

ELIAS MOTSOLEDI LOCAL MUNICIPALITY



ADJUSTMENT BUDGET

2023-24 FINANCIAL YEAR

ABBREVIATIONS AND ACRONYMS

AO	Accounting Officer	SAPS	South African Police Service
AMR	Automated Meter Reading	SDBIP	Service Delivery Budget Implementation Plan
LED	Local Economic Development	SMME	Small Micro and Medium Enterprises
MEC	Member of the Executive Committee	BPC	Budget Planning Committee
MFMA	Municipal Financial Management Act	CFO	Chief Financial Officer
MIG	Municipal Infrastructure Grant	CPI	Consumer Price Index
MMC	Member of Mayoral Committee	CRRF	Capital Replacement Reserve Fund
MPRA	Municipal Properties Rates Act	DBSA	Development Bank of South Africa
MSA	Municipal Systems Act	DORA	Division of Revenue Act
MTEF	Medium-term Expenditure Framework	DWA	Department of Water Affairs
MTREF	Medium-term Revenue and Expenditure Framework	EE	Employment Equity
NERSA	National Electricity Regulator South Africa	FBS	Free basic services
NGO	Non-Governmental organisations	GDP	Gross domestic product
NKPIs	National Key Performance Indicators	GFS	Government Financial Statistics
OHS	Occupational Health and Safety	GRAP	General Recognised Accounting Practice
OP	Operational Plan	HR	Human Resources
PBO	Public Benefit Organisations	IDP	Integrated Development Strategy
PMS	Performance Management System	IT	Information Technology
PPE	Property Plant and Equipment	KM	Kilometre
PPP	Public Private Partnership	KPA	Key Performance Area
RSC	Regional Services Council	KPI	Key Performance Indicator
SALGA	South African Local Government Association	KWH	Kilowatt
IDP	Integrated Development Plan		

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PART 1 - ADJUSTMENT BUDGET

EXECUTIVE SUMMARY

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Regulation 23 (1) of Municipal Budget Reporting Regulation stipulates that adjustment budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current financial year.

Regulation 23 (2) of Municipal Budget Reporting Regulation outlines that one adjustment budget referred to in sub regulation (1) may be tabled in the municipal council during a financial year, **except**, when the additional revenues contemplated in section (28) (b) of the Act are allocations to the municipality in a national or provincial adjustment budget, in which case sub regulation (3) applies.

Regulation 23 (3) of Municipal Budget Reporting stipulates that if national or provincial adjustment budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table adjustment budget referred to in section 28(2) (b) of the Act in the municipal council to appropriate these additional revenues.

It should be noted that municipal tax and tariffs are not increased during the financial year and any amendments to the annual budget must remain funded in accordance with section 18 of the MFMA.

Municipality's main adjustment budget is funded in terms of National Treasury B-schedule template therefore there is no need for funding plan.

SUMMARY OF 2023/24 MEDIUM TERM REVENUE EXPENDITURE FRAMEWORK

DESCRIPTION	2023/24 BUDGET YEAR			PERCENTAGE ACTUAL ON ORIGINAL BUDGET
	ORIGINAL BUDGET	ADJUSTED BUDGET	YEAR TO DATE ACTUAL	
OPERATING REVENUE	680,763,743	697,761,955	368,275,171	54%
		-		
OPERATING EXPENDITURE	654,216,960	677,675,382	321,950,364	49%
		-		
TRANSFER - CAPITAL	79,756,000	76,076,134	35,142,931	44%
SURPLUS/(DEFICIT)	106,302,783	96,163,002	78,841,186	74%
CAPITAL EXPENDITURE	84,156,000	94,038,145	36,584,330	43%

The impact of adjustment budget on municipal approved original budget is as follows:

- Increase in operating revenue.
- Increase in operating expenditure.
- Reduction in transfer and subsidies (capital).
- Increase in capital expenditure.

Reasons for deviations will only be provided for material variances and a variance is deemed to be material if it is 10% or more.

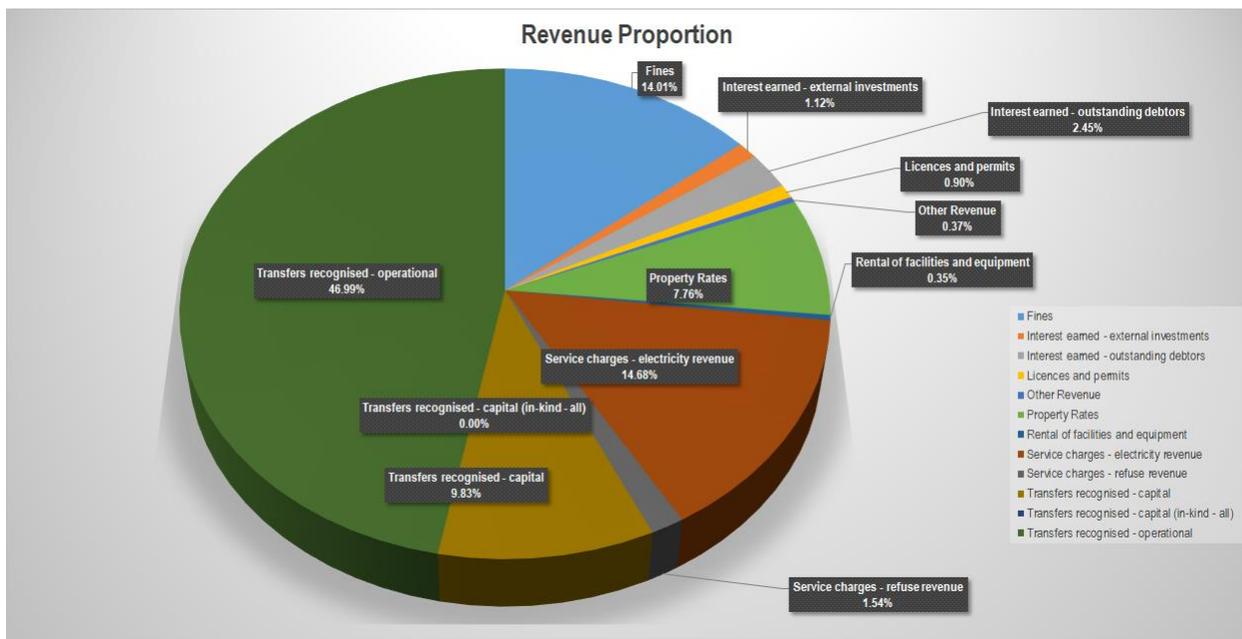


Figure 1 Main operational revenue categories for the 2023/24 financial year.

In line with the formats prescribed by the Municipal Budget and Reporting Regulations (MBRR), transfer recognized - capital is excluded from the operating revenue statement, as inclusion of this revenue source would distort the calculation of the operating surplus/deficit.

The revenue to be generated from operational grants amounts to R363, 612 million translating to 52% for 2023/24 financial year making it clear that the municipality is still grants dependent and the level of dependency is not gradually going down. In addition, revenue to be generated from rates and services charges amounts to 9% and 18% respectively. In 2023/24 financial year, revenue from rates and services charges add up to R185, 546 million translating to 27%.

Service charges is the second largest revenue source totaling 18% or R125, 520 million and increases to R140, 947 million and R164, 558 million respectively in the outer years. The third largest source is fines that amounts to R108, 430 million in 2023/24 financial year and R105, 453 million and R110, 410 million respectively in the outer years.

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- The renewal of existing assets and the repairs and maintenance needs;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The alignment of capital programme to the asset renewal requirement as per MBRR;
- Operational surplus will be directed to funding the capital budget and
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation will be made.

The following diagram gives a breakdown of the main expenditure categories for the 2023/24 financial year.

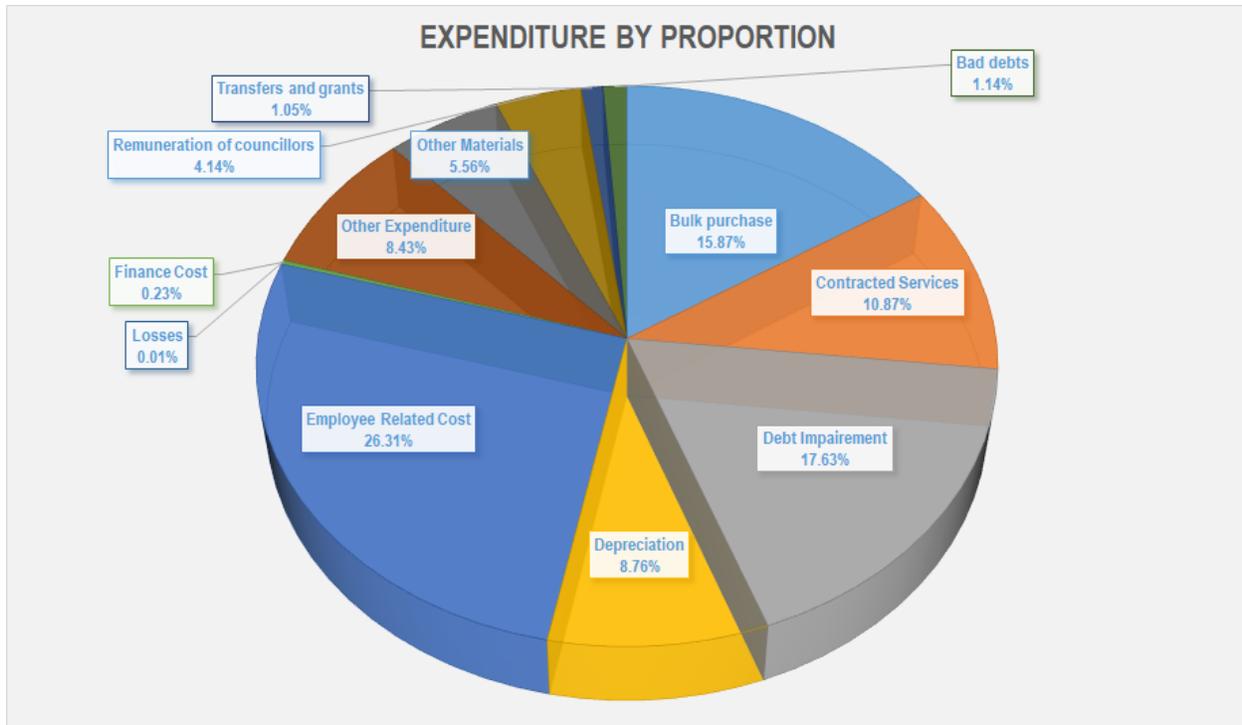


Figure 2 Main operational expenditure categories for the 2023/24 financial year

1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the municipality's current infrastructure, the 2023/24 budget and MTREF provide for budget appropriations around asset maintenance, as informed by the asset renewal and repairs and maintenance needs. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services.

During the compilation of the 2023/24 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the municipality's infrastructure and historic deferred maintenance. In this MTREF, repairs and maintenance budget has increased from R30, 871 million in adopted budget to R37, 397 million in adjusted budget then decreases to R32, 341 million and increases to R33, 905 million respectively in the outer years. In addition, the municipality is still experiencing budgetary constraints to can meet the required 8% that repairs and maintenance should contribute towards property, plant and equipment; and investment property. In relation to property, plant and equipment, repairs and maintenance comprises of 2.8% throughout the MTREF period and this percentage is however way below the set norm of 8% as stipulated by National Treasury.

For the 2023/24 financial year R18, 207 million of total repairs and maintenance will be spent on infrastructure assets and adjusted upwards to R20, 638. The other assets that have been catered for in the repairs and maintenance budget is buildings, maintenance of website, machinery and equipment and transport assets. The overall budget for repairs and maintenance has increased from R30, 871 million to R37, 397.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists of households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the municipality's Indigent Policy. Details relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 10 MBRR B10 (Basic Service Delivery Measurement).

The budget cost (R4, 748 million) of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act and this package covers all the basic services provided by EMLM and these services include, property rates rebates, service charges electricity, and refuse removal.

1.6 Capital expenditure

The major portion of capital expenditure budget is appropriated in vote 6 and for 2023/24 and the budget in vote 6 is mainly for electrification and road infrastructure capital projects. The other departments', *id-est* Corporate Services – the appropriations are mainly for procurement of operational equipment such as ICT equipment, Office furniture, and other equipment while Community Services – the appropriations are for fencing of cemeteries and upgrading of parks.

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- Electricity related projects – R20 million
- Roads related projects – R58 million
- Operational equipment – R3 million
- Solid waste infrastructure – R13 million
- Other assets – R0 million

Figure 3 Capital Infrastructure Program

The following tables present the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/24 budget and MTREF.

