revenue estimates downward/upward owing to a declining/increasing trend in certain operating revenue sources.
- To authorise the utilisation of projected savings in one vote towards spending under another vote.
- To ensure that additional Capital expenditure is included in the budget, and
- To facilitate the inclusion of rolled over/transfer grant funding.

Circular 99 of Municipal Finance Management Act (Act 56 of 2003) states that Adopting a funded budget has become more critical now than before as it has direct bearing on the financial sustainability of the institution. It has been agreed that no municipality will adopt an unfunded budget in the future, and if the budget is unfunded, it must at least have a surplus and positive cashflow. There are cases that may warrant a plan as this may not be achievable over one year. As a result, such municipalities must, together with their 2021/22 MTREF adjustment budget, table updated Financial Recovery Plan and the impact assessment plan detailing how the municipal council will improve from an unfunded to a funded position. This will be essential when the National and provincial treasuries are assessing the budget to determine its credibility.

1.3 Regulation

In terms of Section 28 of the Municipal Finance Management Act (Act 56 of 2003) a municipality may revise an approved annual budget through an adjustment budget. It is important to note that the adjustment budget is not a re-budgeting process, thus fiscal discipline must be adhered to at all times. Only the Mayor may table an adjustment budget in the municipal council and it may only be tabled within prescribed limitations as to timing or frequency. In terms of the Municipal Budget and Reporting Regulations, only one adjustment budget may be tabled in Council during the financial year, after tabling of the mid-year budget and performance assessment, but not later than 28 February.

1.4 Financial overview

The following table summarises the outcome of the 2021/22 Adjustment Budget:

Table 1: Consolidated overview of the 2021/22 Adjustment Budget

Description	Original Budget 2021/22	Adjusted Budget 2021/22
	R'000	R'000
Total Operating Revenue	2 589 362	2 589 362
Total Operating Expenditure	2 492 629	2 515 024
Surplus /(Deficit) for year before grants & transfers	96 733	74 608
Grants and transfer revenue	124 693	191 438
Net surplus/(deficit) after grants and transfers	221 426	266 046
Total Capital Expenditure	264 380	288 304
Grants roll		
Unfunded Capital Expenditure through own funding	(42 954)	(22 258)

The council approved the 2021/22 Original operational revenue budget to the amount of R 2 589 billion which remain unchanged.

The main purpose of this adjustment budget is therefore **to adjust the material under and over budgeted figures as well as to accommodate additional revenues collected.**

The municipality take into account non-satisfactory performance on electricity and water as a result of water losses.

various revenue enhancement initiative are either underway and/or implemented according to ensure improved revenue billing and collection such as:

- Disconnection of non-paying business
- Consultation with non-paying customers
- Billing of unbilled customers
- Effecting contract conditions that were never affected
- Ensuring payment for land that was disposed is collected

Based in this, it is anticipated that the revenue will gradually increase and therefore, resulted on revenue to remain unchanged

Table 2: Significant Operational Budget Adjustments

Significant Budget Adjustments	Original Budget R'000	Adjustments R'000	Adjusted Budget R'000	Reasons for Adjustment
Bulk Purchases	570 050	-14 000	556 080	
Contracted Services	256 895	19 670	276 925	Increase is mainly due to the NICS case which court gave the municipality a judgement to pay them 22 million
Employee Related Cost	649 552	-14 813	634 759	Reduction is mainly due to non-filling of position which also has impact on overtime
Interest and Dividends	129 058	-406	128 652	
Inventory Consumed	389 386	16 948	405 335	Mainly due to increase in electricity distribution costs and energy savings strategies that needs to be implemented to curb future costs
Operating Leases	8 862	-2 000	6 862	
Operating Cost	95 259	-3 194	93 065	
Transfer and Subsidies	6 243	19 903	26 233	Increase is mainly due to increase indigent

2. Chapter 2: Section 13: Quality Certification By Accounting Officer

QUALITY CERTIFICATE

I, **EK Tshabalala** , the Acting Municipal Manager of **Govan Mbeki Municipality**, hereby certify that:-



The Adjusted Budget

and supporting documentation for the **Adjustment Budget** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print Name: VB. Nkhata

Acting Chief Financial Officer of Govan Mbeki Municipality (MP307)

Signature:

Date:

Print Name: EK Tshabalala

Acting Municipal Manager of Govan Mbeki Municipality (MP307)

Signature:

Date:

3. Chapter 3: Executive summary

3.1 Executive Summary

The Adjustment Budget was prepared in terms of the guidelines contained in Section 28(2) of the MFMA and furthermore ensures that the Municipality continues delivery on its core mandate and identified priorities and principles, achieve its developmental goals and entails prioritising all available resources towards essential services and contractual financial commitments.

