



SUPPLEMENTARY AGENDA

SPECIAL COUNCIL MEETING

Monday, 17 August 2026

**At
9:00**

ITEM NO	SUBJECT	PAGE
7.	NEW MATTERS SUBMITTED BY THE ACTING MUNICIPAL MANAGER	
7.1	YEAR-END VIREMENTS:-2025/2026 ANNUAL FINANCIAL STATEMENTS	2
8.	<u>ADJOURNMENT</u>	13

7. NEW MATTERS SUBMITTED BY THE ACTING MUNICIPAL MANAGER

7.1

SC01/08/26 YEAR-END VIREMENTS:-2025/2026 ANNUAL FINANCIAL STATEMENTS

REPORT FROM THE ACTING MUNICIPAL MANAGER

PURPOSE OF THE REPORT

To request Council to approve the re-alignment and reallocation of budgets through a virement process, which forms part of the 2025/2026 year-end processes, in order to limit or eliminate Unauthorised Expenditure.

BACKGROUND

Section 15 of the Municipal Finance Management Act (Act 56 of 2003) [MFMA] stipulates that:-

“A municipality may, except where otherwise provided in this Act, incur expenditure only—

- (a) in terms of an approved budget; and*
- (b) within the limits of the amounts appropriated for the different votes in an approved budget.”*

Section 69(1) of the MFMA stipulates that:-

“(1) The accounting officer of a municipality is responsible for implementing the municipality’s approved budget, including taking all reasonable steps to ensure—

- (a) that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget or in the service delivery and budget implementation plan; and*
- (b) that revenue and expenditure are properly monitored.”*

Section 5(f) of the 2025/2026 Council-approved Policy states:-

“Virements in excess of R1 million must be tabled to Council for approval.”

MOTIVATION

A virement is an authorised process to effect budgetary amendments and is the only mechanism to re-align or reallocate budgets between various votes. The Virement process, which permits the Municipality to judiciously transfer budgets between votes, ensures that Unauthorised Expenditure disclosed in the Annual Financial Statements is reduced to the fullest extent.

The virements further allow the Municipality to correctly align actual expenditure with budgeted expenditure in order to ensure that the matching principle is applied.

SPECIAL COUNCIL MEETING
AGENDA
17 AUGUST 2026

The table below depicts a summary of the virements to be considered for approval by Council, with applicable explanations provided. A detailed line-by-line breakdown of this virement summary is attached hereto as Annexure A.

2025/2026 YEAR-END VIREMENT SUMMARY

Row Labels	Code Description	Sum of Adjusted Budget	Sum of Virement IN	Sum of Virement OUT	Sum of Final Budget	Difference	Comments
≡ 3100	Expenditure / Employee related costs	379 152 843	14 651 230	- 13 810 669	379 993 404	840 561	Over expenditure on various allowances such as Acting; Overtime and appointment of casuals. Overspending covered within salary savings of unfilled vacant posts budgeted for. The R840,561 is re-alignment of the FMF as well as the Chemical Industry Seta CHIETA Grant that is between Employee Related Costs; Contracted Services and Operational costs.
≡ 3200	Expenditure / Remuneration of councillors	10 925 784	109 793	- 109 793	10 925 784	-	Re-alignment of Councillors remuneration to cover items such as pension and medical aid not structured during budget process for various Councillors package.
≡ 3300	Expenditure / Bulk purchases - electricity	366 229 524	-	-	366 229 524	-	
≡ 3400	Expenditure / Inventory consumed	50 545 711	1 619 363	- 1 619 363	50 545 711	-	Overspending on Fuel and Oil of Municipal as well as Hired vehicles within various departments. Nedbank batch of fuel costs Savings from water chemicals, other fuel and oil votes as well as Protective clothing realised by year-end to cover over expenditure within Inventory consumed.
≡ 3500	Expenditure / Debt impairment	121 243 707	31 269 962	- 31 269 962	121 243 707	-	Re-alignment of Debt impairment to align with audited outcomes to avoid unauthorised expenditure on Vote level experienced during year-end.
≡ 3600	Expenditure / Depreciation and amortisation	237 443 613	-	-	237 443 613	-	
≡ 3700	Expenditure / Interest	28 230 699	2 151 314	- 2 151 314	28 230 699	-	Re-alignment of Interest within Finance Cost portfolio
≡ 3800	Expenditure / Contracted services	176 468 312	45 994	-	176 514 306	45 994	FMG Grant re-alignment
≡ 3900	Expenditure / Transfers and subsidies	14 907 193	-	- 836 357	14 070 836	- 836 357	Chemical Industry Seta CHIETA Grant initially allocated under Transfers and Subsidies nature of expenditure being Salaries stipends paid on internship program.
≡ 4000	Expenditure / Irrecoverable debts written off	8 548 498	-	-	8 548 498	-	
≡ 4100	Expenditure / Operational costs	104 994 152	-	- 50 198	104 943 954	- 50 198	FMG Grant re-alignment
≡ 4300	Expenditure / Other Losses	-	-	-	-	-	
Grand Total		1 498 690 036	49 847 656	- 49 847 656	1 498 690 036	-	

Additional Explanations are as follows:-

Employee Related Costs

- Over-expenditure and correction of Acting, Overtime and Standby allowances.
- The Municipality is currently functioning with an estimated 58% of the 2021 approved organisational structure staff compliment, which indicates a high volume in vacancy rates, for which critical functions are being performed by current staff.
- Senior management approved Acting and Additional Allowances for qualifying staff to perform the functions applicable to vacant posts. Savings realised from the budgeted vacant posts must be utilised to fund these Allowances, hence the year-end virement.
- This year-end virement is the only remedy to re-align these expenditure types as Management did not submit the applicable virements as and when these Allowances were effected.

Councillor's Remuneration

- Over-expenditure in Medical Aid and Pension Fund as a result of the restructuring of salary packages of certain Councillors. This necessitates a year-end virement as no In-Year virements were submitted for processing.

Inventory Consumed

- Over-expenditure as a result of increased Fuel and Oil spending, as well as the cost of Hired Vehicles necessitates a virement to limit the variance between the budget and actual.

Debt Impairment

- The Budget provision must be realistically aligned to the prior year's actual figure.
- Varying year-on-year collection trends proves to be a challenge to correctly estimate the Debt Impairment Budget provision.
- During the budget process, an estimated percentage of the uncollected portion was calculated for Debt Impairment however, year-end processes require various other factors to be considered when calculating the final Debt Impairment for disclosure in the AFS.
- As a result of the above, year-end virements are required to either increase or decrease the Debt Impairment Budget provision.

Interest

- Correction of misaligned budgets across various mSCOA codes.

Contracted Services; Transfers and Subsidies; and Operational Costs

- Re-alignment of the FMG Grant with the approved Support Plan projects necessitates a virement.

The financial system is configured to "block" votes to avoid over-expenditure however, as a result of various transacting systems in effect, several of these votes cannot be blocked.

FINANCIAL IMPLICATIONS

As per Annexure A, the total 2025/2026 year-end virements equate to R49 847 656.

RELEVANT LEGISLATION

Local Government: Municipal Finance Management Act (No 56 of 2003); and
Knysna Municipality 2025/2026 Virement Policy

RECOMMENDATIONS OF THE ACTING MUNICIPAL MANAGER

- [a] That Council approves the virements of R49 847 656 in accordance with the Council-approved 2025/2026 Virement Policy;
- [b] That Council notes that as a result of the preliminary 2025/2026 Annual Financial Statements not incorporating all year-end transactions, there may possibly be another Virement Item submitted to Council for consideration of approval.

APPENDIX / ADDENDUM

Annexure A: Detailed Virement Report

File Number: 9/1/2/10

Execution: Acting Director: Financial Services
Manager: Budget and Reporting

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

There should be prudent limits on the amount of funds that may be moved to and from votes and sub-votes (e.g. not more than 20 per cent of the budget may be moved to or from a vote, programme, project etc.). No limit for re-alignment of budget within a vote as a result of detailed breakdown required by mSCOA.

Multiple Virements:

