

CITY OF MATLOSANA ADJUSTMENT BUDGET 2023/24

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PART 1 - ADJUSTMENT BUDGET

1. EXECUTIVE MAYOR'S REPORT

To be submitted.

2. RESOLUTIONS

ADJUSTMENT BUDGET 2023/24

RESOLVED

- a) That Council approves the Adjustments Budget 2023/24 as per the attached documents in terms of section 28 of the Municipal Finance Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations to Council.
- b) That Council approves the Financial Plan 2023/24 as per the attached documents to progress to a funded budget position.
- c) That the 2023/24 SDBIP & IDP be aligned to the 2023/24 Adjustment Budget.
- d) That the 2023/24 Adjustment Budget B schedules and NT data stings be aligned.

3. EXECUTIVE SUMMARY

Operating Revenue

The Operating Revenue Budget of Council will decrease with R 288.53 million to R 3.925 billion compared to the original budget of R 4.214 billion.

The main adjustments to revenue are as follows:

- Service charges decrease by R 195.62 million
- Property Rates will decrease by 15.07 million
- Interest earned outstanding debtor's decrease with R 50 million
- Rental of facilities increase with R 151 000
- Licences and permits decrease by R 1.5 million.
- Transfers & subsidies increase by R 433 000
- Other revenue decrease by R 25.71 million.

Operating Expenditure

The operating expenditure budget is also recommended for adjustment.

This will increase by R 379.07 million to R 3.81 billion compared to the original budget of R 4.19 billion. This was due to these expenditure items being under-budgeted in the original budget.

The main adjustments to expenditure from the original budget are as follows:

- Employee related costs decrease by R 14.85 million.
- Debt Impairment will decrease with R 340.26 million.
- Depreciation will decrease with R 20 million.
- Contracted Services increase by R 3.27 million.
- Other Expenditure decrease by R 9.15 million.

NB: The municipality budgeted for an adjusted non cash surplus of R 284 million

Capital Expenditure

Capital expenditure will decrease by R 14.61 million.

Internal funded capital will amount of R 21 million.

Financial position

The municipality is anticipating to paying outstanding creditors in line with creditors payment plan approved and in compliance with section 65 of MFMA. This will be gradual over MTREF period. Plans will be intensified to accelerate the payment of outstanding creditors.

At the moment, the municipality is in a process of profiling consumers in order to trace which amounts is not collectable, for purpose of write-off it off. The municipality need to do data cleansing to ensure the information on the system is accurate and updated.

The depreciation budget

Cash Flow

The receipts for cash flow operating activities were based on the collection rate of 60% for property rates and user charges. The municipality is anticipating increasing collection rate in the coming months. The municipality will first target businesses and government debt (quick wins) and lastly the household.

The municipality expects to receive additional cash inflows from VAT recovery as well as projects that have been implemented on items of the financial plan that have started to bear fruits.

The cash flow indicates that there is a provision made to pay for Eskom and Midvaal for arrears and other creditors.

NB: The municipality budget for a adjusted Cash Flow deficit of R 534.32 million for the 2023/24 financial year. However the Adjusted Financial plan only address R 380 million for the 2023/24 financial year. The main reason is the reduction in the collection rate from 805 to 60% to make it more realistic in terms of section 18 of the MFMA.

Measurable Performance Objectives

Due to the impact of the adjustments to the budget, the measurable performance objectives will be amended.

Adjustments Budget Tables

The Official National Budget Schedules are reflected as annexure to this report. These tables form the basis of the Council resolutions with regards the approval of the adjustments budget. The following tables are provided:

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4. ADJUSTMENT BUDGET TABLES

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Description				Ви	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Dead/phillin	Original Budget	Prior Adjusted	Aceum. Funds	Multi-year capital	Unfore, Unavoid	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budgel	Adjusted Budget
R thousands	A	A1	2 B	3 C	D 4	5 E	6 F	7 G	8 H		
Financial Performance									- ''		
Properly rales	561 076	-	=			2	(15 072)	(15 072)	546 004	588 569	616 232
Service charges	2 305 667	2	2					1 1			
Investment revenue	9 761		_	-	-	- 5	(195 620)	(195 620)	2 110 047	2 477 997	2 616 488
Translers recognised - operational						=			9 761	10 239	10 720
Other own revenue	616 921			7.0	- 5	20	(433)	(433)	616 488	668 887	721 546
Total Revenue (excluding capital transfers and contributions)	720 890 4 214 315			-	- 5		(77 410) (288 535)	(77 410) (288 535)	643 480 3 925 780	111 513 3 857 205	114 502 4 079 487
Employee costs	785 821						/14 0475	(44.047)	770.075	224.054	007.000
Remuneration of councillors	41 586			*	*	**	(14 847)	(14 847)	770 975	824 354	867 936
				*	*		1911	1911	43 497	43 832	46 199
Depreciation & asset impairment	1 019 349		-	-	-	+1	(360 258)	(360 258)	659 091	1 059 313	1 092 544
Finance charges	10 711		2	-	-	-	(3)	(3)	10 708	11 235	11 764
Inventory consumed and bulk purchases	1 550 025		2	= =		-		-	1 550 025	1 570 769	1 596 308
Transfers and subsidies	-			- 5	₹.	-	1.51	- 27	37.1		
Other expenditure	784 829	-	-		-		(5 874)	(5 874)	778 954	810 280	847 153
Total Expenditure	4 192 321	_ 2	-			-	(379 071)	(379 07 1)	3 813 250	4 319 784	4 461 904
Surplus/(Deficit)	21 994		*		(4)	363	90 536	90 536	112 530	(462 579)	(382 416
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind - all)	191 469	3	- 1	- 5			(19 940)	(19 940)	171 529	189 116	190 215
Surplus/(Deficit) after capital transfers & contributions	213 463			-	254	-	70 596	70 596	284 060	(273 463)	(192 201
Share of surplus/ (deficit) of associate	-	-		16.	16	7+	- 00	- 20	- in 1	- 2	-
Surplus/ (Deficit) for the year	213 463		*		*	17.	70 596	70 596	284 060	(273 463)	(192 201
Capital expenditure & funds sources											
Capital expenditure	231 469		-	16	16	121	(14 613)	(14 613)	216 857	189 116	190 215
Transfers recognised - capital	191 469		2	725	52	-					
Borrowing	151 405	- 1					4 387	4 387	195 857	189 116	190 215
			7.7	1.7		-		-	7		*
Internally generated funds	40 000	- 2		520	(8)		(19 000)	(19 000)	21 000		- 5
Total sources of capital funds	231 469	*		1.8			(14 613)	(14 613)	216 857	189 116	190 215
Financial position											
Total current assets	383 583	-	-	594	196	360	929 506	929 506	1 313 089	1 182 200	1 439 178
Total non current assets	4 119 658	=	-	200	-		(14 613)	(14 613)	4 105 045	3 802 271	3 839 502
Total current liabilities	230 387	- 2		100			1 009 743	1 009 743	1 240 130	646 165	809 548
Total non current liabilities	81 274	2	4	12	-	33	-	-	81 274	B1 274	82 087
Community wealth/Equity	4 390 597	2			0	-	70 596	70 596	4 461 193	3 889 406	4 012 296
	-							- 1000		0 000 100	4012200
Cash flows		- 1				1 1					
Net cash from (used) operating	218 461	5	75	3.00		-	(204 285)	(204 285)	14 176	6 873 489	7 308 605
Nel cash from (used) investing	(231 469)	**		-	0.00	240	14 613	14 613	(216 857)	(189 116)	(190 215
Net cash from (used) financing	(2 300)		(:=		+		: 0.0		(2 300)	(2 300)	125
Cash/cash equivalents at the year end	197 692		(e	-	=	140	(96 993)	(96 993)	100 699	6 942 928	7 381 979
Cash backing/surplus reconciliation											
Cash and investments available	4 047 317		2.22	-	-	Sec. 1	310 350	310 350	4 357 667	4 213 170	4 479 409
Application of cash and investments	(147 766)	100	7.00	120	- 2						
Balance - surplus (shortfall)		1,000				-	767 692	767 692	619 926	94 196	231 932
salaite - surpius (siloitiali)	4 195 083						(457 342)	(457 342)	3 737 741	4 118 974	4 247 477
Asset Management	1										
Asset register summary (WDV)	4 119 625	7.	(E)	-	30	120	(14 613)	(14 613)	4 105 012	3 802 238	3 839 469
Depreciation	440 000	-	(6)	0.00	260	(*)	(20 000)	(20 000)	420 000	440 000	440 000
Renewal and Upgrading of Existing Assets	30 944	(90)	-	- 1	-	- 1	7 685	7 685	38 629	40 152	40 873
Repairs and Maintenance	278 402	1067	500	540	543	545	27 763	27 763	306 165	291 378	304 765
ree services											
Cost of Free Basic Services provided	10.4.700								40		
	194 798		-	-	-		=	-	194 798	205 756	215 882
Revenue cost of free services provided	0		(-)	-	-		85 073	85 073	183 007	102 732	107 560
Households below minimum service level							- 1				
Water:		150	200	37	35	37		=	35	-	-
Sanilation/sewerage	5		5.00.0	100	-		19	-	5	5	5
Energy:	20	-	-				- 1	9	20	20	21
Reluse	12										

Table B2 - Consolidated Adjustments Budget Financial Performance (Revenue & Expenditure by municipal vote)

Standard Description	Ref				Bu	dget Year 2023	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Standard Description	Kei	Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts.	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
Rthousands	1,4	A	A1	В	c	D	Ē	F	G	H		
Revenue - Functional												
Governance and administration		1 360 784	:#0	*	-	:-:		(25 620)	(25 620)	1 335 164	1 260 519	1 341 19
Executive and council		2 661		-	-		-	-	-	2 661	2 692	272
Finance and administration		1 358 123	120	2	2	-	=	(25 620)	(25 620)	1 332 503	1 257 827	1 338 46
Internal audit		140	140	- 4	-	2	2	2	-	14	2	
Community and public safety		79 168		-			-	(28 440)	(28 440)	50 728	75 998	90 42
Community and social services		4 679	-		_	-		(237)	(237)	4 442	4 892	4 89
Sport and recreation		7 710		2	14		2	120.7	(201)	7710	2745	15 77
Public safety		31 778	-					(2 933)	(2 933)	28 845	33 361	34 76
Housing		35 000	-	_	-	(47)		(25 269)	(25 269)	9731	35 000	35 00
Health		30000						` '	1			1
Economic and environmental services		59 719	2.7	9	1.5	67/. (21)		(1 319)	(1 319)	58 400	36 310	32 37
Planning and development		11 846		_	741			(1313)	(1319)	11 846	11 836	12 36
Road transport		47 652	-									
Environmental protection		221		*	79.1	:=0		(1 3 19)	(1 319)	46 334	24 242	19 78
Trading services		2 883 407	3 3	3	151	200		(004.004)	(054 504)	221	232	23
Energy sources						3		(254 534)	(254 534)	2 628 873	2 647 675	276577
•		1 167 557		*	Sec.	150		(38 309)	(38 309)	1 129 248	1 219 149	1 287 90
Water management			-	*	260		-	(111 317)	(111 317)	937 426	843 518	902 93
Waste water management		242 313	= =	-	720	31		(67 611)	(67 611)	174 702	252 360	273 65
Wasle management		424 794	-	-	-	-	3	(37 297)	(37 297)	387 497	332 647	301 275
Other	-	22 947		-	> *		-	1 438	1 438	24 385	26 072	40 20
Total Revenue - Functional	2	4 406 025	-		3.00	591	-	(308 475)	(308 475)	4 097 550	4 046 574	4 269 96
Expenditure - Functional												
Governance and administration	-1-1	772 965	1 2	1.0	•	8	9	(78 380)	(78 380)	694 585	806 969	844 22
Executive and council		423 830	=		-	- 9	- 2	13 463	13 463	437 293	438 341	456 28
Finance and administration		342 814		361		96	*	(91 841)	(91 841)	250 973	361 962	380 92
Internal audit	- 1 1	6 321	-	75	**			(2)	(2)	6 3 19	6 665	7 02
Community and public safety		434 325	-	74	-	3	- 3	(27 770)	(27 770)	406 554	454 269	479 90
Community and social services		128 419	-	320	1920	12	=	(5 401)	(5 401)	123 018	130 525	135 438
Sport and recreation	- 1 1	114 464	-		340			(18)	(18)	114 446	121 906	131 462
Public safety	- 1 1	171 880	5	15	37			(23 553)	(23 553)	148 327	182 581	192 834
Housing		19 390	-	100	520	=	- 2	1 210	1 210	20 600	19 077	19 985
Health	- 1 1	171	+:	261	50	· ·	23	(8)	(8)	163	180	188
Economic and environmental services		300 926		::e:	983			17 526	17 526	318 451	311 765	321 137
Planning and development		73 429	-		:=:	-		(5 047)	(5 047)	68 382	78 246	82 396
Road transport	-1-1	225 168	-	25	27	9		22 590	22 590	247 758	231 322	236 432
Environmental protection		2 329	2	828	540	2	22	(17)	(17)	2 312	2 197	2 310
Trading services		2 751 769		5.00	34.1		-	(270 327)	(270 327)	2 481 441	2 855 252	2 949 933
Energy sources		1 644 880			:=:		-	(151 386)	(151 386)	1 493 494	1 693 463	1 733 214
Waler management		666 638	2		-			(83 467)	(83 467)	583 171	700 256	733 969
Waste water management		240 544		<u></u>		2	18	(18 459)	(18 459)	222 085	251 224	
Waste management		199 707	-		-	2	(=)		. 1	- 1		261 88
Other		27 724	-	*				(17 016)	(17 016)	182 691	210 309	220 870
otal Expenditure - Functional	3			- 2	-		Xex.	(1 131)	(1 131)	26 593	29 212	31 026
urplus/ (Deficit) for the year	3	4 287 708 118 317		-	2	2		(360 083) 51 608	(360 083)	3 927 625 169 925	4 457 467 (410 894)	4 626 225

Table B3 - Consolidated Adjustment Budget Financial Performance (Standard Classification)

Vote Description					Ви	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
vote description	Ref	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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	В	С	D	E	F	G	Н		
Revenue by Vote	1											
Vote 01 - Public Safety		31 778		:= 71		5 = 5	240	(2 933)	(2 933)	28 845	33 361	34 76
Vote 02 - Health Services		9	-	540	~	(+)	14	-	59ea	2	221	-
Vote 03 - Community Services		3 669	20	150	-	720	2	2	027	3 669	3 849	3 86
Vole 04 - Housing		41 058			-	175	=	(25 269)	(25 269)	15 789	41 355	41 63
Vole 05 - Sport Arts And Culture		8 942		e - 21		Sec.	:=	(237)	(237)	8 705	4 020	17 03
Vote 06 - Council General		421	-	(4)	=	785		~	595	421	442	463
Vote 07 - Civil Engineering		53 439	- 2	127	-	721	2	(1.319)	(1 319)	52 120	29 722	25 51
Vote 08 - Water Section		1 048 742		-		1.5%		(111 317)	(111 317)	937 426	843 518	902 93
Vole 09 - City Electrial Engineering		1 167 557	0.00	22.0	=	190		(38 309)	(38 309)	1 129 248	1 219 149	1 287 90
Vole 10 - Corporale Governane		2 240	14		-	5946	- 12	-	100	2 240	2 250	2 26
Vote 11 - Budget And Treasury Office		1 358 123	72	100	2	920	2	(25 620)	(25 620)	1 332 503	1 257 827	1 338 46
Vote 12 - Cleansing		424 794	0.50	- 21		35	-	(37 297)	(37 297)	387 497	332 647	301 27
Vole 13 - Sewerage		242 313	1001			::e:	*	(67 611)	(67 611)	174 702	252 360	273 65
Vole 14 - Market		22 947	261	54	=	12	*	1 438	1 438	24 385	26 072	40 20
Vote 15 - Other		1		- 2	2.7	74	2	=	~	1	1	
Total Revenue by Vote	2	4 406 025	971		-	:::::::::::::::::::::::::::::::::::::::		(308 475)	(308 475)	4 097 550	4 046 574	4 269 96
Expenditure by Vote	1											
Vote 01 - Public Safety		276 520	940	2	2	-	8	(28 328)	(28 328)	248 192	288 344	302 37
Vote 02 - Health Services		10 899			_			(1 012)	' 1	9 887	11 426	11 96
Vote 03 - Community Services		117 155		-	-		-	(647)	(647)	116 508	118 565	122 90
Vole 04 - Housing		46 406	-	_	=			(3 393)	(3 393)	43 013	48 363	50 72
Vote 05 - Sport Arts And Culture		103 413	-	2			3	(687)	(687)	102 726	105 997	110 12
Vote 06 - Council General		247 901	-	2	125	-	=	15 489	15 489	263 390	258 318	269 04
Vale 07 - Civil Engineering		255 129	100	-	12	-	9	21 529	21 529	276 659	262 868	269 63
Vote 08 - Waler Section		672 385		=	1,00	4.70		(83 467)	(83 467)	588 918	706 342	740 41
Vote 09 - City Electrial Engineering		1 683 890	:=:		2,00	-	*	(151 386)	(151 386)	1 532 505	1 739 777	1 788 19
Vote 10 - Corporate Governane		79 164	100	-	22	320	-	1 486	1 486	80 651	83 168	87 44
Vote 11 - BudgetAnd Treasury Office		321 720	(F)	-	78	•	-	(91 109)	(91 109)	230 611	339 843	357 699
Vote 12 - Cleansing		201 852			1	:50		(17 016)	(17 016)	184 836	212 567	223 247
Vote 13 - Sewerage		233 773):•:	:=:	-	(18 459)	(18 459)	215 314	242 834	251 551
Vote 14 - Market		24 113	(4 8)		199	:28	9	(1 131)	' 1	22 982	24 994	26 09
Vote 15 - Other		13 388	•	9	- 2	-	-	(1 955)	(1 955)	11 433	14 062	14 798
Total Expenditure by Vote	2	4 287 708			:-		-	(360 083)	(360 083)	3 927 625	4 457 467	4 626 22
Surplus! (Deficit) for the year	2	118 317			(- -		-	51 608	51 608	169 925	(410 894)	(356 258

Table B4 - Consolidated Adjustment Budget Financial Performance (Revenue & Expenditure)