Table B1 Sum: Adjustment Budget Summary

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	63,025	-	-	-	-	-	(2,999)	(2,999)	60,026	66,113	69,221
Service charges	125,701	-	-	-	-	-	(180)	(180)	125,520	140,947	164,558
Investment revenue	2,306	-	-	-	-	-	6,371	6,371	8,678	2,491	2,594
Transfers recognised - operational	363,745	-	-	-	-	-	(133)	(133)	363,612	387,608	378,480
Other own revenue	125,987	-	-	-	-	-	13,938	13,938	139,925	138,192	146,423
Total Revenue (excluding capital transfers and contributions)	680,764	-	-	-	-	-	16,998	16,998	697,762	735,351	761,276
Employee costs	194,460	-	-	-	-	-	(15,764)	(15,764)	178,695	200,493	209,915
Remuneration of councillors	26,490	-	-	-	-	-	1,516	1,516	28,006	27,788	29,094
Depreciation & asset impairment	161,008	-	-	-	-	-	17,648	17,648	178,657	168,794	176,836
Finance charges	931	-	-	-	-	-	612	612	1,543	471	100
Inventory consumed and bulk purchases	153,791	-	-	-	-	-	(8,882)	(8,882)	144,909	170,268	194,837
Transfers and subsidies	3,176	-	-	-	-	-	3,955	3,955	7,131	3,417	3,671
Other expenditure	114,361	-	-	-	-	-	24,373	24,373	138,733	118,683	124,259
Total Expenditure	654,217	-	-	-	-	-	23,458	23,458	677,675	689,913	738,711
Surplus/(Deficit)	26,547	-	-	-	-	-	(6,459)	(6,459)	20,087	45,438	22,565
Transfers and subsidies - capital (monetary allocations)	79,756	-	-	-	-	-	(3,700)	(3,700)	76,056	76,283	79,692
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	20	20	20	-	-
Surplus/(Deficit) after capital transfers & contributions	106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Capital expenditure & funds sources											
Capital expenditure	84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692
Transfers recognised - capital	79,756	-	-	-	-	-	(3,700)	(3,700)	76,056	76,283	79,692
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,400	-	-	-	-	-	13,582	13,582	17,982	10,240	7,000
Total sources of capital funds	84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692
Financial position											
Total current assets	248,465	-	-	-	-	-	(27,453)	(27,453)	221,013	306,139	323,887
Total non current assets	1,378,138	-	-	-	-	-	15,938	15,938	1,394,076	1,396,262	1,411,232
Total current liabilities	124,219	-	-	-	-	-	5,903	5,903	130,123	105,685	134,750
Total non current liabilities	92,871	-	-	-	-	-	2,180	2,180	95,052	90,437	92,251
Community wealth/Equity	1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119
Cash flows											
Net cash from (used) operating	56,732	-	-	-	-	-	3,769	3,769	60,501	115,219	97,313
Net cash from (used) investing	(71,634)	-	-	-	-	-	(11,166)	(11,166)	(82,800)	(76,472)	(76,557)
Net cash from (used) financing	(7,009)	-	-	-	-	-	(2,248)	(2,248)	(9,257)	5,762	320
Cash/cash equivalents at the year end	19,757	-	-	-	-	-	(9,646)	(9,646)	10,111	63,314	71,535
Cash backing/surplus reconciliation											
Cash and investments available	18,804	-	-	-	-	-	(9,596)	(9,596)	9,209	50,460	70,289
Application of cash and investments	(25,289)	-	-	-	-	-	19,297	19,297	(5,992)	(59,636)	(39,745)
Balance - surplus (shortfall)	44,094	-	-	-	-	-	(28,893)	(28,893)	15,201	110,097	110,034
Asset Management											
Asset register summary (WDV)	1,273,184	-	-	-	-	-	6,735	6,735	1,279,919	1,209,343	1,142,386
Depreciation	65,402	-	-	-	-	-	(6,104)	(6,104)	59,298	68,607	71,831
Renewal and Upgrading of Existing Assets	66,356	-	-	-	-	-	4,418	4,418	70,774	71,083	71,734
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table B1 - Budget Summary

- Table B1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
 - The table provides an overview of the amounts contained in the budget for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
 - Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the financial performance, financial position and cash flow budgets, along with the capital budget. The budget summary provides the key information in this regard:
 - a. The operating surplus/deficit (after total expenditure net of non-cash items) is positive over the MTREF period.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the financial performance budget;
 - ii. Internally generated funds are financed from the current operating surplus. The amount is incorporated in the net cash from investing on the cash flow budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the capital budget.
2. The cash backing/surplus reconciliation shows that the municipality does not have reserves and consequently many of its obligations are not cash-backed. This place the municipality in a very vulnerable financial position with regards to replacement of assets since no capital replacement reserve is in place. Notwithstanding the absence of capital replacement reserves, at least the municipality is not operating on an over annual nor funding some of its capital projects through direct borrowings. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of free services shows that the amount spent on free basic services and the revenue cost of free services provided by the municipality has dropped and this is attributed to offering free basic services only to indigents and this function is not yet optimized.

OPERATING REVENUE

Property rates

Adjusted downwards due to supplementary valuation that was performed during the year and the actual performance for the financial year under review.

Service charge – electricity.

Downward adjustment is as a result of load shedding as the community is not consuming electricity as anticipated. Customers are moving towards using inverters with solar panels and going off-grid.

Service charge – refuse.

An upward adjustment is due to actual performance for the financial year.

Interest on external investments

As the municipality is experiencing relaxed cash flow position and as a result, investments with financial institutions were meet above projections hence upward adjustment.

Interest on outstanding debtors

The municipality appointed debt collectors to assist in ensuring that customers pay their old outstanding debt and thus far we have experienced an increase in collection rate hence downward adjustment.

Rental from fixed assets

Upward adjustment is based on actual performance for the financial year under review.

Traffic fines

The actual year to date revenue realised are actual payments as opposed to traffic fines issued. The integration between traffic fine system and our core financial management system is projected to be completed by 31 May 2024. By mid-year the municipality issued traffic fines amounting to R61, 932 million.

Transfer and subsidies.

There is R133 thousand reduction for Expanded Public Works Programme (EPWP) from the initial allocation.

OPERATING EXPENDITURE

Employee related cost

Adopted budget was based on the fact that all funded positions will be filled, however there are still some positions not filled and positions initially filled are currently vacant. Position that currently vacant we anticipate that they will not be filled by the end of the financial year therefore the adjustment is a downward adjustment based on these predictions.

Remuneration of councillors

The adjustment is based on actual performance and taking into accounting the amount forming part of current year actual however relating to 2022-23 financial year and upper limits from COGHSTA are issued very late and affect the accounting part of backpay.

Debt impairment

Upward adjustment is based on audited results for 2022/23 financial year as well as the magnitude of traffic fines issues in both prior and current year. Additionally, there is bad debts written off in current year that had an impact on the performance of debt impairment.

Depreciation and asset impairment

Downward adjustment is based on actual performance and taking into account that all projects funded by Municipal Infrastructure Grant (MIG) are multi-year therefore no depreciation will be accounted for regarding those projects.

Bulk purchases

Downward adjustment is as a result of load shedding as the community is not consuming electricity as anticipated. Customers are moving towards using inverters with solar panels and going off-grid.

Other material

Downwards adjustment is based on actual performance on store issue material and supplies. Material and supplies budget for purchases will be limited to the available budget and no additional funds is allocated to this item considering the financial position and budget funding assessment.

Finance cost.

The adjustment is based on latest amortisation schedule for finance lease.

Contracted services.

During the year under review, we have discovered that we erroneously under budgeted for some of the items. The upward adjustment is correction of the error made during adopted budget.

Other expenditure

An increase in other expenses is due to bad debts written off accounted for in the current financial year and uniform and protective clothing that will be purchase for the newly appointed 15 general workers and 10 traffic wardens.

Transfer and subsidies.

The adjustment is triggered by high rate of configuration of registered indigents by Eskom and proportionately affected the expenditure.

Losses

The adjustment is triggered by machinery and computer equipment disposed of at a loss.

TRANSFERS AND SUBSIDIES – CAPITAL

Transfers and subsidies (Capital) are adjusted downwards by R3, 680 million. Below is the breakdown:

- The municipality received a monitor and CPU worth R20 thousand from department of Economic Development Agency
- R4, 371 million reductions from the initial allocation as per DoRA of Municipal Infrastructure Grant (MIG)
- R671 thousand from Department of Education Training and Development Practices (SETA). The amount is sitting as a liability in the financial record of the municipality therefore management resolved to procure computer equipment to be used by experiential learners to address work tools backlog experienced in prior years.

Table B2: Adjustment Budget – Standard Classification

Standard Description	Ref	2023/24										Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Governance and administration		300,481	-	-	-	-	-	4,463	4,463	304,943	308,188	300,358	
Executive and council		55,444	-	-	-	-	-	-	-	55,444	56,531	49,950	
Finance and administration		231,152	-	-	-	-	-	4,463	4,463	235,615	236,748	235,896	
Internal audit		13,884	-	-	-	-	-	-	-	13,884	14,908	14,512	
Community and public safety		129,150	-	-	-	-	-	7,957	7,957	137,108	136,191	140,317	
Community and social services		11,327	-	-	-	-	-	(1)	(1)	11,326	12,160	11,845	
Sport and recreation		17,595	-	-	-	-	-	-	-	17,595	18,892	18,392	
Public safety		100,228	-	-	-	-	-	7,958	7,958	108,186	105,139	110,081	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		130,503	-	-	-	-	-	758	758	131,261	135,451	137,438	
Planning and development		22,674	-	-	-	-	-	(166)	(166)	22,508	21,766	21,278	
Road transport		106,992	-	-	-	-	-	924	924	107,916	112,787	115,285	
Environmental protection		836	-	-	-	-	-	-	-	836	898	874	
Trading services		200,386	-	-	-	-	-	140	140	200,526	231,805	262,855	
Energy sources		151,238	-	-	-	-	-	(353)	(353)	150,886	177,739	206,694	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		49,148	-	-	-	-	-	493	493	49,641	54,066	56,160	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	760,520	-	-	-	-	-	13,318	13,318	773,838	811,634	840,968	
Expenditure - Functional													
Governance and administration		227,933	-	-	-	-	-	15,011	15,011	242,944	238,958	249,924	
Executive and council		45,702	-	-	-	-	-	1,572	1,572	47,275	47,658	49,923	
Finance and administration		170,758	-	-	-	-	-	13,113	13,113	183,871	179,330	187,483	
Internal audit		11,472	-	-	-	-	-	326	326	11,798	11,970	12,518	
Community and public safety		47,736	-	-	-	-	-	(9,028)	(9,028)	38,708	50,076	52,429	
Community and social services		9,467	-	-	-	-	-	(2,463)	(2,463)	7,004	9,931	10,397	
Sport and recreation		14,805	-	-	-	-	-	(4,762)	(4,762)	10,043	15,530	16,260	
Public safety		23,465	-	-	-	-	-	(1,803)	(1,803)	21,661	24,615	25,771	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		198,907	-	-	-	-	-	8,919	8,919	207,826	203,425	212,976	
Planning and development		24,992	-	-	-	-	-	(4,172)	(4,172)	20,820	20,997	21,984	
Road transport		173,220	-	-	-	-	-	13,786	13,786	187,006	181,699	190,229	
Environmental protection		695	-	-	-	-	-	(695)	(695)	0	729	763	
Trading services		179,641	-	-	-	-	-	8,555	8,555	188,196	197,455	223,382	
Energy sources		133,039	-	-	-	-	-	(7,447)	(7,447)	125,592	148,571	172,201	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		46,602	-	-	-	-	-	16,003	16,003	62,604	48,884	51,181	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	654,217	-	-	-	-	-	23,458	23,458	677,675	689,913	738,711	
Surplus/ (Deficit) for the year		106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257	

Explanatory notes to Table B2 - Budgeted Financial Performance (by standard classification)

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into different functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note the total revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table B4.

Table B3: Adjustment Budget – Municipal Vote

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive & Council		48,780	-	-	-	-	-	-	-	48,780	49,377	42,986
Vote 2 - Municipal Manager		48,017	-	-	-	-	-	-	-	48,017	51,557	46,187
Vote 3 - Budget & Treasury		116,810	-	-	-	-	-	3,792	3,792	120,601	118,978	125,379
Vote 4 - Corporate Services		52,321	-	-	-	-	-	671	671	52,992	56,176	49,691
Vote 5 - Community Services		188,606	-	-	-	-	-	11,936	11,936	200,542	201,145	207,635
Vote 6 - Technical Services		276,162	-	-	-	-	-	(2,915)	(2,915)	273,247	305,968	340,338
Vote 7 - Developmental Planning		14,423	-	-	-	-	-	(166)	(166)	14,257	12,906	12,654
Vote 8 - Executive Support		15,401	-	-	-	-	-	-	-	15,401	15,537	16,097
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	760,520	-	-	-	-	-	13,318	13,318	773,838	811,634	840,968
Total Revenue by Vote	2	760,520	-	-	-	-	-	13,318	13,318	773,838	811,634	840,968
Expenditure by Vote	1											
Vote 1 - Executive & Council		37,797	-	-	-	-	-	3,117	3,117	40,914	39,673	41,559
Vote 2 - Municipal Manager		46,270	-	-	-	-	-	(1,994)	(1,994)	44,275	48,625	50,899
Vote 3 - Budget & Treasury		61,056	-	-	-	-	-	17,883	17,883	78,940	64,310	67,518
Vote 4 - Corporate Services		41,928	-	-	-	-	-	(10,332)	(10,332)	31,596	44,001	46,067
Vote 5 - Community Services		175,066	-	-	-	-	-	31,925	31,925	206,991	183,644	192,274
Vote 6 - Technical Services		254,734	-	-	-	-	-	(20,745)	(20,745)	233,989	275,714	304,855
Vote 7 - Developmental Planning		18,039	-	-	-	-	-	(3,924)	(3,924)	14,114	13,703	14,347
Vote 8 - Executive Support		19,327	-	-	-	-	-	7,528	7,528	26,855	20,244	21,191
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	654,217	-	-	-	-	-	23,458	23,458	677,675	689,913	738,711
Surplus/ (Deficit) for the year	2	106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257

Explanatory notes to Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality.