In general, the aim with the compilation of the **2021/22 Adjustment Budget** is to align the expenditure to the revenue and ensure that the budget is funded. The Head of Departments need to apply belt tightening measures by reprioritising and down scaling of non-core functions to uphold service delivery towards core functions on a sustainable level. Furthermore, measures in place are the funds management tool, which assists in budgeted allocations not being exceeded and savings to be affected as far as possible.

The under mentioned principles gave guidance to the compilation of the **2021/22 Adjustment Budget**:

- A. The Budget must be funded in terms of the funding compliance procedure set out in MFMA Circular 108.
- B. Affordability within the context of sustainability must be considered and maintained.
- C. No additional funding capacity is available on the budget therefore no additional funding requests will be accommodated during the Adjustment Budget process Funding will only be considered subject to:
 - a. Additional revenue
 - b. A projected under collection in revenue that will result in a request to decrease the relevant revenue, must be accompanied by a corresponding decrease in expenditure.
 - c. Savings identified in other programmes and projects.
 - d. Grants to be received from an external source.
 - e. Submissions which relate to external funding sources must be accompanied by proof of confirmation from the relevant transferring authority.
 - f. Appropriation of funding form National/Provincial departments should be accompanied by acceptable documentation as per Municipal Budget and Reporting Regulations (MBRR).
- D. Filling of vacancies should be processed within current allocation.
- E. Overtime to be managed within the available resources and departments are encouraged to adopt a shift system to manage overtime expenditure.
- F. Repairs and Maintenance plans to be developed to ensure that service delivery is not compromised.
- G. Departments need to concentrate on core functions, proactively review and reprioritize their budget and identify savings that can be affected during the Adjustment Budget process to assist with the Municipality's financial position.
- H. No savings on grant funding will be accommodated, as all grant allocations must be spent according to the terms and conditions of the grant.
- I. Departments are encouraged to spent on the allocated grant funding, in case of unspent grants at year end rollover applications should be done and supported.

3.2 Operating budget

3.2.1 Adjustments Budget Financial Performance (revenue per source)

The following table reflects the approved 2021/22 MTREF, the proposed 2021/22 Adjustment Budget (revenue by source) and the subsequent outer years:

Description	Total Original Budget	Total Actuals	Adjustment	Total Adjusted Budget
Exchange Revenue	1 798 992 032	680 502 622	-	1 798 992 032
Electricity	699 171 252	249 540 017	-	699 171 252
Waste Management	155 522 577	67 574 189	-	155 522 577
Waste Water Management	147 784 614	65 838 643	-	147 784 614
Water	577 597 372	220 360 224	-	577 597 372
Interest Dividend and Rent on Land	199 063 293	60 815 232	-	199 063 293
Operational Revenue	10 837 098	8 319 079	-	10 837 098
Rental from Fixed Assets	4 922 073	483	-	4 922 073
Sales of Goods and Rendering of Services	4 093 753	2 663 758	-	4 093 753
Non-exchange Revenue	790 369 513	434 800 041	-	790 369 513
Fines Penalties and Forfeits	36 076 716	1 367 678	-	36 076 716
Interest Dividend and Rent on Land	19 652 714	5 089 446	-	19 652 714
Property Rates	371 135 083	189 597 376	-	371 135 083
Transfers and Subsidies - Operational	363 505 000	238 745 541	-	363 505 000
Revenue before capital grants	2 589 361 545	1 115 302 663	-	2 589 361 545
Transfers and Subsidies - Capital	124 693 000	28 934 434	66 745 463.00	191 438 463
TOTAL REVENUE	2 714 054 545	1 144 237 097	66 745 463.00	2 780 800 008

The above table/ indicates total revenue (including capital transfers and contributions) of R 2 714 billion for the 2021/22 adjusted to R 2 780 billion. The adjustment is mainly for the approved rollover grant funds, no adjustment in other revenue streams have been affected.