					Ви	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore, Unavoid, 6	Nat. or Prov. Govt 7	Other Adjusts 8	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
Rthousands	1	A	A1	В	,C	D	E	F	G	Н		
Revenue By Source												
Exchange Revenue	1											
Service charges - Electricity	2	1 100 940	*	200	30	-	*	(29 27 1)		1 07 1 668	1 202 573	1 266 309
Service charges - Waler	2	787 552	-	121		-	- 2	(110 447)		677 106	834 0 18	883 225
Service charges - Waste Water Management	2	162 319	**	26	30		*	(21 046)	(21 046)	141 273	171 453	181 103
Service charges - Waste Management	2	254 856	-	/21	727	2	2	(34 856)	(34 856)	220 000	269 953	285 851
Sale of Goods and Rendering of Services		8 971	*	795	197	8	-			8 971	9 463	9 463
Agency services		핕	=	(21)	-	12	=		<u> </u>	-		-
Interest	1 1									*		
Interest earned from Receivables		558 181	-	(2)	P20	2	=	(50 000)	(50 000)	508 181	3	-
Interest earned from Current and Non Current Assets	1-1	9 761	*		(#X				-	9 761	10 239	10 720
Dividends	ш								9	2		
Renton Land										*		
Rental from Fixed Assets		9 300	-	- 4	37			(151)	(151)	9 149	9 756	10 215
Licence and permits		8 909		-		- 0	-	(1 500)	(1 500)	7 409	9 3 4 6	9 785
Operational Revenue		77 620			1,5		5	(25 710)	(25 710)	51 910	79 609	81 611
Non-Exchange Revenue		77 020	-	-		, î	-	(20 / 10)	(23 / 10)	51910	/9 609	81 511
30-11-0-10-0-11-0-11-0-11-0-11-0-11-0-1		504 070										
Properly rales Surcharges and Taxes	2	561 076 241	721	-		- 4	- 1	(15 072)	(15 072)	546 004	588 569	616 232
Fines, penalties and forfeits		3 104	12	- 5	2	Ş	建	(50)	(50)	241 3 054	253 3 189	264 3 278
Licences or permits		50	720	-		j.	1	(00)	(50)	5054	150	150
Transfer and subsidies - Operational	Ш	616 921	72		-	- E		(433)	(433)	616 488	668 887	721 546
Interest	П	54 756	74			- 8		(50		54 756		*
Fuel Levy	ш								-	2		
Operational Revenue Gains on disposal of Assets	1 1			- 1	_				- 5	.12:		
Other Gains	Н	=		-		3	17	=0	- 3	12.5	33	
Discontinued Operations Total Revenue (excluding capital transfers and	Н	4 214 315	(E)					(288 535)	(288 535)	3 925 780	3 857 205	4 079 487
contributions)		7217070						(200 555)	(200 353)	3 923 100	3 031 203	4 0/ 5 40/
Expenditure By Type	П											
Employee related costs	[]	785 821	(**)	- 1	3	91	· ·	(14 847)	(14 847)	770 975	824 354	867 936
Remuneration of councillors	1 1	41 586		= =	- 2	2	78	1 911	1 911	43 497	43 832	46 199
Bulk purchases - electricity	П	1 109 287				-	500	-		1 109 287	1 130 030	1 151 162
Inventory consumed	Ш	440 738	-	-	2	2	-		9	440 738	440 738	445 146
Debl impairment	1 1	579 349	-	-				(340 258)	(340 258)	239 091	619 313	652 544
Depreciation and amortisation	1 1	440 000				2	-	(20 000)	(20 000)	420 000	440 000	440 000
Interest	Н	10 711			_				1	10 708		
Contracted services		465 092	120	- 2	- 5	7.5	-	(3)	(3)		11 235	11764
Transfers and subsidies		400 092				-		3 274	3 274	468 366	470 759	493 070
irrecoverable debts written of		11.5								29		
		040 707	-	-	-		•	3	51	್	57,0	=
Operational costs		319 737	(20)	26	-		:=:	(9 149)	(9 149)	310 588	339 521	354 083
Losses on disposal of Assets			1-0	3		- 15	2	3.	5.	970		-
Other Losses		,(e)	: = :		-	100		9	+	781	- 8	-
otal Expenditure		4 192 321		-	-	- 4		(379 071)	(379 071)	3 813 250	4 319 784	4 461 904
Surplus/(Deficit)		21 994	-	-		: e:	5 2 (5)	90 536	90 536	112 530	(462 579)	(382 416)
Transfers and subsidies - capital (monetary allocations)		191 469	I=0		-	201	196	(19 940)	(19 940)	171 529	189 116	190 215
Transfers and subsidies - capital (in-kind - all)								1	, , ,			
urplus/(Deficit) before taxation		213 463		ě	7.0	(17.0	70 596	70 596	284 060	(273 463)	(192 201)
Income Tax									2	(a)		
urplus/(Deficit) after taxation		213 463	-	77	-		3.57	70 596	70 596	284 060	(273 463)	(192 201)
Share of Surplus/Deficit attributable to Joint Venture			5.00	:51	11.2	0.00	1000			_5,000	(=10 100)	, .02 201)
Share of Surplus/Deficit attributable to Minorities												
surplus/(Deficit) attributable to municipality Share of Surplus/Deficit attributable to Associate		213 463	-		•		130	70 596	70 596	284 060	(273 463)	(192 201)
Intercompany/Parent subsidiary transactions									12	-		
	1	213 463						70 596	70 596	284 060		(192 201)

Table B5 - Consolidated Adjustment Capital Expenditure, Budget by Vote & Funding

NW403 City Of Matlosana - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2024

000					Ви	idget Year 202	3/24				+1 2024/25	Budgel Yea +2 2025/26
Description	Re	Original Budget	Prior Adjusted 5	Accum_ Funds 6	Multi-year capital 7	Unfore, Unavoid	Nat. or Prov. Govt	Other Adjusts 10	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
Rthousands		A	A1	В	c	D	E	F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Public Safety		-	- 2	-	4	-		-	Ξ.		-	1.5
Vole 02 - Health Services			127	-	18:			100	-	200	-	5.0
Vole 03 - Community Services		**	307	-	(€		-	90		540	-	100
Vote 04 - Housing		+	543	-	(4)	9	140	141	=	100	-	12
Vole 05 - Sport Arts And Culture		=	20	-	12	- 3					-	
Vole 06 - Council General		-	3.1	=	151	- 1	75.	-5	7.1		=	5.5
Vole 07 - Civil Engineering		43 685	190		(#:		040	(3 053)	(3 053)	40 631	20 251	15 76
Vote 08 - Water Section		19 000	(90)	-		12		-	=	19 000	9 500	19 70
Vote 09 - City Electrial Engineering		19 406	- 21	-	120	=	- 9	231	231	19 637	12 189	17 18
Vole 10 - Corporale Governane		- 5	37	= =	72.0	-	18		=	-	=	
Vote 11 - Budget And Treasury Office	T		. 7	=	7€2	- 1	-		- 1	*	- 8	
Vote 12 - Cleansing			90	-		-				4	=======================================	5.0
Vote 13 - Sewerage			-	-	-	2	-	-	8	-		- 22
Vole 14 - Market		. 5	2.0	5	1.00	=	1.81	12	*	~	- 5	- 50
Vole 15 - Other		-			95		5.95		*	-	-	
Capital multi-year expenditure sub-total	3	82 091	31	*	-	-	7. 2 51	(2 823)	(2 823)	79 268	41 940	52 66
Single-year expenditure to be adjusted	2											
Vote 01 - Public Safety		72	- 2	20	- 2	-		- 3				
Vole 02 - Health Services		151	- 2	-	1+1	=		17	-			
Vote 03 - Community Services	- 10	5 = 5	- 12	- 1	-	-	-	- 1	- 8	-	+:	9 18
Vote 04 - Housing		(kc		*	000	×	-	- 5	-	-	-	150
Vale 05 - Spart Arts And Culture		7 800		2			-	1 106	1 106	8 906	2 000	25 28
Vole 06 - Council General		2 000	- 5	7.0	250			(700)	(700)	1 300	-	
Vote 07 - Civil Engineering		(6.3)		*	- 30					19	-	100
Vote 08 - Water Section		37 893	9	-	520	-	-	(5 763)	(5 763)	32 130	13 833	10 87
Vote 09 - City Electrial Engineering		:=:		20	- 20			1 700	1 700	1 700	. 5	1.5
Vole 10 - Corporate Governane					30	=		=	.000	-		24
Vote 11 - Budget And Treasury Office		8 000		16.	- C	*	-			8 000		- 54
Vote 12 - Cleansing Vote 13 - Sewerage		40 014		-	345	=	(40)	12 735	12 735	52 749	62 270	15 00
Vole 14 - Market		53 672		0.00	- :	3		(23 937)	(23 937)	29 735	67 075	62 20
Vote 15 - Other			2	-			-	3 067	3 067	3 067	2 000	15 00
Capital single-year expenditure sub-total	- [149 379	-	-			27.0	(44.700)	(44.700)	407.500	447477	407.55
Otal Capital Expenditure - Vote		231 469		-	-			(11 790) (14 613)	(11 790)	137 589	147 177	137 55
AND THE WORLD	+	231 403						(14 0 13)	(14 613)	216 857	189 116	190 21
Capital Expenditure - Functional												
Governance and administration		10 000	2	/@i		- 2	(2)	(700)	(700)	9 300	(#.)	
Executive and council		2 000	÷.	- 1	- 5	53	·	(700)	(700)	1 300	\E	=
Finance and administration		8 000	=		==	=	20	~	-	8 000	100	19
Internal audit									- 1	-		
Community and public safety		7 800	-	741	-	-		1 106	1 106	8 906	2 000	34 47
Community and social services		800	-		15	20	3.0	(800)	(800)		150	77
Sportand recreation		7 000	2.		=	24	100	1 906	1 906	8 906	2 000	34 47
Public safety		200	=	-	-	81	-	-	-	-	-	
Housing			-	-	-	-		-	-	=		-
Health		to one							1 = 1			
Economic and environmental services Planning and development		43 685	7.	-		750	201	(3 053)	(3 053)	40 631	20 251	15 76
		40.000							-	-		
Road transport		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 25 1	15 76
	100	100.000								=		
Environmental protection			7.5		*	700	-	(15 033)	(15 033)	154 952	164 866	124 97
Trading services		169 985			-	-	-	1 931	1 931	21 337	12 189	17 189
Trading services Energy sources		19 406	*									30 58
Trading services Energy sources Water management		19 406 56 893	27	- 21	-	72		(5 763)	(5 763)	51 130	23 333	
Trading services Energy sources Water management Waste water management		19 406 56 893 53 672	3		=	151	海	(23 937)	(23 937)	29 735	67 075	62 20
Trading services Energy sources Water management Waste water management Waste water management		19 406 56 893	27	- 21	# #		# # # # # # # # # # # # # # # # # # #	(23 937) 12 735	(23 937) 12 735	29 735 52 749	67 075 62 270	62 20 15 00
Trading services Energy sources Water management Waste water management Waste water management Other		19 406 56 893 53 672 40 014	# # # ##	्र क का	# 1	(B) (F)	18 18 18 18	(23 937) 12 735 3 067	(23 937) 12 735 3 067	29 735 52 749 3 067	67 075 62 270 2 000	62 20 15 00 15 00
Trading services Energy sources Water management Waste water management Waste water management	3	19 406 56 893 53 672	3		# # # # # # # # # # # # # # # # # # #	151	# # # # # # # # # # # # # # # # # # #	(23 937) 12 735	(23 937) 12 735	29 735 52 749	67 075 62 270	62 20 15 00
Trading services Energy sources Water management Waste water management Waste water management Other	3	19 406 56 893 53 672 40 014	# # # ##	्र क का		(B) (F)	24 24 24 24	(23 937) 12 735 3 067	(23 937) 12 735 3 067	29 735 52 749 3 067	67 075 62 270 2 000	62 20 15 00 15 00
Trading services Energy sources Water management Waste water management Waste management Other Other Lal Capital Expenditure - Functional	3	19 406 56 893 53 672 40 014	# # # ##	्र क का	-	(B) (F)	# # # # # # # # # # # # # # # # # # #	(23 937) 12 735 3 067	(23 937) 12 735 3 067	29 735 52 749 3 067	67 075 62 270 2 000	62 20 15 00 15 00 190 21
Trading services Energy sources Water management Waste water management Waste management Other Lat Capital Expenditure - Functional	3	19 406 56 893 53 672 40 014 	# # # ##	्र क का		1 % 1	2	(23 937) 12 735 3 067 (14 613)	(23 937) 12 735 3 067 (14 613)	29 735 52 749 3 067 216 857	67 075 62 270 2 000 189 116	62 20 15 00 15 00 190 21
Trading services Energy sources Water management Wase water management Wase management Other Ital Capital Expenditure - Functional unded by: National Government Provincial Government District Municipality	3	19 406 56 893 53 672 40 014 	- F	2 3 34 34 34 4		(#) (#) (#)	ε.	(23 937) 12 735 3 067 (14 613) 4 387	(23 937) 12 735 3 067 (14 613)	29 735 52 749 3 067 216 857	67 075 62 270 2 000 189 116	62 20 15 00 15 00
Trading services Energy sources Water management Waste water management Waste management Other otal Capital Expenditure - Functional unded by: National Government Provincal Government District Municipality Transfers and subsidies - capital (in-kind)		19 406 56 893 53 672 40 014 231 469		2 3 34 34 34 4		(#) (#) (#)	ε.	(23 937) 12 735 3 067 (14 613) 4 387	(23 937) 12 735 3 067 (14 613) 4 387	29 735 52 749 3 067 216 857	67 075 62 270 2 000 189 116	62 20 15 00 15 00 190 21
Trading services Energy sources Water management Waste water management Waste management Other otal Capital Expenditure - Functional unded by: National Government Provincial Government District Municipality Transfers and subsidies - capital (in-kind) Transfers recognised - capital	3	19 406 56 893 53 672 40 014 	- F	# 7		(#) (#) (#)	ε.	(23 937) 12 735 3 067 (14 613) 4 387	(23 937) 12 735 3 067 (14 613) 4 387	29 735 52 749 3 067 216 857	67 075 62 270 2 000 189 116	62 20 15 00 15 00 190 21
Trading services Energy sources Water management Waste water management Waste management Other otal Capital Expenditure - Functional unded by: National Government Provincal Government District Municipality Transfers and subsidies - capital (in-kind)		19 406 56 893 53 672 40 014 231 469				- C	8 3 8	(23 937) 12 735 3 067 (14 613) 4 387	(23 937) 12 735 3 067 (14 613) 4 387	29 735 52 749 3 067 216 857 195 857	67 075 62 270 2 000 189 116	62 20 15 00 15 00 190 21

Table B6 - Consolidated Adjustment Budget Financial Position

					Bu	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 3	Accum Funds 4	Multi-year capital 5	Unfore, Unavoid, 6	Nat, or Prov. Govt 7	Other Adjusts 8	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
Rthousands	-	A	A1	В	C.	D	E	F	G	Н		
AS SETS												
Current assets												
Cash and cash equivalents		197 692	- 2	- 20	-	-	1.5	325 202	325 202	522 893	680 940	912 641
Trade and other receivables from exchange transactions	1	(44 544)	2	-		7.		604 543	604 543	559 999	270 834	293 748
Receivables from non-exchange transactions	1	(1 661)	-	-				(239)	(239)	(1 900)	(1669)	(1 678
Current perion of non-current receivables	2	29	7	1,000	=	-	-	- 10		29	29	30
Inventory		- 2		100		-	1,000	in the		-	-	140
VAT		195 040	-	-	-	-:		-	-	195 040	195:040	196.991
Other current assets		37 026	-		- 8		-	-	-	37 026	37 026	37.447
Total current assets		383 583			-	-		929 508	929 506	1 313 089	1 182 200	1 439 178
Non current assets												
In ve siments	1 1								E.	-		
Invesiment properly		257 100	163		-		-		-	257 100	257 100	259 671
Properly, plant and equipment	3	3 851 286	1.71	-		100	(-)	(14 613)	(14 613)	3 836 674	3 533 899	3 568 447
Biological assets	ш								-	563		
Living and non-living resources	1									-		
Heritage assets	П	9 941	(let	:=	-	12	141	~	1.6	9 941	9 941	10 041
Intangible assets		1 297		-	=			-		1 297	1 297	1 3 10
Trade and other receivables from exchange transactions	Ш	33	(*)	-	*	(e)	31	-	(60	33	33	33
Non-current receivables from non-exchange transactions	П								100	5=5		
Other non-current assets	\vdash								120	541		
Total non current easets		4 119 658	(*)			V#	:-:	(14 613)	(14 613)	4 105 045	3 802 271	3 839 502
TOTAL ASSETS		4 503 241			-			914 893	914 893	5 418 134	4 984 471	5 278 680
LIABILITIES	Ш											
Current liabilities	ш											
Bank overdraft	ш								120	9.5		
Einandia liabilises	ш	(2 800)	-	-	- 2	-		- 4		(2 800)	(2 800)	(380)
Consumer deposits		97 430	.21	2	2.			-	-	97 430	99 930	100 929
Trade and other payables from exchange transactions	1 1	(530 429)	120	2			-	1 030 416	1 030 416	499 987	(85 243)	68 956
Trade and other payables from non-exchange transactions		93816	- 2	-	-	-		(20 673)	(20 673)	73 143	46 907	46 798
Provisions	1 1	572 371	-	-	-	-		(200,00)	(20 0.0)	572 371	587 371	593 244
VAT		-	-4	_		-		-	-		001 011	X100.0033
Other currenthabilities									-			
Total current liabilities		230 387		-	(e.	:=:		1 009 743	1 009 743	1 240 130	848 165	809 548
Non current limbilities											0.0.00	******
Borrowing	1	04.074										
Provisions	III - 11	81 274	311			100		*	•	B1 274	81 274	82 087
Long term portion of trade payables	1	-	77.		7-1	-	-	-			**	-
Other non-current liabilities						e:						
Total non current liabilities		81 274	-		14				-			
TOTAL LIABILITIES	\vdash	311 861	2			180	-		:=:	81 274	81 274	82 087
		317 001				(2)	= =	1 009 743	1 009 743	1 321 404	727 439	891 634
IET AS SETS	2	4 191 579	- 14			- 140	-	(94 850)	(94 850)	4 096 729	4 257 032	4 387 045
OMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Delicit)		4 390 597		-	-		8	70 596	70 596	4 461 193	3 889 406	4 012 296
Funds and Reserves Other		-	-	-		12	-	-	-)-	-
OTAL COMMUNITY WEALTH/EQUITY		4 390 597	-	-	-	-	-	70 596	70 596	4 481 193	3 889 406	4 012 296