Table B4: Adjustment Budget – Revenue & Expenditure

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2024/25	2025/26
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	115,903	-	-	-	-	-	(2,287)	(2,287)	113,616	130,669	153,797
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	9,798	-	-	-	-	-	2,107	2,107	11,904	10,278	10,761
Sale of Goods and Rendering of Services		1,212	-	-	-	-	-	720	720	1,931	1,271	1,331
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		5,189	-	-	-	-	-	4,273	4,273	9,462	9,915	10,538
Interest earned from Current and Non Current Assets		2,306	-	-	-	-	-	6,371	6,371	8,678	2,491	2,594
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		913	-	-	-	-	-	1,808	1,808	2,721	958	1,003
Licence and permits		-	-	-	-	-	-	6,961	6,961	6,961	-	-
Operational Revenue		1,473	-	-	-	-	-	(550)	(550)	923	1,545	1,617
Non-Exchange Revenue												
Property rates	2	63,025	-	-	-	-	-	(2,999)	(2,999)	60,026	66,113	69,221
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		100,528	-	-	-	-	-	7,903	7,903	108,430	105,453	110,410
Licences or permits		7,176	-	-	-	-	-	(7,176)	(7,176)	-	7,528	7,882
Transfer and subsidies - Operational		363,745	-	-	-	-	-	(133)	(133)	363,612	367,608	378,480
Interest		9,497	-	-	-	-	-	-	-	9,497	11,522	13,642
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		680,764	-	-	-	-	-	16,998	16,998	697,762	735,351	761,276
Expenditure By Type												
Employee related costs		194,460	-	-	-	-	-	(15,764)	(15,764)	178,696	200,493	209,915
Remuneration of councillors		26,490	-	-	-	-	-	1,516	1,516	28,006	27,788	29,094
Bulk purchases - electricity		113,017	-	-	-	-	-	(5,562)	(5,562)	107,455	127,505	150,074
Inventory consumed		40,774	-	-	-	-	-	(3,320)	(3,320)	37,454	42,763	44,763
Debt impairment		94,855	-	-	-	-	-	23,752	23,752	118,607	99,503	104,180
Depreciation and amortisation		66,153	-	-	-	-	-	(6,104)	(6,104)	60,050	69,291	72,657
Interest		931	-	-	-	-	-	612	612	1,543	471	100
Contracted services		61,720	-	-	-	-	-	12,165	12,165	73,885	65,406	68,524
Transfers and subsidies		3,176	-	-	-	-	-	3,955	3,955	7,131	3,417	3,671
Irrecoverable debts written off		-	-	-	-	-	-	7,748	7,748	7,748	-	-
Operational costs		52,641	-	-	-	-	-	4,411	4,411	57,052	53,277	55,735
Losses on disposal of Assets		-	-	-	-	-	-	48	48	48	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		654,217	-	-	-	-	-	23,458	23,458	677,675	689,913	738,711
Surplus/(Deficit)		26,547	-	-	-	-	-	(6,459)	(6,459)	20,087	45,438	22,565
Transfers and subsidies - capital (monetary allocations)		79,756	-	-	-	-	-	(3,700)	(3,700)	76,056	76,283	79,692
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	20	20	20	-	-
Surplus/(Deficit) before taxation		106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257

Explanatory notes to Table B4 - Budgeted Financial Performance (revenue and expenditure)

OPERATING REVENUE

Property rates

Adjusted downwards due to supplementary valuation that was performed during the year and the actual performance for the financial year under review.

Service charge – electricity.

Downward adjustment is as a result of load shedding as the community is not consuming electricity as anticipated. Customers are moving towards using inverters with solar panels and going off-grid.

Service charge – refuse.

An upward adjustment is due to actual performance for the financial year.

Interest on external investments

As the municipality is experiencing relaxed cash flow position and as a result, investments with financial institutions were met above projections hence upward adjustment.

Interest on outstanding debtors

The municipality appointed debt collectors to assist in ensuring that customers pay their old outstanding debt and thus far we have experienced an increase in collection rate hence downward adjustment.

Rental from fixed assets

Upward adjustment is based on actual performance for the financial year under review.

Traffic fines

The actual year to date revenue realised are actual payments as opposed to traffic fines issued. The integration between traffic fine system and our core financial management system is projected to be completed by 31 May 2024. By mid-year the municipality issued traffic fines amounting to R61, 932 million.

Transfer and subsidies.

There is R133 thousand reduction for Expanded Public Works Programme (EPWP) from the initial allocation.

OPERATING EXPENDITURE

Employee related cost

Adopted budget was based on the fact that all funded positions will be filled, however there are still some positions not filled and positions initially filled are currently vacant. Position that currently vacant we anticipate that they will not be filled by the end of the financial year therefore the adjustment is a downward adjustment based on these predictions.

Remuneration of councillors

The adjustment is based on actual performance and taking into accounting the amount forming part of current year actual however relating to 2022-23 financial year and upper limits from COGHSTA are issued very late and affect the accounting part of backpay.

Debt impairment

Upward adjustment is based on audited results for 2022/23 financial year as well as the magnitude of traffic fines issues in both prior and current year. Additionally, there is bad debts written off in current year that had an impact on the performance of debt impairment.

Depreciation and asset impairment

Downward adjustment is based on actual performance and taking into account that all projects funded by Municipal Infrastructure Grant (MIG) are multi-year therefore no depreciation will be accounted for regarding those projects.

Bulk purchases

Downward adjustment is as a result of load shedding as the community is not consuming electricity as anticipated. Customers are moving towards using inverters with solar panels and going off-grid.

Other material

Downwards adjustment is based on actual performance on store issue material and supplies. Material and supplies budget for purchases will be limited to the available budget and no additional funds is allocated to this item considering the financial position and budget funding assessment.

Finance cost.

The adjustment is based on latest amortisation schedule for finance lease.

Contracted services.

During the year under review, we have discovered that we erroneously under budgeted for some of the items. The upward adjustment is correction of the error made during adopted budget.

Other expenditure

An increase in other expenses is due to bad debts written off accounted for in the current financial year and uniform and protective clothing that will be purchase for the newly appointed 15 general workers and 10 traffic wardens.

Transfer and subsidies.

The adjustment is triggered by high rate of configuration of registered indigents by Eskom and proportionately affected the expenditure.

Losses

The adjustment is triggered by machinery and computer equipment disposed of at a loss.

TRANSFERS AND SUBSIDIES – CAPITAL

Transfers and subsidies (Capital) are adjusted downwards by R3, 680 million. Below is the breakdown:

- The municipality received a monitor and CPU worth R20 thousand from department of Economic Development Agency
- R4, 371 million reductions from the initial allocation as per DoRA of Municipal Infrastructure Grant (MIG)
- R671 thousand from Department of Education Training and Development Practices (SETA). The amount is sitting as a liability in the financial record of the municipality therefore management resolved to procure computer equipment to be used by experiential learners to address work tools backlog experienced in prior years.

Municipality applied for Municipal Infrastructure Grant (MIG) rollover amounting to R20, 710 million which was disapproved. The entire amount was set off against second trench of equitable shares for 2023-24 financial year.

Table B5: Adjustment Capital Budget – vote and funding

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital Expenditure - Functional												
Governance and administration		1,000	-	-	-	-	-	1,123	1,123	2,123	1,400	1,400
Executive and council		-	-	-	-	-	-	-	-	-	200	200
Finance and administration		1,000	-	-	-	-	-	1,123	1,123	2,123	1,200	1,200
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		100	-	-	-	-	-	150	150	250	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		100	-	-	-	-	-	150	150	250	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		66,256	-	-	-	-	-	3,644	3,644	69,900	72,973	72,634
Planning and development		-	-	-	-	-	-	-	-	-	390	100
Road transport		66,256	-	-	-	-	-	3,644	3,644	69,900	72,583	72,534
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		16,800	-	-	-	-	-	4,965	4,965	21,765	12,150	12,658
Energy sources		15,000	-	-	-	-	-	5,559	5,559	20,559	12,050	12,558
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1,800	-	-	-	-	-	(594)	(594)	1,206	100	100
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692
Funded by:												
National Government		79,756	-	-	-	-	-	(4,371)	(4,371)	75,385	76,283	79,692
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	671	671	671	-	-
Transfers recognised - capital	4	79,756	-	-	-	-	-	(3,700)	(3,700)	76,056	76,283	79,692
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,400	-	-	-	-	-	13,582	13,582	17,982	10,240	7,000
Total Capital Funding		84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692

Explanatory notes to Table B5 - Budgeted Capital Expenditure by standard classification and funding source

Capital projects are funded from Municipal Infrastructure Grant (MIG); Integrated National Electrification Programme (INEP) and internal generated revenue. An upward adjustment of R9 882 million is because of additional funds allocated to cater for the following projects that the municipality was committed to:

- Upgrading of Stompo bus road (Designs) under economic and environmental services
- Upgrading of Masoing bus route (Designs) under economic and environmental services
- Upgrading of Tafelkop stadium access road under economic and environmental services
- Alternative energy solution under trading services

Table B5B: Adjustment Capital Budget – by Vote

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
	A	A1	B	C	D	E	F	G	H			
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	300	300
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	300	300
Single-year expenditure to be adjusted	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	100	100
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	100	100
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	100	100
Vote 4 - Corporate Services		1,000	-	-	-	-	-	1,123	1,123	2,123	1,100	1,100
Vote 5 - Community Services		1,900	-	-	-	-	-	(444)	(444)	1,456	200	200
Vote 6 - Technical Services		81,256	-	-	-	-	-	9,203	9,203	90,459	84,233	84,692
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	390	100
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		84,156	-	-	-	-	-	9,882	9,882	94,038	86,223	86,392
Total Capital Expenditure - Vote		84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692

Explanatory notes to Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2023/24 R82, 837 million has been allocated of the total R94, 038 million. This allocation decreases to R74, 083 million in 2024/25 and further decreases to R27, 669 million in 2025/26.
3. Single-year capital expenditure has been appropriated at R11, 201 million for the 2023/24 financial year and increases to R12, 440 million in 2024/25 and further increases to R59, 023 million in 2025/26 financial year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against

single-year appropriations for the two outer-years. The capital program is funded from capital grants and transfers and internally generated funds from current year surpluses.

Table B6: Adjustment Budget - Financial Position

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		18,804	-	-	-	-	-	(9,596)	(9,596)	9,209	50,460	70,289
Trade and other receivables from exchange transactions	1	69,351	-	-	-	-	-	2,921	2,921	72,272	58,570	47,509
Receivables from non-exchange transactions	1	109,569	-	-	-	-	-	(24,098)	(24,098)	85,471	140,669	158,360
Current portion of non-current receivables	2	119	-	-	-	-	-	-	-	119	119	119
Inventory		38,571	-	-	-	-	-	3,320	3,320	41,891	46,075	34,302
VAT		12,050	-	-	-	-	-	-	-	12,050	10,245	13,307
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		248,465	-	-	-	-	-	(27,453)	(27,453)	221,013	306,139	323,887
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		48,032	-	-	-	-	-	-	-	48,032	47,596	47,030
Property, plant and equipment	3	1,310,538	-	-	-	-	-	15,873	15,873	1,326,411	1,328,298	1,342,995
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		463	-	-	-	-	-	-	-	463	463	463
Intangible assets		606	-	-	-	-	-	65	65	671	514	418
Trade and other receivables from exchange transactions		18,499	-	-	-	-	-	-	-	18,499	19,390	20,325
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1,378,138	-	-	-	-	-	15,938	15,938	1,394,076	1,396,262	1,411,232
TOTAL ASSETS		1,626,603	-	-	-	-	-	(11,515)	(11,515)	1,615,089	1,702,400	1,735,120
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		7,246	-	-	-	-	-	2,248	2,248	9,494	5,456	-
Consumer deposits		5,937	-	-	-	-	-	-	-	5,937	6,242	6,562
Trade and other payables from exchange transactions		99,306	-	-	-	-	-	3,655	3,655	102,962	80,097	110,953
Trade and other payables from non-exchange transactions		7,905	-	-	-	-	-	(1)	(1)	7,904	9,420	12,007
Provisions		2,750	-	-	-	-	-	-	-	2,750	3,156	3,625
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		1,076	-	-	-	-	-	-	-	1,076	1,312	1,603
Total current liabilities		124,219	-	-	-	-	-	5,903	5,903	130,123	105,685	134,750
Non current liabilities												
Borrowing	1	5,456	-	-	-	-	-	2,180	2,180	7,637	-	-
Provisions	1	46,097	-	-	-	-	-	-	-	46,097	47,863	48,933
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		41,318	-	-	-	-	-	-	-	41,318	42,574	43,318
Total non current liabilities		92,871	-	-	-	-	-	2,180	2,180	95,052	90,437	92,251
TOTAL LIABILITIES		217,091	-	-	-	-	-	8,084	8,084	225,174	196,122	227,000
NET ASSETS	2	1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119

Explanatory notes to Table B6 - Budgeted Financial Position

- Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents assets less liabilities as “accounting” community wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. The municipal equivalent of equity is community wealth/equity. The justification is that ownership and the net assets of the municipality belong to the community.
4. Any movement on the budgeted financial performance or the capital budget will inevitably impact on the budgeted financial position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.
5. Table B6 is supported by an extensive table of notes that provide detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves.
6. Included in trade and other payables are the following non-cash items that should not be taken into account when determining the funding position of the municipality as there are already included as part of operating expenditure (as the contra account):
 - Accrued leave pay
 - Accrued bonus

Additionally, retention release is taking into account under payment to suppliers and employees in the cash flow statement.

Property plant and equipment is adjusted upwards to cater for the following projects:

- Upgrading of Stompo bus road (Designs)
- Upgrading of Masoing bus route (Designs)
- Upgrading of Tafelkop stadium access road
- Alternative energy solution
- Computer equipment

Table B7: Adjustment Budget – Cash Flows

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		54,392	-	-	-	-	-	(1,500)	(1,500)	52,892	58,227	62,147
Service charges		124,873	-	-	-	-	-	(1,101)	(1,101)	123,772	144,334	168,036
Other revenue		21,801	-	-	-	-	-	3,038	3,038	24,839	22,869	23,944
Transfers and Subsidies - Operational	1	363,745	-	-	-	-	-	(133)	(133)	363,612	387,608	378,480
Transfers and Subsidies - Capital	1	79,756	-	-	-	-	-	(4,371)	(4,371)	75,385	76,283	79,692
Interest		1,455	-	-	-	-	-	6,371	6,371	7,826	1,600	1,659
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(685,182)	-	-	-	-	-	6,032	6,032	(679,150)	(672,757)	(613,075)
Finance charges		(931)	-	-	-	-	-	(611)	(611)	(1,543)	471	100
Transfers and Subsidies	1	(3,176)	-	-	-	-	-	(3,956)	(3,956)	(7,132)	(3,417)	(3,671)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56,732	-	-	-	-	-	3,769	3,769	60,501	115,219	97,313
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		851	-	-	-	-	-	-	-	851	891	935
Payments												
Suppliers and employees		(685,182)	-	-	-	-	-	6,032	6,032	(679,150)	(672,757)	(613,075)
Finance charges		(931)	-	-	-	-	-	(611)	(611)	(1,543)	471	100
Transfers and Subsidies	1	(3,176)	-	-	-	-	-	(3,956)	(3,956)	(7,132)	(3,417)	(3,671)
NET CASH FROM/(USED) OPERATING ACTIVITIES		56,732	-	-	-	-	-	3,769	3,769	60,501	115,219	97,313
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		851	-	-	-	-	-	-	-	851	891	935
Payments												
Capital assets		(72,485)	-	-	-	-	-	(11,166)	(11,166)	(83,652)	(77,363)	(77,492)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(71,634)	-	-	-	-	-	(11,166)	(11,166)	(82,800)	(76,472)	(76,557)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		237	-	-	-	-	-	-	-	237	305	320
Payments												
Repayment of borrowing		(7,246)	-	-	-	-	-	(2,248)	(2,248)	(9,494)	5,456	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7,009)	-	-	-	-	-	(2,248)	(2,248)	(9,257)	5,762	320
NET INCREASE/ (DECREASE) IN CASH HELD		(21,911)	-	-	-	-	-	(9,646)	(9,646)	(31,556)	44,509	21,075
Cash/cash equivalents at the year begin:	2	41,668	-	-	-	-	-	-	-	41,668	18,804	50,460
Cash/cash equivalents at the year end:	2	19,757	-	-	-	-	-	(9,646)	(9,646)	10,111	63,314	71,535

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash level of the municipality is projected to consistently increase, however the achievement of these results, requires implementation of stringent credit control.
4. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash and cash equivalent over the medium-term and as a result, the cash and investment management policy is now in place.
5. Capital assets payment is exclusive of retention amounting to 10% of the work done.