3.2.2 Adjustments Budget Financial Performance (expenditure)

The following table reflects the approved 2020/21 MTREF, the proposed 2020/21 Adjustment Budget **Error! Not a valid**

Expenditure	Total Original Budget	Total Actuals	Adjustment	Adjusted Budget
Bulk Purchases	570 080 515.00	295 108 813.44	- 14 000 000.00	556 080 515.00
Electricity	570 080 515.00	295 108 813.44	- 14 000 000.00	556 080 515.00
Contracted Services	256 875 111.00	94 350 606.13	19 670 252.00	276 925 037.00
Consultants and Professional Services	57 199 863.00	30 597 157.07	24 233 000.00	81 432 863.00
Contractors	111 738 128.00	30 021 061.51	- 1 055 932.00	110 682 196.00
Outsourced Services	87 937 120.00	33 732 387.55	- 3 506 816.00	84 809 978.00
Depreciation and Amortisation	154 535 488.00	88 654 298.92	-	154 535 488.00
Amortisation	1 249 200.00	124 853.74	-	1 249 200.00
Depreciation	153 286 288.00	88 529 445.18	-	153 286 288.00
Employee Related Cost	649 552 214.00	279 919 447.20	- 14 813 356.06	634 758 857.94
Municipal Staff	639 671 085.00	276 520 799.64	- 13 991 399.06	625 699 685.94
Senior Management	9 881 129.00	3 398 647.56	- 821 957.00	9 059 172.00
Interest Dividends and Rent on Land	129 057 875.00	53 667 830.52	- 405 778.00	128 652 097.00
Interest Paid	129 057 875.00	53 667 830.52	- 405 778.00	128 652 097.00
Inventory Consumed	389 386 916.00	243 921 186.00	16 948 003.00	405 334 919.00
Consumables	23 591 343.00	14 575 971.36	6 051 904.00	29 643 247.00
Materials and Supplies	38 325 750.00	15 897 603.42	10 896 099.00	48 221 849.00
Water	327 469 823.00	213 447 611.22		327 469 823.00
Operating Leases	8 861 692.00	1 151 669.40	- 2 000 000.00	6 861 692.00
Machinery and Equipment	7 135 223.00	548 442.37	- 2 000 000.00	5 135 223.00
Other Assets	1 726 469.00	603 227.03		1 726 469.00
Operational Cost	95 259 549.00	53 909 043.90	- 2 994 395.00	93 265 154.00
Advertising Publicity and Marketing	1 536 295.00	286 233.20	- 161 397.00	1 374 898.00
Assets less than the Capitalisation Th	103 105.00	-	- 103 084.00	21.00
Bank Charges Facility and Card Fees	3 452 939.00	1 719 091.03		3 452 939.00
Communication	2 430 610.00	868 315.38	- 355 291.00	2 075 319.00
Drivers Licences and Permits	3 073 800.00	1 990 573.34		3 073 800.00
Entertainment	206 859.00	63 880.00	96 977.00	303 836.00
Eskom Connection Fees	1 323 627.00	36 056.70	- 1 000 000.00	323 627.00
External Audit Fees	8 017 027.00	2 521 309.71	- 2 000 000.00	6 017 027.00
External Computer Service	14 739 327.00	9 511 261.73	2 425 000.00	17 164 327.00
Firearm Handling Fees	58 987.00	-		58 987.00
Hire Charges	1 586 322.00	521 658.65		2 586 322.00
Insurance Underwriting	11 228 376.00	21 691 851.92	1 968 576.00	13 196 952.00
Land Alienation Costs	1 000 000.00	-	100 000.00	1 100 000.00
Learnerships and Internships	541 324.00	364 019.96		541 324.00
Licences	100 000.00	-	150 000.00	250 000.00
Municipal Services	6 369 242.00	352 839.50	- 590 000.00	5 729 242.00
Printing Publications and Books	309 126.00	21 925.00	- 162 120.00	147 006.00
Professional Bodies Membership and	8 889 584.00	6 825 929.74	- 1 306 589.00	7 582 995.00
Registration Fees	1 466 380.00	10 000.00	- 315 000.00	1 151 380.00
Repayment of Forfeited Deposits	-	14 731.00		-
Skills Development Fund Levy	3 559 815.00	2 324 729.76		3 559 815.00
Storage of Files (Archiving)	975 525.00	126 750.00		975 525.00
Transport Provided as Part of Depart	6 193 245.00	56 523.91	- 1 869 020.00	4 324 225.00
Travel and Subsistence	1 906 966.00	272 625.72	142 649.00	2 099 615.00
Uniform and Protective Clothing	7 796 181.00	2 498 737.65	- 15 096.00	7 781 085.00
Ward Committees	5 792 391.00	1 830 000.00		5 792 391.00
Workmen's Compensation Fund	2 602 496.00	-		2 602 496.00
Remuneration of Councillors	30 590 571.00	12 229 894.15		30 590 571.00
Chief Whip	859 912.00	327 565.73		859 912.00
Executive Committee	6 855 347.00	2 071 422.47		6 855 347.00
Executive Mayor	1 132 399.00	444 543.67		1 132 399.00
Section 79 committee chairperson	3 395 838.00	1 201 697.88		3 395 838.00
Speaker	914 415.00	310 079.47		914 415.00
Total for All Other Councillors	17 432 660.00	7 874 584.93		17 432 660.00
Transfers and Subsidies	6 243 085.00	13 022 852.36	19 990 346.00	26 233 431.00
Operational	6 243 085.00	13 022 852.36	19 990 346.00	26 233 431.00
	2 492 648 783.00	1 135 935 642.00	22 395 072.00	2 515 043 854.00