Table B7 - Consolidated Adjustment Budget Cash Flows

					Bu	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 3	Accum Funds 4	Multi-year capital 5	Unfore, Unavoid 6	Nat. or Prov. Govt 7	Other Adjusts 8	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	В	С	D	E	F	G	Н		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts	- 11 1											
Properly rates		448 861	-	-	- 6		-	(121 258)	(121 258)	327 603	488 512	523 797
Service charges	- 1 1	1 868 568	-			12		(602 505)	(602 505)	1 266 062	2 081 638	2 249 515
Other revenue		107 954	-	5	- 1	12	=	(27 411)	(27 411)	80 543	111 513	114 502
Transfers and Subsidies - Operational	10	611 134	-1	12	===	12	=	(433)	(433)	610 701	663 407	715 815
Transfers and Subsidies - Capital	1:	197 256	4	=	- 23	===	=	(20 240)	(20 240)	177 016	194 596	195 946
Interest	- 1 1	9 761	=	- 55	16	===	=		540	9 761	10 239	10 720
Dividends	- 1 1								140	-		
Payments	- 1 1											
Suppliers and employees		(3 025 072)		-	10.	-	-	567 562	567 562	(2 457 510)	3 323 584	3 498 310
Finance charges	- 1 1								-	-		
Transfers and Subsidies	10								-	-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		218 461		-	-		-	(204 285)	(204 285)	14 176	6 873 489	7 308 605
CASH FLOWS FROM INVESTING ACTIVITIES	- 1 1											
Receipts												
Proceeds on disposal of PPE												
Decrease (increase) in non-current receivables									-	100		
Decrease (increase) in non-current investments									1.71		-	
Payments	1 1											
Capital assets	- 1 1	(231 469)	(7 100		-	14 613	14 613	(216 857)	(189 116)	(190 2 15)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(231 469)			100	*		14 613	14 613	(216 857)		(190 215)
CASH FLOWS FROM FINANCING ACTIVITIES	-	- 1								(210 001)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(150 210)
	- 1 1						1 1		1			
Receipts Shortlerm loans	- 1 1											
	- 1 1								1.00			
Borrowing long term/refinancing	- 1 1								-	-		
Increase (decrease) in consumer deposits	- 1 1	2 500	-		199	14	5=	3	-	2 500	2 500	2 525
Payments	- 1 1											
Repayment of borrowing	\rightarrow	(4 800)			(%)	- 3	i e		-	(4 800)		(2 400)
NET CASH FROMI(USED) FINANCING ACTIVITIES	-	(2 300)	(*)			-	- 1		140	(2 300)	(2 300)	125
NET INCREASE/ (DECREASE) IN CASH HELD		(15 308)	: •:	-	500	-	2.50	(189 672)	(189 672)	(204 980)	6 682 073	7 118 515
Cash/cash equivalents at the year begin	2	213 000		-	000	8	500	92 679	92 679	305 679	260 855	263 464
Cash/cash equivalents at the year end	2	197 692		_	5-0		(**	(96 993)	(96 993)	100 699	6 942 928	7 381 979

To be aligned to NT data strings below

					Bu	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore, Unavoid 6	Nat. or Prov. Govt 7	Other Adjusts 8	Total Adjusts,	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
Rthousands		A	A1 —	В	С	D	E	F	G	Н		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		448 861	: #5		190			*	r :-	327 603	500 284	523 797
Service charges	- 1 1	1 868 568	-	=	30	+	-			1 266 028	2 084 227	2 224 015
Other revenue	11	107 954	-	*	30	*	-	-	T -	71 813	102 302	105 303
Transfers and Subsidies - Operational	3.	611 134	:6	=	(40)	-31	-	8	-	616 488	666 887	721 536
Transfers and Subsidies - Capital	31	197 256			(40)	*	(-)	-	ř -	171 529	189 116	190 215
Interest	- 1 1	9 761	E9 ((40)		547	÷.	<u>*</u> ∞	9 761	10 239	10 720
Dividends										-		
Payments												
Suppliers and employees		(3 025 072)	9.	+		2	12	- 2	*	(2 870 467)	(2 800 665)	(3 460 179)
Finance charges							1		100	- 2		
Transfers and Subsidies	1								52.1			
NET CASH FROMI(USED) OPERATING ACTIVITIES		218 461	- 2	-	- 91	-	- 2	-	=2/	(407 246)	754 390	315 407
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts									1 1			
Proceeds on disposal of PPE										-		
Decrease (increase) in non-current receivables		33	-	-	-	-		-		(33)	(33)	(33)
Decrease (increase) in non-current investments		i i	=						2.1	(55)	(50)	/00
Payments	- 1 1											
Capital assets	- 1.0	(231 469)	20		-		-	-	·	(212 426)	(189 116)	(190 215)
NET CASH FROM/(USED) INVESTING ACTIVITIES	_	(231 437)	-	-	-	-			-	(212 459)	(189 149)	(190 249)
CASH FLOWS FROM FINANCING ACTIVITIES										(4.2.1-4)	1,	(100210)
Receipts							1 1		1			
Short term loans												
Borrowing long lerm/refinancing	- 1 1								33	- 5		
Increase (decrease) in consumer deposits		2.500							,	-		
Payments		2 500			=	=		*	300	(2 500)	(2 500)	(2 500)
Repayment of borrowing		44.0003							F .			
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4 800)	- 20		100	•		+	<	(4 800)		(2 400)
	-	(2 300)		-	· ·		-	-	-	(7 300)	(7 300)	(4 900)
NET INCREASE/ (DECREASE) IN CASH HELD		(15 276)	- 2		- 25		2.00	*	. 180	(627 005)	557 942	120 259
Cash/cash equivalents at the year begin	2	213 000	72		-	P.	38		(20)	92 679	(534 326)	23 616
Cash/cash equivalents at the year end	2	197 724			-		100	- 8		(534 326)	23 616	143 875

Table B8 - Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

				1 - 15		dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		Α	A1	В	c	D	E I	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	197 692	-	-		*		(96 993)	(96 993)	100 699	6 942 928	7 381 979
Other current investments > 90 days		(1 661)	241	-	-			421 956	421 956	420 295		
Non current assets - Investments	1	3 851 286						(14 613)	(14 613)	3 836 674	, ,	3 568 447
Cash and investments available:		4 047 317		-	-	-	140	310 350	310 350	4 357 667	4 213 170	4 479 409
Applications of cash and investments												
Unspent conditional transfers	1.1			-	-			W.		-		
Unspentborrowing										2		
Statutory requirements	1 1	(195 040)	- 3			-		-	-	(195 040)	(195 040)	(196 991
Other working capital requirements	2	(525 096)	55					767 692	767 692	242 595		
Other provisions		572 371	200	16	-	(4)	=	E.3	-	572 371	587 371	593 244
Long term investments committed		2.7	26	100		10		F	=	#1	001 011	000 211
Reserves to be backed by cash/overtments			36					100	- 5		5.5	
Total Application of cash and investmente:		(147 766)	-		9	8.0		767 692	767 692	619 926	94 196	231 932
Surplus(shortfall)		4 195 083	-	363	*	196	-	(457 342)	(457 342)	3 737 741	4 118 974	4 247 477

Table B9 - Consolidated Asset Management

					Bu	dget Year 2023	1/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt	Other Adjusts. 12	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Rthousands	1.1	Α	A1	В	C	D	E	F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	200 526	*	*	· •	-	Χ.	(22 298)	(22 298)	178 228	148 964	149 34
Roads Infrastructure	1.1	43 685	2	2	-	- 3	8	(3 053)	(3 053)	40 631	20 251	15 76
Storm water infrastructure	11	==0	*	*		- 54	*	:00	⊛)		100	1 1
Electrical Infrastructure	\mathbb{I}	14 200	-	2	- 2	3	[g]	231	231	14 431	2 189	2 18
Water Supply Infrastructure		45 475	-	*	340	-		(15 000)	(15 000)	30 475	9 500	19 70
Sanitation Infrastructure	1.1	39 352	2	=	120		8	(17 617)	(17 617)	21 735	52 755	62 20
Solid Waste Infrastructure	1.1	35 471	-		30	-	=	(11 412)	(11 412)	24 059	41 383	19
Rail Infrastructure			-	14	120	- 2		-	- 1		16	
Coastal Infrastructure		37.1	-	150	180			200	90	=	10-3	19
Information and Communication Infrastructure	1				- 40	-	-	-	-			
infrastructure	1 1	178 183	-	78	350		=	(46 852)	(46 852)	131 331	126 077	99 86
Community Facilities		7.000	~	1 10-		-	2	(2)	12			19 47
Sport and Recreation Facilities	1	7 000		15.	100	*	*	1 906	1 906	8 906	2 000	15.00
Community Assets	11	7 000	-	2.4	:4:	-		1 906	1 906	8 906	2 000	34 47
Herilage Assets		=	2	1.5	27	2		1.5		=	26	
Revenue Generating Non-revenue Generating			-	(4)	-	-	=	(2)	-	_		-
Non-revenue Generaling	1 1			. *:	-		= =	-			/,€	-
laboration from	1 1		-									
Intangible Assets	11		-	-	3	31		•	=	~	(27)	-
Computer Equipment		8 000	•	200	*	3	*	(=)	9	8 000	36	-
Furniture and Office Equipment		1 800	-	-	3	3		(1 000)	(1 000)	800	977	
Machinery and Equipment		1 000	+1	-		=		(500)	(500)	500	260	
Transport Assels		4 543	-	-	3	3	B	24 147	24 147	28 690	20 887	15 00
Land			*	240		×	38	-	*	*	76	
Zoo's, Marine and Non-biological Animals		=	- 5		3.5	3	- 7	.50		- 5	37.5	
Mature		*	*		*	*	(43)	190	~	~	(±)	
Immalure	1		-		-					-	-	-
Living Resources		-)]	-	-	-	~		:=0	-	-	~	
Total Renewal of Existing Assets to be adjusted	2	19 526	141	140	ੂ	2	025	(6 320)	(6 320)	13 206	24 320	15 000
Roads infrastructure			-	100	-		061	100	-	*	. +	-
Storm water infrastructure	11	-	163		2	-	727	120	-	141	-	9
Electrical Infrastructure		5 206	100	300	-	#	Sec.	0	0	5 206	10 000	15 000
Water Supply Infrastructure		21	121	127	-	21		52	€			- 2
Sanitation Infrastructure		14 320	365	100	×	-	2.41	(6 320)	(6 320)	8 000	14 320	-
Solid Waste Infrastructure		2	125	20	- 2	2	-	2 20	=		- 2	
Rail Infrastructure	Ш	=	· ·			*		540	-		-	
Coastal Infrastructure		- 2	0.27	2.5	2	=				, ž	- 20	-
Information and Communication Infrastructure		+1	981	200	*	*			-	1063	320	5
infrastructure		19 526	-	-	-		-	(6 320)	(6 320)	13 206	24 320	15 000
Total Upgrading of Existing Assets to be adjusted	2a	11 418	20	a [-1	-		14 005	14 005	25 423	15 833	25 873
Roads Infrastructure	1 44	11.410	-	-	-		-	14 003	14 003	23 423	13 833	23 013
Storm water Infrastructure	П		-	5								-
Electrical Infrastructure			-	8	2			5	. 5	27.1	20	
Water Supply Infrastructure	1 1						-	0.007	0.007	00.055	40.000	40.074
		11 418	22	3	*	25	-	9 237	9 237	20 655	13 833	10 873
Sanitation Infrastructure		-	-	=	-	*	•	3.	₹.			7
Solid Waste Infrastructure			*	*		(÷	34	74	*	72	-	-
Rail Infrastructure	П	151		==		3.50	3.00	:#	**	2.00	200	-
Coastal Infrastructure		-	-	-	2	721	20	=	- 2		3	8
Information and Communication Infrastructure	1	5.95		*	*:) (4)		- 3	- 8	7 E	140	
Infrastructure		11 418			100	19:	35.0	9 237	9 237	20 655	13 833	10 873
Community Facilities		396	-	=	-	793	54.7	3 067	3 067	3 067	2 000	15 000
Sport and Recreation Facilities		28.	-		0.00	(#)	-	-	-	-	-	-
Community Assets		-		-	-		150	3 067	3 067	3 067	2 000	15 000
Heritage Assets		261		=			-	-	- 2	-	=	
Revenue Generaling		585	100	-	-				-	_		
Non-revenue Generating		727	200	_	-	_		2	_			
	1 1				26			-	-			
Investment properties	1 1	1.46										
Investment properties Operational Buildings		296	-	*				- 1		1 700	-	
Investment properties Operational Buildings Housing		(A)	37			-	20	1 700	1 700	1 700	*	-

TAL CAPITAL EXPENDITURE to be adjusted	4	231 469	-	-			75.	(14 613)	(14 613)	216 857	189 116	190 21
Living Resources		*	-	(+)	-	-	540	-	*	141	-	-
Immature		===	-	- 2	-		-		- 3	-		
Mature		*	-	940	-	+:	340	90	×	-	36.5	100
Zoo's, Marine and Non-biological Animals		- 2	2.50	.50	-		-			A = 1	1,51	
Land		*	-	140	14	€.	22	- 1	~	1	540	54
Transport Assets		4 543		:57	=	**	200	24 147	24 147	28 690	20 887	15 00
Machinery and Equipment		1 000	200	:43	12	₩.	-	(500)	(500)	500	547	- 5
Furniture and Office Equipment		1 800			· ·	20	-	(1000)	(1 000)	800	* 2	
Compuler Equipment		8 000	721	547	22	~	221	5.1	-	8 000	127	
Intangible Assets		-	C**C	260	*	**	- 1	:= 1	=		(20)	
Licences and Rights		=	020	(2)	2	× =		31	9		-	
Servitudes		9	2.40	- 23	-	*	*	90	=	(w)		
Biological or Cultivated Assets		•			3	=	524	7.0	-	1.5	170	
Other Assets		=		960		*	-	1 700	1 700	1 700	:=:)	
Housing			350	*		-	- 00	20		1750	= 5.	
Operational Buildings		-	(in)	340	-	~	-	1 700	1 700	1 700		
Investment properties		=	ASE.		19	*	323	2.5	= 1	2.00	100	
Non-revenue Generaling		-	-	543	14	=		567	~	-	1927	
Revenue Generating		-	2.00	200	12	-:	**	397	-	180		
Heritage Assets		= 1	F 1		14	2	327	127	-	423	27	
Community Assets	11	7 000	5 20		22	*	-	4 974	4 974	11 974	4 000	49
Sport and Recreation Facilities		7 000	4	3	-	8		1 906	1 906	8 906	2 000	15
Community Facilities	1.1	~	100	-		*	(#)	3 067	3 067	3 067	2 000	34
Infastructure		209 127			3.	3		(43 934)	(43 934)	165 193	164 229	125
Information and Communication Infrastructure	\perp		0.00	(#c)		-	263	96	22	-	96	
Coastal Infrastructure		-	10.	177	201		283	350	35		350	
Rail Infrastructure		*	le:	140	-	-	100	343	24	(2)	343	
Solid Waste Infrastructure		35 471	2.5	(*:	200	-	(0)	(11 412)	(11.412)	24 059	41 383	
Sanitation Infrastructure	11	53 672	-	721	- E	-	121	(23 937)	(23 937)	29 735	67 075	62
Water Supply Infrastructure		56 893	*:	190	(6)	-	-	(5 763)	(5 763)	51 130	23 333	30
Electrical Infrastructure	1.1	19 406	2		-	-	(4)	231	231	19 637	12 189	17
Storm water Infrastructure		96	-	200		-	: e:	-	*	+3	· ·	
Roads Infrastructure		43 685	-	-		- 1		(3 053)	(3 053)	40 631	20 251	15
Total Capital Expenditure to be adjusted	4	231 469	+1	240	342		-	(14 613)	(14 613)	216 857	189 116	190

	1 4 10 294 55 937 693 996 519 055 503 280 49 760		· · · · · · · · · · · · · · · · · · ·	3 7 1	(a) (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		(3 053)	(3 053) - 231	1 407 241 55 937 694 227	1 424 253 29 499 620 763	1 433 807 29 794 631 849
	693 996 519 055 503 280 49 760	-	*	-							
	519 055 503 280 49 760	*	~	-		271	231	231	694 227	620.763	624.040
	503 280 49 760	*	~	1				201	037 221	020700	031 649
	49 760	.5.		-		18	(5 763)	(5 763)	513 292	396 559	407 539
		, 5.	=		-	~	(23 937)	(23 937)	479 343	439 970	438 828
	3 268			: :=	-	150	(11 412)	(11 412)	38 349	73 466	32 404
	3 268							5	,e		
	3 268							-	\a		
				120	=	-		-	3 268	2547	2 572
	3 235 591		(2)	19	- 2	150	(43 934)	(43 934)	3 191 657	2 987 056	2 976 793
1	574 908	123	120	-	-	-	4 974	4 974	579 882	507 483	557 995
1	11 239		:=	=	=======================================	-	2	¥	11 239	11 239	11 351
	257 100	- 16	- 19	=	=	34.0	9	=	257 100	257 100	259 671
	24 838	-	12	-	-	190	1 700	1 700	26 538	20 992	21 202
								+	\ *		
								-			
	8 000	**	-	2	Yaa	121	2	=	8 000	-	-
	345	180	100	-	: =:	:0	(1 000)	(1 000)		(3.858)	(3 897)
	1 066	3	5	-) = :	:=	(500)	(500)	566		(662)
	4 543	=	=		727	-	24 147	24 147	28 690	20 887	15 000
								120	:3:		.5000
	1995	150		+:	35.	-	×	-	1 995	1 995	2 0 1 5
											2010
5	4 119 625		-	-		2	(14 613)	(14 613)	4 105 012	3 802 238	3 839 469
	440 000	S2 1	-				(20,000)	(20,000)	420.000	440.000	440.000
3		-							1	1	440 000
ľ											303 812
										/0 638	73 986
		-								00.040	400 700
						-					100 736
		ĵ.		//#/							17 366
		- 5	-	3.83 (C)				- 1	29 489		23 603
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ı								_	220.240	200.004	945.000
											215 690
		2	123	-	· ·						9 9 1 4
1		-									8917
							200				18 831
		3	1.5		-		0.50	1,22			218
		2	320				_		3		-
1		-									
					-						10.242
	10 020				5						12 313
+											10.212
	10 020		- 1								12 313
											30
	- 1		-								4.040
											4 846
											4 846
	- 1		3590								4 723
					-						2 963
				1	-	- 1		- 1			28 212
	14 390	2	2	-	-		. 1	(11,850)	2 464	15 /13	16 017
6				-	- 5			3		3.5	*
١					-				77	•	
					-				- 1		- 2
-					201	200			5 (2)		
-								0.700	700.007	700.400	710.015
+							2763	2763	720 297	730 468	743 812
				-	1.5				17,8%	21,2%	21,5%
сп"							112	0.1	9,2%	9,1%	9,3%
									7,3%	7,6%	7,9%
	1,5%	0,0%							8,3%	8,7%	9,0%
	5 3	8 000 3 45 1 066 4 543 1 995 5 4 119 625 4 40 000 277 534 56 998 10 000 91 719 15 812 21 490 196 020 10 612 8 119 18 730 199 10 626 10 626 4 563 4 563 4 300 3 068 2 5 639 14 390 6 717 534	8 000	8 000	8 000	8 000	8 000	8 8 000	8 000	8 000	8 000