Cash flow from operating activities.

Upward adjustment is as a result an increase in revenue after considering collection rate (Refer to A4). The collection rate used during the original budget remained the same, no new computation was performed.

Decrease in payment to suppliers and employees is as a result of downward adjustment on operating expenditure excluding non-cash items (Refer to table A4). Take note, included in other expenditure and inventory consumed are non-cash items for store issue and that has been considered. Furthermore, included in employee related cost there is non-cash items for actuaries.

Cash flow from investing activities

There is an increase in capital projects in the current financial year hence cash outflow adjustment. The amount reflecting in the table is after considering retention and unspent conditional grant.

Cash flow from investing activities.

An adjustment is based on the latest amortisation schedule for financial lease obligation.

Table B8: Adjustment Budget – Cash Backed Reserves

LIM472 Elias Motsoaledi - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2023/07/27												
Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	19,757	-	-	-	-	-	(9,646)	(9,646)	10,111	63,314	71,535
Other current investments > 90 days		(952)	-	-	-	-	-	50	50	(902)	(12,853)	(1,246)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		18,804	-	-	-	-	-	(9,596)	(9,596)	9,209	50,460	70,289
Applications of cash and investments												
Unspent conditional transfers		3,900	-	-	-	-	-	-	-	3,900	5,159	4,745
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(12,050)	-	-	-	-	-	-	-	(12,050)	(10,245)	(13,307)
Other working capital requirements	2	(20,965)	-	-	-	-	-	19,297	19,297	(1,668)	(59,018)	(36,411)
Other provisions		3,826	-	-	-	-	-	-	-	3,826	4,468	5,228
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(25,289)	-	-	-	-	-	19,297	19,297	(5,992)	(59,636)	(39,745)
Surplus(shortfall)		44,094	-	-	-	-	-	(28,893)	(28,893)	15,201	110,097	110,034

Explanatory notes - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the above table, it is clearly indicated that the municipality has surplus over MTREF.

Table B9: Adjustment Budget – Asset Management

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	8	9	10	11	12	13	14		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	17,800	-	-	-	-	-	5,464	5,464	23,264	15,440	14,958
Roads Infrastructure		-	-	-	-	-	-	-	-	-	800	-
Storm water Infrastructure		800	-	-	-	-	-	(800)	(800)	-	-	-
Electrical Infrastructure		14,800	-	-	-	-	-	5,585	5,585	20,385	11,850	12,358
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15,600	-	-	-	-	-	4,785	4,785	20,385	12,650	12,358
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		700	-	-	-	-	-	1,123	1,123	1,823	1,000	1,000
Furniture and Office Equipment		1,100	-	-	-	-	-	(594)	(594)	506	800	800
Machinery and Equipment		400	-	-	-	-	-	150	150	550	700	800
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	290	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	-	-	-	-	-	-	11,650	11,650	11,650	400	400
Roads Infrastructure		-	-	-	-	-	-	-	-	-	300	300
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	11,650	11,650	11,650	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	11,650	11,650	11,650	300	300
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	100	100
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	66,356	-	-	-	-	-	(7,232)	(7,232)	59,124	70,683	71,334
Roads Infrastructure		65,356	-	-	-	-	-	(7,232)	(7,232)	58,124	70,683	71,334
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,000	-	-	-	-	-	-	-	1,000	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		66,356	-	-	-	-	-	(7,232)	(7,232)	59,124	70,683	71,334
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-

Total Capital Expenditure to be adjusted	4	84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692
Roads Infrastructure		65,356	-	-	-	-	-	(7,232)	(7,232)	58,124	71,783	71,634
Storm water Infrastructure		800	-	-	-	-	-	(800)	(800)	-	-	-
Electrical Infrastructure		14,800	-	-	-	-	-	5,585	5,585	20,385	11,850	12,358
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,000	-	-	-	-	-	11,650	11,650	12,650	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		81,956	-	-	-	-	-	9,203	9,203	91,159	83,633	83,992
Computer Equipment		700	-	-	-	-	-	1,123	1,123	1,823	1,000	1,000
Furniture and Office Equipment		1,100	-	-	-	-	-	(594)	(594)	506	800	800
Machinery and Equipment		400	-	-	-	-	-	150	150	550	800	900
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	290	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	84,156	-	-	-	-	-	9,882	9,882	94,038	86,523	86,692
ASSET REGISTER SUMMARY - PPE (WDV)	5	1,273,184	-	-	-	-	-	6,735	6,735	1,279,919	1,209,343	1,142,386
Roads Infrastructure		1,242,897	-	-	-	-	-	8,777	8,777	1,251,674	1,197,228	1,149,412
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		(7,083)	-	-	-	-	-	1,232	1,232	(5,851)	(11,662)	(16,441)
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		223	-	-	-	-	-	101	101	324	(592)	(1,446)
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1,236,037	-	-	-	-	-	10,110	10,110	1,246,147	1,184,974	1,131,528
Community Assets		(1,333)	-	-	-	-	-	270	270	(1,063)	(2,731)	(4,195)
Heritage Assets		463	-	-	-	-	-	-	-	463	463	463
Investment properties		48,032	-	-	-	-	-	-	-	48,032	47,596	47,030
Other Assets		(4,459)	-	-	-	-	-	(1,987)	(1,987)	(6,446)	(9,137)	(14,035)
Intangible Assets		606	-	-	-	-	-	65	65	671	514	418
Computer Equipment		(274)	-	-	-	-	-	1,128	1,128	854	(297)	(367)
Furniture and Office Equipment		449	-	-	-	-	-	(745)	(745)	(295)	567	652
Machinery and Equipment		(2,718)	-	-	-	-	-	220	220	(2,498)	(5,189)	(7,713)
Transport Assets		(3,620)	-	-	-	-	-	(2,327)	(2,327)	(5,947)	(7,418)	(11,394)
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,273,184	-	-	-	-	-	6,735	6,735	1,279,919	1,209,343	1,142,386
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		65,402	-	-	-	-	-	(6,104)	(6,104)	59,298	68,607	71,831
Repairs and Maintenance by asset class	3	29,085	-	-	-	-	-	6,409	6,409	35,494	30,511	31,945
Roads Infrastructure		10,940	-	-	-	-	-	2,061	2,061	13,001	11,476	12,015
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,073	-	-	-	-	-	(1,545)	(1,545)	4,528	6,371	6,670
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,243	-	-	-	-	-	1,250	1,250	2,493	1,304	1,365
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		18,255	-	-	-	-	-	1,766	1,766	20,022	19,150	20,050
Community Facilities		573	-	-	-	-	-	726	726	1,299	601	629
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		573	-	-	-	-	-	726	726	1,299	601	629
Machinery and Equipment		10,257	-	-	-	-	-	3,917	3,917	14,174	10,760	11,265
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		94,487	-	-	-	-	-	306	306	94,793	99,117	103,776
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		78.8%	0.0%							75.3%	82.2%	82.7%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		101.5%	0.0%							119.4%	103.6%	99.9%
<i>R&M as a % of PPE</i>		2.3%	0.0%							2.8%	2.5%	2.8%
<i>Renewal and upgrading and R&M as a % of PPE</i>		7.5%	0.0%							8.3%	8.4%	9.1%

Explanatory notes to Table B9 - Asset Management

1. Table B9 provides an overview of municipal capital allocations to construct and/procure new assets, renewal, and upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal and upgrading of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. The municipality allocated 79% of the capital budget to the renewal and upgrading of existing assets which is considered to be an achievement.
3. The renewal and upgrading of existing assets target has been met throughout the MTEF period, however, the achievement of repairs and maintenance target remains a challenge.

PART 2 – SUPPORTING DOCUMENTATION

Table SB 1: Adjustment Budget – Supporting detail to Budgeted Financial Performance

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		63,025	–	–	–	–	–	(2,999)	(2,999)	60,026	66,113	69,221
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		–	–	–	–	–	–	–	–	–	–	–
Net Property Rates		63,025	–	–	–	–	–	(2,999)	(2,999)	60,026	66,113	69,221
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		115,903	–	–	–	–	–	(2,287)	(2,287)	113,616	130,669	153,797
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		–	–	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity		115,903	–	–	–	–	–	(2,287)	(2,287)	113,616	130,669	153,797
Service charges - Waste Management												
Total refuse removal revenue		9,798	–	–	–	–	–	2,107	2,107	11,904	10,278	10,761
Total landfill revenue		–	–	–	–	–	–	–	–	–	–	–
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		–	–	–	–	–	–	–	–	–	–	–
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		9,798	–	–	–	–	–	2,107	2,107	11,904	10,278	10,761
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		128,941	–	–	–	–	–	(15,256)	(15,256)	113,685	131,903	138,102
Pension and UIF Contributions		25,377	–	–	–	–	–	(2,095)	(2,095)	23,281	26,509	27,755
Medical Aid Contributions		6,343	–	–	–	–	–	770	770	7,114	6,654	6,967
Overtime		1,232	–	–	–	–	–	(853)	(853)	379	1,292	1,353
Performance Bonus		9,783	–	–	–	–	–	(654)	(654)	9,129	10,263	10,745
Motor Vehicle Allowance		16,452	–	–	–	–	–	(462)	(462)	15,989	17,258	18,069
Cellphone Allowance		1,998	–	–	–	–	–	177	177	2,175	2,096	2,195
Housing Allowances		268	–	–	–	–	–	13	13	281	255	267
Other benefits and allowances		554	–	–	–	–	–	772	772	1,326	580	606
Payments in lieu of leave		35	–	–	–	–	–	1,670	1,670	1,705	37	39
Long service awards		824	–	–	–	–	–	1,683	1,683	2,507	864	905
Post-retirement benefit obligations	4	2,119	–	–	–	–	–	(2,119)	(2,119)	–	2,222	2,327
Entertainment		–	–	–	–	–	–	–	–	–	–	–

Acting and post related allowance		533	-	-	-	-	-	589	589	1,123	560	586
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
sub-total		194,460	-	-	-	-	-	(15,764)	(15,764)	178,695	200,493	209,915
<i>Less: Employees costs capitalised to PPE</i>		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	194,460	-	-	-	-	-	(15,764)	(15,764)	178,695	200,493	209,915
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		65,314	-	-	-	-	-	(6,036)	(6,036)	59,278	68,515	71,735
Lease amortisation		88	-	-	-	-	-	(67)	(67)	21	92	96
Capital asset impairment		751	-	-	-	-	-	-	-	751	685	825
Total Depreciation and amortisation	1	66,153	-	-	-	-	-	(6,104)	(6,104)	60,050	69,291	72,657
Bulk purchases												
Electricity Bulk Purchases		113,017	-	-	-	-	-	(5,562)	(5,562)	107,455	127,505	150,074
Total bulk purchases	1	113,017	-	-	-	-	-	(5,562)	(5,562)	107,455	127,505	150,074
Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Contracted services												
Outsourced Services		46,429	-	-	-	-	-	8,945	8,945	55,374	49,185	51,470
Consultants and Professional Services		6,668	-	-	-	-	-	(1,593)	(1,593)	5,075	7,177	7,584
Contractors		8,622	-	-	-	-	-	4,813	4,813	13,435	9,044	9,470
Total contracted services		61,720	-	-	-	-	-	12,165	12,165	73,885	65,406	68,524
Operational Costs												
Collection costs		691	-	-	-	-	-	245	245	936	717	742
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	-
Audit fees		6,354	-	-	-	-	-	(1,230)	(1,230)	5,124	6,666	6,979
Other Operational Costs		45,596	-	-	-	-	-	5,396	5,396	50,992	45,894	48,014
Total Other Operational Costs	1	52,641	-	-	-	-	-	4,411	4,411	57,052	53,277	55,735
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-	-
Contracted Services		-	-	-	-	-	-	-	-	-	-	-
Other Expenditure		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	15	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed												
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		40,774	-	-	-	-	-	(3,320)	(3,320)	37,454	42,763	44,763
Total Inventory Consumed & Other Material		40,774	-	-	-	-	-	(3,320)	(3,320)	37,454	42,763	44,763

Table SB 2: Adjustment Budget – Supporting detail to Financial Position

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		59,952	-	-	-	-	-	61	61	60,013	60,335	60,783
Water		-	-	-	-	-	-	-	-	-	-	-
Waste		4,320	-	-	-	-	-	1,926	1,926	6,245	8,851	13,596
Waste Water		21,579	-	-	-	-	-	945	945	22,524	23,191	25,059
Other trade receivables from exchange transactions		-	-	-	-	-	-	(11)	(11)	(11)	-	-
Gross: Trade and other receivables from exchange transactions		85,851	-	-	-	-	-	2,921	2,921	88,771	92,378	99,438
Less: Impairment for debt	1	(16,500)	-	-	-	-	-	-	-	(16,500)	(33,808)	(51,929)
Impairment for Electricity		(1,528)	-	-	-	-	-	-	-	(1,528)	(3,131)	(4,810)
Impairment for Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(14,971)	-	-	-	-	-	-	-	(14,971)	(30,676)	(47,119)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Total net Trade and other receivables from Exchange Transactions		69,351	-	-	-	-	-	2,921	2,921	72,272	58,570	47,509
Receivables from non-exchange transactions												
Property rates		18,131	-	-	-	-	-	(7,169)	(7,169)	10,962	37,539	58,255
Less: Impairment of Property rates		(7,770)	-	-	-	-	-	1,326	1,326	(6,445)	(15,922)	(24,456)
Net Property rates		10,360	-	-	-	-	-	(5,843)	(5,843)	4,517	21,618	33,799
Other receivables from non-exchange transactions		169,794	-	-	-	-	-	6,823	6,823	176,617	263,680	346,714
Impairment for other receivables from non-exchange transactions		(70,585)	-	-	-	-	-	(25,078)	(25,078)	(95,663)	(144,629)	(222,153)
Net other receivables from non-exchange transactions		99,209	-	-	-	-	-	(18,255)	(18,255)	80,954	119,051	124,561
Total net Receivables from non-exchange transactions		109,569	-	-	-	-	-	(24,098)	(24,098)	85,471	140,669	158,360