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Bulk purchases budget of R 570 million was reduced by 14 million to cater for material and supply for electrical section. This expenditure category is the highest cost driver and not adequately budgeted for, drastic steps **must** be taken to deal with losses implemented otherwise the expenditure will increase yearly and which will impact negatively on the cash flows of the institution.

The under budgeting on bulk purchase will also result in unauthorized expenditure which will be reported to council for approval on a monthly basis.

3.3 Capital Budget

An amount of R264 million has been allocated for the capital investment program for 2020/2021 financial year, the capital budget is adjusted to R 288 million. Included in the R288.3 million total capital is R206.3 million to be funded from capital grants and R82 million to be funded from own funding.

The following table provides a summary of the municipality's 2021/22 capital budget per source

Source of funding	Original Budget	Rollover	Adjustments	Adjusted Budget
Integrated National Electrification Grant	7 650 000.00	10 930 668	-	18 580 668.00
Municipal Infrastructure Grants	57 990 850.00	6 718 480.00	945 248.00	65 654 578.00
Revenue	127 623 000.00		-45 605 000.00	82 013 000.00
Regional Bulk Infrastructure Grant	40 000 000.00	46 596 277	-	86 596 277.00
SASOL	15 116 475.00		-	15 116 475.00
Pre-Capacity Grant			110 000.00	110 000.00
Water Service Infrastructure Grant	16 000 000.00	4228729	-	16 000 000.00
Total	264 380 325.00	66 745 463.00	-44 675 254.00	288 304 727.00

Description	Funding	Department	Section	Final Capital Budget	Budget adjustment	Approved Rollovers	Final adjusted
MV Networks: Upgrading of ring substation 3 and dedicated supply to Ext 22	INEP	Technical	PMU	-		10 930 668	10 930 668
Electrification of houses Embalenhle Ext 22	INEP	Technical	Energy	7 650 000			7 650 000
Installation of Sewer Reticulation, Pump Station and Rising Main in Eintracht	MIG	Technical	PMU	14 816 281	- 2 907 905		11 908 376
Rehabilitation of Tarred roads in Embalenhle	MIG	Technical	PMU	6 066 191			6 066 191
Construction of Bulk line and reticulation to Charl Cilliers	MIG	Technical	PMU	7 000 000	4 576 035		11 576 035
Equipment of Embalenhle Sewer Pump station Ext 22 and 25	MIG	Technical	PMU	8 933 810	- 3 571 633		5 362 177
Refurbishment of 3 waste water pump stations in Trichardt	MIG	Technical	PMU	4 194 925			4 194 925
Trichardt Waste Water Treatment Works	MIG	Technical	PMU	3 989 855			3 989 855
MV Networks: Installation of high mast and street lighting	MIG	Technical	PMU	-		718 470	718 470
Refurbishment and Upgrading of emzinoni WWTW and Pump station	MIG	Technical	PMU	-		4 271 319	4 271 319
Upgrade of existing asbestos cement gravity main pipe in Kinross bulk supply water line	MIG	Technical	PMU	-	3 571 633		3 571 633
Embalenhle bulk water supply	MIG	Technical	PMU	-	3 197 141		3 197 141
Construction Of WWTW in Charl Cilliers: MIP/MP1756/S/18/21	MIG	Technical	PMU	14 843 981	- 4 045 525		10 798 456
Upgrade of Embalenhle Bulk Sewer Pipeline and Pumpstation (Ext 24)	RBIG	Technical	PMU	40 000 000		46 596 277	86 596 277
Electrical Network Restructuring (As per attached plan)	Revenue	Technical	Energy	20 000 000			20 000 000
Insurance Assets Replacement	Revenue	Finance	Assets Management	10 000 000			10 000 000
Compactor Trucks	Revenue	Community	Waste Management	7 500 000	- 5 000 000		2 500 000
Fire Engines	Revenue	Community	Fire Fighting and Protection	6 000 000	- 6 000 000		-
Electrical Boxes Enclosures	Revenue	Technical	Energy	5 000 000	- 3 000 000		2 000 000
Roller compactor - 12 tons	Revenue	Technical	Roads	4 500 000	- 2 600 000		1 900 000
D6 Dozer	Revenue	Community	Waste Management	4 500 000			4 500 000
Skip Loader Trucks	Revenue	Community	Waste Management	4 000 000	- 4 000 000		-
Jet Patcher Trucker	Revenue	Technical	Roads	3 500 000	- 3 500 000		-
TLB (Tractor Loader Back hole)	Revenue	Technical	Energy	3 000 000	- 1 500 000		1 500 000
Cherry pickers	Revenue	Technical	Energy	3 000 000			3 000 000
TLB (Tractor Loader back hole)	Revenue	Technical	Roads	3 000 000	- 1 500 000		1 500 000
Installation of Boreholes @ Farms	Revenue	Technical	Water	3 000 000	- 1 000 000		2 000 000