Table B 10 Basic service delivery measurement

					В	dget Year 2023	N24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Re	Original Budget	Prior Adjusted A	ccum_Funds	Multi-year capital	Unfore_ Unavoid	Nat, or Prov. Govt		Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	13	<u> </u>			_	Ü	-		-	-"		
Water Piped waler inside dwelling		172670	0	Α.	0					170	121510	47000
Piped water inside yard (but not in dwelling)		1/20/0	0	0	0	0	1			173	174518	17638
Using public lap (at least min service level)	2	13495	0	0	01	0	0	3 1		13	13639	1378
Other water supply (at least min service level) Minimum Service Level and Above sub-lotal		1031	0	0	0	0		-	_	1	1	1
Using public tap (< min service level)	3	187	0	0	0;	0	0		3	187	189	191
Other water supply (< min service level) No water supply	3,4								3	3		
Below Minimum Servic Level sub-lotal		-						-	-	*	-	2.0
Total number of households	5	187	- 1		925	3.63	-	-	-	187	189	191
Senitation/sewerage Flush tokel (connected to sewerage)		171322	Ü	n	0	0	0			171 322	171200	47420
Flush loilel (with septic tank)		288	ů	0	0	Ó				288	100	17132 28
Chemical loilet		745	0	Ů.	0	0				745		74
Pit totel (ventilated)		4066	0	0	0	0				4 066	4066	4068
Other toilet provisions (> min service level) Minimum Service Level and Above sub-lotal		23660	0	Û	0	. 0	0	0		23 560 200 081	23660 200 081	23660
Bucket total		1070	0	0	0:	. 0	0	0	× .	1 070	1070	1070
Other toilet provisions (< min service level)									2	9		
No lotel provisions		3900	0	0	0	0				3 900	3900	3900
Below Minimum Servic Level sub-total Total number of households	5	4 970 205 051	*		-	-	-		+	4 970 205 051	4 970 205 051	4 970 205 051
Energy:	"	203031	-	-			-	-		200 031	2(00 (00)	203 031
Electricly (at least min_service level)		123207	0	û	0	0	0	0		123 207	123707	126407
Electricity - prepaid (> min service level)	1	53067	0	ô	0	0				53 067	55767	56267
Minimum Service Level and Above sub-lotal		176 274		9.	- 3	-	E.	-	- 2	176 274	179 474	182 674
Electricity (< min service level)		4491	0	0	0	0				4 491	4601	4715
Electricty - prepaid (< min. service level) Other energy sources		15703	0	0	0	0	.0	0		15 703	15850	15955
Below Minimum Servic Level sub-lotal		20 194	-		- 2	-	16	- 2		20 194	20 451	20 670
Total number of households	5	196 468		÷	-	:=:	F	-		196 468	199 925	203 344
Refuse:												
Removed al least once a week (min service)		170047	0	0	0	0	0	0	-	170 047	170181	170798
Minimum Service Level and Above sub-lotal Removed less frequently than once a week		170 047	2		-	141	1.2	- 2	2	170 047	170 181	170 798
Using communal refuse dump		8518	0	0	0	0	0	0		8 518	8518	8518
Using own reluse dump		3564	0	0	0	0	0	0	2	3 564	6985	5538
Other rubb ish disposal										E		
No rubbish disposal Bolow Minimum Sovic L'evel sub-total		12 082								40.000	15.500	
Total number of households	5	182 129		÷		-	-	- :		12 082 182 129	15 503 185 684	14 056 184 854
University of the Octor Control	15			- 1								
Households receiving Free Basic Service Vater (6 kilotres per household per month)	15	101 826	2						-	101 826	107 936	112 901
Sanitation (if ee minimum level service)		25 633	-	8	9			341	-	25 633	26 786	28 019
Electricity/other energy (50kwh per household per month)		48 767	=	-		=	:30	V.E	167	48 767	57 882	60 545
Refuse (removed at least once a week)	1	49 180	-	-	-	2	20	79	- 2	49 180	51 393	53 757
Informal Settements	10	225 406	2.	- 5	•							
Cost of Free Basic Services provided (R'000) Nater (6 kilofires per indigent household per month)	16	101730							5-6	101 730	107 732	114 088
Sanibition (free sanitation service to indigent households)		26 001	-	8	8	2	2	551		26 001	27 535	
Electricity/other energy (50kwh per indigent household per month)		37 066	- 2	2	8	-	- 3			37 066	27 535 40 488	29 160 42 634
Refuse (removed once a week for indigent households)		30 000	-	9	22	8	- 3		370	30 000	30 000	30 000
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		104 700	- 4	-			- 3/	-	-	-		-
Total cost of FBS provided	\perp	194 798	- 1	*			20	77.	(5)	194 798	205 758	215 882
fighest level of free service provided Properly rates (R'000 value threshold)		1400	L'a	0			Įu.				100	
Water (kilolites per household per month)		4190	0	0	0	0	0	0		4 190	4250	4300
Sanitation (kilolitres per household per month)		100	2/4	0	Ĭ	i,	q	0	2.5	-	0	b
Sanitation (Rand per household per month)	П								290	06		
Electricity (kw per household per month)	Ш	50	0	0	0	0	.0	0	7.83	50	50	50
Refuse (average litres per week)	H	240	.0	0	0	0	0	0	(40)	240	240	240
tevenue cost of free services provided (R'000)	17											
roperly rales (tarifiadjustment) (impermissable values per section 17 of MPRA) roperly rales exemptions, reductions and rebates and impermissable values in			12	23		-	- 12	27	324	121	2	3
ropery raies exempions, reductions and rebates and impermissable values in xcess of section 17 of MPRA)		97 933	840	4		2	- 4	85 073	65 073	183 007	102 732	107 560
Vater (in excess of 6 kilolites per indigent household per month)		3, 330	193	140	2	-	2	w013	w 013	100 001	102 /32	107 000
aniation (in excess of fee sanitation service to indigent households)		141	121	140	21	-		-				3
lectricity/other energy (in excess of 50 kwh per indigent household per month)			121	12	21	-	2	3	•		- 2	3
lefuse (in excess of one removal a week for indigent households) funicipal Housing - rental rebates		-	7-	-	-	-					-	- 5
lousing - top structure subsidies	6								-	3		
ther									-	-		
otal revenue cost of subsidised services provided		0	220	74		-		85 073	85 073	183 007	102 732	107 560

Explanation of material Adjustments (NARRATIONS)

Table B4

Description		CURRENT Year 2022/23		Narration
R thousand	Original Budget	Other Adjusts	Total Adjusts	
Revenue By Source	000	000	000	
Exchange Revenue				
				Reduce as per mid-year performance, loadshedding do have an
Service charges - Electricity	1 100 940	(29 271)	1 071 668	impact on reduced sales
				Reduce as per mid-year performance, good raining season have
Service charges - Water	787 552	(110 447)	677 105	an impact on reduced sales
Service charges - Waste Water Manager	162 319	(21 046)	141 273	Reduce as per mid-year performance
Service charges - Waste Management	254 856	(34 856)	220 000	Reduce as per mid-year performance
Sale of Goods and Rendering of Services	8 971	=	8 971	N/A
Agency services	\\ _ =	2	0	N/A
Interest	1	-	0	N/A
Interest earned from Receivables	558 181	(50 000)	508 181	Reduce as per mid-year performance,
Interest earned from Current and Non Cu	9 761	E .	9 760	N/A
Dividends		14	0	N/A
Renton Land			0	N/A
Rental from Fixed Assets	9 300	(151)	9 149	Reduce as per mid-year performance.
Licence and permits	8 909	(1 500)	7409	Reduce as per mid-year performance
Operational Revenue	77 620	(25 710)	51910	
Non-Exchange Revenue				, ,
				As per mid-year performance, new developments complexes,
Property rates	561 076	(15 072)	546004	
Surcharges and Taxes	241	74F	240	N/A
Fines, penalties and forfeits	3 104	(50)	3053	Reduce as per mid-year performance
Licences or permits	50	0.00	50	
Transfer and subsidies - Operational	616 921	(433)	616487	Reduce as per mid-year performance.
Interest	54 756	22	54756	
Fuel Levy			0	N/A
Operational Revenue		-	0	N/A
Gains on disposal of Assets	(±)	-	0	N/A
Other Gains	320	-	0	NA
Discontinued Operations		200	0	N/A
Total Revenue (excluding capital	4 214 315	(288 535)		
transfers and contributions)		,	3 925 780	

Description	cı	IRRENT Year 2022/23		Narration
R thousand	Original Budget	Total Adjusts	Adjusted Budget	
Expenditure By Type	000	000	000	
Employee related costs	785 821	-14 846	770 975	Reduce inline with Mid Year Report
Remuneration of councillors	41 586	1910	43 497	Increase inline with Mid Year Performance
Bulk purchases - electricity	1 109 286	0	1 109 287	N/A
Inventory consumed	440 738	0	440 738	N/A
Debt impairment	579 348	-340257	239 091	Reduce inline with Mid Year Report
Depreciation and amortisation	440 000	-20000	420 000	Reduce inline with Mid Year Report
Interest	10 710	-3	10 708	Reduce inline with Mid Year Report
Contracted services	465 091	3 274	468 366	Adjustment Budget requests for service delivery
Transfers and subsidies		0	-	N/A
Irrecoverable debts written off	0	0	-	N/A
Operational costs	319 736	-9 148	310 588	Reduce inline with Mid Year Report
Losses on disposal of Assets	0	o	О	
Other Losses	0	0	0	
Total Expenditure	4 192 320	-379 070	3 813 250	

TABLE B7 NARRATIONS Table B7

Description	CURRENT Year 2022/23		Narration
R thousand	Original Budget	Adjusted Budget	
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rales	448 861	327 603	Decreased in line with 60% collection rate
Service charges	1 868 568	1 266 028	Decreased in line with 60% collection rate
Other revenue	107 954	71 813	Decrease inline with 2023/24 Mid Year performance
Transfers and Subsidies - Operational	611 134	616 488	As per 2023/24 DORA
Transfers and Subsidies - Capital	197 256	171 529	As per 2023/24 DORA
Interest	9 761	9 761	Based on the outcome of the 2022/23 AFS
Dividends			N/A
Payments			N/A
			Increased in outstanding creditors, taken into account the
Suppliers and employees	(3 025 072)	(2 870 467)	
Finance charges		5.50	Based on the outcome of the 2022/23/21 AFS
Transfers and Grants		- 2	
NET CASH FROM/(USED) OPERATING ACTIVITIES	218 461	(407 246)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts	1		
Proceeds on disposal of PPE			
The second on an public of the			
Decrease (increase) in non-current receivables	33	(33)	Based on the outcome of the 2022/23/21 AFS
Decrease (increase) in non-current investments		(00)	based on the outcome of the 2022/23/21 AFS
ayments			
Capital assets	(231 469)	(212 426)	Based on the outcome of the 2022/23/21 AFS
ET CASH FROM/(USED) INVESTING ACTIVITIES	(231 437)	(212 459)	
ASH FLOWS FROM FINANCING ACTIVITIES			
deceipts Short term loans			
Borrowing long lerm/refinancing		3	
Increase (decrease) in consumer deposits	0.500	(0.500)	B
ayments	2 500	(2 500)	Based on the oulcome of the 2022/23/21 AFS
Repayment of borrowing	(4 800)	(4 800)	Rased on the outcome of the 2022/22/24 AED
ET CASH FROM/(USED) FINANCING ACTIVITIES	(2 300)	(7 300)	Based on the outcome of the 2022/23/21 AFS
	(2 889)	1, 550)	
ET INCREASE/ (DECREASE) IN CASH HELD	(15 276)	(627 005)	
Cash/cash equivalents at the year begin:	213 000	92 679	Based on the outcome of the 2022/23/21 AFS
Cash/cash equivalents at the year end:	197 724	(534 326)	

There were various adjustments made to the statement of financial position B6 and the cash flow statement B7. This were all done based on the outcome of the 2023/24 Mid-Year Budget & Performance Assessment.

PART 2 - SUPPORTING DOCUMENTATION

1. Adjustments to Budget Assumptions

The changes as outlined below were made to the budget assumptions, as a departure from the original budget.

- (i) Revenue was decreased from the approved 2023/24 original budget as the approved roll overs were added and the budgeted billing for service charges did not materialized.
- (ii) Changes were made to the expenditure assumptions. Contracted Services has increased to provide for service delivery, other expenditure were reduce to curb expenditure.

2. Adjustment to Budget Funding

2.1. The need for an Adjustment Budget

The adjustment budget is informed by the approval of the roll-overs and increased revenue and expenditure.

2.2. Operating Revenue

The operating revenue budget decrease by R 288.53 million from the original approved budget.

2.2.1. Revenue by Source

The changes on the Adjustment Budget are as follows (See Table B4):

				h1		dget Year 202	3/24				Budget Year +1 2024/25	Budget Yea +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
Rthousands	1.	Α	A1	В	С	D	E	F	G	Н		
Revenue By Source	1 1											
Exchange Revenue												
Service charges - Electricity	2	1 100 940			-			(29 27 1)	(29 271)	1 071 668	1 202 573	1 266 30
Service charges - Water	2	787 552	-	(-	-	-	(110 447)	(110 447)	677 106	834 018	883 22
Service charges - Waste Water Management	2	162 319		12	90	_		(21 046)	(21 046)	141 273	171 453	181 10
Service charges - Waste Management	2	254 856		\w:	90		2	(34 856)	(34 856)	220 000	269 953	
Sale of Goods and Rendering of Services		8 971	2	928	- 4	2			' '			285 85
Agency services		-	_	100				-	- 1 - 1	8 971	9 463	9 46
Interest	1 1	2		-		7.	-		2	-	1.21	
Interest earned from Receivables	1 1	558 181	1	- 1					- 1			
Interest earned from Current and Non Current Assets		9 761	*			=		(50 000)	(50 000)	508 181		100
Dividends	1 1	9701	=	-		- 8		707	-	9 761	10 239	10 720
	1 1								-	-		
Renton Land										-		
Rental from Fixed Assets	1 1	9 300	(50)	32	je	=		(151)	(151)	9 149	9 756	10 215
Licence and permits	1 1	8 909	040	143	@ I	121		(1500)	(1500)	7 409	9 3 4 6	9 785
Operational Revenue		77 620	75		-		-	(25 710)	(25 710)	51 910	79 609	81 611
Non-Exchange Revenue												01011
Property rates	2	561 076		121	-	7 = 7		(15 072)	(15 072)	546 004	588 569	616 232
Surcharges and Taxes		241	5-	15.	-	7.00	-	Linearth	(100/2)	241	253	264
Fines, penallies and forfeits		3 104	225	27	-	3.57	30	(50)	(50)	3 054	3 189	3 278
Licences or permits		50	250	25	= =	200	:90	-	`- i	50	150	150
Transfer and subsidies - Operational Interest		616 921		27	*	150	:00	(433)	(433)	616 488	668 887	721 546
Fuel Levy	Н	54 756	672	17	=======================================		-	*	*	54 756		€
Operational Revenue									8	-		
Gains on disposal of Assets		,-,		_	-		-					
Other Gains		-	-	-	*	-	-	8		-	-	
Discontinued Operations												
otal Revenue (excluding capital transfers and ontributions)		4 214 315	140	-	NE I	327	-	(288 535)	(288 535)	3 925 780	3 857 205	4 079 487

2.3. Operating Expenditure

The operating expenditure budget have increased with R 379.07 million for the original 2023/24 budget

NW 403 City Of Matlosana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2023

Description	Ref				Bu	iget Year 202	2/23				Budget Year +1 2023/24	Budget Year +2 2024/25
Description	Ker	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore Unavoid	Nat or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	t	Α	A1	В	С	D	E	F	G	Н		
Expenditure By Type												
Employee related costs		785 821		-	-			(14 847)	(14 847)	770 975	824 354	867 936
Remuneration of councillors		41 586	=	45	12	54	-	1 911	1 911	43 497	43 832	46 199
Bulk purchases - electricity		1 109 287		-		5	-	576	191	1 109 287	1 130 030	1 151 162
Inventory consumed		440 738	=	100	.7%	-	-			440 738	440 738	445 146
Debtimpairment		579 349	-	3.53	:=:	=	-	(340 258)	(340 258)	239 091	619 313	652 544
Depreciation and amortisation		440 000	*	(Sec.)	123	===		(20 000)	(20 000)	420 000	440 000	440 000
Interest		10 711	2	(2)	120		-	(3)	(3)	10 708	11 235	11 764
Contracted services		465 092	-	(3)	150	-	-	3 274	3 274	468 366	470 759	493 070
Transfers and subsidies									-			
Irrecoverable debts written of		-	-	560	(#J)	*		543	=	2	n an	2
Operational costs		319 737	-	===	127	- 2	-	(9 149)	(9 149)	310 588	339 521	354 083
Losses on disposal of Assets		2	*		· .	7.	-	150)		-	5=8	58
Other Losses			-	100	127) + :		9	*	(A)	
Total Expenditure		4 192 321	-	(e)	-	-	200	(379 071)	(379 071)	3 813 250	4 319 784	4 461 904

2.4. Budget Deficit

In the 28 February 2024, Adjustment Budget the municipality budgeted for a non-cash surplus of R 284.06 million.