Consumables												
Standard Rated												
Opening Balance		79,345	-	-	-	-	-	-	-	79,345	98,517	98,898
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	(31,095)	-	-	-	-	-	519	519	(30,575)	(32,609)	(34,132)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		48,250	-	-	-	-	-	519	519	48,770	65,908	64,766
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	(9,679)	(19,833)
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	(9,679)	-	-	-	-	-	2,801	2,801	(6,878)	(10,154)	(10,631)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(9,679)	-	-	-	-	-	2,801	2,801	(6,878)	(19,833)	(30,464)
Closing Balance - Inventory & Consumables		38,571	-	-	-	-	-	3,320	3,320	41,891	46,075	34,302
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1,375,852	-	-	-	-	-	9,834	9,834	1,385,686	1,462,127	1,548,559
Leases recognised as PPE	2	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		65,314	-	-	-	-	-	(6,039)	(6,039)	59,275	133,829	205,564
Total Property, plant & equipment	1	1,310,538	-	-	-	-	-	15,873	15,873	1,326,411	1,328,298	1,342,995
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		7,246	-	-	-	-	-	2,248	2,248	9,494	5,456	-
Total Current liabilities - Financial liabilities		7,246	-	-	-	-	-	2,248	2,248	9,494	5,456	-
Trade and other payables												
Trade and other payables from exchange transactions		99,306	-	-	-	-	-	3,655	3,655	102,962	80,097	110,953
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		3,900	-	-	-	-	-	-	-	3,900	5,169	4,745
Trade payables from Non-exchange transactions: Other		4,005	-	-	-	-	-	(1)	(1)	4,004	4,261	7,261
VAT		-	-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	107,211	-	-	-	-	-	3,655	3,655	110,866	89,518	122,960
Non current liabilities - Financial liabilities												
Borrowing	3	5,456	-	-	-	-	-	2,180	2,180	7,637	-	-
Other financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Financial liabilities		5,456	-	-	-	-	-	2,180	2,180	7,637	-	-
Provisions - non current												
Retirement benefits		-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		45,097	-	-	-	-	-	-	-	45,097	46,363	47,681
Other		1,000	-	-	-	-	-	-	-	1,000	1,500	1,251
Total Provisions - non current		46,097	-	-	-	-	-	-	-	46,097	47,863	48,933
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1,303,210	-	-	-	-	-	(9,459)	(9,459)	1,293,751	1,384,558	1,405,862
GRAP adjustments		-	-	-	-	-	-	-	-	-	-	-
Restated balance		1,303,210	-	-	-	-	-	(9,459)	(9,459)	1,293,751	1,384,558	1,405,862
Surplus/(Deficit)		106,303	-	-	-	-	-	(10,140)	(10,140)	96,163	121,721	102,257
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119
TOTAL COMMUNITY WEALTH/EQUITY	2	1,409,513	-	-	-	-	-	(19,599)	(19,599)	1,389,914	1,506,279	1,508,119

Table SB 3: Adjustment Budget – Performance Objectives (SDBIP)

Description	Unit of measurement	2023/24								Budget Year 2024/25	Budget Year 2025/26	
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Planning and Development												
Function 1 - (name)												
SPATIAL DEVELOPMENT ANALYSIS AND												
<i>To promote integrated human settlements</i>	Number of Amendment general plan to be developed for Roosenekaal extension 2	1	0	0	0	0	0	0	1	2	2	2
<i>To promote integrated human settlements</i>	% of inspections conducted on building construction with an approved plan to	100%	0%	0%	0%	0%	0%	100%				
INSTITUTIONAL DEVELOPMENT AND MUNICIPAL												
<i>To build capable, responsive, accountable, effective and efficient municipal institutions and administration</i>	% of KPI and projects attaining organizational targets (total organization)	100%	0%	0%	0%	0%	0%	0%	-	100%	100%	100%
<i>To build capable, responsive, accountable, effective and efficient municipal institutions and administration</i>	Number of Final SDBIP approved by Mayor within 28 days after approval of IDP/Budget	1	0	0	0	0	0	1	1	2	2	2
LOCAL ECONOMIC DEVELOPMENT												
<i>To promote conducive environment for economic growth and development</i>	Number of work opportunities created through public employment programme (EPWP) (GKPI)	120	0	0	0	0	0	0	0	240	240	240
<i>To promote conducive environment for economic growth and development</i>	Number of work opportunities created through public employment programme (CWP)	1100	0	0	0	0	0	0	-	1100	1100	1100
<i>To promote conducive environment for economic growth and development</i>	Number of formal business licence audit conducted in	12	0	0	0	0	0	0	-	12	12	12
Vote 2 - Budget and Treasury												
Function 1 - (name)												
MUNICIPAL FINANCIAL VIABILITY AND												
<i>To improve sound and municipal financial management</i>	Number of SCM deviation reports submitted to municipal manager (reduction of number deviations)	4	0	0	0	0	0	0	-	4	4	4
	% outstanding consumer debtors on billed revenue	15%	0%	0%	0%	0%	0%	0%	0%	15%	15%	15%
	Number of Audited Annual Financial Statements (AFS) submitted to council	1	0	0	0	0	0	0	-	1	1	1
	Number of MTREF Budget submitted to Council 30 days before the start of the new financial year	1	0	0	0	0	0	0	-	0	0	0
	Number of assets verifications conducted	1	0	0	0	0	0	0	0	1	1	1
	Remuneration (Employee Related Costs and Councilors Remuneration) as % of total operating expenditure per quarter	35%	0%	0%	0%	0%	0%	0%	-	0	0	0
Vote 3 - Infrastructure												
Function 1 - (name)												
BASIC SERVICE DELIVERY AND INFRASTRUCTURE DEVELOPMENT												
<i>To provide for basic services delivery and sustainable infrastructural development</i>	% of registered indigents who receives free basic electricity	10%	-	-	-	-	-	-	-	10%	10%	10%
	Number of disaster awareness campaigns conducted	2	0	0	0	0	0	0	0	2	2	2
	Number of initiatives held to promote library facilities	4	0	0	0	0	0	0	0	4	4	4
	Number of stands reticulated with electrical infrastructure	851	0	0	0	0	0	0	0	851	851	851

Table SB 4: Adjustment Budget – Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	#NAME?	#NAME?	#NAME?	2023/24			Budget Year	Budget Year
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	2024/25 Adjusted Budget	2025/26 Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	13.4%	0.0%	16.1%	13.6%	14.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	4.0%	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities	0.0%	125.2%	128.1%	200.0%	0.0%	169.8%	289.7%	240.4%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors >	150.4%	108.9%	148.8%	200.0%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.50	0.02	0.29	1.0	0.0	0.7	1.8	1.7
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	88.1%	87.5%	116.5%	81.1%	81.1%	81.9%	82.8%	82.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		71.5%	81.1%	81.1%	81.1%	81.1%	81.9%	82.8%	82.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	29.5%	36.9%	22.8%	40.8%	0.0%	37.2%	41.2%	39.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors	4.0%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		179.5%	414.9%	273.7%	-1206.6%	0.0%	377.6%	668.2%	1132.8%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	1542420000	1424200000	1302000000	1100000000	1100000000	1100000000	1100000000	1000000000
	Total Cost of Losses (Rand '000)	21,200	17,000	15,000	14,000	12,500	13,500	13,500	13,500
Employee costs	Employee costs/(Total Revenue - capital				28.6%	0.0%	25.6%	27.3%	27.6%
Remuneration	Total remuneration/(Total Revenue - capital								
Repairs & Maintenance	R&M/(Total Revenue excluding capital				4.3%	0.0%	5.1%	4.1%	4.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				19.9%	0.0%	22.4%	19.3%	19.6%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				723.9%	0.0%	741.9%	705.8%	730.7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual				10.2%	0.0%	10.4%	8.0%	6.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed				0.0	0.0	0.0	0.0	0.0

Table SB 6: Adjustment Budget – Funding Measurements

Description	Ref	MFMA section	#NAME?	#NAME?	#NAME?	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2024/25	Budget Year 2025/26
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	70,428	2,142	75,885	(8,885)	-	29,364	13,397	10,855
Cash + investments at the yr end less applications - R'000	2	18(1)b	20,661	12,442	62,962	18,293	-	15,781	79,293	74,847
Cash year end/monthly employee/supplier payments	3	18(1)b	-	-	-	-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	100,578	162,544	93,856	106,303	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	16%	-43%	0%	0.0%	0.0%	0.0%	-2.8%	6.4%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	51.0%	0.0%	64.1%	52.3%	52.3%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	44.7%	86.8%	28.0%	37.6%	0.0%	33.1%	38.8%	41.5%
Capital payments % of capital expenditure	8	18(1)c;19	49.4%	0.0%	0.0%	86.1%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	0.0%	105.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr/(decr)	11	18(1)a	141.1%	15.5%	0.0%	-38.9%	0.0%	17.0%	26.3%	-0.8%
Long term receivables % change - incr/(decr)	12	18(1)a	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-22.2%	38.5%
R&M % of Property Plant & Equipment	13	20(1)(vi)	1.0%	1.5%	2.3%	2.3%	0.0%	2.8%	2.5%	2.8%
Asset renewal % of capital budget	14	20(1)(vi)	42.6%	0.0%	42.2%	0.0%	0.0%	12.4%	0.5%	0.5%

Table SB7: Adjustment Budget - Transfers and Grants Receipts

Description	Budget Year 2023/24				Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
RECEIPTS:						
Operating Transfers and Grants						
National Government:	363,745	(133)	(133)	363,612	387,608	378,480
Local Government Equitable Share	358,519	-	-	358,519	384,758	375,492
Finance Management	2,850	-	-	2,850	2,850	2,988
EPWP Incentive	2,376	(133)	(133)	2,243	-	-
Other grant providers:	-	-	-	-	-	-
<i>LGSETA Learnership and Development</i>	-	-	-	-	-	-
Total Operating Transfers and Grants	363,745	(133)	(133)	363,612	387,608	378,480
Capital Transfers and Grants						
National Government:	79,756	(4,371)	(4,371)	75,385	76,283	79,692
Municipal Infrastructure Grant (MIG)	65,356	(4,371)	(4,371)	60,985	68,283	71,334
Intergrated National Electrification Grant	14,400	-	-	14,400	8,000	8,358
Provincial Government:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Other grant providers:	-	671	671	671	-	-
<i>LGSETA Learnership and Development</i>	-	671	671	671	-	-
Total Capital Transfers and Grants	79,756	(3,700)	(3,700)	76,056	76,283	79,692
TOTAL RECEIPTS OF TRANSFERS & GRANTS	443,501	(3,833)	(3,833)	439,668	463,891	458,172

Table SB 8: Adjustment Budget – Transfers and Grants Expenditure

Description	Budget Year 2023/24				Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM						
Operating expenditure of Transfers and Grants						
National Government:	363,745	(133)	(133)	363,612	387,608	378,480
Local Government Equitable Share	358,519	-	-	358,519	384,758	375,492
Finance Management	2,850	-	-	2,850	2,850	2,988
EPWP Incentive	2,376	(133)	(133)	2,243	-	-
Other grant providers:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	363,745	(133)	(133)	363,612	387,608	378,480
Capital expenditure of Transfers and Grants						
National Government:	79,756	(4,371)	(4,371)	75,385	76,283	79,692
Municipal Infrastructure Grant (MIG)	65,356	(4,371)	(4,371)	60,985	68,283	71,334
Intergrated National Electrification Grant	14,400	-	-	14,400	8,000	8,358
Provincial Government:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-
N/A	-	-	-	-	-	-
Other grant providers:	-	671	671	671	-	-
LGSETA Learnership and Development	-	671	671	671	-	-
Total capital expenditure of Transfers and Grants	79,756	(3,700)	(3,700)	76,056	76,283	79,692
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	443,501	(3,833)	(3,833)	439,668	463,891	458,172

Table SB 9: Adjustment Budget – Reconciliation of Transfers; Grants Receipts and Unspent Funds

Description	Budget Year 2023/24		Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Operating transfers and grants:				
National Government:				
Balance unspent at beginning of the year	-	-	-	-
Current year receipts	363,745	363,612	387,608	378,480
Conditions met - transferred to revenue	363,745	363,612	387,608	378,480
Conditions still to be met - transferred to liabilities	-	-	-	-
District Municipality:				
Balance unspent at beginning of the year	-	-	-	-
Current year receipts	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-
Conditions still to be met - transferred to liabilities		-		
Other grant providers:				
Balance unspent at beginning of the year	-	-	-	-
Current year receipts	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-
Conditions still to be met - transferred to liabilities		-		
Total operating transfers and grants revenue	363,745	363,612	387,608	378,480
Total operating transfers and grants - CTBM	-	-	-	-
District Municipality:				
Balance unspent at beginning of the year	-	-	-	-
Current year receipts	-	-	-	-
Conditions met - transferred to revenue	-	-	-	-
Conditions still to be met - transferred to liabilities	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE	363,745	363,612	387,608	378,480
TOTAL TRANSFERS AND GRANTS - CTBM	-	-	-	-

Table SB 10: Adjustment Budget – Transfers and grants made by the municipality

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6	7	8	9	10	11	12	13		
R thousands		A1	B	C	D	E	F	G	H			
Cash transfers to other Organisations												
Free Basic Electricity	4	793	–	–	–	–	–	1,655	1,655	2,448	894	1,007
Retirement Benefit		1,833	–	–	–	–	–	–	–	1,833	1,923	2,014
External Bursaries		550	–	–	–	–	–	410	410	960	600	650
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		3,176	–	–	–	–	–	2,065	2,065	5,241	3,417	3,671
TOTAL CASH TRANSFERS	5	3,176	–	–	–	–	–	2,065	2,065	5,241	3,417	3,671

Sources of capital revenue over the MTREF

The above table is graphically represented as follows for the 2023/24 financial year.