2026/06/14



Ref# BV25/26-

mSCOA Code	Old Vote number	Old Description	Scsa Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
9/1000-1000-2808	313150187303	Councillors Contr Pension Fu	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	186 576,00	232 560,00	309 530,56	-	76 970,56	-	76 970,56	309 531,00	Vote 1 - Executive and Council
9/1000-1000-2850	313150187303	Councillors Contr Pension Fu	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	52 044,00	48 396,00	48 396,84	-	0,84	-	1,00	48 397,00	Vote 1 - Executive and Council
9/1000-1000-2822	313150187308	Councillors Contr Medical Al	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	66 676,00	54 464,00	66 372,80	-	9 628,80	-	9 628,80	46 373,00	Vote 1 - Executive and Council
9/1000-1000-2824	313150187308	Councillors Contr Medical Al	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	-	-	68 977,70	-	2 513,70	-	2 514,00	66 978,00	Vote 1 - Executive and Council
9/1000-1000-2755	313150187312	Councillors Remunerations	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	601 852,00	638 412,00	638 414,16	-	2 166,16	-	2 166,00	638 414,00	Vote 1 - Executive and Council
9/1000-1000-2791	313150187312	Councillors Remunerations	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	762 798,00	709 344,00	709 349,04	-	5,04	-	5,00	709 349,00	Vote 1 - Executive and Council
9/1000-1000-2804	313150187314	Councillors:Telephone Allow	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	96 836,00	83 592,00	83 596,80	-	4,80	-	5,00	83 597,00	Vote 1 - Executive and Council
9/1000-1000-2816	313150187314	Councillors:Telephone Allow	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	373 555,00	337 164,00	357 823,47	-	20 659,47	-	20 659,00	357 823,00	Vote 1 - Executive and Council
9/1000-1000-2752	313150187318	Councillors Locomotion Allow	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	-	70 932,00	70 934,88	-	2,88	-	3,00	70 935,00	Vote 1 - Executive and Council
9/1000-1000-2800	313150187318	Councillors Locomotion Allow	Expenditure: Remuneration of Councillors	Expenditure / Remuneration of councillors	-	175 560,00	175 563,96	-	3,96	-	4,00	175 564,00	Vote 1 - Executive and Council
9/1001-1059-2744	313250027122	Contributions: Medical Aid F	Expenditure: Employee Related Costs	Expenditure / Employee related costs	-	33 638,00	59 396,40	-	25 758,40	-	25 758,00	59 396,00	Vote 1 - Executive and Council
9/1001-1059-3901	313250027142	Temp/Casual Staff	2704-027142:Basic Salary and Wag	Expenditure / Employee related costs	-	-	124 238,90	-	124 238,90	-	124 239,00	124 239,00	Vote 1 - Executive and Council
9/1001-1059-3910	313250027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	-	-	125 294,78	-	125 294,78	-	125 295,00	125 295,00	Vote 1 - Executive and Council
9/1001-1059-2007	313250037112	Allowance: Other	Expenditure: Employee Related Costs	Expenditure / Employee related costs	-	-	48 111,25	-	48 111,25	-	48 111,00	48 111,00	Vote 1 - Executive and Council
9/1001-1059-2028	313250037113	Allowance: Acting	Expenditure: Employee Related Costs	Expenditure / Employee related costs	-	-	39 515,12	-	39 515,12	-	39 515,00	39 515,00	Vote 1 - Executive and Council
9/1001-1059-2034	313250037120	Contributions: Pension Fund	Pension	Expenditure / Employee related costs	122 266,00	194 220,00	196 156,57	-	1 936,57	-	1 937,00	196 157,00	Vote 1 - Executive and Council
9/1001-1059-2038	313250037146	Unemployment Insurance Fu	Expenditure: Employee Related Costs	Expenditure / Employee related costs	3 245,00	2 124,00	-	-	1,44	-	1,00	2 125,00	Vote 1 - Executive and Council
9/1034-1060-2722	314550027113	Allowance: Acting	Expenditure: Employee Related Costs	Expenditure / Employee related costs	3 514,00	3 514,00	9 435,08	-	5 921,08	-	5 921,00	9 435,00	Vote 1 - Executive and Council
9/1034-1060-2723	314550027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	117 994,00	112 994,00	117 838,76	-	4 844,26	-	630,00	113 624,00	Vote 1 - Executive and Council
9/1034-1060-2745	314550027120	Contributions: Pension Fund	Expenditure: Employee Related Costs	Expenditure / Employee related costs	246 260,00	246 408,00	246 408,84	-	148,84	-	149,00	246 409,00	Vote 1 - Executive and Council
9/1034-1060-2744	314550027122	Contributions: Medical Aid F	Expenditure: Employee Related Costs	Expenditure / Employee related costs	77 975,00	77 975,00	78 580,80	-	605,80	-	606,00	78 581,00	Vote 1 - Executive and Council
9/1034-1060-2743	314550027126	Group Life Insurance	Expenditure: Employee Related Costs	Expenditure / Employee related costs	40 674,00	40 674,00	40 698,53	-	24,53	-	25,00	40 699,00	Vote 1 - Executive and Council
9/1034-1060-2704	314550027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	1 368 113,00	1 380 248,00	1 385 698,03	-	5 450,03	-	5 450,00	1 385 698,00	Vote 1 - Executive and Council
9/1034-1060-2728	314550027138	Standby	Allowances:Service Related Benefit	Expenditure / Employee related costs	-	-	41 292,96	-	41 292,96	-	25 500,00	25 500,00	Vote 1 - Executive and Council
9/1003-1007-2723	319850027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	159 561,00	159 561,00	193 098,97	-	33 537,97	-	76 331,00	185 892,00	Vote 1 - Executive and Council
9/1003-1007-2704	319850027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	3 611 667,00	2 062 142,00	2 242 142,00	-	180 000,00	-	180 000,00	2 242 142,00	Vote 1 - Executive and Council
9/1003-1007-3916	319850027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	-	-	16 255,80	-	16 255,80	-	16 256,00	16 256,00	Vote 1 - Executive and Council
9/1003-1007-3910	319850027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	-	-	885,60	-	885,60	-	886,00	886,00	Vote 1 - Executive and Council
9/1004-1061-2158	323350037120	Contributions: Pension Fund	Pension	Expenditure / Employee related costs	140 379,00	158 004,00	163 824,62	-	5 820,62	-	5 821,00	163 825,00	Vote 2 - Corporate Services
9/1005-1067-2745	323450027120	Contributions: Pension Fund	Expenditure: Employee Related Costs	Expenditure / Employee related costs	458 374,00	313 404,00	314 137,08	-	733,08	-	733,00	314 137,00	Vote 2 - Corporate Services
9/1005-1067-2744	323450027122	Contributions: Medical Aid F	Expenditure: Employee Related Costs	Expenditure / Employee related costs	285 044,00	285 044,00	306 123,45	-	21 079,45	-	21 079,00	306 123,00	Vote 2 - Corporate Services
9/1005-1067-2732	323450027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	20 785,00	25 847,00	28 842,48	-	2 995,48	-	623,00	26 770,00	Vote 2 - Corporate Services
9/1006-1013-2723	323550027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	261 587,00	261 587,00	317 038,84	-	55 451,84	-	45 519,00	307 126,00	Vote 2 - Corporate Services
9/1006-1013-2745	323550027120	Contributions: Pension Fund	Pension	Expenditure / Employee related costs	635 883,00	662 368,00	662 850,72	-	482,72	-	483,00	662 851,00	Vote 2 - Corporate Services
9/1006-1013-2704	323550027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	4 643 794,00	3 679 824,00	3 682 500,00	-	2 680,00	-	3 682 504,00	3 682 504,00	Vote 2 - Corporate Services
9/1006-1013-3916	323550027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	1 700,00	1 700,00	17 881,38	-	16 181,38	-	16 181,00	17 881,00	Vote 2 - Corporate Services
9/1006-1013-3910	323550027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	769,00	769,00	11 435,75	-	10 666,75	-	10 667,00	11 436,00	Vote 2 - Corporate Services
9/1007-1015-2745	323650027120	Contributions: Pension Fund	Expenditure: Employee Related Costs	Expenditure / Employee related costs	518 501,00	142 774,00	143 362,44	-	588,44	-	588,00	143 362,00	Vote 2 - Corporate Services
9/1007-1015-2704	323650027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	2 880 560,00	793 188,00	796 458,00	-	3 270,00	-	3 270,00	796 458,00	Vote 2 - Corporate Services
9/1007-1015-2723	323750027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	145 230,00	145 230,00	150 700,77	-	5 470,77	-	901,00	146 138,00	Vote 2 - Corporate Services
9/1000-1057-2744	323750027122	Contributions: Medical Aid F	Expenditure: Employee Related Costs	Expenditure / Employee related costs	108 348,00	108 348,00	198 226,50	-	89 878,50	-	89 879,00	198 227,00	Vote 2 - Corporate Services
9/1000-1057-2743	323750027126	Group Life Insurance	Expenditure: Employee Related Costs	Expenditure / Employee related costs	50 522,00	50 522,00	73 403,01	-	22 881,01	-	22 881,00	73 403,00	Vote 2 - Corporate Services
9/1001-1058-2732	324250027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	32 851,00	73 345,00	87 507,41	-	14 162,41	-	742,00	74 087,00	Vote 2 - Corporate Services
9/1001-1058-3910	324250027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	261,00	261,00	533,15	-	272,15	-	272,00	533,00	Vote 2 - Corporate Services
9/242-216827-2370	324250187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	366,00	456,00	584,41	-	128,41	-	128,00	584,00	Vote 2 - Corporate Services
9/242-226827-2340	324250187334	Fuel and Oil	Expenditure / Inventory consumed	Expenditure / Inventory consumed	47 000,00	47 000,00	54 164,43	-	7 164,43	-	7 164,00	54 164,00	Vote 2 - Corporate Services
9/1004-1062-2718	329550027104	Allowance: Locomotion - Flex	Expenditure: Employee Related Costs	Expenditure / Employee related costs	107 508,00	107 508,00	246 129,72	-	138 621,72	-	138 622,00	246 130,00	Vote 2 - Corporate Services
9/1004-1062-2723	329550027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	239 723,00	239 723,00	276 170,55	-	36 447,55	-	26 765,00	266 488,00	Vote 2 - Corporate Services
9/1004-1062-2745	329550027120	Contributions: Pension Fund	Pension	Expenditure / Employee related costs	518 609,00	587 233,00	588 556,44	-	1 323,44	-	1 323,00	588 556,00	Vote 2 - Corporate Services
9/1004-1062-2743	329550027126	Group Life Insurance	Expenditure: Employee Related Costs	Expenditure / Employee related costs	85 657,00	85 657,00	97 209,56	-	11 552,56	-	11 553,00	97 210,00	Vote 2 - Corporate Services
9/1004-1062-2732	329550027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	43 937,00	60 583,00	69 052,12	-	8 469,12	-	2 969,00	63 552,00	Vote 2 - Corporate Services
9/1004-1062-2733	329550027132	Overtime Pay	Expenditure: Employee Related Costs	Expenditure / Employee related costs	-	-	1 781,35	-	1 781,35	-	1 781,00	1 781,00	Vote 2 - Corporate Services
9/1004-1062-2704	329550027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	3 980 684,00	3 262 406,00	3 269 758,00	-	7 352,00	-	7 352,00	3 269 758,00	Vote 2 - Corporate Services
9/1008-1016-2723	333950027116	Bonuses	Expenditure: Employee Related Costs	Expenditure / Employee related costs	124 736,00	124 736,00	129 244,04	-	4 508,04	-	134,00	124 930,00	Vote 6 - Community Services
9/1008-1016-2745	333950027120	Contributions: Pension Fund	Expenditure: Employee Related Costs	Expenditure / Employee related costs	270 778,00	269 849,00	270 211,68	-	362,68	-	363,00	270 212,00	Vote 6 - Community Services
9/1008-1016-2744	333950027122	Contributions: Medical Aid F	Expenditure: Employee Related Costs	Expenditure / Employee related costs	99 418,00	99 418,00	100 159,20	-	741,20	-	741,00	100 159,00	Vote 6 - Community Services
9/1008-1016-2743	333950027126	Group Life Insurance	Expenditure: Employee Related Costs	Expenditure / Employee related costs	47 442,00	47 442,00	47 587,86	-	145,86	-	146,00	47 588,00	Vote 6 - Community Services
9/1008-1016-2704	333950027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	1 504 320,00	1 499 160,00	1 501 176,00	-	2 016,00	-	2 016,00	1 501 176,00	Vote 6 - Community Services
9/1008-1016-2746	333950027146	Unemployment Insurance Fu	Expenditure: Employee Related Costs	Expenditure / Employee related costs	15 994,00	16 239,85	16 239,85	-	245,85	-	246,00	16 240,00	Vote 6 - Community Services
9/639-216827-2370	333950187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	1 143,00	1 143,00	1 834,34	-	691,34	-	691,00	1 834,00	Vote 6 - Community Services
9/639-216827-2340	333950187334	Fuel and Oil	Expenditure / Inventory consumed	Expenditure / Inventory consumed	120 000,00	124 020,00	181 822,85	-	57 793,85	-	57 794,00	181 823,00	Vote 6 - Community Services
9/1005-1012-2722	334050027113	Allowance: Acting	Expenditure: Employee Related Costs	Expenditure / Employee related costs	17 863,00	17 863,00	46 123,30	-	28 260,30	-	21 739,00	39 602,00	Vote 8 - Technical Services
9/1005-1012-2745	334050027120	Contributions: Pension Fund	Expenditure: Employee Related Costs	Expenditure / Employee related costs	720 619,00	694 796,00	695 278,44	-	482,44	-	482,00	695 278,00	Vote 8 - Technical Services
9/1005-1012-2732	334050027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	69 599,00	193 278,00	410 651,95	-	217 373,95	-	154 820,00	348 098,00	Vote 8 - Technical Services
9/1005-1012-2733	334050027132	Overtime Pay	Expenditure: Employee Related Costs	Expenditure / Employee related costs	136 034,00	183 546,00	289 871,61	-	101 325,61	-	41 790,00	224 336,00	Vote 8 - Technical Services
9/1005-1012-2704	334050027136	Salaries	Expenditure: Employee Related Costs	Expenditure / Employee related costs	4 003 499,00	3 862 458,00	3 862 458,00	-	2 680,00	-	2 680,00	3 862 458,00	Vote 8 - Technical Services
9/													