NW403 City Of Matlosana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23.02/2023

Description	Ref				Bu	dget Year 202	2/23				Budget Year +1 2023/24	Budget Year +2 2024/25
Description	Reli	Original Budget	Prior Adjusted 3 A1	Accum Funds 4	Multi-year capital 5	Unfore Unavoid S	Nat or Prov Govt	Other Adjusts &	Total Adjusts 9 G	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)		21 994 191 469	(4) Earl	<u>a</u>	30	(<u></u>	35.	90 536	90 536	112 530	(462 579)	,
Transfers and subsidies - capital (in-kind - all)								(19 940)	(19 940) -	171 529	189 116	190 215
Surplus/(Deficit) before taxation Income Tax		213 463	:=()		*	*	-	70 596	70 596	284 060	(273 463)	(192 201)
Surplus/(Deficit) after taxation Share of Surplus/Deficit attribulable to Joint Venture		213 463	==(1	-	ž.	٠	ŝ	70 596	70 596	284 060	(273 463)	(192 201)
Share of Surplus/Deficit attributable to Minorifes	П											
Surplus/(Deficit) attributable to municipality Share of Surplus/Deficit altribulable to Associate		213 463		5	2.0	1=5	-	70 596	70 596	284 060	(273 463)	(192 201)
Intercompany/Parent subsidiary transactions									-			
Surplus/ (Deficit) for the year	1	213 463		-	09=1	740	2	70 596	70 596	284 060	(273 463)	(192 201)

3. Adjustments to Expenditure on Allocations and Grant Programme

Supporting Table SB7 - Consolidated Adjustments Budget - Transfers and Grants Receipt

				В	udget Year 2023	/24			Budget Year +1 2024/25	Budget Year +2 2025/26
Description R thousands	Ref	Original Budget	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F		Adjusted Budget
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		611 503	2	- 14	2.1	(196)	(196)	611 307	663 469	716 12
Local Government Equilable Share						(111)		-		, 10 12
Equitable Share	3	599 104	-			_	-	599 104	651 377	703 64
Expanded Public Works Programme Integrated Grant		3 512	-	_	.=:	(196)	(196)	3 316	3 512	351
Local Government Financial Management Grant		3 100		-	-	(100)	(100)	3 100	3 100	3 238
Municipal Disaster Relief Grant		-	2		_		-	-	- 0 100	0.200
Municipal Infrastructure Grant		5 787			3=0	_		5 787	5 480	5 731
							-		0 100	0.0
Provincial Government:		1 418			-	(237)	(237)	1 181	1 418	1 418
Capacity Building and Other Grants		1 418		(*)		(237)	(237)	1 181	1 418	1 418
	5					(201)	(20,7)	=	1110	
District Municipality:		=	;:÷:	:=:	-	5 F	5401		22	-
							1.01	· ·		
Other grant providers:		-	26	92		LE:	a l	-	72	-
								- 2		
Total Operating Transfers and Grants	6	612 921	, sec.	3 48		(433)	(433)	612 488	664 887	717 546
Capital Transfers and Grants										
National Government:		191 469		21	<u> </u>	(20 240)	(20 240)	171 229	189 116	190 215
Inlegrated National Electrification Programme Grant		1 732	-	3	-	-	-	1 732	10 000	15 000
Municipal Infrastructure Grant		109 945	~	-	=	(7 740)	(7 740)	102 205	104 116	108 879
Neighbourhood Development Partnership Grant		31 162	-	-	5.	(10 000)	(10 000)	21 162	25 000	20 000
Water Services Infrastructure Grant		48 630			-	(2 500)	(2 500)	46 130	50 000	46 336
							= =	-		
Provincial Government:				л	-	300	300	300	(+:	-
Capacity Building and Other Grants		-	-		-	300	300	300	(4)	=
District Municipality:		35-1	-	-	-	-	-	8=	14 0	-
[insert description]							-	(45)		
Other grant providers:		· ·	250	-	-		-	2=	-	2
[insert description]								74		
Developers Contribution		-	-	u u	=	548	2	12	=	29
otal Capital Transfers and Grants	6	191 469	14.5	8	194	(19 940)	(19 940)	171 529	189 116	190 215
OTAL RECEIPTS OF TRANSFERS & GRANTS		804 390	- 41	<u> </u>	-	(20 373)	(20 373)	784 017	854 003	907 761

Supporting Table SB8 - Consolidated Adjustments Budget – Expenditure on Transfers and Grant Programme

				8	udget Year 2023	124			Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.		Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	10									
Operating expenditure of Transfers and Grants										
National Government:		105 706	320	2		1 876	1 876	107 582	110 794	115 22
Local Government Equitable Share		100100				1070	1070	107 302	110 794	113 22
Equitable Share		93 855	:=:	_	_	1 789	1 789	95 644	98 662	103 60
Expanded Public Works Programme Integrated Grant		3 512	3	_		/		3 512	3512	2 20:
Local Government Financial Management Grant		3 100	54.0		=	721	-	3 100	3 100	3 59:
Municipal Disaster Relief Grant		-			-		2	-	-	-
Municipal Infrastructure Grant		5 239				87	87	5 326	5 520	5 815
							<u>ş</u>			
Provincial Government:		3 308	94.1	26	9	V#1	4	3 308	2 123	2 238
Capacity Building and Other Grants		3 308	- 25	3.73	*		*	3 308	2 123	2 238
							8	-		
							2	30		
							8			
							=	:::::		
District Municipality:		1960	-					- 2	-	-
							¥	:40		
01								380		
Other grant providers:					-		-	-	-	
							2	(A)		
Total operating expenditure of Transfers and Grants:		109 014	0	-		1 876	1 876	110 890	112 917	117 459
Capital expenditure of Transfers and Grants										
National Government:		191 469	-		2	4 207	4 207	406.057	400 440	400.045
Inlegrated National Electrification Programme Grant		1732		150	-	4 387 4 431	4 387 4 431	195 857 6 163	189 116	190 215 15 000
Municipal Disaster Relief Grant	- 1 1	1102	5			4401	4 431	0 103	10 000	13 000
Municipal Infrastructure Grant		109 945			1 64	12 456	12 456	122 402	104 116	108 879
Neighbourhood Development Partnership Grant		31 162	_			(10 000)	(10 000)	21 162	25 000	20 000
Water Services Infrastructure Grant	1 1	48 630	2	20		(2 500)	(2 500)	46 130	50 000	46 336
Provincial Government:		(40)	-	12.0	-	(2000)	(2 000)	10 100	30 000	40 300
							-	-		
Capacity Building and Other Grants					18:		100	-	_	_
							140	2		
District Municipality:		<u></u>	-	≔)			7.6	-		- 4
							083			
							- 14	-		
ther grant providers:		-	241	9	14	12	141	- 2	120	¥
							3.00	*		
Developers Contribution		3	<u></u>				::::	=	.#3	=
							220			
otal capital expenditure of Transfers and Grants		191 469	10-1		*	4 387	4 387	195 857	189 116	190 215
otal capital expenditure of Transfers and Grants		300 483	-	-		6 263	6 263	306 746	302 033	307 674

Supporting Table SB9 - Consolidated Adjustments Budget - Reconciliation of transfers, Grants Receipt and Unspent Funds.

				В	udget Year 2023	124			Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts.	Total Adjusts.	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands	_1.1	Α	A1	. B	Ċ	D	E	F		
Operating transfers and grants:										
National Government:		(6 764)	14	(27	2	121			(6 735)	(6 788
Balance unspent at beginning of the year		(344)	-	100	99	100	-	(344)	(344)	(34)
Current year receipts		(10 612)		127	2	-		(10 612)	(10 612)	(10 75
Conditions met - transferred to revenue		3 100	39	-	+:			(3 100)	3 100	3 13
Conditions still to be met - transferred to liabilities	- 1 1	(7 856)	724	(2)	2	120	2	(7 856)	(7 856)	(7 96
Provincial Government:	- 1 1									
Balance unspent at beginning of the year							8			
Current year receipts										
Conditions met - transferred to revenue	1 1		24			-				
Conditions still to be met - transferred to liabilities	- 1 [*			
District Municipality:	- 1 1									
Balance unspent at beginning of the year	- 1 1						-	-		
Current year receipts							-			
Conditions met - transferred to revenue		ž.	(#)	-	-	- 24	#	140		94
Conditions still to be met - transferred to liabilities								-		
Other grant providers:										
Balance unspent at beginning of the year	- 1 1									
Current year receipts								343		
Conditions met - transferred to revenue			-			-	-	191	-	-
Conditions still to be met - transferred to liabilities							- 2	- 23		
Total operating transfers and grants revenue		3 100	, - .	-				(3 100)	3 100	3 13
otal operating transfers and grants - CTBM	2	(7 856)	- 3	- 4		- 4		(7 856)	(7 856)	(7 96
Canital (
Capital transfers and grants: National Government:										
Balance unspent at beginning of the year		197 2011						107.0011	107 204)	107.70
Current year receipts		(37 361)	~	:# :::	3.E.		# E	(37 361)	, ,	
Conditions met - transferred to revenue	1 1	(197 256)						(197 256)	(194 596)	(195.946
Conditions still to be met - transferred to liabilities		155 421	-		350	- 2		(155 421)	199 640	201 630
		(79 196)	-	-	7/27	-	- 1	(79 196)	(32 317)	(32 04
Provincial Government:		_								
Balance unspent at beginning of the year	- 1 1						8	-		
Current year receipts		0			65		=	(#)		
Conditions met - transferred to revenue	1 1		-			-	-	-		-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year							-6			
Current year receipts										
Conditions met - transferred to revenue	1 +	+1	(=1	4	(4)	:#	+:	:90	-	2
Conditions still to be met-transferred to liabilities	1 1						5	3.0		
Other grant providers:										
Balance unspent at beginning of the year								270		
Current year receipts							-	:4		
Conditions met - transferred to revenue	1				V#:		-	300	*	
Conditions still to be met - transferred to liabilities							-			
otal capital transfers and grants revenue	\rightarrow	155 421	.e.				1.00	(155 421)	199 640	201 63
otal capital transfers and grants - CTBM		(79 196)				- 5		(79 196)	(32 317)	(32 04
OTAL TRANSFERS AND GRANTS REVENUE		158 521	(2)	=	:=:			(158 521)	202 740	204 76
OTAL TRANSFERS AND GRANTS - CTBM		(87 052)	121	2	- 2	- 1	12	(87 052)	(40 173)	

To be aligned to NT data strings below

							Budget '	Year 2023/24		_				1		
Description	Ref	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	ADJUSTMENT BUDGET	Budget Year +1 2024/25	Budget Yea +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	23/24		
Cash Receipts By Source																
Property rates		27 686	38 646	65 483	39 785	29 597	25 984	29 732	37 405	37 405	37 405	37 405	42 328	327 603	500 284	523 79
Service charges - Electricity revenue		40 061	55 590	67 369	74 190	61 734	56 228	62 479	73 396	73 396	73 396	73 396	169 518	643 001	1 022 187	1 076 36
Service charges - Water revenue		20 998	22 781	22 6 17	27 382	24 873	25 602	24 706	52 503	52 503	52 503	52 503	251 068	406 263	708 915	750 74
Service changes - Waste Water Management Service changes - Waste Mangement		3 030 4 858	3 484 5 204	3 122 5 255	3 594 5 886	3 383 5 423	3 285 5 038	3 337 5 321	10 824 18 990	10 824 18 990		10 824 18 990	63 357 114 938	84 764 132 000	137 163 215 962	153 93 242 97
Rental of boilies and equipment		731	362	668	481	590	438	415	775	775	775	775	2 5 1 6	9 149	9 756	10 21
Interest earned - external investments		2	- 5	(126)	(131)	(64)	(59)		813	813	1	813	6 888	9 761	10 239	10 72
Interest earned - outstanding debtors					1.50		(,					0.0	3000	3101	10 200	10 12
Dwdendsreceived													0	81		
Fines, penalties and forless		(5)	90	28	1	414	26	32	259	259	259	259	1 482	3 054	3 189	3 27
Licences and permits	Ш	622	733	611	749	664	581	649	747	747	747	747	1 365	7 459	9 496	9 93
Agency services		5,715				001	001	040	131	(1)	740	741		1 400	9 490	9 93
Transfers and Subsides - Operational		249 626	3 978	1 950			187 052	2 580	50 928	50 928	50 928	50 928	(27.702)	0.40,400	660.007	704.50
Other revenue	- 1	6 489	6 290	7 350	7 550	7 955	7 650	8 129	7216	7 216			(37 763)		668 887	721 53
Cash Receipts by Source	1	353 365	136 797	173 784	159 138	134 043	311 445	136 964	252 268		7 216	7 216	6314	52 151	79 862	81 875
Other Cash Flows by Source	- 1	999 900	100 101	113704	133 130	134 043	311443	130 304	292 208	252 268	252 268	252 268	612 607	2 291 692	3 365 939	3 585 37
Transfers and subsidies - capital (monetary allocations) (National / Province) and District)		41 374	20 000	2	5 208	20 000	732	35 157	16 438	16 438	16 438	16 438	9 033	171 529	189 116	190 21
Tranders and subsidies - capital (monetary allocations) (Nat i Prov Departm Agenties, Households, Nan-profit Institutions, Private Enterprises, Public Corporations, Window Enter Institutional																
Proceeds on Disposal of Fixed and Intangible Assets Shorterm bans													100 00			
Borrowing long termitrefinancing		-)											-			
Ingresse (decrease) in consumer deposits		(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(2 500)	(2 500)	(2 50)
Decrease (increase) in non-current receivables		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	, /	(3)	(33)	(33)	(33
Decrease (increase) in non-current investments					11	111	(*)	(-)	(0)	(0)	(0)	(0)	(9)	(00)	(33)	(35
Total Cash Receipts by Source		394 528	156 586	173 573	164 135	153 832	311 966	171 910	268 495	268 495	268 495	268 495	621 429	2 460 689	3 552 522	3 773 054
Cash Payments by Type						105,107	011000	111010	200 400	200 403	200 433	200 433	021 423	2 400 003	3 332 322	3 113 034
Employee related costs		(120 127)	(119 204)	(49 968)	37 138	(78 690)	(46 286)	(128 326)	65 485	65 485	65 485	65 485	1029 342	770 975	824 354	867 936
Remuneration of councillors		(3.047)	(2 983)	(2 9 48)	(2 989)	(3 0 10)	(5 623)	(3 154)	3 466	3 466	3 466	3 466	51 477	43 497	43 832	46 199
Interest		1		. 1			(, , , , ,	(0.00)	0 100	0 100	0 100	3 400	31 177	10101	43 032	40 133
Bulk purchases - Electricity		:*:	-	32	22	2	12	247	92 441	92 441	92 441	92 441	739 456	771 076	827 110	1 104 230
Acquistions - water & other inventory		36 728	15 000	26 854	27 123	27 123	27 123	27 123	27 123	27 123	27 123	27 123	26 687	440 738	322 252	425 475
Contacted services	-					- 1	-	27 120	18 198	18 198	18 198	18 198				
Transfers and subsidies - other municipalities						11			10 130	10 130	10 130	10 190	145 582	323 593	281 684	499 785
Transfers and subsidies - other	-	İ					- 1						-		1	
Other expenditure		613 055	471 681	265 331	107 000	100 007	200.054	147 100	00.440	00.440	00.140		=:			
Cash Payments by Type		526 610	364 495	239 304	197 602 258 897	165 987 111 412	322 851	417 198	28 146	28 146	28 146	28 146	599	310 588	351 432	366 553
Other Cash Flows/Payments by Type		320 010	304 433	233 304	230 031	111 912	298 077	312 841	234 858	234 858	234 858	234 858	264 005	2 660 467	2 650 664	3 310 178
Capital assets		246	1 270	2.402	0.000	1.100	20.030	0.000	40.000	40.000	40.000		44.11			
Repayment of borrowing		240	1 370	2 482	9 533	4 160	32 673	6 503	19 289	19 289	19 289	19 289	97 347	212 426	189 116	190 215
Other Cash Flows/Payments			000		700	0044			400	490	400	400	3 200	4 800	4 800	2 400
	-	500.005	980		795	2911		2 594	17 500	17 500	17 500	17 500	132 719	210 000	150 000	150 000
otal Cash Payments by Type IET INCREASE/(DECREASE) IN CASH HELD	+	526 855	366 844	241 786	269 225	118 482	330 750	321 938	272 047	272 047	272 047	272 047	497 271	3 087 693	2 994 580	3 652 794
		(132 327)	(210 258)	(68 213)	(105 091)	35 349	(18 784)	(150 028)	(3 552)	(3 552)	(3 552)	(3 552)	124 158	(627 005)	557 942	120 260
Cash/cash equivalents at the month/year beginning:		104 773	(27 553)	(237 811)	(306 024)	(411 115)	(375 765)	(394 549)	(544 577)	(548 130)	(551 682)	(555 234)	(58 787)	92 679	(534 326)	23 616
Cash/cash equivalents at the month/year end	1	(27 553)	(237 811)	(306 024)	[411 115]	(375 765)	(394 549)	(544 577)	(548 130)	(551 682)	(555 234)	(558 787)	65 371	(534 326)	23 616	143 876

4. Adjustments to Allocation or Grants made by the Municipality

Supporting Table SB10 - Consolidated Adjustments Budget - Transfers and Grants made by the Municipality

					Ви	dget Year 202	3/24				Budget Year +1 2024/25	Budget Year +2 2025/26
Description	Ref	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfors Unavoid 9	Nat. or Prov. Govl 10	Other Adjusts. 11	Total Adjusts,	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands Cash transfers to other municipalities	-	Α	A1	8	С	D	E	F	G	Н		
[insert description] [insert description] [insert description]	1								-51 (4)			
TOTAL ALLOCATIONS TO MUNICIPALITIES:		- 4				-	100		5.0	-		
Cash transfers to Entities/Other External Mechanisms [insert description] [insert description] [insert description]	2									8		
TOTAL ALLOCATIONS TO ENTITIES/EMs'			35			-			-	-	-	-
Cash transfers to other Organs of State [insert description] [insert description] [insert description]	3								(R) (R) (R)	* 35 8		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:	+	-	2.00		-		-	-		- 2		-
Cash transfers to other Organisations [insert description] finsert description] finsert description]	4								(#) (#)	ф 8 8		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	121	-	- 21	- 2	-	-	-		-	
TOTAL CASH TRANSFERS	5	-		-	-	-	-	-			-	
								· · · · · · · · · · · · · · · · · · ·				
Non-cash transfers to other municipalities [insert description] [insert description] [insert description]	â								5 75 19	141		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		16	-	- 10	-				3	1061		:(*)
Non-cash transfers to Entitles/Other External Mechanisms finsert description] finsert description] finsert description]	2											
TOTAL ALLOCATIONS TO ENTITIES/EMs'	\vdash	:*:	-		-	47	-			140	_ =	
Non-cash transfers to other Organs of State (insert description) (insert description) (insert description)	3								2	2((a)		
OTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		:40		2	-	-	-			-	- ,	-
Ion-cash transfers to other Organisations [insert description] [insert description] [insert description]	4								-	91 24		
OTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		=	_ 72	= =	-	-	-	-	- 16.		251	
OTAL NON-CASH TRANSFERS	5	-		- 5	Sec		197	-	:+:		(#.)	- 3
OTAL TRANSFERS			35	- 2	160	-		- *	(4)	-	-	- 2

5. Adjustments to Councillors and Board Members Allowances and Employee Benefits

Supporting Table SB11 - Consolidated Adjustments Budget - Councillor and Staff Benefits