Tractors 4x4	Revenue	Community	Biodiversity	2 800 000			2 800 000
Computer budget _municipal officials	Revenue	Corporate	IT	2 800 000			2 800 000
Double Cab - 3tons trucks	Revenue	Technical	Energy	2 520 000	- 1 320 000		1 200 000
Fencing of Cemeteries and Guard Houses @Secunda, New Bethal and Trichardt	Revenue	Community	Biodiversity	2 000 000	- 2 000 000		-
Bakkies x 4	Revenue	Planning	Building Control	2 000 000	- 800 000		1 200 000
PMS Reporting System	Revenue	Planning	IDP/PMS	2 000 000	- 2 000 000		-
Public Participation Truck	Revenue	Executive and Council	Speaker's Office (Dept 0106)	2 000 000	- 2 000 000		-
Renovation of Chamber	Revenue	Executive and Council	Speaker's Office (Dept 0106)	2 000 000	- 1 000 000		1 000 000
Double Cab - 3tons trucks	Revenue	Technical	Roads	1 680 000	- 480 000		1 200 000
Double Cab - 3tons trucks	Revenue	Technical	Waste Water Treatment Works	1 680 000	- 480 000		1 200 000
Cherry Picker	Revenue	Community	Biodiversity	1 500 000			1 500 000
4x4 _Single Cab Bakkies with tow-bars	Revenue	Community	Fire Fighting and Protection	1 500 000			1 500 000
Jaw of Life	Revenue	Community	Fire Fighting and Protection	1 500 000			1 500 000
Councillors tools of trade/laptops	Revenue	Executive and Council	Speaker's Office (Dept 0106)	1 500 000			1 500 000
Trucks - 2 Ton Trucks	Revenue	Technical	Fleet	1 400 000	- 700 000		700 000
Time Management System	Revenue	Corporate	Human Resources	1 200 000	- 1 200 000		-
LDV Bakkies with Canopies & Towbars	Revenue	Community	Waste Management	1 050 000			1 050 000
Disaster Recovery Site	Revenue	Corporate	IT	1 000 000			1 000 000
Refurbishment of Johannes Stegman Theatre - Roofing and Ceiling	Revenue	Community	Sports and Recreation	1 000 000	- 1 000 000		-
Combi	Revenue	Community	Traffic	1 000 000	- 1 000 000		-
Construction of Security Guard House	Revenue	Technical	Waste Water Treatment Works	1 000 000			1 000 000
Combi's for Transporting of Shift Workers	Revenue	Community	Waste Management	950 000			950 000
Bakkies - Crew Cab	Revenue	Technical	Building Maintenance and Facilities	900 000	- 500 000		400 000
Vehicles	Revenue	Corporate	Corporate Services	900 000	600 000		1 500 000
Installation of Boreholes @ WWTW	Revenue	Technical	Waste Water Treatment Works	900 000	- 670 000		230 000
Double Cab - 3tons trucks	Revenue	Technical	Water	880 000	320 000		1 200 000
Purchasing of Sound and Light Equipment	Revenue	Community	Sports and Recreation	800 000	- 800 000		-
Bakkies - Normal cabs	Revenue	Planning	Housing(0305)	750 000			750 000
Avanza	Revenue	Finance	Revenue	750 000	- 750 000		-
Airconditioners at facilities	Revenue	Community	Facilities and Community Halls	600 000	- 100 000		500 000