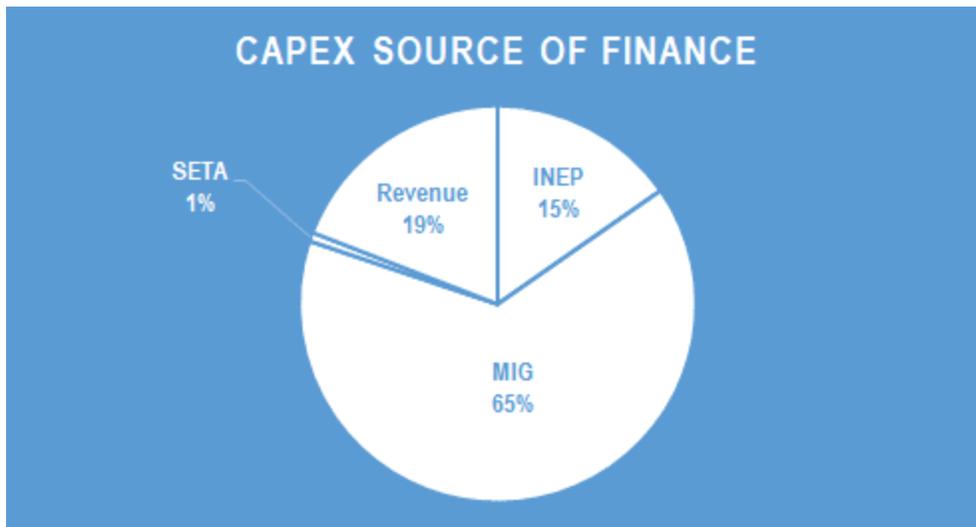


Figure 6 Breakdown of the source of funding for 2023/24 MTREF

Capital grants and receipts equate to 81% of the total funding source which represents R76, 056 million for the 2023/24 financial year and increases to R76, 283 million and increases to R79, 692 million in 2024/25 and 2025/26 financial years respectively. Only 19% of capital budgets is funded from internally generated revenue.

Table SB 11: Adjustment Budget – Councilors and Staff Members

LIM472 Elias Motsoaledi - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2023/07/27											
Summary of remuneration	Ref	2023/24									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		16,222	-					512	512	16,734	3.2%
Pension and UIF Contributions		2,060	-					84	84	2,144	4.1%
Medical Aid Contributions		89	-					56	56	145	63.0%
Motor Vehicle Allowance		5,399	-					428	428	5,828	7.9%
Cellphone Allowance		2,489	-					367	367	2,856	14.8%
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		230	-					69	69	299	30.1%
Sub Total - Councillors		26,490	-					1,516	1,516	28,006	5.7%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		4,877	-					(2,859)	(2,859)	2,019	-58.6%
Pension and UIF Contributions		366	-					13	13	379	3.6%
Medical Aid Contributions		211	-					(65)	(65)	146	-30.8%
Overtime		-	-					-	-	-	
Performance Bonus		237	-					25	25	262	10.6%
Motor Vehicle Allowance		545	-					(67)	(67)	478	-12.3%
Cellphone Allowance		168	-					(51)	(51)	117	-30.3%
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		124	-					(108)	(108)	16	-87.2%
Payments in lieu of leave		-	-					-	-	-	
Payments in lieu of leave		-	-					-	-	-	
Long service awards		-	-					-	-	-	
Post-retirement benefit obligations	5	-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		-	-					103	103	103	#DIV/0!
In kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipality		6,527	-					(3,008)	(3,112)	3,519	-46.1%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		124,064	-					(12,397)	(12,397)	111,667	-10.0%
Pension and UIF Contributions		25,011	-					(2,109)	(2,109)	22,903	-8.4%
Medical Aid Contributions		6,133	-					835	835	6,968	13.6%
Overtime		1,232	-					(853)	(853)	379	-69.2%
Performance Bonus		9,546	-					(679)	(679)	8,867	
Motor Vehicle Allowance		15,907	-					(395)	(395)	15,511	-2.5%
Cellphone Allowance		1,830	-					228	228	2,058	12.5%
Housing Allowances		268	-					13	13	281	
Other benefits and allowances		431	-					880	880	1,311	204.2%
Payments in lieu of leave		35	-					1,670	1,670	1,705	4748.9%
Long service awards		824	-					1,683	1,683	2,507	204.4%
Post-retirement benefit obligations	5	2,119	-					(2,119)	(2,119)	-	
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		533	-					486	486	1,019	
In kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		187,932	-					(12,756)	(12,756)	175,176	-6.8%
% increase											
Total Parent Municipality		220,949	-					(14,248)	(14,351)	206,701	-6.4%
% increase											
TOTAL MANAGERS AND STAFF		194,460	-					(15,764)	(15,868)	178,695	-8.1%

Table SB 12: Adjustment Budget – Monthly Revenue and Expenditure (Municipal Vote)

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted							
R thousands																
Revenue by Vote																
Vote 1 - Executive & Council		10,497	-	-	-	-	10,814	-	-	15	-	-	-	48,780	49,377	42,986
Vote 2 - Municipal Manager		22,887	-	-	-	-	14,300	-	3,000	10	-	-	-	48,017	51,557	46,187
Vote 3 - Budget & Treasury		26,897	4,370	7,106	6,920	6,093	18,213	7,335	11,020	(7)	6,666	5,915	4,490	120,601	118,978	126,379
Vote 4 - Corporate Services		19,994	-	-	-	-	13,671	-	9,079	14	5	8	6	52,992	56,176	49,691
Vote 5 - Community Services		30,220	2,083	2,148	2,284	2,059	25,133	2,040	4,505	127	38,627	35,457	35,499	200,542	201,145	207,635
Vote 6 - Technical Services		43,525	11,039	13,110	9,610	20,994	36,560	7,548	28,967	172	23,900	24,566	46,093	273,247	305,958	340,338
Vote 7 - Developmental Planning		6,295	342	342	408	372	4,615	397	18	4	163	180	196	14,257	12,906	12,654
Vote 8 - Executive Support		6,075	-	-	-	-	4,495	-	369	9	-	-	-	15,401	15,537	16,097
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		166,390	17,834	22,705	19,222	29,518	127,802	17,320	56,958	345	69,362	66,127	86,284	773,838	811,634	840,968
Expenditure by Vote																
Vote 1 - Executive & Council		(2,285)	(3,211)	(4,523)	(3,220)	(3,795)	(2,829)	(2,899)	(4,861)	-	3,599	3,658	3,919	40,914	39,673	41,559
Vote 2 - Municipal Manager		(1,076)	(2,476)	(5,854)	(3,723)	(3,677)	(6,388)	(3,124)	(3,906)	(27)	3,183	2,731	3,651	44,275	46,625	50,899
Vote 3 - Budget & Treasury		(2,856)	(7,830)	(7,347)	(4,521)	(6,138)	(6,543)	(4,411)	(9,060)	(395)	8,798	7,814	8,266	78,940	64,310	67,518
Vote 4 - Corporate Services		(1,973)	(3,416)	(3,218)	(2,105)	(2,618)	(1,931)	(3,184)	(1,789)	(29)	1,620	1,730	3,889	31,596	44,001	46,067
Vote 5 - Community Services		(7,320)	(8,046)	(6,718)	(5,663)	(9,832)	(11,033)	(6,474)	(9,725)	(99)	15,645	13,037	67,456	206,991	183,644	192,274
Vote 6 - Technical Services		(7,661)	(21,279)	(25,087)	(17,660)	(21,862)	(21,954)	(20,800)	(15,064)	(149)	17,522	13,951	39,163	233,989	275,714	304,855
Vote 7 - Developmental Planning		(880)	(848)	(817)	(882)	(1,264)	(1,144)	(1,019)	(806)	(24)	1,368	1,755	1,269	14,114	13,703	14,347
Vote 8 - Executive Support		(1,973)	(2,165)	(2,106)	(2,041)	(2,506)	(3,200)	(2,546)	(1,907)	(444)	2,919	3,033	3,233	26,855	20,244	21,191
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		(26,024)	(49,271)	(55,670)	(39,815)	(51,692)	(55,022)	(44,456)	(47,118)	(1,166)	54,654	47,709	130,845	677,675	689,913	738,711
Surplus/ (Deficit)		192,414	67,106	78,375	59,037	81,210	182,824	61,776	104,077	1,511	14,708	18,418	(44,562)	96,163	121,721	102,257

Table SB 13: Adjustment Budget – Monthly Revenue and Expenditure (Functional Classification)

Description - Standard classification	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Functional																	
<i>Governance and administration</i>		93,866	4,370	7,106	6,920	6,093	67,027	7,335	23,469	47	6,672	5,924	76,115	304,943	308,188	300,358	
Executive and council		12,173	-	-	-	-	13,303	-	-	17	-	-	-	55,444	56,531	49,950	
Finance and administration		75,388	4,370	7,106	6,920	6,093	51,032	7,335	20,469	25	6,672	5,924	4,496	235,615	236,748	235,896	
Internal audit		6,305	-	-	-	-	2,692	-	3,000	5	-	-	-	13,884	14,908	14,512	
<i>Community and public safety</i>		12,971	454	528	569	495	10,204	414	416	116	32,510	29,023	49,409	137,108	136,191	140,317	
Community and social services		3,205	5	1	5	6	4,464	2	14	4	7	6	14	11,325	12,160	11,845	
Sport and recreation		9,333	-	-	-	3	5,269	-	-	1	0	2	1	17,595	18,892	18,392	
Public safety		432	449	526	565	486	451	412	402	110	32,502	29,015	27,507	108,186	105,139	110,081	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		26,830	1,816	7,358	1,152	11,153	29,132	1,024	17,226	11	2,598	2,524	30,437	131,261	135,451	137,438	
Planning and development		9,800	342	342	408	372	8,782	397	18	5	163	180	196	22,508	21,766	21,278	
Road transport		16,536	1,474	7,017	743	10,761	20,137	627	17,208	5	2,435	2,345	3,999	107,916	112,787	115,285	
Environmental protection		493	-	-	-	-	212	-	-	0	-	-	-	835	898	874	
<i>Trading services</i>		32,723	11,194	7,713	10,581	11,777	21,440	8,547	15,847	172	27,583	28,655	24,293	200,526	231,805	262,855	
Energy sources		17,005	10,158	6,647	9,519	10,702	12,153	7,476	12,264	161	23,513	24,145	45,580	150,886	177,739	206,694	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		15,718	1,037	1,066	1,062	1,075	9,287	1,071	3,584	11	4,069	4,510	4,491	49,641	54,066	56,180	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		166,390	17,834	22,705	19,222	29,516	127,802	17,320	56,958	345	69,362	66,127	180,254	773,838	811,634	840,968	
Expenditure - Functional																	
<i>Governance and administration</i>		10,676	19,491	25,677	16,464	22,053	21,647	18,336	25,199	933	21,674	20,385	40,408	242,944	238,958	249,924	
Executive and council		2,602	3,832	5,287	3,496	4,006	4,493	3,154	5,116	27	3,970	3,881	4,346	47,275	47,658	49,923	
Finance and administration		7,758	15,270	19,899	11,308	16,449	14,796	14,844	18,428	906	16,697	16,018	20,507	183,871	179,330	187,483	
Internal audit		316	389	491	1,661	1,598	2,358	337	1,654	-	1,007	486	1,120	11,798	11,970	12,518	
<i>Community and public safety</i>		3,025	3,144	2,711	2,746	4,074	4,412	2,835	2,723	6	2,525	2,508	8,000	38,708	50,076	52,429	
Community and social services		632	488	561	559	660	903	478	497	-	287	299	291	7,004	9,931	10,397	
Sport and recreation		648	705	732	645	705	1,204	858	686	-	629	592	778	10,043	15,530	16,260	
Public safety		1,845	1,951	1,418	1,542	2,810	2,304	1,499	1,539	6	1,609	1,618	1,608	21,661	24,615	25,771	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		7,691	8,931	10,467	8,301	10,953	14,531	9,101	4,531	53	14,622	13,044	105,601	207,826	203,425	212,976	
Planning and development		1,301	2,015	1,232	1,277	1,743	1,847	1,412	1,212	24	1,820	2,224	2,007	20,820	20,997	21,984	
Road transport		6,390	6,915	9,235	7,024	9,210	12,684	7,689	3,319	30	12,863	10,901	50,367	187,006	181,699	190,229	
Environmental protection		-	-	-	-	-	-	-	-	-	(81)	(81)	(81)	0	729	763	
<i>Trading services</i>		4,632	17,705	16,814	12,304	14,612	14,432	14,185	14,666	174	15,834	11,772	51,067	188,196	197,455	223,382	
Energy sources		1,047	13,533	13,519	10,161	9,549	9,189	11,256	8,783	81	9,336	5,976	28,890	125,592	148,571	172,201	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		3,585	4,173	3,295	2,144	5,063	5,243	2,928	5,882	93	6,498	5,796	20,916	62,604	48,884	51,181	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional		26,024	49,271	55,670	39,815	51,692	55,022	44,456	47,118	1,166	54,654	47,709	205,076	677,675	689,913	738,711	
Surplus/ (Deficit) 1.		140,366	(31,437)	(32,965)	(20,593)	(22,174)	72,780	(27,136)	9,840	(821)	14,708	18,418	(24,822)	96,163	121,721	102,257	