Summary of remuneration	Ref	0.7-7	0.1			dget Year 202		0.1			
Summary of Templieration	Rer	Original Budget	Prior Adjusted 5	Accum Funds	Multi-year capital 7	Unfore Unavoid 8	Nat. or Prov. Govt	Other Adjusts 10	Total Adjusts	Adjusted Budget 12	% chan
R thousands		A	A1	В	С	D	E	F	G	Н	
Councillors (Political Office Bearers plus Other)											1
Basic Salaries and Wages		25 884				Ę.	b	140	1967	25 884	0,0
Pension and UIF Contributions		2 368	12			=		1 2		2 368	0,0
Medical Aid Contributions		19				-	100	-	-	19	
Motor Vehicle Allowance							1		(+	-	
Cellphone Allowance		3 013	-			_		1/911	1911	4 924	
Housing Allowances							1. 0		\$ 1	2	
Other benefits and allowances		10 303				_		_		10 303	1
Sub Total - Councillors		41 586	- 2					1 911	1 911	43 497	4,6
% increase			(0)							0	"
Senior Managers of the Municipality			, ,						1		
Basic Salaries and Wages		11 387						10.10.11	(2.420)	0.000	١.,
Pension and UIF Contributions				-				(8 104)		3 283	1 1
		17	-	-		=		0	0	17	1,2
Medical Aid Contributions Overtime		53	=	=		=	100	-	-	53	0,0
Overtime Performance Bonus		-	-			= =		-	-	-	
		1		- 1		- 5		-	- 1	-	
Molor Vehicle Allowance		1 438	-	-		-		(528)	(528)	909	-36,
Cellphone Allowance		222	51			=		=	-	222	0,0
Housing Allowances		15	=	-		-		-	- 1		
Other benefits and allowances		.8	-	-		=.		29	29	37	
Payments in lieu of leave		14	2	=				-	- 1	-	
Long service awards				9		7.		=	- 1		
Post-refrement benefit obligations	5						1		- 1	THE RES	1
Entertainment); = (=	9				=	- !	100	1
Scarcity	1 1	(4)	-	14		=		=	- 1	140	1
Acting and post related allowance		14	=	-		- 53	1 10	-	-	100	
In kind benefits									- 1		
ub Total - Senior Managers of Municipality	- 1 1	13 124	-3	74		(6)		(8 603)	(8 603)	4 521	-65,
% Increase			(0)				5 0			(0)	
Other Municipal Staff											
Basic Salaries and Wages		486 850			0.1			(21 650)	(21 650)	465 200	-4,4
Pension and UIF Contributions		103 620			60		2	(2 087)	(2 087)	101 533	-2,0
Medical Aid Contributions		46 423	Ī				-	(419)	(419)	46 004	-0.9
Overime		30 224		-	120			21 115	21 115	51 339	69.9
Performance Bonus	- 1 1	40 102		- 0		25	3	(393)	(393)	39 709	09,3
Motor Vehicle Allowance		40 102	11			- 0		(090)	(393)		
Cellphone Allowance		1 486						E 47	647	2.002	
Housing Allowances		8 525	-	-	30	-	=	517	517	2 003	34,8
Other benefits and allowances				0				(165)	(165)	8 360	
Payments in lieu offeave		40 503		-	_			(2 868)	(2 868)	37 634	
		14 964	15.	=	= 1	3.00	=	(293)	(293)	14 671	-2,0
Long service awards		1=2	172	-	30	-	-	-			
Post-refirement benefit obligations	5	:40	7-	-	-	-		- 2	-	-	
Entertainment											
Scarcity									27.0		
Acting and post related allowance		27	(m)	*				8	-	-	
In kind benefits									-	-	
ub Total - Other Municipal Staff		772 697	(2)	2			4	(6 244)	(6 244)	766 454	-0,8
% increase											
otal Parent Municipality	\dashv	827 408	2.5	-	- 3		-	(12 936)	(12 936)	814 472	-1,6
OTAL SALARY, ALLOWANCES & BENEFITS		827 408	-	1.0	<u> </u>		-	(12 935)	(12 936)	814 472	-1,6
% increase								,12,000/	1.2 000)	, -,,	.,0
OTAL MANAGERS AND STAFF		785 821	-	-			-	(14 847)	(14 847)	770 975	-1.9

6. Adjustments to Capital Expenditure

The capital expenditure budget will decrease to R 192.53 million.

6.1 Capital Expenditure Funding

The required funding for the proposed adjustment budget of R 192.53 million is to be sourced as follows:

	R'000
* MIG	102 205
* INEP	1 732
* NDPG	21 162
* WSIG	46 130
COUNCIL FUNDED	21 000

6.2 Capital Expenditure - Vote

The impact of the above adjustment on the capital budget per vote is as follows:

				В	udget Year 2023	124			Budget Year +1 2024/25	Budget Yea +2 2025/26
Description	Ref	Original Budget	Prior Adjusted	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts.	Total Adjusts.	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands		Α	A1	В	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants	11									
National Government:		105 706	221	2		1 876	1 876	107 582	110 794	115
Local Government Equitable Share		100700				1010	1070	107 302	110134	113
Equilable Share		93 855	(*)		-	1 789	1 789	95 644	98 662	103 6
Expanded Public Works Programme Integrated Grant		3 512			_	1100	1100	3 512	3512	22
Local Government Financial Management Grant	- 1 1	3 100	-	9			-	3 100	3 100	38
Municipal Disaster Relief Grant		9		2			2	-	-	
Municipal Infrastructure Grant		5 239		9	-	87	87	5 326	5 520	58
							-	-		
Provincial Government:		3 308		-	130	-	250	3 308	2 123	2 2
Capacity Building and Other Grants		3 308		2	- 2	-	- 2	3 308	2 123	22
							30	2		
							-	-		
							28.5	*:		
District Municipality:	1 -	-	1-0	#	1 500		-	•		
				-	3				-	
							-			
Other grant providers:			-7				-		-	
							=	-		
Total operating expenditure of Transfers and Grants:		109 014	-	18	in the	1 876	1 876	110 890	112 917	117 4
Capital expenditure of Transfers and Grants										
Vational Government:		191 469		121	€	4 387	4 387	195 857	189 116	190 2
Integrated National Electrification Programme Grant		1 732	-	196	Ξ.	4 431	4 431	6 163	10 000	15 0
Municipal Disaster Relief Grant		1 =:		280	- 12	201	8	3.00	=	14
Municipal Infrastructure Grant		109 945	=	357	-	12 456	12 456	122 402	104 116	108 8
Neighbourhood Development Partnership Grant	1 1	31 162	=	100	2	(10 000)	(10 000)	21 162	25 000	20 0
Water Services Infrastructure Grant		48 630	- =	261	*	(2 500)	(2 500)	46 130	50 000	46 3
rovincial Government:		877		:: <u>+</u> :		:		-	-	
Consolity Building and Olling County							=	-		
Capacity Building and Other Grants		-	-		ä	9.	=	-	5	=
district Municipality:		:	-	-		-	- A	140	-	
							-	1911		
							-	350		
ther grant providers:		*	-		ш.	521		-	-	
Developers Contribution		:5:	-	_		-	-	-		
							-	-		
otal capital expenditure of Transfers and Grants		191 469		40	-	4 387	4 387	195 857	189 116	190 21
otal capital expenditure of Transfers and Grants		300 483	- 8	(4)	-	6 263	6 263	306 746	302 033	307 67

7. Other Supporting Tables

Supporting Table SB1 - Consolidated Supporting Detail to "Budgeted Financial Performance"

Description	Ref				Ви	dget Year 202	3/24				Budget Year +1 2024/25	Budget Yea +2 2025/26
	Ket	Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts.	Total Adjusts.	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands	Н	A	A1	В	С	D	E	F	G	Н		
REVENUE ITEMS	Ш											
Non-exchange revenue by source												
Property rates												
Total Property Rates		659 009	=		3 .	:=:	*	70 002	70 002	729 011	691 301	723 79
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		97 933			_			85 073	85 073	183 007	102 732	107 56
Net Property Rates		561 076	8				-	(15 072)	(15 072)	546 004	588 569	616 23
Exchange revenue service charges												
Service charges - Electricity	М											
Total Service charges - Electricity		1 138 006			~	343		(29 271)	(29 271)	1 108 735	1 243 061	1 308 94
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)									-	-		
Less Cost of Free Basis Services (50 kwh per indigent household per month)		37 066	-							37 066	40 488	42 63
Net Service charges - Electricity		1 100 940		(21)	-			(29 271)	(29 271)	1 071 668	1 202 573	1 266 30
Service charges - Water												
Total Service charges - water Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) Less Cost of Free Basis Services (6 kilolitres per indigent		889 282		3	×	*	*	(110 447)	(110 447)	778 836	941 750	997 31
household per month)	М	101 730	-	3		-				101 730	107 732	114 08
Net Service charges - Water		787 552	-		-	-		(110 447)	(110 447)	677 106	834 018	883 22
Service charges - Waste Water Management	l							1	1,	211 100		- 11011
Total Service charges - Waste Water Management Less Revenue Foregone (in excess of free sanitation service to indigent households)		188 320	. •			=	Ī	(21 046)	(21 046)	167 274	198 989	210 26
Less Cost of Free Basis Services (free sanitation service to indigent households)		00.004										
Net Service charges - Waste Water Management	-	26 001	(5)	2	7.E3			104.048	104.040	26 001	27 535	29 16
a management of the state of th		162 319		-		•		(21 046)	(21 046)	141 273	171 453	181 10
Service charges - Waste Management												
Total refuse removal revenue Total landili revenue Less Revenue Foregone (in excess of one removal a week to indigent households)		284 856	٠	5	(5.	5) <u>*</u>	(34 856)	(34 856)	250 000	299 953	315 85
Less Cost of Free Basis Services (removed once a week												
to indigent households)	-	30 000	- :	-	261	- 12	120	-	-	30 000	30 000	30 000
Service charges - Waste Management		254 856		-	570		: <u>-</u> :	(34 856)	(34 856)	220 000	269 953	285 85

EXPENDITURE ITEMS	1	1	1	1	1	0	Ī	1	T n	1	r :	9
Employee related costs												1
Basic Salaries and Wages		498 236	-					100 75 41				
Pension and UIF Contributions		103 637					-	(29 754)	10000			1
Medical Aid Contributions		46 476			1	=	1 =	(2 087)	`	101 550		
Overime		30 224		-	_	-	1	(419)	477-04	46 057		
Performance Bonus		40 102	-			-		21 115	21 115	51 339		33 57
Motor Vehicle Allowance		1 438			-	1	*	(393)		39 709		44 55
Cellphone Allowance		1 709		120		3	8	(528)	(528)	909		1 59
Housing Allowances					=			517	517	2 225	1 801	1 89
Ofter benefits and allowances		8 525			=	2	15	(165)	(165)	8 360	8 732	9 20
Payments in lieu of leave		40 511	-	17	. 19	=	15	(2839)	(2 839)	37 672	40 158	42 32
Long service awards		14964	1,000	-	-	2		(293)	(293)	14 671	15 772	16 60
Post-refrement benefit obligations	- 1,	9	3.53		55	Ξ	140	12	140	-	-	-
·	4	-	-	-		-	100	-	(40)	*	34	1,00
Enter binment		=	-	-	2.6.	-	-	-	-	-	-	-
Scarcity		-		-			- 20	=	36	2	(a)	-
Ading and post related allowance		-	30	-	-	2	3.	-	- 20	*	:=:	-
In kind benefits									727	2		
sub-to	otal	785 821	140		-	-		(14 847)	(14 847)	770 975	824 354	867 938
Less Employees costs capitalised to PPE									_	-		
Total Employee related costs	4	785 821	-	*	-	100		(14 847)	(14 847)	770 975	824 354	867 936
Depreciation and amortisation												35. 500
The transfer of the transfer o												
Depreciation of Property, Plant & Equipment		440 000		- 5:	=	35	9	(20 000)	(20 000)	420 000	440 000	440 000
Lease amortisation		24	<u> </u>	121	= =		===	100		5°#6"	*	06
Capital asset impairment			3) - =	74.	520	-	12	- 4	-	-	
Total Depreciation and amortisation	1	440 000	•			30.5	*	(20 000)	(20 000)	420 000	440 000	440 000
Bulk purchases								1				
Electricity Bulk Purchases		1 109 287					~	(S)		1 400 007	4 400 000	1 151 100
Total bulk purchases	Ť	1 109 287						-	-	1 109 287	1 130 030	1 151 162
Transfers and grants				l	2	130			-	1 109 287	1 130 030	1 151 162
Cash transfers and grants									-			
Non-cash transfers and grants												
Total transfers and grants	- 0.3	37	-	120	-	-	-	160			- 3	17
Contracted services	- (8.)										~ ~	
Outsourced Services		176 666										
Consultants and Professional Services		54 205	163	-	•	-	23	11 579	11 579	188 245	182 131	191 001
Contractors		234 220			-	2	161	(2 069)	(2 069)	52 136	56 812	59 597
Total contracted services			2.00	- 1-		-	/=1	(6 236)	(6 236)	227 985	231 816	242 472
112.1		465 092		-	393	-	-	3 274	3 274	468 366	470 759	493 070
Operational Costs												
Collection costs									-			
Contributions to 'other' provisions		2	- 3	-	175	-	-	-		=	33	9
Audit fees		5 073	150	=	140	=	140	4 527	4 527	9 600	5 322	5 572
Other Operational Costs	1 1	314 664	1.0	-	0=0	-	-	(13 675)	(13 675)	300 988	334 199	348 511
Total Cther Operational Costs	1	319 737	- 21	- 6	-			(9 149)	(9 149)	310 588	339 521	354 083
								(0 140)	(3 143)	310 300	339 321	334 063
Repairs and Maintenance by Expenditure Item	14							-		-	-	
Employee related costs												
Inventory Consumed (Project Maintenance)									(#1) (SN			
Contracted Services		108 402	2		-			(2.422)	(0.422)	00.004	00.004	401.11
Other Expenditure		169 132				200	20	(8 422)	(8 422)	99 981	99 921	104 146
Total Repairs and Maintenance Expenditure	15	277 534		-				31 185	31 185	200 317	190 547	199 666
77.77	10	277 994		7.5%		-	=	22 763	22 763	300 297	290 468	303 812
Inventory Consumed	11		T	T			- 1					
Inventory Consumed - Water		222.252										
Inventory Consumed - Other		322 252		25	*	31	- 1	1961	*	322 252	322 252	325 475
Total Inventory Consumed & Other Material		118 486	-			•	-	92	*	118 486	118 486	119 671
our meentory consumed a Other Material		440 738	*	-	-	35.0	- 1	-		440 738	440 738	445 146

Supporting Table SB2 - Consolidated Supporting detail to "Financial Position Budget"

Percent II	_					idget Year 202					Budget Year +1 2024/25	Budget Ye +2 2025/26
Description R thousands	Ref	Original Budget	Prior Adjusted 4	Accum. Funde 5	Multi-year cepitel 6	Unfore Unavoid 7	Nal. or Prov Govt 8	Other Adjusts	Total Adjusts	Adjusted Budget 11	Adjusted Budget	Adjuste: Budget
ASSETS:	-	A	A1	В	С	D	Ε .	- F	G	н		
Trade and other receivables from exchange transactions												
Electricity		1 841 917						007.740	002.244			
Water		2346851	==			-		237 740	237 740	2 079 658	2.055.266	2 110
Waste		726 624		-		*		225 555	225 555	3 072 406	3 279 813	3:301
Waste Water		485 807	1.5	150			- 6	95 885 45 091	95.885 45.091	822 509	920 381	922
Other trade receivables from exchange transactions		86 243	- 3	13.0	150	-		45 091	45 091	530 899 86 515	514 699 166 674	517
Trade and other receivables from exchange transactions		5 987 443	- 0					604 543	604 543	6 591 986	6 928 103	7017
Less: Impairment for debt	1	(6 031 987)	3	8	- 12	- 1		004 343	904.343	(6 031 987)	100000000000000000000000000000000000000	
Impairment for Electricity		(1 679 331)	4	- 5						(1679 331)		
Impairment for Water		(2 910 525)	2	120	- 3	3		- 0		(2 910 526)	1000	
Impairment for Waste		(773 426)	2	12	120	= =	2			(773 426)	100000	
Impairment for Wasle Water		(479.719)	=	12	3	2	9	1	150	(479 719)	1,532.5	
Impairment for other trade receivables from exchange transactions		(188 985)	-	55	541	1.2		3		(188 985)	THE PARTY NAMED IN	(190
otal net Trade and other receivables from Exchange Transactions	11	(44.544)	8	-	12	(2)	10	604 543	604 543	559 999	270 834	293
	1 1	8 9						00,010	007010	729 823	210 034	283
Receivables from non-exchange transactions												
Properly rales		48 742	2	-	140	100	2	121 258	121 258	170 001	81 509	77
Less Impairment of Property rates			- 8			323	-	=	-	110 001	01000	11
Net Property rates	1 1	48 742	- 1	-		- 9	- 1	121 258	121 258	170 001	81 509	77 -
Other receivables from non-exchange transactions	1 1	163 555	-	- 3		(4)		(239)	(239)	163 315	205 027	207
Impairment for other receivables from non-exchange transactions	1 1	(165 215)	-	-	-	1.00	-	IIE.	1,000	(165 215)	(206 696)	(208
other receivables from non-exchange transactions		(1 661)		*:			- 0	(239)	(239)	(1 900)	(1 659)	(1
otal net Receivables from non-exchange transactions		47 081		¥2			- 2	121 019	121 019	188 101	79 839	75
											10000	, ,
nventory												
Vator	1 1											
Opening Balance	1 1	2 841	-	=				-	-	2 841	2 841	2.8
System Input Volume		322 252	-		- 3		181			322 252	322 252	325 4
Water Treatment Works	1	-		-	19		- 1	-		-	-	
Bulk Purchases	1 1	322 252	-	-		-		-	5-	322 252	322 252	325 4
Natural Sources	1 1	-	-	-			-	-		Ge .	-	
Authorised Consumption	12	(322 252)		8			18:			(322 252)	(322 252)	(325 4
Billed Authorised Consumption	1.1	(322 252)	143		3		-	-		(322 252)	(322 252)	(325 4
Billed Metered Consumption	1 [(322 252)	7-2		-	-	\=	~	-	(322 252)	(322 252)	(325 4
Free Basic Waler	1.1	= 1	-	-	-	-	-			240.0	-	A-17-55
Subsidised Water	1 1		150	=	2	-		-	-	-4	-	
Revenue Water	1 1	(322 252)	-	=			-	-	2	(322 252)	(322 252)	(325 4
								1.014		15254	,,	(100)
Closing Balance Water	1 [2 841	120	- 1	£	- 3		+	- 1	2 841	2841	2.8
gricultural	И				-							
greunurai Opening Balance	1 1											
Acquisitions	1 1								- 1	- 2	- 12	
Issues	1									2.1	1.5	
Adjustments	13								8.1	- 3		
Write-offs	14										- 3	
Tologing balance - Agricultural	15								-			
losing balance - Agricultural		-	:=0		*		-	-	3	*		
pnaumables												
andard Rated												
andard Kated Pening Balance	1 1											
		50 588	- 1	300	-		=	2=3	4	50 588	52 102	52 6
Acquisitions		120 000	3	-	×	~	:=	(4)		120 000	120 000	121 2
Issues Adjustments	13	(118 486)	*	-	(0.0	*	ie i	(2)		(118 486)	(118 486)	(119.6
-	14	-	*		-	-	Tie .	(in)	*	- 1	- 4	-
Write-offs	15											