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

mSCOA Code	Old Vote number	Old Description	ScOA Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
9/1017-1028-2723	334750027116	Bonuses	Bonus	Expenditure / Employee related costs	63 855,00	63 855,00	67 342,18	-	-	3 487,18	897,00	64 752,00	Vote 6 - Community Services
9/1017-1028-2744	334750027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	58 036,00	58 036,00	75 369,60	-	-	17 333,60	17 334,00	75 370,00	Vote 6 - Community Services
9/1017-1028-2743	334750027126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	23 082,00	23 082,00	23 601,80	-	-	519,80	520,00	23 602,00	Vote 6 - Community Services
9/1017-1028-2728	334750027138	Standby	Expenditure: Employee Related Co	Expenditure / Employee related costs	16 936,00	16 936,00	27 791,39	-	-	10 855,39	7 555,00	24 491,00	Vote 6 - Community Services
9/1017-1028-3901	334750027142	Temp/Casual Staff	2704-027142:Basic Salary and Wa	Expenditure / Employee related costs	10 151,00	44 371,00	56 056,00	-	-	11 725,00	11 725,00	56 096,00	Vote 6 - Community Services
9/1017-1028-3916	334750027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	1 827,00	1 827,00	10 097,38	-	-	8 270,28	8 270,00	10 097,00	Vote 6 - Community Services
9/1017-1028-3910	334750027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	120,00	120,00	776,82	-	-	656,82	657,00	777,00	Vote 6 - Community Services
9/1010-1018-2722	334850027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	84 789,00	-	26 490,33	-	-	26 490,33	23 980,00	23 980,00	Vote 9 - Housing Services
9/1010-1018-2745	334850027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	882 903,00	709 347,00	710 440,20	-	-	1 093,20	1 093,00	710 440,00	Vote 9 - Housing Services
9/1010-1018-3901	334850027142	Temp/Casual Staff	2704-027142:Basic Salary and Wa	Expenditure / Employee related costs	40 321,00	160 321,00	333 363,13	-	-	173 042,13	173 042,00	333 363,00	Vote 9 - Housing Services
9/1010-1018-3916	334850027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	-	-	46 397,01	-	-	46 397,01	46 397,00	46 397,00	Vote 9 - Housing Services
9/1010-1018-3910	334850027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	312,00	312,00	2 150,91	-	-	1 838,91	1 839,00	2 151,00	Vote 9 - Housing Services
9/1004-1097-2414	334850037104	Allowance: Locomotion - Fike	Expenditure:Employee Related Co	Expenditure / Employee related costs	102 000,00	102 000,00	132 885,00	-	-	30 885,00	23 108,00	125 108,00	Vote 9 - Housing Services
9/1004-1097-2437	334850037122	Contributions: Medical Aid F	Expenditure:Employee Related Co	Expenditure / Employee related costs	-	27 600,00	28 796,40	-	-	1 196,40	1 196,00	28 796,00	Vote 9 - Housing Services
9/1004-1097-2408	334850037136	Salaries	Expenditure:Employee Related Co	Expenditure / Employee related costs	-	-	126 276,27	-	-	126 276,27	50 000,00	50 000,00	Vote 9 - Housing Services
9/948-216827-2370	334850187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	1 304,00	-	1 296,00	-	-	92,85	93,00	1 389,00	Vote 9 - Housing Services
9/748-216827-2370	334850287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	189 972,00	189 972,00	199 602,07	-	-	3 630,07	16 602,00	196 602,00	Vote 9 - Housing Services
9/101-11020-2723	335150027116	Bonuses	Bonus	Expenditure / Employee related costs	-	-	45 992,03	-	-	45 992,03	110 381,00	110 381,00	Vote 6 - Community Services
9/1012-1022-3901	335150027142	Temp/Casual Staff	2704-027142:Basic Salary and Wa	Expenditure / Employee related costs	21 960,00	21 960,00	256 080,00	-	-	234 120,00	4 496 361,00	4 518 321,00	Vote 6 - Community Services
9/1011-1020-3910	335150027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	1 183,00	1 183,00	9 515,78	-	-	8 332,78	8 333,00	9 516,00	Vote 6 - Community Services
9/1012-1022-3910	335150027143	Temp/Casual Staff UIF	2746-027143: Unemployment Insu	Expenditure / Employee related costs	253,00	253,00	2 696,36	-	-	2 443,36	2 443,00	2 696,00	Vote 6 - Community Services
9/651-216827-2370	335150187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	530,00	732,00	992,33	-	-	260,33	992,00	992,00	Vote 6 - Community Services
9/651-216827-2340	335150187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	37 750,00	42 233,00	97 191,81	-	-	54 958,81	54 959,00	97 192,00	Vote 6 - Community Services
9/651-216827-2340	335150187336	Fuel Management Rental Fee	Fuel Management Rental Fee	Expenditure / Inventory consumed	-	-	-	-	-	-	552,00	552,00	Vote 6 - Community Services
9/651-216827-2370	335150287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	92 322,00	92 322,00	96 313,87	-	-	3 991,87	3 992,00	96 314,00	Vote 6 - Community Services
9/1004-1029-3910	335250027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	106,00	106,00	479,11	-	-	373,11	373,00	479,00	Vote 6 - Community Services
9/1013-1068-2723	335350027116	Bonuses	Bonus	Expenditure / Employee related costs	-	-	16 666,67	-	-	16 666,67	40 000,00	40 000,00	Vote 6 - Community Services
9/1013-1068-2714	335350027103	Allowance: Housing Subsidy	Expenditure: Employee Related Co	Expenditure / Employee related costs	13 628,00	13 628,00	28 196,70	-	-	14 568,70	25 745,00	25 745,00	Vote 6 - Community Services
9/1013-1068-2722	335350027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	10 324,00	6 834,00	8 537,06	-	-	1 703,06	1 703,00	8 537,00	Vote 6 - Community Services
9/1013-1068-2744	335350027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	339 425,00	339 425,00	447 620,75	-	-	108 195,75	108 196,00	447 621,00	Vote 6 - Community Services
9/1013-1068-2733	335350027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	72 879,00	161 295,77	-	-	88 416,77	85 332,00	158 211,00	Vote 6 - Community Services
9/653-216827-2370	335350187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	8 044,00	6 456,00	11 225,54	-	-	4 769,54	4 770,00	11 226,00	Vote 6 - Community Services
9/653-216827-2340	335350187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	600 000,00	600 000,00	809 822,99	-	-	209 822,99	209 823,00	809 823,00	Vote 6 - Community Services
9/653-216827-2340	335350187336	Fuel Management Rental Fee	Fuel Management Rental Fee	Expenditure / Inventory consumed	-	-	-	-	-	-	5 834,00	5 834,00	Vote 6 - Community Services
9/653-216827-2370	335350287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	27 522,00	27 522,00	128 326,87	-	-	100 804,87	100 805,00	128 327,00	Vote 6 - Community Services
9/653-116827-2340	335354187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	-	-	-	-	-	-	57 717,00	57 717,00	Vote 6 - Community Services
9/653-146827-2340	335356187336	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	-	-	-	-	-	-	16 391,00	16 391,00	Vote 6 - Community Services
9/1014-1024-2718	335550027104	Allowance: Locomotion - Fike	Expenditure: Employee Related Co	Expenditure / Employee related costs	53 803,00	53 803,00	170 453,57	-	-	116 650,57	1 807,00	102 221,00	Vote 6 - Community Services
9/1014-1024-2723	335550027116	Bonuses	Bonus	Expenditure / Employee related costs	114 195,00	114 195,00	119 987,33	-	-	5 792,33	1 171,00	115 366,00	Vote 6 - Community Services
9/1014-1024-2745	335550027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	248 993,00	250 245,00	250 368,12	-	-	123,12	123,00	250 368,00	Vote 6 - Community Services
9/1014-1024-2744	335550027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	138 694,00	144 345,60	-	-	5 651,60	5 652,00	144 346,00	144 346,00	Vote 6 - Community Services
9/1014-1024-2743	335550027126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	41 115,00	41 115,00	41 352,47	-	-	237,47	237,00	41 352,00	Vote 6 - Community Services
9/1014-1024-2733	335550027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	4 492,15	-	-	4 492,15	4 492,00	4 492,00	Vote 6 - Community Services
9/1014-1024-2704	335550027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 382 959,00	1 390 248,00	1 390 934,00	-	-	686,00	1 390 934,00	1 390 934,00	Vote 6 - Community Services
9/1015-1026-2745	335650027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 259 832,00	2 166 225,00	2 173 098,60	-	-	6 873,60	5 674,00	2 173 099,00	Vote 6 - Community Services
9/1015-1026-2744	335650027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 156 681,00	1 156 681,00	1 219 119,90	-	-	62 438,90	62 439,00	1 219 120,00	Vote 6 - Community Services
9/1015-1026-2733	335650027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	552 149,00	-	295 169,16	-	-	295 169,16	290 947,00	290 947,00	Vote 6 - Community Services
9/1015-1026-2704	335650027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	13 744 475,00	12 002 290,00	12 034 770,81	-	-	32 540,61	35 151,00	12 037 381,00	Vote 6 - Community Services
9/656-216827-2340	335650187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	347 089,00	347 089,00	463 321,04	-	-	116 232,04	116 232,00	463 321,00	Vote 6 - Community Services
9/1022-1038-2745	335750027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	926 111,00	821 294,00	823 763,88	-	-	2 469,88	2 470,00	823 764,00	Vote 6 - Community Services
9/1022-1038-2733	335750027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	495 834,00	445 875,00	551 820,09	-	-	105 945,09	52 700,00	498 575,00	Vote 6 - Community Services
9/1022-1038-2704	335750027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	6 310 660,00	4 561 833,00	4 575 553,33	-	-	13 720,33	13 720,00	4 575 553,00	Vote 6 - Community Services
9/1022-1038-3901	335750027142	Temp/Casual Staff	2704-027142: Casuals: Basic Salary	Expenditure / Employee related costs	24 251,00	59 669,00	315 991,94	-	-	256 332,94	256 333,00	315 992,00	Vote 6 - Community Services
9/1022-1038-3913	335750027142	Temp/Casual Staff	2734-027142:Overtime: Structur	Expenditure / Employee related costs	45 602,00	45 602,00	287 898,53	-	-	242 296,53	227 578,00	273 180,00	Vote 6 - Community Services
9/1022-1038-3916	335750027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	-	-	-	-	-	-	42 939,00	42 939,00	Vote 6 - Community Services
9/1022-1038-3910	335750027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	1 124,00	1 124,00	12 414,11	-	-	11 290,11	11 290,00	12 414,00	Vote 6 - Community Services
9/1023-1071-2722	335850027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 664,00	4 607,00	7 584,00	-	-	2 977,00	2 029,00	6 636,00	Vote 6 - Community Services
9/1023-1071-2745	335850027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	463 240,00	398 921,00	395 938,12	-	-	216,12	216,00	399 138,00	Vote 6 - Community Services
9/1023-1071-2744	335850027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	234 930,00	234 930,00	261 885,00	-	-	26 955,00	261 885,00	261 885,00	Vote 6 - Community Services
9/1023-1071-2704	335850027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 573 555,00	2 216 234,00	2 217 434,00	-	-	1 200,00	1 200,00	2 217 434,00	Vote 6 - Community Services
9/1022-1037-2714	335950027102	Allowance: Housing Subsidy	Expenditure: Employee Related Co	Expenditure / Employee related costs	88 761,00	28 761,00	34 103,44	-	-	5 342,44	1 665,00	30 426,00	Vote 6 - Community Services
9/1022-1037-2733	335950027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	155 030,00	300 487,00	360 682,15	-	-	60 195,15	18 061,00	318 548,00	Vote 6 - Community Services
9/1022-1037-3913	335950027142	Temp/Casual Staff	2734-027142:Overtime: Structur	Expenditure / Employee related costs	14 958,00	14 958,00	101 053,93	-	-	86 095,93	86 096,00	101 054,00	Vote 6 - Community Services
9/1022-1037-3916	335950027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	24 183,00	24 183,00	26 110,08	-	-	1 927,08	1 927,00	26 110,00	Vote 6 - Community Services
9/1022-1037-3910	335950027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	1 142,00	1 142,00	4 671,33	-	-	3 529,33	3 529,00	4 671,00	Vote 6 - Community Services
9/659-216827-2370	335950187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	2 437,00	2 532,00	2 709,56	-	-	177,56	178,00	2 710,00	Vote 6 - Community Services
9/1035-1070-2722	336050027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	3 082,00	-	5 647,83	-	-	5 647,83	5 648,00	5 648,00	Vote 6 - Community Services
9/1035-1070-2723	336050027116	Bonuses	Bonus	Expenditure / Employee related costs	75 880,00	-	79 601,05	-	-	3 721,05	1 052,00	76 932,00	Vote 6 - Community Services
9/1035-1070-2745	336050027120	Contributions: Pension Fund	Expenditure: Employee Related										