Bakkies	Revenue	Finance	Revenue	600 000			600 000
Internal Auditing Management System	Revenue	Executive and Council	Governance	550 000			550 000
Hailing system	Revenue	Executive and Council	Speaker's Office (Dept 0106)	525 000	- 125 000		400 000
Speed Camera	Revenue	Community	Traffic	505 000			505 000
Breathing Equipment	Revenue	Community	Fire Fighting and Protection	500 000			500 000
Purchase of Radio Communication Equipment	Revenue	Community	Fire Fighting and Protection	500 000			500 000
4X4 Bakkies	Revenue	Executive and Council	Speaker's Office (Dept 0106)	500 000	- 500 000		-
Bakkie with CANOPY and Towbar	Revenue	Community	Traffic	500 000	- 500 000		-
Testing equipment @Charl cilliers WWTW	Revenue	Technical	Waste Water Treatment Works	500 000	- 500 000		-
Bakkie with CANOPY and Towbar	Revenue	Community	By-Laws & Law Enforcement	400 000			400 000
Slashers for the tractors	Revenue	Community	Biodiversity	300 000			300 000
Alarm System	Revenue	Community	Security	300 000	- 200 000		100 000
Jack Hammer	Revenue	Technical	Waste Water Treatment Works	250 000			250 000
Impounding Yard (Vehicles and Goods)	Revenue	Community	By-Laws & Law Enforcement	200 000	- 200 000		-
Refurbishment of Secunda Fire Station	Revenue	Community	Fire Fighting and Protection	200 000			200 000
Server (Back Up -Server)	Revenue	Planning	GIS	200 000	- 200 000		-
Furniture @ CharlCilliers WWTW	Revenue	Technical	Waste Water Treatment Works	200 000	- 200 000		-
Traffic Blue Lights	Revenue	Community	Traffic	180 000			180 000
Security Guard houses	Revenue	Community	Security	150 000	- 150 000		-
Grass cutter	Revenue	Technical	Waste Water Treatment Works	120 000			120 000
Water Cart	Revenue	Community	Biodiversity	100 000			100 000
Poison Spray Tank	Revenue	Community	Biodiversity	100 000			100 000
Sports field Line Marking Machines	Revenue	Community	Community Services: Facilities and Community Halls	100 000			100 000
office furniture	Revenue	Corporate	Corporate Services	100 000			100 000
Bullet Proof Vests	Revenue	Community	Security	100 000	- 100 000		-
Firearms	Revenue	Community	Security	100 000			100 000
Chain Saws	Revenue	Community	Biodiversity	70 000			70 000
Industrial Washing and Dryer Machines	Revenue	Community	Facilities and Community Halls	50 000			50 000
Fencing of Sjongile Ndamase and guard house	Revenue	Technical	Facility Maintenance		1 100 000		1 100 000
ablution facilities for Security Guard Houses	Revenue	Community	Security	50 000	- 50 000		-
Office chairs	Revenue	Finance	Expenditure	30 000			30 000

Pole pruner	Revenue	Community	Biodiversity	25 000			25 000
Card Printing Machine	Revenue	Community	Security	20 000			20 000
Office chairs	Revenue	Planning	IDP/PMS	15 000			15 000
Furniture and Equipment	Pre-capacity	Planning	Human Settlement		110 000		110 000
Office chairs	Revenue	Finance	SCM	10 000			10 000
Office desk	Revenue	Finance	SCM	7 000			7 000
Chairs	Revenue	Technical	Fleet	6 000			6 000
Embalenhle Electrification (Substation)	Sasol	Technical	Energy	15 116 475			15 116 475
Upgrade of Embalenhle Bulk Sewer Pipeline and Pumpstation (Ext 5)	WSIG	PMU	Waste Water Treatment Works	16 000 000		4 228 729	20 228 729
				264 380 325	- 44 675 254	66 745 463	288 304 727