Opening Batance		186	-	9	- 5	-			-	186	186	188
Acquisitions		-	-	-	-	-		**	-	3.0	-	-
Sales	l	-	-	×	- 24	=43	200	- 41	0.1	54	-	=
Adjustments		-	-	- 2	2	41	196	=	51	-		
Correction of Prior period errors			-		-			-	- 1	-		
Closing Balance - Land		186	-	*	-	E= 0				186	186	18
Closing Balance - Inventory & Consumables		55 129	2	*	-	- 4		_ le	-	55 129	56 643 !	57 20
Property, plant & equipment												
PPE at costivatuation (excl. finance leases)		13 296 827	-	2	2	12.17	- 1	(14 613)	(14 613);	13 282 214	13 418 983	13 552 38
Leases recognised as PPE	2							' '	-			
Less Accumulated depreciation		9 445 541			-		_	(6)	-	9 445 541	9 885 083	9 983 934
Total Property, plant & equipment	1	3 851 286	260	21		-	-	(14 613)	(14 613)	3 836 674	3 533 899	3 568 447
LIABIL! TIES Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)	Н								- 1	34		
Current portion of long-term liabilities		(2 800)		-	2	- 2	-	720	20	(2 800)	(2 800)	(39)
fotal Current liabilities - Financial liabilitles		(2 800)	•		=	5	-70	1.55	183	(2 800)	(2 800)	(384
rade and other payables												
Trade and other payables from exchange transactions Other trade payables from exchange transactions		(530 429)		15	7.	-	3	1 030 416	1 030 416	499 987	(85 243)	68 956
Trade payables for Non-exchange transactions: Unspent conditional Gran Trade payables for Non-exchange transactions: Other	s	93 816	- G-01	4	2	-	(4)	(20 673)	(20 673)	73 143	46 907	46 798
VAT		-		(-		-	-		-		
otal Trade and other payables	1	(436 613)	(a)	-	2		-	1 009 743	1 009 743	573 130	(38 335)	115 754
un current liabilities - Financial habilities											()	
Borrowing	3.	81 274	357	58.5	-2	-	-			81 274	81 274	82 087
Other financial habities									723	2		
otal Non current liabilities - Financial liabilities	ı	81 274	- 1		-	-	-			81 274	81 274	82 087

CHANGES IN NET ASSETS						1		1	1			
Accumulated surplus!(Deficit)												
Accumulated surplus/(Deficit) - opening balance		4 177 134	=		1 1	-		340		4 177 134	4 162 868	4 204 49
GRAP adjustments		-		3=3	1943	-	=	:59	246	2	-	1
Restated balance		4 177 134	-	:=:	:=:	=	-	-	924	4 177 134	4 162 868	4 204 497
Surplus/(Delicit)		213 463		520	227	2	8	70 596	70 596	284 060	(273 463)	(192 201
Transfers b/from Reserves		2	9	-	-	-		191		5	-	:
Depreciation offsets			ē.	1.5	1.0	-		(=)	- 00	-	-	-
Other adjustments		5.	=	:=:	: • :	*	-	-		-	-	24
Accumulated Surplus/(Deficit)	1	4 390 597	*	(-)	1=1	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296
Reserves												
Housing Development Fund									30			
Capital replacement									-	19.		
Self-insurance												
Other reserves									:#0			
Revaluation									(2)	721		
Total Reserves	2	3 . .			- 1	12			-	72	-	
TOTAL COMMUNITY WEALTH/EQUITY	2	4 390 597	2	•	-		-	70 596	70 596	4 461 193	3 889 406	4 012 296

Supporting Table SB3 - Consolidated Adjustments to budgeted performance indicators and benchmarks

				Budget Year +1 2024/25	8udget Yea +2 2025/26							
Description	Unit of measurement	Original Budget A	Prior Adjusted A1	Accum. Funds	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts.	Adjusted Budget H	Adjusted Budget	Adjusted Budget
01 - Public Safety			Al	В	· ·	U		r	υ	п		
Public Safety												
Licensing And Control Of Animals												
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per	0				-				0	0	100
Property Rates (R000 Value Threshold)	Rand Value Threshold	4			-				761	4	4	
Adjustment) (Impermissable Values Per Section	Rand Value	-		9			30		221			
Refuse (Average Litres Per Week)	Average Litres Per Week	0				2			72	.0	0	
Water (Kiloitres Per Household Per Month)	Moltes Per Household Per	Ô		-		2			-	0	0	
07 - Crvil Engineering		Ö				1	-			V	U	(8
Waste Management												
Solid Waste Disposal (Landfill Sites)												
Removal	Households	49 180								10.100	51.000	
Informal Settlements (R000)	Rand Value		727	52	= =	2.	2	3-0		49 180	51 393	53 757
Removed Al Least Once A Week	Households	970		*	-	*	-			-	2.6	2
	Households	170	300	16	×	36	*	140		170	170	171
Using Communal Refuse Dump	Households	9	(e) - :	*	=	2	14	1221	9	9	(
Using Own Refuse Dump	Trouscapus	4	-	1	¥.	~	-	- 1	*	4	7	(
8 - Water Section	4											
Water Management												
Water Distribution	TOTAL STREET	-										
Waler	Households	101 826	20	828	5.0	*	-		=	101 826	107 936	112 901
Informal Settlements (R000)	Rand Value	1.5	-	-)e)	8	-	*	- 14	140	S-8	19
Level	Households	1	191	: m :	160	*	*	-	2	1	1	1
Piped Water Inside Dwelling	Households	173	-	100	· Se.	- 23	\$	4	2	173	175	176
Piped Water Inside Yard (But Not In Dwelling)	Households	14	:= 1	320	191	20	2	9	3		57.0	1.00
Using Public Tap (< Min. Service Level)	Households	=		30	199		-		-	27	:=:	
Using Public Tap (At Least Min. Service Level)	Households	13	5	127		-	-	-	-	13	14	14
9 - City Electrial Engineering												
Energy Sources												
Electricity		- 4										
Electricity (< Min. Service Level)	Households	4		-	-	823	-	=	-	4	5	5
Electricity (At Least Min. Service Level)	Households	123	_		30	020		-		123	124	126
Electricity - Prepaid (< Min. Service Level)	Households	16	-	- 2	2.	-		- 5		16	16	16
Electricity - Prepaid (Min. Service Level)	Households	53	=						8	53	56	56
Bedricity	Households	48 767				-3		0.0	-	48 767	57 882	60 545
Informal Settlements (R000)	Rand Value	10 101				-	1	1		40 /0/	37 002	
- Cleansing					:=	1.2.0		-	~	- 1	-	-
Waste Water Management												
Sewerage												
	Households		_		~ 1				1			
236101 1 0101	Households				- 1	3	- 2	27.	5:	11	1	1
	Households	474		5		-	: 20	:#G	-	1	1	1
The state of the s	Households	171	5.	=	*	35	170	7E	(*)	171	171	171
Total Society Control	Households	0	51	*	*		-			0	0	0
	Rand Value	25 633		-	×	*		240		25 633	26 786	28 019
The state of the s	Households	(00)) =)	-	~	2	:41	-	100	-	*	3
THE TOTAL TOTAL STORY	1.6241.3741	4	\sigma	2	2	4	-	3		4	4	4
O INDI TORELLI OTROGO E MIDILOGI RIGO ESTE	Households	24	398	- 2	3	1		120	3.57	24	24	24
Pit Tollet (Vertilated)	Households	4		-		4	=	27.0	(*:	4	4	4
										1.50	-	~

Supporting Table SB4 – Consolidated Adjustments to budgeted performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Ви	idget Year 202	3/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Description of financial indicator	Dasis of Calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management					7			,	
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				13,9%	0,0%	6,4%	14,4%	14,7%
Capital Charges b Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				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%
Safety of Capital Gearing	Long Term Borrowing/ Funds & Reserves				0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity Current Ratio Current Ratio adjusted for aged debtors Liquidity Ratio Revenue Management Annual Debtors Collection Rate (Payment Level %)	Current assels/current liabilities Current assels/current liabilities less deb brs > 90 days/current liabilities Monetary Assels/Current Liabilities Last 12 Mhs Receipts/ Last 12 Mhs Billing				166,5% 166,5% 0,9	0,0% 0,0% 0,0	105,9% 0,0% 0,4	183,0% 0,0%	177,8% 0,0% 1,1
Current Deblors Collecton Rate (Cash receipts % of Ratepayer & Other revenue)	Edu II mio tocopa Edu II mio dining								
Oulstanding Deblors to Revenue	Total Outstanding Debtors to Annual Revenue				9,6%	0,0%	25,7%	18,7%	18,4%
Longstanding Deblors Recovered	Deblors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management Creditors System Eficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-220,9%	0,0%	569,2%	-0,6%	1,6%
Other Indicators	Total Volume Losses (kW)	*****	##########	0.0%	#########	0,010		##########	
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************	0,070	***************************************		unnnunuun		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	% Volume (units purchased and generated less units sold)/units purchased and generated								
W. C. J. C. J. C. J.	Total Volume Losses (kf)	2 470 14780383,0%	0,0%	0,0%	1 650 6501900,0%		1 650 6501900,0%	1 310 4501500,0%	4708600,0%
Water Distribution Losses (2)	Total Cost of Losses (Rand '000) % Volume (units purchased and generated	247 036	-	-	90 000		90 000	75 000	78 450
	less units sold)/units purchased and generated	0	_		0		0	0	0
Employee costs	Employee costs/(Total Revenue - capital revenue)				18,6%	0,0%	19,6%	21,4%	21,3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Mainlenance	R&M(Total Revenue excluding capital				6,6%	0,0%	7,8%	7,6%	7,5%
Finance charges & Depreciation IDP regulation financial viability indicators	revenue) FC&D/(Total Revenue - capital revenue)				24,2%	0,0%	17,3%	27,5%	26,9%
i Debl coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				675,2%	0,0%	629,0%	588,9%	622,9%
ii_O/S Service Deblors to Revenue	Total outslanding service deblors/annual revenue received for services				-1,1%	0,0%	14,3%	7,0%	7,2%
™ Cosl coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

Supporting Table SB5 - Consolidated Adjustment Budget - Social, economic and demographic statistics and assumptions

Detail on the provision of municipal service				2020/21	2021/22	2022/23	В	udgel Year 2023	W24	2023/24 Mediu	m Term Ravenus	& Expendit
Total municipal services				Outuims	Outceme	Outcome	Original	Adjusted	FullYes	Dadget Taer	Framework Budget Year	
	The same	Mountaid anthrealm gate (900)		-	180	William .	Badiget	Budgei	Forecast	2023/24	H 2024/25	+2 2025/2
		Water. Piped water inside dwelling Piped water inside yard (but not in dwelling)		156 939	15-000		172 870	172 870	172 670	174518	176 J85	
	×	Peter water indoor your (burnel in ownering)		33 122 2 263	1	į į	(3.495	13 495	(3 495	13 639	13 785	
	9	Manual Sector Environt Above sub-Yolar		194 587	15 007		187 196	197 196	187 196	189 199	191 223	
	10	Using quake tap (< min service level)						-	-		3	
		No water supply Bolow Meumum Service Level sub-lotal			-	- 2	- 20	-	_			
		Total number of households Sanitation/secongs.		194 587	15 007		187 198	187 196	187 196	189 199	191 223	
		Frush bild (connected to sewerage) Frush bild (with septic tank)		136 416 234	146 238 25 I	- 1	171 322 288	181 322 288	171 322 288		171 322 288	
		Chemical tolet Pf tolet (ventialed)		667 3 009	715 3 225	29	745 4 066	745 4 066	745 4 066	745 4 066	745 4 XX	
		Other tol-diprovisions (> min service level) Minimum Service Level and Above sub-lote!		141 570	1304	-	23 860	200 081	20 660	22 860	200 081	
		Bucket tolet Other tolet provisions (< min service level)		1 083	7 (8)	-	1 070	1 070	1 070		1 070	
		No laiet gravieurs Betow Meimum Service Level sub total		\$177 4500	1977	-	3,000	1,000	150	3,60	3.000	
		Total number of households Energy:		146 530	156 723	- 8	205 051	205 061	205 051	205 051	205 051	
		Electrolly - prepaid (min service level)		154 633	0.	2	123 207	123 207	123 207	123 707	126 407	
		Minmum Service Level and Above sub-lotal Electroly (5 mn sarvice level)		79 990	P.		176 274	53 ne7	176 274		182 674	
		Electroty - prepaid (< min service lavel)		154 633 25 357	154 633 25 357	12	4 491 15 703	15 703	4 49 I 15 703	4 60 ii 15 850	4 7/15 15 965	
	1	Oher energy sources		.573,296	178,992	-	20.134	20 194	32,194	22.151	20.00	
		Refuse		359 980	179 990	-	196 468	196 468	196 468	199 925	203 344	
		Member 5 min or on a neon. Member Service Level and Albaie and total.			- 8	-	170 047	170 047	170 047	170 181 170 181	170 799 170 798	
		Removed less frequently than once a week Using communal refuse dump		5.716	5716		8518	8 518	8 5 18	8518	8 518	
		Using own refuse dump Other rubbish dispegal		2 430	2 430	=	3 564	3 564	3 564	6 985	5 538	
		No rubiash disposal Bolow Meranum Servica Level sub total		814	8186		12197	.92002	200	1350)	19.000	
		[clai number of households		8 146	8 146	-	182 129	182 129	182 129	185 684	184 854	
						2020/21	2021/22	2022/21	Budget Year 2023/24	2023/74 Medius		& Expenditi
									2023129		Framework	
Description of economic indicator		Basis of calculation	2001 Census	2007 Survey	2011 Census							
						Outcome	Oulcome	Outcome	Original	Outcome	Outcome	Outcome
	Rel								Budget			
mographics Population						040 745						
Females aged 5 = 14			- 0	- 8	- 3	380 395 63 400	- 3		380 395 63 400	380 395 63 400		
Males aged 5 - 14			9	:=:	9)	31 700	-	+	31700	31 700		
Ferrales aged 15 - 34 Males aged 15 - 34			1 5	- 5	\$	40 576 81 152			40 576 81 152	40 576 81 152		
Unemployment			-	æ	2	152 539	- 3		152 539	152 539		
onthly Household income [no. of households]	1.12											
None R1 - R1 600				*	-	80 579	i)	ĵ	80 579	80 579		
R1601 - R3 200					-	12.893	j j	1	13 966	13 966		
R3 201 - R6 400 R6 401 - R12 600					å	13 986	9	5	19 860	19 860		
R12 801 - R25 600				2	-	19 860 22 632	ij	Ď	22 632 23 584	22 632 23 584		
R25 801 - R51 200			-			19 749		-	19 749	19 749		
R52 201 - R102 400 R102 401 - R204 800			*		1	12 693 8 620	ĵ.	T	12 693 8 620	12 693 8 620		
R204 801 - R409 600				- 5	J	4 203	1	1	4 380	4 380		
R409 601 - R819 200 > R819 200					-	1 023	150	-	1 066	1 066		
2 No 13 200			-	-	-	657	1.0	-	657	657		
verty profiles (no. of households)												
R2 050 per household per month	13											
Insert description	2											
useholdidemographica (000)												
Number of people in municipal area Number of poor people in municipal area			- 5		3	0		- 5	0	9		
Number of households in municipal area				-		0		3	0	0		
Vumber of poor households in mumopalarea Delinition of poor household (Riper month)												
	3											
ning statistics formal	,					120 488			120 97 [120 971		
formal				1 4		-127			127	127		
otal number of households realings provided by municipally	4	14	- 0			120 515	-	-	121 098	121 098		
wellings provided by province/s												
wellings provided by private sector at all new housing dwellings	5											
			- 1	2,4				2.4	7.4	- 0		
<u>omic</u> (aton/inlaton outook (CPIX)	6											
erestrate - borrowing	1 1					0.0%	0.0%	10%	0.0%	0.0%		
brestrale-investment amuneration increases	1 1											
onsumption growth (electricity)												
onsumption growth (water)												
	7											
ection rates					- 1		- 1	- 1		- 1		
ection rates	'				91	A)	¥.	ę.	Al .			
ection rates roperly law/service charges ental offacifics & equipment					%	% %	5	%	%	%		
operly lax/service charges												

Municipal in-house services		2020/21	2021/22	2055/23	80	idgel Yaar 2023/	24	2023/24 Mediu	m Term Revenue Framework	a & Expandit
	Bet	Oulgema	Outcome	Outcome	Original Budget	Adjusted Bumpet	FelilYear	Budget Year 2023/24	Budget Year +1 2024/25	Budget Y-
	Provention enrice largets (000)					-	- 410-011		- TEREMEN	
	Wieter,		_							
	Piped water inside dwelling	156 939	15 000	-	172 670	172 670	172 670	AMERICA.	176 385	
	Piped water inside yard (bull not in the ling)	33 122	4			112 010	112 310	-4310	110 303	
	8 Using public lap (all feast min service level)	2 253	9	8	13 495	13 495	13.495	13 639	13 785	1
	10 Other water supply (all least min service level)	2.251			5,865	1 00.1	1 021	1343	1 343	1
	Mileton Tierant Least and Above sub-total	194 587	15 007		187 195	187 196	187 196			
	9 Using public lap (< min sorvice level)		-		ur 155	107 750	107 139	189 199	191 223	
	Other water supply (< min service tevel)		-	- 0	0.1	-	-	1.2	100	
	No water supply								h i	
1	Below Mirwmum Service Level sub total	- 71							-	_
	Extal number of households	194 587	15 007	-	187 195	187 195	187 196	189 199	191 223	_
	Santationisewage		10001	-	107 150	107 195	107 190	189 199	191 223	
	Flush triat (served at tree age)	136 416	146 238	- 21	17(30)	17 322	171 322	17 322		
1	Fluid birt (x 2: wpic ark)	234	251		288	288	288		171 322	
	Champerhapt	667	715		741	745		288	288	
	Patole (version)	3 300	1 225	8	6006	4 366	745 4.066	745	745	
	Offer shistance same (4 min teny or level)	1 244	124		25103	23 660		4.066	4 066	
	Minimum Service Experient Above sub-oral	141570	151 763		200 081	200 081	23 660 200 081	21 050	72-020	
1	Borrier	1083	1 083 1	-				200 08 1	200 081	
	Operate pro-served conservational	1 003	1 083		1,879	1109	1 070	1 070	1 070	
1	ARTHYRO-30%	9.27	530	- 1	6306	177.00		1000		
1	Seba Morrum Several surrault total	4392	4362	_		3300	2.500		2 200	
1	Tutal number of households	148 530	156 723	_	205 051	4.570	4371	4370	4.950	
I	former.	140 330	130 /23		205 051	205 051	205 051	205 051	205 051	
1	Electroly (all leasures service level)	154 633			100,000					
1	Electroly prepard (min sery celloyed)	- 25 757-1			121,307	123 207	123 207	123 707	126 407	
1	Minmum Service (evet and Above sub lotal	179 990			53/62	53 067	51,067	25,[1]	52'017	
- 1	Electroly (< min service level)	154 633	No. and		†76 274	76 274	176 274	179 474	182 574	
1	Electroly prepard (< min service/evel)		154 633	-	4 49 (4 491	4 49 1	(450)	4 715	
1	Oher energy sources	25 357	25 357	- 7	15 703	15 703	15 703	15 850	15 955	
1	Below Minimum. Service Lovel sub-lotal		- Charle							
	Tetal number of households	379.990	175 352	-	120 1341	20 194	22191	20,451	35.570	
I	Metides	359 980	179 990		196 468	196 468	195 468	199 925	203 344	
1	Removed alless once a week							1		
I.	Minimum Service Level and Above sub total				179/147	175-341	172:642	173.581	121 721	
- I	Removed less frequently than once a week		-		170 047	170 047	170 047	125181	170 798	
	Using communal refuse dump		44.6					-		
	Using own retuge dump	6.716	3.716	:3	8 518	■ 518	8518	8518	8 518	
	Other rubbsh disposal	2 (30	21130	1.4	3 564	3 564	3.564	6 985	5 538	
	No rubbah disposal	ll l								
	Bebw Mirimum Service Level sub total		_							
	Beow Mratum Service Level sub total	839	3,169		12042	32.042	12:012	55.503	14 (66	
	Term number of Novakharas	8.146	# 145	(4)	182 129	182 129	182 179	185 684	184 854	