Table SB 14: Adjustment Budget – Monthly Revenue and Expenditure

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget								
R thousands																	
Revenue By Source																	
Exchange Revenue																	
Service charges - Electricity		8,611	9,622	6,223	8,298	10,036	6,763	7,476	9,328	157	22,820	20,145	44,044	113,616	130,669	153,797	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		568	1,037	1,066	1,062	1,075	1,064	1,071	1,020	-	3,314	3,432	3,670	11,904	10,278	10,761	
Sale of Goods and Rendering of Services		117	796	34	129	47	77	58	60	5	326	355	363	1,931	1,271	1,331	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		-	-	-	-	-	-	-	371	-	1,496	1,739	1,558	9,462	9,915	10,538	
Interest earned from Current and Non Current Assets		573	1,003	806	532	296	334	648	440	-	1,425	1,274	2,126	8,678	2,491	2,584	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		35	871	90	91	97	93	72	94	3	387	421	511	2,721	958	1,003	
Licence and permits		-	-	-	-	-	-	-	-	3,777	-	1,462	1,531	1,671	6,961	-	-
Operational Revenue		(299)	(3,866)	(76)	0	3	25	5	4,319	-	(20)	(61)	(25)	923	1,545	1,617	
Non-Exchange Revenue																	
Property rates		(1,017)	(1,017)	(1,018)	(1,015)	(1,010)	(1,010)	(1,013)	46,938	(20)	4,053	3,453	2,253	60,026	66,113	69,221	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		436	449	525	565	485	451	412	406	110	32,527	29,040	27,532	108,430	105,453	110,410	
Licences or permits		428	593	555	653	491	503	555	(3,276)	-	581	388	1,811	-	7,528	7,882	
Transfer and subsidies - Operational		149,670	551	389	406	410	99,041	728	20,807	90	-	-	-	363,612	387,608	378,480	
Interest		7,267	7,231	7,319	7,310	6,728	7,365	7,307	(40,850)	-	991	1,021	739	9,497	11,522	13,642	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	30	-	(30)	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		9,489	8,666	8,109	9,983	11,507	8,269	9,272	19,349	161	30,883	28,482	53,555	697,762	735,351	761,276	
Expenditure By Type																	
Employee related costs		13,630	13,725	13,964	13,686	14,351	22,381	13,917	13,850	-	13,790	13,781	13,779	178,695	200,493	209,915	
Remuneration of councillors		2,079	2,079	3,532	2,182	2,182	2,242	2,182	2,182	-	2,516	2,521	2,531	28,006	27,788	29,094	
Bulk purchases - electricity		83	12,020	12,021	9,159	8,361	7,592	9,289	7,783	-	7,986	4,879	27,187	107,455	127,505	150,074	
Inventory consumed		901	1,930	3,842	2,991	5,619	5,502	3,996	1,975	430	2,901	2,653	5,218	37,454	42,763	44,763	
Debt impairment		-	-	-	-	-	-	-	-	-	5,841	3,894	56,922	118,607	99,503	104,180	
Depreciation and amortisation		5,158	5,154	5,003	5,169	5,016	5,187	5,185	4,851	-	5,298	5,210	6,053	60,050	69,291	72,657	
Interest		-	-	-	315	381	-	150	287	-	211	213	256	1,543	471	100	
Contracted services		2,593	5,361	10,775	3,222	9,380	5,624	5,093	4,879	572	7,887	6,567	8,340	73,885	65,406	68,524	
Transfers and subsidies		145	331	362	578	406	747	758	621	-	767	790	2,801	7,131	3,417	3,671	
Irrecoverable debts written off		2	995	(13)	436	932	83	75	4,705	37	1,627	1,705	1,860	7,748	-	-	
Operational costs		1,433	7,677	6,184	2,076	5,064	5,564	3,813	5,938	127	5,831	5,496	5,899	57,052	53,277	55,735	
Losses on disposal of Assets		-	-	-	-	-	-	-	48	-	-	-	-	48	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		26,024	49,271	55,670	39,815	51,692	55,022	44,456	47,118	1,166	54,654	47,709	130,845	677,675	689,913	738,711	
Surplus/(Deficit)		(16,535)	(40,605)	(47,561)	(29,832)	(40,185)	(46,753)	(35,184)	(27,769)	(1,005)	(23,771)	(19,227)	(77,290)	20,087	45,438	22,565	
Transfers and subsidies - capital (monetary allocations)		-	536	6,792	1,221	10,860	13,087	-	13,524	0	-	3,388	-	76,056	76,283	79,692	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	20	-	-	-	-	-	-	20	-	-	
Surplus/(Deficit) after capital transfers & contributions		(16,535)	(40,069)	(40,769)	(28,611)	(29,325)	(33,646)	(35,184)	(14,246)	(1,005)	(23,771)	(15,839)	(77,290)	96,163	121,721	102,257	

Table SB 15: Adjustment Budget – Monthly Cash flow

Monthly cash flows	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		89	80	527	9,715	9,166	11,967	9,392	10,717	2,288	20,579	23,107	43,636	52,892	58,227	62,147
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	115,381	136,543	159,651
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	41	561	575	572	534	570	129	2,024	2,258	2,223	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	8,391	7,791	8,385
Rental of facilities and equipment		231	407	315	123	-	101	308	248	-	1,425	1,274	1,274	2,721	958	1,003
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	7,826	1,600	1,659
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	565	483	471	412	444	110	3,562	3,358	3,064	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	0	-	-	2,043	1,919	3,482	12,108	11,568	12,112
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	6,561	7,528	7,882
Agency services		153,493	595	480	4	42	98,800	1	254	143	-	-	-	-	-	-
Transfers and Subsidies - Operational		271	(609)	1,286	(99)	(243)	454	(156)	(185)	107	355	345	423	363,612	387,608	378,480
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	3,049	2,816	2,548
Cash Receipts by Source		154,085	472	2,648	10,869	10,022	112,375	10,490	12,048	2,778	29,988	32,261	54,102	572,941	614,638	634,267
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	75,385	76,283	79,692
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	96	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	237	305	320
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	851	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	851	891	935
Total Cash Receipts by Source		154,085	472	2,648	10,869	10,022	112,375	10,490	12,048	2,778	29,988	32,356	54,953	649,414	692,118	715,213
Cash Payments by Type																
Employee related costs		-	-	-	-	-	-	-	-	-	2,403	2,668	2,491	176,576	198,267	207,585
Remuneration of councillors		-	-	-	-	-	-	-	-	-	2	709	202	28,006	28,218	29,544
Finance charges		-	-	-	-	-	-	-	-	-	8,846	6,432	8,523	1,543	471	100
Bulk purchases - Electricity	2	-	2,072	5,447	1,131	6,760	10,169	1,402	2,567	210	3,222	3,080	5,412	107,455	127,505	150,074
Acquisitions - water & other inventory	3	-	-	-	-	-	-	-	-	-	-	-	-	37,454	34,942	36,575
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	73,835	67,294	70,501
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	41	3,361	2,837	-	-	-
Transfers and grants - other		37,890	22,799	16,177	3,548	13,210	14,554	11,182	11,734	429	5,304	6,104	6,402	7,132	3,417	3,671
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	56,909	49,202	51,469
Cash Payments by Type		40,347	30,391	30,799	7,882	27,579	30,736	19,648	18,881	743	26,113	30,456	33,611	488,909	509,316	549,517
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	1,522	1,085	-	76	2,241	-	822	1,884	1,124	83,652	77,363	77,492
Repayment of borrowing		600	1,669	662	278	123	237	-	20,710	-	-	-	58,916	9,494	5,456	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	98,916	67,329	67,329
Total Cash Payments by Type		40,947	32,060	31,460	9,681	29,387	30,973	19,725	41,831	743	26,935	32,340	93,652	680,971	659,465	694,338
NET INCREASE/(DECREASE) IN CASH HELD		113,138	(31,588)	(28,832)	1,188	(19,364)	81,402	(9,234)	(29,784)	2,034	3,053	17	(38,699)	(31,559)	32,653	20,875
Cash/cash equivalents at the month/year beginning:		33,102	146,240	114,652	85,820	87,008	67,643	149,045	139,811	110,027	112,062	115,115	115,132	41,668	18,804	50,460
Cash/cash equivalents at the month/year end:		146,240	114,652	85,820	87,008	67,643	149,045	139,811	110,027	112,062	115,115	115,132	76,433	10,111	51,458	71,335

Table SB 16: Adjustment Budget – Monthly Capital Expenditure (Municipal Vote)

Description - Municipal Vote	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Multi-year expenditure appropriation	1																
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	300
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	300
Single-year expenditure appropriation																	
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	100
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	100
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	315	118	127	2,123	1,100	1,100	
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	4	(115)	(119)	1,456	200	200	
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	9,659	14,787	19,467	90,459	84,233	84,692	
Vote 7 - Developmental Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	390	100	
Vote 8 - Executive Support		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	9,978	14,789	19,475	94,038	86,223	86,362	
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	9,978	14,789	19,475	94,038	86,523	86,692	

Table SB 17: Adjustment Budget – Monthly Capital Expenditure (Functional Classification)

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Capital Expenditure - Functional																	
Governance and administration		-	179	-	540	73	68	130	-	662	315	118	39	2,123	1,400	1,400	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	200	200	
Finance and administration		-	179	-	540	73	68	130	-	662	315	118	127	2,123	1,200	1,200	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		-	-	-	97	-	-	-	-	-	53	39	62	250	-	-	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	97	-	-	-	-	-	53	39	47	250	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		-	-	5,567	-	8,933	7,409	6,904	10,203	1,013	7,328	10,690	11,852	69,900	72,973	72,634	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	390	100	
Road transport		-	-	5,567	-	8,933	7,409	6,904	10,203	1,013	7,328	10,690	17,417	69,900	72,583	72,534	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		913	(447)	612	1,491	2,304	708	1,104	7,349	446	2,282	3,942	1,059	21,765	12,150	12,658	
Energy sources		913	(447)	612	1,491	2,304	682	1,104	7,349	446	2,331	4,096	2,050	20,559	12,050	12,558	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	26	-	-	-	-	(49)	(154)	(166)	1,206	100	100	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		913	(267)	6,100	2,128	11,309	8,185	8,138	17,552	2,121	9,978	14,789	13,013	94,038	86,523	86,692	

Table SB 18a: Adjustment Budget – Capital Expenditure on New Assets by Asset Class

LIM472 Elias Motsoaledi - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2023/07/27												
Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A1	B	C	D	E	F	G	H			
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		15,600	-	-	-	-	-	4,785	4,785	20,385	12,650	12,358
Roads Infrastructure		-	-	-	-	-	-	-	-	-	800	-
Roads		-	-	-	-	-	-	-	-	-	800	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		800	-	-	-	-	-	(800)	(800)	-	-	-
Drainage Collection		800	-	-	-	-	-	(800)	(800)	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,800	-	-	-	-	-	5,585	5,585	20,385	11,850	12,358
Power Plants		-	-	-	-	-	-	5,741	5,741	5,741	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		14,800	-	-	-	-	-	(156)	(156)	14,644	11,850	12,358
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		700	-	-	-	-	-	1,123	1,123	1,823	1,000	1,000
Computer Equipment		700	-	-	-	-	-	1,123	1,123	1,823	1,000	1,000
Furniture and Office Equipment		1,100	-	-	-	-	-	(594)	(594)	506	800	800
Furniture and Office Equipment		1,100	-	-	-	-	-	(594)	(594)	506	800	800
Machinery and Equipment		400	-	-	-	-	-	150	150	550	700	800
Machinery and Equipment		400	-	-	-	-	-	150	150	550	700	800
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	290	-
Land		-	-	-	-	-	-	-	-	-	290	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	17,800	-	-	-	-	-	5,464	5,464	23,264	15,440	14,958

Table SB 18b: Adjustment Budget – Capital Expenditure on Renewal Assets by Asset Class

Description	Ref	2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7	8	9	10	11	12	13	14			
R thousands													
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		-	-	-	-	-	-	11,650	11,650	11,650	300	300	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	300	300	
Roads		-	-	-	-	-	-	-	-	-	300	300	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	11,650	11,650	11,650	-	-	
Landfill Sites		-	-	-	-	-	-	11,650	11,650	11,650	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	100	100	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	100	100	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Living resources		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Poling and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Poling and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	1	-	-	-	-	-	-	11,650	11,650	11,650	400	400	

Table SB 18c: Adjustment Budget – Expenditure on Repairs and Maintenance by Asset Class

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands	A	A1	B	C	D	E	F	G	H			
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		18,255	-	-	-	-	-	1,766	1,766	20,022	19,150	20,050
Roads Infrastructure		10,940	-	-	-	-	-	2,061	2,061	13,001	11,476	12,015
Roads		10,940	-	-	-	-	-	2,061	2,061	13,001	11,476	12,015
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,073	-	-	-	-	-	(1,545)	(1,545)	4,528	6,371	6,670
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		6,073	-	-	-	-	-	(1,545)	(1,545)	4,528	6,371	6,670
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,243	-	-	-	-	-	1,250	1,250	2,493	1,304	1,365
Landfill Sites		1,243	-	-	-	-	-	1,250	1,250	2,493	1,304	1,365
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		573	-	-	-	-	-	726	726	1,299	601	629
Community Facilities		573	-	-	-	-	-	726	726	1,299	601	629
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		573	-	-	-	-	-	726	726	1,299	601	629
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		10,257	-	-	-	-	-	3,917	3,917	14,174	10,760	11,265
Machinery and Equipment		10,257	-	-	-	-	-	3,917	3,917	14,174	10,760	11,265
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	29,085	-	-	-	-	-	6,409	6,409	35,494	30,511	31,945

Table SB 18d: Adjustment Budget – Depreciation by Asset Class

LIM472 Elias Motsoaledi - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 2023/07/27												Budget Year 2024/25	Budget Year 2025/26
Description	Ref	2023/24									Adjusted Budget	Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
		7	8	9	10	11	12	13	14				
R thousands													
Depreciation by Asset Class/Sub-class													
		A	A1	B	C	D	E	F	G	H			
Infrastructure		51,395	-	-	-	-	-	(10,110)	(10,110)	41,285	53,914	56,448	
Roads Infrastructure		43,096	-	-	-	-	-	(8,377)	(8,377)	34,719	45,208	47,332	
Roads		43,096	-	-	-	-	-	(8,337)	(8,337)	34,258	45,208	47,332	
Road Structures		-	-	-	-	-	-	230	230	230	-	-	
Road Furniture		-	-	-	-	-	-	230	230	230	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		440	-	-	-	-	-	(400)	(400)	40	461	483	
Drainage Collection		440	-	-	-	-	-	(400)	(400)	40	461	483	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		7,083	-	-	-	-	-	(1,232)	(1,232)	5,851	7,430	7,779	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		4,238	-	-	-	-	-	(2,669)	(2,669)	1,569	4,445	4,654	
MV Switching Stations		-	-	-	-	-	-	358	358	358	-	-	
MV Networks		2,845	-	-	-	-	-	(1,051)	(1,051)	1,794	2,984	3,124	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	2,130	2,130	2,130	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		777	-	-	-	-	-	(101)	(101)	676	815	853	
Landfill Sites		777	-	-	-	-	-	(379)	(379)	398	815	853	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	276	276	276	-	-	
Capital Spares		-	-	-	-	-	-	3	3	3	-	-	