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

mSCOA Code	Old Vote number	Old Description	SCOA Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
9/1018-1033-2704	346550021736	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 812 682,00	2 331 294,00	2 384 096,29	-	52 802,29		52 802,00	2 384 096,00	Vote 3 - Financial Services
9/365-216827-2370	346550187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	323,00	306,00	1 441,15	-	1 045,15		1 045,00	1 441,00	Vote 3 - Financial Services
9/1024-1042-2714	3466500217102	Allowance: Housing Subsidy	Expenditure: Employee Related Co	Expenditure / Employee related costs	43 141,00	43 141,00	46 975,97	-	3 834,97		158,00	43 295,00	Vote 2 - Corporate Services
9/1024-1042-2745	3466500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	739 391,00	616 600,00	618 183,72	-	1 583,72		1 584,00	618 184,00	Vote 2 - Corporate Services
9/1024-1042-2704	3466500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	4 107 729,00	3 425 554,00	3 434 354,00	-	8 800,00		8 800,00	3 434 354,00	Vote 2 - Corporate Services
9/266-216827-2370	346650187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	100,00	276,00	289,49	-	13,49		13,00	289,00	Vote 2 - Corporate Services
9/266-216827-2340	346650187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	13 224,00	13 224,00	16 760,60	-	3 536,60		3 537,00	16 761,00	Vote 2 - Corporate Services
9/1018-1040-2723	3467500217116	Bonuses	Bonus	Expenditure / Employee related costs	684 413,00	684 413,00	681 000,88	-	3 412,12		13 779,00	698 192,00	Vote 3 - Financial Services
9/1018-1040-2745	3467500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 607 484,00	1 431 312,00	1 440 205,92	-	8 893,92		8 894,00	1 440 206,00	Vote 3 - Financial Services
9/1018-1040-2704	3467500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	9 310 743,00	7 951 736,00	8 001 144,00	-	49 408,00		49 408,00	8 001 144,00	Vote 3 - Financial Services
9/1018-1040-3901	3467500217142	Temp/Casual Staff	2704-0217142:Basic Salary and Waj	Expenditure / Employee related costs	38 790,00	38 790,00	178 851,90	-	140 061,90		140 062,00	178 852,00	Vote 3 - Financial Services
9/1018-1040-3912	3467500217142	Temp/Casual Staff	2734-0217142:Overtime: Non Struc	Expenditure / Employee related costs	-	-	1 983,96	-	1 983,96		1 984,00	1 984,00	Vote 3 - Financial Services
9/1018-1040-3916	3467500217142	Temp/Casual Staff	2745-0217142:Penion	Expenditure / Employee related costs	3 091,00	3 091,00	20 411,08	-	17 320,08		17 320,00	20 411,00	Vote 3 - Financial Services
9/1018-1040-3910	3467500217143	Temp/Casual Staff UIF	2746-0217143: Unemployment Insu	Expenditure / Employee related costs	432,00	432,00	2 043,71	-	1 611,71		1 612,00	2 044,00	Vote 3 - Financial Services
9/367-216827-2340	346750187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	40 000,00	40 000,00	43 668,98	-	3 668,98		3 669,00	43 669,00	Vote 3 - Financial Services
9/1036-1073-2723	3468500217116	Bonuses	Bonus	Expenditure / Employee related costs	91 866,00	91 866,00	135 241,47	-	43 375,47		38 732,00	130 598,00	Vote 3 - Financial Services
9/1036-1073-2745	3468500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	279 548,00	282 092,26	282 746,88	-	654,88		655,00	282 747,00	Vote 3 - Financial Services
9/1036-1073-2744	3468500217122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	118 135,00	118 135,00	132 691,80	-	14 556,80		14 557,00	132 692,00	Vote 3 - Financial Services
9/1036-1073-2743	3468500217126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	50 052,00	50 052,00	51 021,92	-	969,92		970,00	51 022,00	Vote 3 - Financial Services
9/1036-1073-2704	3468500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 553 046,00	1 567 176,00	1 570 816,00	-	3 640,00		3 640,00	1 570 816,00	Vote 3 - Financial Services
9/1036-1073-2728	3468500217138	Standby	Expenditure: Employee Related Co	Expenditure / Employee related costs	614,00	-	50 859,62	-	50 859,62		29 820,00	29 820,00	Vote 3 - Financial Services
9/368-216827-2370	346850187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	571,00	612,00	817,56	-	205,56		206,00	818,00	Vote 3 - Financial Services
9/368-216827-2340	346850187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	51 585,00	51 585,00	76 964,72	-	25 379,72		25 380,00	76 965,00	Vote 3 - Financial Services
9/1018-1072-2722	3469500217113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	3 138,00	-	5 882,85	-	5 882,85		3 443,00	3 443,00	Vote 3 - Financial Services
9/1018-1072-2723	3469500217116	Bonuses	Bonus	Expenditure / Employee related costs	178 161,00	178 161,00	236 623,93	-	58 462,93		50 772,00	228 933,00	Vote 3 - Financial Services
9/1018-1072-2745	3469500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	456 294,00	427 527,00	483 066,00	-	10 539,00		10 539,00	483 066,00	Vote 3 - Financial Services
9/1018-1072-2744	3469500217122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	214 498,00	214 498,00	276 627,45	-	62 129,45		62 129,00	276 627,00	Vote 3 - Financial Services
9/1018-1072-2743	3469500217126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	75 365,00	75 365,00	79 786,48	-	4 421,48		4 421,00	79 786,00	Vote 3 - Financial Services
9/1018-1072-2704	3469500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 758 008,00	2 625 152,00	2 683 700,00	-	58 548,00		58 548,00	2 683 700,00	Vote 3 - Financial Services
9/1019-1034-2727	3470500217105	Allowance: Scarcity	Expenditure: Employee Related Co	Expenditure / Employee related costs	127 547,00	13 871,00	126 151,06	-	112 380,06		112 380,00	126 151,00	Vote 3 - Financial Services
9/1019-1034-2732	3470500217132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	2 291,00	-	7 215,37	-	7 215,37		6 751,00	6 751,00	Vote 3 - Financial Services
9/1019-1034-2733	3470500217132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	3 937,00	-	1 601,82	-	1 601,82		1 084,00	1 084,00	Vote 3 - Financial Services
9/1019-1034-2728	3470500217138	Standby	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	4 684,00	8 001,73	-	3 317,73		3 318,00	8 002,00	Vote 3 - Financial Services
9/370-216827-2370	347050187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	45,00	120,00	507,67	-	387,67		388,00	508,00	Vote 3 - Financial Services
9/370-216827-2340	347050187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	7 500,00	7 500,00	18 377,36	-	10 877,36		10 877,00	18 377,00	Vote 3 - Financial Services
9/1036-1074-2722	3497500217113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	86 334,19	-	86 334,19		59 584,00	59 584,00	Vote 3 - Financial Services
9/1036-1074-2723	3497500217116	Bonuses	Bonus	Expenditure / Employee related costs	223 726,00	223 726,00	336 600,13	-	112 874,13		100 392,00	324 118,00	Vote 3 - Financial Services
9/1036-1074-2745	3497500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	514 839,00	699 746,00	701 989,20	-	2 243,20		2 243,00	701 989,00	Vote 3 - Financial Services
9/1036-1074-2744	3497500217122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	153 226,00	153 226,00	306 727,80	-	153 501,80		153 502,00	306 728,00	Vote 3 - Financial Services
9/1036-1074-2743	3497500217126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	84 344,00	84 344,00	115 945,26	-	31 601,26		31 601,00	115 945,00	Vote 3 - Financial Services
9/1036-1074-2704	3497500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	4 230 092,00	3 887 480,00	3 899 940,00	-	12 460,00		3 899 940,00	3 899 940,00	Vote 3 - Financial Services
9/1036-1074-2746	3497500217146	Unemployment Insurance F	Expenditure: Employee Related Co	Expenditure / Employee related costs	17 337,00	17 337,00	19 128,96	-	1 791,96		1 792,00	19 129,00	Vote 3 - Financial Services
9/1025-1075-2714	3554500217102	Allowance: Housing Subsidy	Expenditure: Employee Related Co	Expenditure / Employee related costs	11 978,00	11 978,00	14 098,35	-	2 120,35		895,00	12 873,00	Vote 1 - Executive and Council
9/1025-1075-2722	3554500217113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	2 786,82	-	2 786,82		2 787,00	2 787,00	Vote 1 - Executive and Council
9/1025-1075-2723	3554500217116	Bonuses	Bonus	Expenditure / Employee related costs	168 686,00	168 686,00	154 261,05	-	14 424,95		2 294,00	170 980,00	Vote 1 - Executive and Council
9/1025-1075-2745	3554500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	403 437,00	321 365,00	322 945,56	-	1 580,56		1 581,00	322 946,00	Vote 1 - Executive and Council
9/1026-1046-2723	3572500217113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	35 943,00	72 229,00	122 806,11	-	50 677,11		50 677,00	122 806,00	Vote 6 - Community Services
9/1026-1046-3913	3572500217142	Temp/Casual Staff	2734-0217142:Overtime: Structure	Expenditure / Employee related costs	17 044,00	54 245,00	147 669,13	-	83 424,13		91 680,00	145 925,00	Vote 6 - Community Services
9/1026-1046-3916	3572500217142	Temp/Casual Staff	2745-0217142:Penion	Expenditure / Employee related costs	-	-	86 329,35	-	86 329,35		86 329,00	86 329,00	Vote 6 - Community Services
9/1026-1046-3945	3572500217142	Temp/Casual Staff	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	13 621,51	-	13 621,51		13 622,00	13 622,00	Vote 6 - Community Services
9/1026-1046-3910	3572500217143	Temp/Casual Staff UIF	2746-0217143: Unemployment Insu	Expenditure / Employee related costs	2 000,00	2 000,00	6 854,38	-	4 854,38		4 854,00	6 854,00	Vote 6 - Community Services
9/672-216827-2370	357250187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	19 556,00	19 962,00	29 158,11	-	9 196,11		9 196,00	29 158,00	Vote 6 - Community Services
9/672-216827-2340	357250187336	Fuel Management Rental Fee	Fuel Management Rental Fee	Expenditure / Inventory consumed	7 382,00	7 382,00	7 535,70	-	153,70		154,00	7 536,00	Vote 6 - Community Services
9/672-216827-2370	357250287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	311 168,00	311 168,00	314 070,53	-	2 902,53		2 903,00	314 071,00	Vote 6 - Community Services
9/672-216827-2340	357254187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	273 311,00	296 150,00	430 842,31	-	134 692,31		134 692,00	430 842,00	Vote 6 - Community Services
9/672-216827-2340	357254187336	Fuel Management Rental Fee	Fuel Management Rental Fee	Expenditure / Inventory consumed	3 453,00	3 453,00	3 821,56	-	368,56		369,00	3 822,00	Vote 6 - Community Services
9/1037-1077-2722	3573500217113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 732,00	-	3 690,00	-	3 690,00		3 690,00	3 690,00	Vote 6 - Community Services
9/1037-1077-2723	3573500217116	Bonuses	Bonus	Expenditure / Employee related costs	65 488,00	65 488,00	68 662,97	-	3 174,97		852,00	66 340,00	Vote 6 - Community Services
9/1037-1077-2745	3573500217120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	135 154,00	139 803,00	139 877,28	-	74,28		74,00	139 877,00	Vote 6 - Community Services
9/1037-1077-2744	3573500217122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	53 561,00	53 561,00	53 888,40	-	327,40		327,00	53 888,00	Vote 6 - Community Services
9/1037-1077-2743	3573500217126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	22 323,00	22 323,00	23 103,09	-	780,09		780,00	23 103,00	Vote 6 - Community Services
9/1037-1077-2704	3573500217136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	750 853,00	713 130,00	734 859,03	-	21 729,03		25 645,00	738 775,00	Vote 6 - Community Services
9/1037-1046-2727	3576500217105	Allowance: Scarcity	Expenditure: Employee Related Co	Expenditure / Employee related costs	731 994,00	783 824,00	802 148,40	-	18 324,40		18 324,00	802 148,00	Vote 7 - Electrical Services
9/1027-1046-2733	3576500217132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 123 445,00	1 863 362,00	2 086 541,80	-	223 279,80		52 075,00	1 915 437,00	Vote 7 - Electrical Services
9/576-216827-2370	357650187235	Interest paid - Nedfleet	Interest paid on Council Fleet	Expenditure / Interest	6 791,00	-	8 237,77	-	1 446,77		1 447,00	8 238,00	Vote 7 - Electrical Services
9/576-216827-2370	357650287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	5 512 697,00	4 317 332,00	4 432 882,41	-	115 550,41		115 550,00	4 432 882,00	Vote 7 - Electrical Services
9/576-216887-2340	357654187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	64 518,00	43 840,25	-	-	20 677,75		58 764,00	123 282,00	Vote 7 - Electrical Services
9/576-216887-2340	357654187394	Materials - Stores	Materials and Supplies	Expenditure / Inventory consumed	-	180 042,00	160 739,17	-	19 302,83		70 632,00	250 674,00	Vote 7 - Electrical Services
9/1004-1009-2744	3577												

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

mSCOA Code	Old Vote number	Old Description	Scsa Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
9/1039-1079-2704	358350027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	2 027 440,00	952 996,00	1 191 116,00	-	-	238 120,00	238 120,00	1 191 116,00	Vote 5 - Planning and Development
9/1039-1079-3910	358350027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	46,00	46,00	86,17	-	-	40,17	40,00	86,00	Vote 5 - Planning and Development
9/483-216827-2340	358350187394	Materials Stores	Materials and Supplies	Expenditure / Inventory consumed	5 000,00	2 500,00	3 374,70	-	-	874,70	875,00	3 375,00	Vote 5 - Planning and Development
9/1025-1076-2732	358450027116	Bonuses	Bonus	Expenditure / Employee related costs	173 096,00	173 096,00	179 768,74	-	-	6 672,74	518,00	173 614,00	Vote 5 - Planning and Development
9/1025-1044-3901	358450027142	Temp/Casual Staff	2704-027142:Basic Salary and Wa	Expenditure / Employee related costs	158 703,00	158 703,00	202 406,74	-	-	43 703,74	283 704,00	442 407,00	Vote 5 - Planning and Development
9/1025-1044-3913	358450027142	Temp/Casual Staff	2734-027142:Overtime: Structure	Expenditure / Employee related costs	2 910,00	2 910,00	24 650,00	-	-	23 809,00	24 650,00	24 650,00	Vote 5 - Planning and Development
9/1025-1076-3910	358450027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	841,00	841,00	63 920,73	-	-	31 010,73	31 011,00	63 921,00	Vote 5 - Planning and Development
9/1025-1044-3916	358450027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	2 970,00	2 970,00	202 470,84	-	-	199 500,84	199 501,00	202 471,00	Vote 5 - Planning and Development
9/1025-1076-3916	358450027142	Temp/Casual Staff	2746-027143:Unemployment Insu	Expenditure / Employee related costs	6 656,00	6 656,00	18 734,08	-	-	12 078,08	18 734,00	18 734,00	Vote 5 - Planning and Development
9/1025-1044-3910	358450027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	208,00	208,00	5 895,56	-	-	5 687,56	5 688,00	5 896,00	Vote 5 - Planning and Development
9/1028-1080-2718	358500027104	Allowance: Locomotion - Fike	Expenditure: Employee Related Co	Expenditure / Employee related costs	732 013,00	732 013,00	1 419 781,57	-	-	687 768,57	625 391,00	1 357 404,00	Vote 5 - Planning and Development
9/1028-1080-2722	358500027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	-	-	-	-	16 789,00	16 789,00	Vote 5 - Planning and Development
9/1028-1080-2723	358500027116	Bonuses	Bonus	Expenditure / Employee related costs	557 491,00	557 491,00	702 510,83	-	-	145 019,83	186 676,00	744 167,00	Vote 5 - Planning and Development
9/1028-1080-2744	358500027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	437 580,00	437 580,00	635 516,20	-	-	197 936,20	635 516,00	635 516,00	Vote 5 - Planning and Development
9/1028-1080-2743	358500027126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	230 528,00	230 528,00	254 283,82	-	-	23 755,82	23 756,00	254 284,00	Vote 5 - Planning and Development
9/1028-1080-2746	358500027146	Unemployment Insurance Fu	Expenditure: Employee Related Co	Expenditure / Employee related costs	36 437,00	36 437,00	37 194,43	-	-	757,43	757,00	37 194,00	Vote 5 - Planning and Development
9/1040-1081-2732	358750027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	1 786,00	15 893,00	54 139,29	-	-	38 246,29	32 809,00	48 702,00	Vote 8 - Technical Services
9/1040-1081-3910	358750027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	-	-	32,35	-	-	32,35	32,00	32,00	Vote 8 - Technical Services
9/587-216827-2340	358750187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	71 097,00	71 097,00	141 824,27	-	-	70 727,27	14 000,00	85 097,00	Vote 8 - Technical Services
9/587-216827-2370	358750287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	228 096,00	228 096,00	273 994,15	-	-	45 896,15	45 896,00	273 994,00	Vote 8 - Technical Services
9/1021-1082-2722	358850027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	18 856,00	-	41 995,43	-	-	41 995,43	31 150,00	31 150,00	Vote 8 - Technical Services
9/1021-1082-2744	358850027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	939 080,00	939 080,00	944 885,70	-	-	5 805,70	5 805,00	944 885,00	Vote 8 - Technical Services
9/1021-1082-2732	358850027132	Overtime Pay	Overtime - Structured	Expenditure / Employee related costs	257 800,00	738 446,00	886 306,64	-	-	147 806,64	784 047,00	784 047,00	Vote 8 - Technical Services
9/588-216827-2370	358850187235	Interest paid - Nedfleeet	Interest paid on Council Fleet	Expenditure / Interest	13 471,00	13 471,00	19 210,79	-	-	5 739,79	5 740,00	19 211,00	Vote 8 - Technical Services
9/588-216827-2340	358850187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	900 000,00	900 000,00	1 257 891,88	-	-	357 891,88	155 761,00	1 055 761,00	Vote 8 - Technical Services
9/588-216827-2340	358850187394	Materials Stores	Materials and Supplies	Expenditure / Inventory consumed	18 317,00	18 317,00	126 531,98	-	-	108 214,98	108 321,00	126 638,00	Vote 8 - Technical Services
9/588-216827-2340	358850187335	Fuel and Oil: Small Plant	Fuel and Oil: Small Plant	Expenditure / Inventory consumed	19 887,00	19 887,00	35 871,83	-	-	15 984,83	71 744,00	91 631,00	Vote 8 - Technical Services
9/1030-1083-2736	358950027106	Allowance: Shifts (Night - Sun	Expenditure: Employee Related Co	Expenditure / Employee related costs	63 016,00	58 748,00	68 849,55	-	-	10 101,55	59 912,00	59 912,00	Vote 8 - Technical Services
9/1030-1083-2722	358950027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	53 335,00	55 335,00	136 798,34	-	-	81 463,34	57 679,00	113 014,00	Vote 8 - Technical Services
9/1030-1083-2745	358950027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	901 905,00	817 709,00	834 422,40	-	-	16 713,40	16 713,00	834 422,00	Vote 8 - Technical Services
9/1030-1083-2744	358950027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	241 609,00	241 609,00	265 688,70	-	-	24 079,70	24 080,00	265 689,00	Vote 8 - Technical Services
9/1030-1083-2704	358950027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	5 010 938,00	4 539 877,00	4 631 938,89	-	-	92 061,89	92 062,00	4 631 939,00	Vote 8 - Technical Services
9/246-7-7	358950187394	Materials Stores	Materials Stores	Expenditure / Inventory consumed	1 879,00	1 879,00	2 787,84	-	-	908,84	1 454,00	3 333,00	Vote 8 - Technical Services
9/590-216827-2370	359050187235	Interest paid - Nedfleeet	Interest paid on Council Fleet	Expenditure / Interest	278,00	804,00	1 074,42	-	-	270,42	270,00	1 074,00	Vote 8 - Technical Services