Community Assets		1,333	-	-	-	-	-	(268)	(268)	1,065	1,398	1,464
Community Facilities		1,333	-	-	-	-	-	(519)	(519)	814	1,398	1,464
Halls		-	-	-	-	-	-	30	30	-	-	-
Centres		-	-	-	-	-	-	184	184	184	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	92	92	92	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	2	2	2	-	-
Public Open Space		1,333	-	-	-	-	-	(1,333)	(1,333)	-	1,398	1,464
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	251	251	251	-	-
Capital Spares		-	-	-	-	-	-	255	255	255	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	251	251	251	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	251	251	251	-	-
Heritage assets		6	-	-	-	-	-	-	-	6	6	7
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		6	-	-	-	-	-	-	-	6	6	7
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		4,453	-	-	-	-	-	1,987	1,987	6,440	4,672	4,891
Operational Buildings		4,453	-	-	-	-	-	(1,596)	(1,596)	2,857	4,672	4,891
Municipal Offices		4,453	-	-	-	-	-	(2,000)	(2,000)	2,453	4,672	4,891
Play/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	33	33	33	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	371	371	371	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	3,583	3,583	3,583	-	-
Social Housing		-	-	-	-	-	-	3,583	3,583	3,583	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		88	-	-	-	-	-	(67)	(67)	21	92	96
Servitudes		-	-	-	-	-	-	13	13	13	-	-
Licences and Rights		88	-	-	-	-	-	(80)	(80)	8	92	96
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		88	-	-	-	-	-	(80)	(80)	8	92	96
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		974	-	-	-	-	-	(26)	(26)	948	1,022	1,070
Computer Equipment		974	-	-	-	-	-	(26)	(26)	948	1,022	1,070
Furniture and Office Equipment		651	-	-	-	-	-	151	151	801	682	715
Furniture and Office Equipment		651	-	-	-	-	-	151	151	801	682	715
Machinery and Equipment		3,118	-	-	-	-	-	(97)	(97)	3,021	3,271	3,424
Machinery and Equipment		3,118	-	-	-	-	-	(97)	(97)	3,021	3,271	3,424
Transport Assets		3,384	-	-	-	-	-	2,327	2,327	5,710	3,549	3,716
Transport Assets		3,384	-	-	-	-	-	2,327	2,327	5,710	3,549	3,716
Total Depreciation to be adjusted	1	65,402	-	-	-	-	-	(6,104)	(6,104)	59,298	68,607	71,831

Table SB 18e: Adjustment Budget – Capital Expenditure on Upgrading of Existing Assets by Asset Class

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
R thousands		A1	B	C	D	E	F	G	H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		66,356	-	-	-	-	-	(7,232)	(7,232)	59,124	70,683	71,334
Roads Infrastructure		65,356	-	-	-	-	-	(7,232)	(7,232)	58,124	70,683	71,334
Roads		65,356	-	-	-	-	-	(7,232)	(7,232)	58,124	70,683	71,334
Solid Waste Infrastructure		1,000	-	-	-	-	-	-	-	1,000	-	-
Landfill Sites		1,000	-	-	-	-	-	-	-	1,000	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	66,356	-	-	-	-	-	(7,232)	(7,232)	59,124	70,683	71,334

Table SB 19: Adjustment Budget – List of Capital Projects

Function	Project Description	Type	Funding	Asset Class	Medium Term Revenue and Expenditure Framework			
					Budget Year 2023/24		Budget Year +1 2024/25	Budget Year +2 2025/26
					Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Technical Services	Aircons	New	Revenue	Machinery and Equipment	200,000	174,000	200,000	200,000
Technical Services	Electrification of Lenkwaneng Section/ZCC	New	INEP	Electrical Infrastructure	-	-	1,800,000	1,800,000
Technical Services	Electrification of Makaepa	New	INEP	Electrical Infrastructure	-	1,400,000	-	-
Technical Services	Electrification of Maleoskop 601	New	INEP	Electrical Infrastructure	-	-	-	2,000,000
Technical Services	Electrification of Motsiphiri New stand A&B	New	INEP	Electrical Infrastructure	-	-	2,000,000	-
Technical Services	Electrification of Masakaneng	New	INEP	Electrical Infrastructure	8,000,000	6,600,000	1,200,000	-
Technical Services	Electrification of Magukubjane	New	Revenue	Electrical Infrastructure	400,000	244,295	-	-
Technical Services	Electrification of Magukubjane	New	INEP	Electrical Infrastructure	-	-	1,000,000	2,358,000
Technical Services	Electrification of Phomola	New	INEP	Electrical Infrastructure	2,000,000	2,000,000	-	-
Technical Services	Electrification of Phooko	New	INEP	Electrical Infrastructure	1,400,000	1,400,000	-	-
Technical Services	Electrification of Motetema High view	New	INEP	Electrical Infrastructure	2,000,000	2,000,000	2,000,000	-
Technical Services	Electrification of Ntswelemotse	New	INEP	Electrical Infrastructure	-	-	-	2,200,000
Technical Services	Electrification of Vlakfontein	New	INEP	Electrical Infrastructure	1,000,000	1,000,000	-	-
Technical Services	Installation of high mast lights in various location	New	Revenue	Electrical Infrastructure	-	-	1,000,000	1,000,000
Technical Services	Machinery and Equipment	New	Revenue	Machinery and Equipment	100,000	126,000	-	-
Technical Services	Groblersdal Lanfillsite	Renewal	MIG	Solid Waste Infrastructure	-	11,650,000	-	-
Technical Services	Culverts and Road signs	Renewal	Revenue	Roads Infrastructure	-	-	300,000	300,000
Technical Services	Mpheleng Construction of Road	Upgrading	Revenue	Roads Infrastructure	-	-	800,000	-
Technical Services	Upgrading of Masoing Bus route	New	Revenue	Roads Infrastructure	-	734,100	-	-
Technical Services	Upgrading of Kgobokwane-Kgaphamadi Road	Renewal	MIG	Roads Infrastructure	20,580,400	13,580,400	11,908,600	22,511,000
Technical Services	Upgrading of Stompo Bus Road	Upgrading	MIG	Roads Infrastructure	-	-	-	18,242,600
Technical Services	Upgrading of Stompo Bus Road	Upgrading	Revenue	Roads Infrastructure	-	695,652	-	-
Technical Services	Upgrading of Malaeneng A Ntwane Access Road	Upgrading	MIG	Roads Infrastructure	10,000,000	11,000,000	19,750,000	-

Function	Project Description	Type	Funding	Asset Class	Medium Term Revenue and Expenditure Framework			
					Budget Year 2023/24		Budget Year +1 2024/25	Budget Year +2 2025/26
					Original Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Technical Services	Upgrading of Maraganeng Internal Access Road	Upgrading	MIG	Roads Infrastructure	12,275,600	8,254,600	14,924,400	-
Technical Services	Upgrading of Mokumong Access Road to Marateng Taxi Rank	New	MIG	Roads Infrastructure	22,500,000	16,500,000	21,700,000	-
Technical Services	Upgrading of Waalkral Bus route (Internal)	New	Revenue	Roads Infrastructure	-	-	800,000	-
Technical Services	Upgrading of Tafelkop Bapeding Bus route	New	Revenue	Roads Infrastructure	-	-	800,000	-
Technical Services	Upgrading of Tafelkop Bapeding Bus route (MIG)	New	MIG	Roads Infrastructure	-	-	-	10,000,000
Technical Services	Upgrading of Waalkral Bus route (MIG)	New	MIG	Roads Infrastructure	-	-	-	10,000,000
Technical Services	Upgrading of Talane Bus route (MIG)	New	MIG	Roads Infrastructure	-	-	-	10,580,400
Technical Services	Upgrading of Talane Bus route (Internal)	New	Revenue	Roads Infrastructure	-	-	800,000	-
Technical Services	Pole Mounted Transformers and Miniature Substations	New	Revenue	Electrical Infrastructure	-	-	400,000	-
Technical Services	Ring Main Units	New	Revenue	Electrical Infrastructure	-	-	450,000	-
Technical Services	Machinery and Equipment(tools)	New	Revenue	Machinery and Equipment	-	-	100,000	100,000
Community Services	Machinery and Equipment	New	Revenue	Machinery and Equipment	100,000	250,000	500,000	600,000
Technical Services	Infrastructure Office Furniture	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
Technical Services	Refurbishment of Roosenekal Network	Upgrading	Revenue	Electrical Infrastructure	-	-	2,000,000	3,000,000
Technical Services	Upgrading of Tafelkop Stadium Access Road	New		Roads Infrastructure	-	7,359,000	-	-
Technical Services	Groblersdal Stormwater	Upgrading	Revenue	Water Infrastructure	800,000	-	-	-
Information Technology	Computer Equipment	New	Revenue	Computer Equipment	700,000	1,823,134	1,000,000	1,000,000
Human Resources	Furniture and Office Equipment	New	Revenue	Furniture and Office Equipment	300,000	300,000	100,000	100,000
Executive and council	Council Office Furniture	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
Finance	Finance Office Furniture	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
Community Services	Fencing of Roosenekaal Landfill Site	Upgrading	Revenue	Solid Waste Infrastructure	1,000,000	1,000,000	-	-
Community Services	Gable Roof	Renewal	Revenue	Operational Buildings	-	5,740,964	-	-
Community Services	Furniture and Office Equipment	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
Community Services	Community Services Office Furniture	New	Revenue	Furniture and Office Equipment	800,000	206,000	100,000	100,000
Development Planning	Razor Fencing of Portion 39 of Farm Klipbank 26 JS (Game Farm)	New	Revenue	Operational Buildings	-	-	290,000	-
Development Planning	Development Planning Office Furniture	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
Municipal Manager	Municipal Manager Office Furniture	New	Revenue	Furniture and Office Equipment	-	-	100,000	100,000
					84,156,000	94,038,145	86,523,000	86,692,000

PROJECTS ADJUSTED:

Funded by Integrated National Electrification Programme (INEP)

- Electrification of Makaepa was adjusted upwards by R1 400 000
- Electrification of Masakaneng was adjusted downwards by R1 400 000

Funded by Municipal Infrastructure Grant (MIG)

- Groblersdal Landfill site was adjusted upwards by R11 650 000
- Upgrading of Kgobokwane-Kgaphamadi Road was adjusted downwards by R7 000 000
- Upgrading of Malaeneng A Ntwane Access Road was adjusted upwards by R1 000 000
- Upgrading of Maraganeng internal Access road was adjusted downwards by R4 021 000
- Upgrading of Mokumong access road to Marateng taxi rank was adjusted downwards by R6 000 000

Funded by Education Training and Development Practices (SETA)

- Computer equipment was adjusted upwards by R671 134

Funded internally

- Professional Lawn Mowers and Industrial Brush Cutters was adjusted upwards by R150 000
- Upgrading of Stompo bus road (Designs) upwards by R695 652
- Upgrading of Masoing bus route (Designs) upwards by R734 100
- Upgrading of Tafelkop stadium access road upwards by R7 359 000
- Alternative energy solution upwards by R5 740 964
- Computer equipment upwards by R452 000
- Electrification of Magukubjana was adjusted downwards by R155 705
- Groblersdal stormwater was adjusted downwards by R800 000
- Furniture and office equipment was adjusted downwards by R594 000

Below is the breakdown of adjustments, actual year to date and balances for internally funded projects:

Project Description	Sum of TotalBudget	Sum of TotalActual	Sum of Adjustment	Sum of Adjusted	Balance (Unpaid)	
Fencing of Roossenekal Landfill Site	1,000,000	-	-	1,000,000	1,000,000	
Community Services Office Furniture	800,000	26,000	(594,000)	206,000	180,000	
Groblersdal Stormwater	800,000	-	(800,000)	-	-	
Computer Equipment - Internal	700,000	707,000	452,000	1,152,000	445,000	
Electrification of Magukubjane	400,000	244,295	(155,705)	244,295	-	
Furniture and Office Equipment	300,000	281,150	-	300,000	18,850	
Airconditioners	174,000	-	-	174,000	174,000	
Machinery and Equipment	126,000	86,200	-	126,000	39,800	
Professional Lawn Mowers and Industrial Brush Cutters	100,000	96,753	150,000	250,000	153,247	
Outsourced - Upgrading of Tafelkop stadium Access Road	-	4,844,823	7,359,000	7,359,000	2,514,177	
Alternative Energy Solution	-	3,961,723	5,740,964	5,740,964	1,779,241	
Upgrading of Masoing Bus route (int)	-	734,100	734,100.00	734,100	-	
Upgrading of Stompo Bus Road (int)	-	-	695,652.17	695,652	695,652	Already paid
	4,400,000	10,982,044	13,582,011	17,982,011	6,999,967	10,982,044

ELIAS MOTSOLEDI MUNICIPALITY Adjusted Budget 2024

16) MUNICIPAL MANAGERS' QUALITY CERTIFICATION



**ELIAS MOTSOLEDI
MUNICIPALITY**

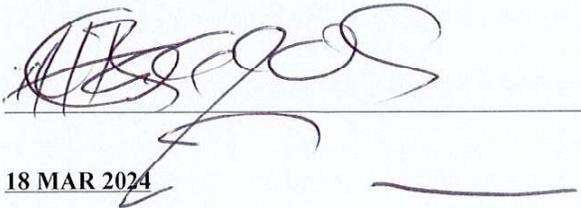
ENQUIRIES:
UNITY SEBELEBELE
APPROVED ADJUSTMENT
BUDGET

QUALITY CERTIFICATE

I, Montala Malatso Khathe, Municipal Manager of ELIAS MOTSOLEDI MUNICIPALITY, hereby certify that the 2024 adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality

Municipal Manager of ELIAS MOTSOLEDI MUNICIPALITY • LIM472

Signature



Date

18 MAR 2024