9/1029-1051-2723	359150027116	Bonuses	Bonus	Expenditure / Employee related costs	62 443,00	62 443,00	64 709,04	-	-	2 260,04	301,00	62 744,00	Vote 8 - Technical Services
9/1029-1051-2743	359150027126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	26 530,00	26 530,00	26 999,25	-	-	469,25	469,00	26 999,00	Vote 8 - Technical Services
9/1029-1051-2728	359150027136	Standby	Expenditure: Employee Related Co	Expenditure / Employee related costs	105 590,00	140 152,00	160 424,06	-	-	20 272,06	4 701,00	144 853,00	Vote 8 - Technical Services
9/591-216827-2370	359150187235	Interest paid - Nedfleeet	Interest paid on Council Fleet	Expenditure / Interest	2 891,00	4 356,00	5 503,53	-	-	1 147,53	5 504,00	5 504,00	Vote 8 - Technical Services
9/591-216827-2340	359150187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	233 051,00	233 051,00	391 171,40	-	-	158 120,40	288 814,00	55 763,00	Vote 8 - Technical Services
9/1032-1055-2722	359250027113	Allowance: Acting	Expenditure: Employee Related Co	Expenditure / Employee related costs	42 125,00	62 125,00	114 732,13	-	-	52 607,13	33 465,00	95 594,00	Vote 8 - Technical Services
9/1032-1055-2745	359250027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 226 006,00	1 200 018,00	1 201 196,64	-	-	1 178,64	1 179,00	1 201 197,00	Vote 8 - Technical Services
9/1032-1055-2744	359250027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	559 273,00	559 273,00	565 614,30	-	-	6 341,30	6 341,00	565 614,00	Vote 8 - Technical Services
9/1032-1055-2704	359250027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	6 811 146,00	6 664 002,00	6 670 549,94	-	-	6 547,94	6 548,00	6 670 550,00	Vote 8 - Technical Services
9/1041-1091-2727	359350027105	Allowance: Scarcity	Expenditure: Employee Related Co	Expenditure / Employee related costs	112 198,00	109 668,00	135 489,60	-	-	25 821,60	3 175,00	112 843,00	Vote 8 - Technical Services
9/1041-1091-2745	359350027120	Contributions: Pension Fund	Expenditure: Employee Related Co	Expenditure / Employee related costs	1 651 215,00	1 629 663,00	1 656 297,12	-	-	26 634,12	26 634,00	1 656 297,00	Vote 8 - Technical Services
9/1041-1091-2744	359350027122	Contributions: Medical Aid F	Expenditure: Employee Related Co	Expenditure / Employee related costs	682 399,00	682 399,00	870 948,00	-	-	188 549,00	188 549,00	870 948,00	Vote 8 - Technical Services
9/1041-1091-2743	359350027126	Group Life Insurance	Expenditure: Employee Related Co	Expenditure / Employee related costs	286 430,00	286 430,00	288 310,34	-	-	1 880,34	1 880,00	288 310,00	Vote 8 - Technical Services
9/1041-1091-2736	359350027132	Overtime Pay	Expenditure: Employee Related Co	Expenditure / Employee related costs	5 781,00	2 478,00	2 996,09	-	-	518,09	518,00	2 996,00	Vote 8 - Technical Services
9/1041-1091-2704	359350027136	Salaries	Expenditure: Employee Related Co	Expenditure / Employee related costs	13 173 417,00	7 633 681,00	9 201 650,66	-	-	1 567 969,66	1 567 970,00	9 201 651,00	Vote 8 - Technical Services
9/1041-1091-3913	359350027142	Temp/Casual Staff	2734-027142:Overtime: Structure	Expenditure / Employee related costs	317,00	317,00	8 768,61	-	-	8 451,61	1 051,00	1 368,00	Vote 8 - Technical Services
9/1041-1091-3916	359350027142	Temp/Casual Staff	2745-027142:Pension	Expenditure / Employee related costs	6 713,00	6 713,00	41 448,77	-	-	34 735,77	34 736,00	41 449,00	Vote 8 - Technical Services
9/1041-1091-3945	359350027142	Temp/Casual Staff	Expenditure: Employee Related Co	Expenditure / Employee related costs	11 186,00	111 186,00	190 419,75	-	-	79 233,75	60 102,00	171 288,00	Vote 8 - Technical Services
9/1041-1091-3910	359350027143	Temp/Casual Staff UIF	2746-027143:Unemployment Insu	Expenditure / Employee related costs	2 704,00	2 704,00	18 725,38	-	-	16 021,38	16 021,00	18 725,00	Vote 8 - Technical Services
9/1041-1091-2746	359350027146	Unemployment Insurance Fu	Expenditure: Employee Related Co	Expenditure / Employee related costs	79 281,00	79 281,00	82 056,30	-	-	2 775,30	2 775,00	82 056,00	Vote 8 - Technical Services
9/593-216827-2370	359350187235	Interest paid - Nedfleeet	Interest paid on Council Fleet	Expenditure / Interest	18 900,00	15 672,00	32 797,04	-	-	17 125,04	17 125,00	32 797,00	Vote 8 - Technical Services
9/593-216827-2340	359350187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	3 040 818,00	3 040 818,00	3 991 614,69	-	-	350 796,69	350 797,00	3 991 615,00	Vote 8 - Technical Services
9/593-216827-2370	359350287705	Interest - Annuity Loans	Annuity Loans	Expenditure / Interest	8 606 420,00	8 606 420,00	10 441 363,61	-	-	1 834 943,61	1 834 944,00	10 441 364,00	Vote 8 - Technical Services
9/1039-1056-2718	359450027104	Allowance: Locomotion - Fike	Expenditure: Employee Related Co	Expenditure / Employee related costs	-	-	176 973,95	-	-	176 973,95	162 605,00	162 605,00	Vote 7 - Electrical Services
9/794-216827-2370	359450187235	Interest paid - Nedfleeet	Interest paid on Council Fleet	Expenditure / Interest	-	-	896,48	-	-	896,48	896,00	896,00	Vote 7 - Electrical Services
9/594-216827-2340	359450187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	112 018,00	112 018,00	149 304,07	-	-	37 286,07	5 014,00	117 032,00	Vote 7 - Electrical Services
9/748-216827-2350	358450367825	Bad Debt: Billing Debtors	Reversal of Impairment Loss Trade	Expenditure / Debt impairment	2 845 800,00	2 845 800,00	2 845 800,00	-	-	-	3 141 707,00	295 907,00	Vote 9 - Housing Services
9/659-213627-2350	358950367830	Bad Debt: Impairment	Non Specific Accounts	Expenditure / Debt impairment	53 872 120,00	53 872 120,00	-	-	-	53 872 120,00	10 826 338,00	64 698 458,00	Vote 6 - Community Services
9/672-216827-2350	357250367825	Bad Debt: Billing Debtors	Bad Debt: Billing Debtors Waste M	Expenditure / Debt impairment	5 306 655,00	6 265 077,00	6 265 077,00	-	-	-	3 000 000,00	9 265 077,00	Vote 6 - Community Services
9/672-216827-2350	357250367825	Bad Debt: Billing Debtors	Reversal of Impairment Loss Waste	Expenditure / Debt impairment	-	854 737,00	854 737,00	-	-	-	854 737,00	-	Vote 6 - Community Services
9/576-216827-2350	357650367825	Bad Debt: Billing Debtors	Bad Debt: Billing Debtors Electricit	Expenditure / Debt impairment	23 722 839,00	23 570 085,00	23 570 085,00	-	-	-	8 447 180,00	32 017 265,00	Vote 7 - Electrical Services
9/589-216827-2350	358950367825	Bad Debt: Billing Debtors	Bad Debt: Billing Debtors Waste W	Expenditure / Debt impairment	8 620 558,00	6 749 074,00	6 749 074,00	-	-	-	3 000 000,00	9 749 074,00	Vote 8 - Technical Services
9/589-216827-2350	358950367825	Bad Debt: Billing Debtors	Reversal of Impairment Loss Waste	Expenditure / Debt impairment	2 273 066,00	1 976 579,00	1 976 579,00	-					

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

mSCOA Code	Old Vote number	Old Description	Scopa Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
9/362-216827-2370	346250287705	Interest - Annuity Loans	Interest - Annuity Loans	Expenditure / Interest	119 592,00	119 592,00	110 684,22	-	8 907,78	- 8 900,00	-	111 592,00	Vote 3 - Financial Services
9/672-216827-2340	357250187334	Fuel and Oil	Fuel and Oil	Expenditure / Inventory consumed	3 300 000,00	2 590 746,00	2 270 193,11	-	320 552,89	- 300 000,00	-	2 290 746,00	Vote 6 - Community Services
9/588-216827-2370	358850287705	Interest - Annuity Loans	Interest - Annuity Loans	Expenditure / Interest	4 227 493,00	4 227 493,00	2 998 009,81	-	1 229 483,19	- 1 229 000,00	-	2 998 493,00	Vote 8 - Technical Services
9/589-216827-2370	358950287705	Interest - Annuity Loans	Interest - Annuity Loans	Expenditure / Interest	1 427 575,00	1 427 575,00	1 384 315,19	-	43 259,81	- 43 000,00	-	1 384 575,00	Vote 8 - Technical Services
9/590-216827-2370	359050287705	Interest - Annuity Loans	Interest - Annuity Loans	Expenditure / Interest	4 818 088,00	4 818 088,00	3 574 898,50	-	843 189,50	- 522 314,00	-	4 295 774,00	Vote 8 - Technical Services
9/592-216827-2340	359250187296	Chemical Supplies	Chemical Supplies	Expenditure / Inventory consumed	20 120 969,00	20 120 969,00	13 561 518,56	-	6 559 450,44	- 556 983,00	-	19 564 506,00	Vote 8 - Technical Services
9/593-216827-2370	359350287705	Interest - Annuity Loans	Interest - Annuity Loans	Expenditure / Interest	2 056 941,00	2 056 941,00	1 858 378,92	-	188 562,08	- 188 000,00	-	1 868 941,00	Vote 8 - Technical Services
9/593-216827-2340	359350187323	ESKOM Charges (Direct)	ESKOM Charges (Direct)	Expenditure / Inventory consumed	5 902 607,00	5 902 607,00	6 417 826,51	-	484 780,49	- 230 000,00	-	6 672 607,00	Vote 8 - Technical Services
9/1001-1059-2000	313250037136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 400 156,00	1 753 096,00	1 089 758,98	-	663 337,02	- 600 000,00	-	1 153 096,00	Vote 1 - Executive and Council
9/1004-1061-2704	323350027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	3 785 015,00	1 497 842,00	515 896,00	-	981 946,00	- 100 000,00	-	1 397 842,00	Vote 2 - Corporate Services
9/1004-1061-2128	323350037116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	88 330,00	88 330,00	- 63 806,57	-	152 136,57	- 100 000,00	-	11 670,00	Vote 2 - Corporate Services
9/1004-1061-2126	323350037116	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 059 955,00	1 498 846,00	910 136,69	-	588 709,31	- 100 000,00	-	1 398 846,00	Vote 2 - Corporate Services
9/1005-1067-2718	323450027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	149 735,00	149 735,00	-	-	149 735,00	- 100 000,00	-	49 735,00	Vote 2 - Corporate Services
9/1005-1067-2722	323450027113	Allowance: Acting	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	58 817,00	254 511,00	90 331,07	-	164 179,93	- 100 000,00	-	154 511,00	Vote 2 - Corporate Services
9/1006-1013-3900	323550027129	Internship Program (Council)	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	24 599,00	141 561,00	177 271,00	-	318 952,00	- 100 000,00	-	41 561,00	Vote 2 - Corporate Services
9/1006-1013-3901	323550027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	19 252,00	319 252,00	192 258,40	-	126 993,60	- 100 000,00	-	219 252,00	Vote 2 - Corporate Services
9/1007-1015-2723	323650027116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	238 808,00	238 808,00	84 093,68	-	154 714,32	- 100 000,00	-	158 808,00	Vote 2 - Corporate Services
9/1001-1058-3901	324250027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	259 000,00	159 000,00	47 232,00	-	111 768,00	- 100 000,00	-	59 000,00	Vote 2 - Corporate Services
9/1010-1018-2716	344850027102	Allowance: Housing Subsidy	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	195 357,00	195 357,00	42 000,00	-	153 357,00	- 100 000,00	-	95 357,00	Vote 9 - Housing Services
9/1010-1018-2718	344850027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	533 275,00	533 275,00	424 556,44	-	108 718,56	- 100 000,00	-	433 275,00	Vote 9 - Housing Services
9/1010-1018-2744	344850027122	Contributions: Medical Aid F	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	324 082,00	324 082,00	223 410,00	-	100 672,00	- 100 000,00	-	224 082,00	Vote 9 - Housing Services
9/1010-1018-2704	344850027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	4 712 863,00	4 260 477,00	3 946 890,00	-	313 587,00	- 100 000,00	-	4 160 477,00	Vote 9 - Housing Services
9/1004-1097-2406	334500037136	Salaries	Housing: Non-Core: Housing	Expenditure / Employee related costs	1 199 356,00	1 667 231,00	926 533,16	-	740 697,84	- 100 000,00	-	1 567 231,00	Vote 9 - Housing Services
9/1011-1020-3916	335150027142	Temp/Casual Staff	Fund: Operational - Transfers and	Expenditure / Employee related costs	2 154 000,00	2 154 000,00	104 091,00	-	2 049 908,91	- 2 000 000,00	-	154 000,00	Vote 6 - Community Services
9/1004-1029-2718	335250027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	145 878,00	145 878,00	-	-	145 878,00	- 100 000,00	-	45 878,00	Vote 6 - Community Services
9/1004-1029-2723	335250027116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	161 708,00	161 708,00	20 284,48	-	141 423,52	- 100 000,00	-	61 708,00	Vote 6 - Community Services
9/1004-1028-2704	335250027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 948 874,00	2 265 976,00	235 976,00	-	2 030 000,00	- 500 000,00	-	1 765 976,00	Vote 6 - Community Services
9/1004-1029-2168	335250027116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	80 989,00	80 989,00	126 181,79	-	207 170,79	- 100 000,00	-	19 011,00	Vote 6 - Community Services
9/1004-1029-2286	335250037136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 272 239,00	1 467 588,00	924 597,31	-	542 990,69	- 500 000,00	-	967 588,00	Vote 6 - Community Services
9/1013-1068-2718	335350027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	270 760,00	270 760,00	82 472,00	-	188 288,00	- 100 000,00	-	170 760,00	Vote 6 - Community Services
9/1013-1068-2728	335350027138	Standby	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	105 159,00	409 205,00	229 175,92	-	180 029,08	- 100 000,00	-	309 205,00	Vote 6 - Community Services
9/1015-1026-2735	335650027106	Allowance: Shifts (Night Sur	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	3 218 025,00	5 081 662,00	4 354 210,16	-	727 451,84	- 100 000,00	-	4 981 662,00	Vote 6 - Community Services
9/1022-1038-2718	335750027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	114 344,00	114 344,00	-	-	114 344,00	- 100 000,00	-	14 344,00	Vote 6 - Community Services
9/1022-1038-2732	335750027132	Overtime Pay	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	366 547,00	851 085,00	725 364,56	-	125 720,44	- 100 000,00	-	751 085,00	Vote 6 - Community Services
9/1022-1037-2732	335950027132	Overtime Pay	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	331 108,00	1 337 815,00	898 795,50	-	439 020,49	- 100 000,00	-	1 237 815,00	Vote 6 - Community Services
9/1022-1037-3902	335950027147	Volunteers Remuneration	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	567 591,00	654 891,00	321 399,75	-	333 281,25	- 100 000,00	-	554 891,00	Vote 6 - Community Services
9/1018-1063-2204	346250027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	335 019,00	1 012 008,00	340 008,00	-	672 000,00	- 600 000,00	-	412 008,00	Vote 3 - Financial Services
9/1018-1062-2049	346250027102	Allowance: Housing Subsidy	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	107 535,00	107 535,00	-	-	107 535,00	- 100 000,00	-	7 535,00	Vote 3 - Financial Services
9/1018-1063-2042	346250037136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 054 275,00	2 051 885,00	830 468,60	-	1 221 416,40	- 1 200 000,00	-	851 885,00	Vote 3 - Financial Services
9/1019-1034-2718	347050027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	786 103,00	786 103,00	574 185,12	-	211 917,88	- 100 000,00	-	686 103,00	Vote 3 - Financial Services
9/1019-1034-2744	347050027122	Contributions: Medical Aid F	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	777 826,00	777 826,00	620 552,36	-	157 273,64	- 100 000,00	-	677 826,00	Vote 3 - Financial Services
9/1019-1034-2704	347050027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	8 283 507,00	7 462 192,00	7 214 347,39	-	247 844,61	- 100 000,00	-	7 362 192,00	Vote 3 - Financial Services
9/1025-1075-2716	355450027102	Allowance: Housing Subsidy	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	237 649,00	237 649,00	6 000,00	-	231 649,00	- 100 000,00	-	137 649,00	Vote 1 - Executive and Council
9/1025-1075-2744	355450027122	Contributions: Medical Aid F	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	232 456,00	232 456,00	93 012,60	-	139 443,40	- 100 000,00	-	132 456,00	Vote 1 - Executive and Council
9/1026-1045-2732	357250027132	Overtime Pay	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	2 056 044,00	3 781 792,00	2 970 958,41	-	810 833,59	- 100 000,00	-	3 681 792,00	Vote 6 - Community Services
9/1026-1045-3901	357250027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	200 405,00	867 912,00	537 333,79	-	330 578,21	- 100 000,00	-	767 912,00	Vote 6 - Community Services
9/1026-1045-3961	357250027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	-	-	221 014,93	-	221 014,93	- 100 000,00	-	100 000,00	Vote 6 - Community Services
9/1027-1046-2744	357650027122	Contributions: Medical Aid F	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	796 218,00	796 218,00	599 081,10	-	197 136,90	- 100 000,00	-	696 218,00	Vote 7 - Electrical Services
9/1027-1046-2732	357650027132	Overtime Pay	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	49 269,00	363 810,00	69 083,61	-	294 726,39	- 100 000,00	-	263 810,00	Vote 7 - Electrical Services
9/1027-1046-2704	357650027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	7 001 647,00	9 719 076,00	5 570 898,87	-	4 148 177,13	- 1 705 376,00	-	8 013 770,00	Vote 7 - Electrical Services
9/1004-1064-2704	357850027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	503 574,00	917 055,00	351 756,00	-	359 000,00	- 100 000,00	-	610 756,00	Vote 5 - Planning and Development
9/1004-1064-3901	357850027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	-	125 000,00	-	-	125 000,00	- 100 000,00	-	25 000,00	Vote 5 - Planning and Development
9/1004-1064-2246	357850037136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 229 836,00	2 299 505,00	1 085 524,85	-	1 207 980,15	- 100 000,00	-	2 193 505,00	Vote 5 - Planning and Development
9/1004-1065-2718	358050027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	987 419,00	987 419,00	645 508,79	-	341 910,21	- 100 000,00	-	887 419,00	Vote 8 - Technical Services
9/1004-1065-2744	358050027122	Contributions: Medical Aid F	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	674 910,00	674 910,00	528 737,60	-	146 172,40	- 100 000,00	-	574 910,00	Vote 8 - Technical Services
9/1004-1065-2704	358050027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	6 821 722,00	11 015 660,00	5 460 602,00	-	5 555 058,00	- 1 165 138,00	-	9 850 522,00	Vote 8 - Technical Services
9/1004-1065-3901	358050027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	203 839,00	203 839,00	35 916,00	-	167 923,00	- 100 000,00	-	103 839,00	Vote 8 - Technical Services
9/1004-1065-2248	358050037116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	160 500,00	160 500,00	32 473,47	-	128 026,53	- 100 000,00	-	60 500,00	Vote 8 - Technical Services
9/1004-1065-2366	358050037136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	1 151 589,00	1 483 516,00	947 380,98	-	536 135,02	- 100 000,00	-	1 383 516,00	Vote 8 - Technical Services
9/1045-1028-3901	358250027142	Temp/Casual Staff	Planning and Development: Core	Expenditure / Employee related costs	-	-	-	-	-	- 100 000,00	-	100 000,00	Vote 5 - Planning and Development
9/1039-1079-3901	358350027142	Temp/Casual Staff	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	300 000,00	300 000,00	3 727,27	-	296 272,73	- 100 000,00	-	200 000,00	Vote 5 - Planning and Development
9/1028-1080-2704	358550027136	Salaries	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	8 686 908,00	8 715 062,00	8 471 080,05	-	243 981,95	- 100 000,00	-	8 615 062,00	Vote 5 - Planning and Development
9/1021-1082-2718	358850027104	Allowance: Locomotion - Fike	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	144 168,00	144 168,00	-	-	144 168,00	- 100 000,00	-	44 168,00	Vote 8 - Technical Services
9/1021-1082-2723	358850027116	Bonuses	Fund: Operational - Revenue - Gen	Expenditure / Employee related costs	907 918,00	907 918,00	806 100,27	-	101 817,73	- 100 000,00	-	807 918,00	Vote 8 - Technical Services
9/1021-1082-2733	358850												

SPECIAL COUNCIL MEETING
SUPPLEMENTARY AGENDA
17 AUGUST 2026

mSCOA Code	Old Vote number	Old Description	Scoa Item Description	Cost Category	Original Budget	Adjusted Budget	YTD Actuals	Commitments	AVAILABLE	TRANSFER OUT	TRANSFER IN	New Budget	Directorate
------------	-----------------	-----------------	-----------------------	---------------	-----------------	-----------------	-------------	-------------	-----------	--------------	-------------	------------	-------------

Motivation

VOTE HOLDER (S): _____
DATE: _____

DIRECTOR Corporate Services: _____
DATE: _____

DIRECTOR Financial Services: _____
DATE: 14/08/2026

DIRECTOR Planning and Development: _____
DATE: 14/08/2026

ACT. DIRECTOR Community Services: _____
DATE: 14.8.2026

DIRECTOR Infrastructure Services: _____
DATE: 14/08/2026

Municipal Manager Bm Ngubo _____
DATE: 14/08/2026

Senior Financial Services Management Manager: _____
DATE: 14/08/2026

Manager: Budget and Reporting: _____
DATE: _____

CFO: _____
DATE: 14/08/2026

Verified and Captured by: _____
DATE: _____

MM: Bm Ngubo _____
DATE: 14/08/2026

Permanet Director DHS
14/08/2026

8. Adjournment

-oOo-