Municipal entity services			2020/21	2021/22	2022/23	9:	udgel Year 2023	124	2023/J4 Mediu	Framework	4 Squestus
	2=		Outcome	Outsane	Outcome	Orginal Budget	Adjusted Budget	Forecast	Budget Year 2023/24	Budget Year	Budget Year 12 2025/26
Norm of municipal antity		Transchold service terpeta (000) (Note:					17-0-211	1 Oldcays	EGESTEA	11202423	12 2023126
CANADA CONTRACTOR OF THE PROPERTY OF THE PROPE		Ppea water inside dweking									
		Piped water inside yard (bullio) in dwelling)									
	10.00	Using publicitap (all least min service level)									
	.16	Other water supply (at least onn service level)									
	1 4	Using public lap (< min sarvice eye)	34		1.0		- 5	12			-
	10	Other water supply (< min service level)									
	1000	No water supply									
		Below Minimum Service Level sub total			- 1		- 21	-			
Name of municipal settly		Tatel number of households				-	-	-	-		- 1
second of terrace desired wat VA		Sanitation/zenerage.			-		- 52	180			1.2
		Flush lotel (connected to sewerage) Flush total (with septic tank)									
		Chencelloid									
		Pilitofal (ventiated)		Ï							
		Other tolel provisions (> min service level)									
	- 1	Miramum Service Level and Above sub-total	120			-					
	- 0	Bucket tolet					-				
	- 11	Other latel provisions (< maissay ratilevel) No tale provisions									
		Selectionum Series containings			-						
		fatal number of households			_	-	- 0		-		-
Name of municipal antity	4	Ecegy.	17				-	- 1	* 1		
		Electroly (at least min service level)									
		Electricly prepaid (min service levis)									
	1	Minimum Service Level and Above sub-lotar Electricity (< min service level)		- 8	F.	P.	-			-	- 9
	- 1	Electroly prepard (< min service level)			- 1						
	- 1	Other energy sources									
		Below Minemum Service Level sub (ale)									
D 20 30 100	- 1	Fatal number of households	3	- 3	-	-			- :	-	-
Name of manicipal antity		Heduna.							-	72	- 3
		Mannum Servera Level and Above sub Iglai									
		Removed 'ess requenty tren once a week	- 1	S-1	- 0	27	- 1	-	-	12	
	1	Using communal reliase dump		7							
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Patte Minner Server Lovel sub-total Total number of households	-	-	-		-	-			-
		TOTAL NUMBER OF THE WASHINGTON	× 1		6.7	- 2	-	-	100	-	

Services provided by 'external mechanisms'			2020/21	2021/22	2022/23	В	udgel Year 2021	V24	2023/24 Mediu	m Term Rovonue Franzowork	s & Expanditu
	1947		Outsume	Outeame	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budgel Year 2023/24	Budget Year	Budget Yes 12 2075/26
larma of Aerice grounders	*	thousehold send us fargers 1000 Walter, Ppod water inside dwelving Ppod water inside yard (but not in dwelling) Using pubble laby lat lead are in service (byte) Other water stoyy (allead in a service level)							POESIE	11 2020123	12 2023/20
	9	Minnum Service Eerokand Aboye sub felar Using pubbe lap (c min sarvice level) Otter waker supply (c min sarvice level) No waler supply Beltom Minnum Service (evel sub Inlat						4		ĺ	
ment sense greeken		Islai number of households Sent Selectives recognize Flush bid (undered to sewarage) Flush bid (undered to sewarage) Flush bid (undered to sewarage) Chemical to el Plubid (unitabid)	-		100					-	
		Chin is blid row cons (> ma serv as leves) Ammum Servas Level and Above sub-blat Budai plet Other blid powsons (< mn service leve) No lotel provisors Betwinkinsum Garvee Level pub-lotel									
end unite maiden		Internamen at Souse heids Creary Electroly (alless time service love) Electroly propad (min service level)					6	- 33			
		Minimum Service (everland Above sub-total Everholy (Kinn service Ever) Everholy (massed (Kinn service Ever) One of array sources Above Minimum Service (Level sub-total									
tas el servica providera		aumber of households	- S.	- 5	-		- 1	ŧ	Ē	÷	
		Management of the state of the		-							
		Below Mramum Service Level sub total		(A)							

Detail of Free Basic Services (FBS) provided						В	udget Year 2023)	24				Budget Year #1 2024/25	Budget Yea #2 2025/26
pergrit of Lines pages services (LDS) bidained			Original Budget	Pier Adjusted	Accum. Funds	Multi year capital	Unfore Unavoid	Nat. or Prov. Govt	Olher Adjusts	Fotal Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref	Excellen of households foresch type of FBS											- Croqui
List type of FBS service		Formal settlements = (50 kmh per indigent household per month R 1000) Number of HH recessing this type of FBS	37 066 48 767		Ü	78.78	38038	37	.5	50	11 306 41 757	40 #28 #7##2	42 63 50 5
		Informal settlements (R '000) Number of HH receiving this type of FBS	65		0)		- 9	-	(4)			-	į a
		Informal settlementa largeted for upgrading (R '000) 'umber of HH receiving this type of FBS								¥0			
		Living in informal backyard rental agreement (R '000) Number of titt receiving this type of FBS								6 h			
		Other (R 1000) Number of HH receiving this type of FBS								- 6	- 1 - 1		
Nate:		Total cost of FBS - Electricity for informal settlements	-	4	(4)	(+)		-	(A)	- 1	, £		
Liallype of FBS service	Rel	Location of Inspect of Side for each type of FBS Formal settlements (6 kilciline per indigent household per month A '000) Number of HH recessory the type of FBS	101 730	= 5	20	- 12	- 3		=	1.0	101 730	107 732	114 08
		Informal selflements (R°000) Number of HH receiving this type of FBS	101 826	9	20	720	100		- 4	Ţ.	101 826	107 936	#\$90
		Informal settlements targeted for upgrading (R 1000) Number of HH receiving this tipe of FBS									9000		
		Living in informal backyard rental agreement (R '000) Variabler of Hit receiving this type of FBS								-	5 2		
		Other (R '000) Number of HH receiving this type of FBS								15	7.		
		Total cost of FBS - Water for informal settlements	- 2	- 12	-		-						-
anilation	Ref	Location of households for each type of FBS											
List/ype of FBS service		Formula efficients - (free sunitation service to indigent households R '000)	26 (01 25 63 3	1.5			*		0		75 603	27 535 26 786	29 16 28 0 I
		And some settlements (R 1000) Number of hist recommend that type of FBS	2.	*	-	*	13			2	E.	*	
		Informal selllements targeted for upgrading (R 1000) Number of Hit receiving the type of FBS											
		Living in informal backyard rental agreement (R '000) Number of this recovering disc type of FBS								- 1			
		One (R VIII) Number of Hill recovery the type of FBS											
		Total cost of FBS - Sanitation for informal settlements	-	1+1		- 1	34	-	- 4		160	-	- 1
futeRenoval	Ref	Location of households for each type of FBS											
Listlype of FBS service		Farmil settlements - (removed once a week to in digent householde R '000) Marcher of HH receiving this type of FBS	30 000 49 18 0	*		2			-	- 1	30 600 49 180	30 000 51 393	30 000 50 751
		Informal settlements (R 900)		i i	- 1	40			2	3	1	8	-
		informatisellaments (argeled for upgrading (R * 000)								3	3		
		Uning in Informal backyard rental agreement (R '000)									3		
		Other (A 100) Number of hit receiving the type of FSS									3		
		Total cost of FBS = Refuse Removal for informal settlements	-	-			-			-		-	

Table SB6 – Consolidated Adjustment Budget – funding measurement

Description		MEMA	2020/21	2021/22	2022/23	Med	ium Term Reve	nue and Expe	nditure Framew	ork
R thousands	Ref	section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Yea +2 2025/26
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				197 692	90	100 699	6 942 928	7 381 979
Cash + investments at the yr end less applications - R'000 Cash year end/monthly employee/supplier payments	2 3	18(1)b 18(1)b				4 195 083	. a	3 737 741	4 118 974	4 247 477
Surplus/(Deficit) excluding depreciation offsets R'000	4	18(1)				213 463	- 4	(a)	72	
Service charge rev % change - macro CPIX larget exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	-8,0%	-0,7%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	58,3%	0,0%	43,2%	69,5%	70,8%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				31,3%	0,0%	34,1%	35,4%	34,3%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				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%
Current consumer debtors % change - incr(decr)	11	18(1)a							-51,8%	5,4%
Long term receivables % change - incr(decr)	12	18(1)a							-117,0%	-180,9%
R&M % of Property Plant & Equipment	13	20(1)(vi)				6,8%	0,0%	7,5%	7,7%	7,9%
Asset renewal % of capital budget	14	20(1)(vi)				8,4%	0,0%	6,1%	12,9%	7,9%

Supporting Table SB12 – Consolidated Adjustments Budget – Revenue & Expenditure

Description	Ref						Budget Yo	ear 2023/24						Medium Terr	n Revenue and Framework	Expenditure
pesculturii	Nei	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
D bhavearda		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
R thousands	+									Budget	Budget	Budget	Budget	Budget	8udget	Budget
Revenue by Vote	Ш	800	4.040	4 107	0.114	0.704	004	0.750	1.115	0.004	0.004	0.004		20.015	20.00	
Vote 01 - Public Safety Vote 02 - Health Services	1	826	1 010	1 437	6141	2734	961	2 750	1 145	2061	2 061	2 061	5 657	28 845	33 361	34 761
		193	6	407	400	301	400	5.	- 00	200	200	200	100			1.00
Vote 03 - Community Services				187	156	161	139	163	98	306	306	306	1 649	3 669	3 849	3 866
Vole C4 - Housing	Ш	1 190	557	836	630	668	449	2 183	640	(1 632)	(1 632)	(1 632)	13 532	15 789	41 355	41 633
Vote 05 - Sport Arts And Culture		22	60	46	269	224	494	4 800	45	698	698	698	852	8 705	4 020	17 03
Vole 06 - Council General		5			351		30	•	*	35	35	35	316	421	442	463
Vote 07 - Civil Engineering		3	433	472	1 760	2818	3 131	16 901	3	4 190	4 190	4 190	14 032	52 120	29 722	25 512
Vote 08 - Water Section	П	81 603	69 984	85017	75 986	93 974	83 228	75 625	71	65 132	65 132	65 132	176 542	937 426	843 518	902 933
Vote 09 - City Electral Engineering		86 461	95 341	91 065	90 390	117 668	53 438	96 764	9 291	89 635	89 635	89 635	219 956	1 129 248	1 219 149	1 287 906
Vote 10 - Corporate Governane		518	23	30	312	171	2	665	ô	187	187	187	(38)	2 240	2 250	2 261
Vote 11 - Budget And Treasury Office		355 936	56 188	52 293	52 367	55 192	240 111	55 846	94	108 053	108 063	108 053	140 317	1 332 503	1257 827	1 338 463
Vote 12 - Cleansing		28 634	28 132	28 898	28 132	31 196	28 149	31 195	11	27 940	27 940	27 940	99 331	387 497	332 647	301 27
Vote 13 - Sewerage		12 884	12 359	12 400	13 785	14 193	12 458	24 613	7	6 671	6 671	6 671	51 991	174 702	252 360	273 65
Vote 14 - Markel		4 167		4 335	2796	2761	3 572	2 555	1 954	2 200	2 200	2 200	(4 354)	24 385	26 072	40 20
Vote 15 - Other		0	0	0		0	1	0	-	0	0	0	(1)	1	1	
otal Revenue by Vote		572 438	264 092	277 017	272 693	321 761	426 133	313 851	13 364	305 474	305 474	305 474	719 781	4 097 550	4 046 574	4 269 967
xpenditure by Vote																
Vote 01 - Public Safety	i I	11 340	15 540	16679	16 692	18 551	20 350	18 504	8 312	17 378	17 378	17 378	70 090	248 192	288 344	302 373
Vote 02 - Health Services	П	306	422	538	514	362	463	326	3	706	706	706	4 835	9 887	11 426	11 969
Vote 03 - Community Services		5 158	5 326	14 120	8 660	5 953	11 719	6 469	481	9 634	9 634	9 634	29 722	116 508	118 565	122 906
Vole 04 - Housing	Ť I	1 449	3 971	2 089	3 520	8 156	1 680	3 864	40	3 189	3 189	3 189	8 678	43 013	48 363	50 729
Vote 05 - Sport Aris And Culture		4 284	4 661	10502	8 615	5 276	9 688	8 142	714	8 480	8 480	8 480	25 403	102 726	105 997	110 122
Vote 06 - Council General	Ш	34 117	13 861	16846	15 110	16 136	25 231	14 738	13 143	23 756	23 756	23 756	42 939	263 390	258 318	269 048
Vote 07 - Civil Engineering	П	10 373	30 504	29 998	25 702	9 061	30 353	6 723	4 660	25 567	25 567	25 567	52 585	276 659	262 868	269 636
Vote 08 - Water Section	Ш	6 555	5916	38 209	15 383	11 499	64 270	8 730	8914	39 365	39 365	39 365	311 348	588 918	706 342	740 414
Vote 09 - City Electrial Engineering	П	21 101	73 999	113112	96 751	33 166	124 008	26 833	37 546	110 021	110 021	110 021	675 925	1 532 505	1739777	1 788 198
Vole 10 - Corporate Governane		4 438	6013	7 185	3 296	4 541	3 883	7 068	467	6 894	6 894	6 894	23 088	80 651	83 168	87 445
Vole 11 - Budget And Treasury Office		7 592	11 706	11914	16 341	14 448	14 177	9 407	3 109	8 588	8 588	8 588	116 153	230 611	339 843	357 699
Vote 12 - Cleansing		8 844	11 452	10123	14 972	11 608	12 591	10 404	3212	13 418	13 418	13 418	61 377	184 836	212 567	223 247
Vote 13 - Sewerage		4 258	8 201	25 165	12 896	5712	20 761	5 601	2 957	15 789	15 789	15 789	82 396	215 314	242 834	251 551
Vote 14 - Market		799	964	1 854	1 763	1 577	1 403	868	97	1783	1 783	1 783	8 307	22 982	24 994	26 090
Vole 15 - Other		606	636	971	689	833	730	707	<u>"</u>	725	725	725	4 087	11 433	14 062	14 798
otal Expenditure by Vote		121 221	193 171	299 305	240 901	146 879	341 306	128 375	83 655	285 293	285 293	285 293	1 516 933	3 927 625	4 457 467	4 626 225
urplus/ (Deficit)	+	451 217	70 921	(22 288)	31 791	174 882	84 827	185 476	(70 291)	20 181	20 181	20 181	(797 152)	169 925	(410 894)	(356 258

Supporting Table SB13 - Consolidated Adjustment Budget – Monthly Revenue & Expenditure (Standard Classification)

Description - Standard classification	Ref						Budget Y	ear 2023/24						Medium Ter	m Revenue and Framework	1 Expenditure
Description - Otalitalia aggainteation	IIGI	July	August	Sept.	October	November	December	January	February	March	April	Hay	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Ye +2 2025/20
Rthousands	П	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Revenue - Functional	H									Budget	Budget	Budget	Budget	Budget	Budget	8udget
Governance and administration	Н	356 455	56 210	52 323	52 679	55 364	240 113	56 502	100	108 275	400 575	400.075	110.505			
Executive and council	Ы	518	23	30	312	171	240 113	36 302	6	222	108 275	108 275	140 595 278		1 260 519	
Finance and administration		355 936	56 188	52 293	52 367	55 192	240 111	55 846	94	108 053	108 053	108 053	140 317	2 661 1 332 503	2 692	277
internal audit	П	000 000	00 100	JE 200	02.001	00 102	240 111	33 040	34	100 003	100 000	100 003			1 257 827	1 338 48
Community and public safety		1748	1 241	2 089	6 754	3 266	1 702	9 334	1 785	909	909	909	20 081	50 728	75 000	
Community and social services		168	170	181	367	296	143	175	110	343	343	343	1 804	4 442	75 998 4 892	90 43 4 89
Sport and recreation		25	(111)	24	52	78	482	4 564	30	643	643	643	638	7710	2745	15 77
Public safety		826	1 010	1 437	6 141	2 734	561	2750	1 145	2 061	2 061	2061	5 657	28 845	33 361	34.76
Housing		729	172	447	194	157	116	1 845	500	(2 137)	(2 137)	(2137)	11 982	9731	35 000	
Heath	Н				101	14.	1110	1010	000	15 34 1	(2 101)	LC NOT				35 00
Economic and environmental services	Н	486	825	889	2 201	3 339	3 474	17 263	145	4 713	4 713	4713	15 639	58 400	36 310	91 91
Planning and development	Н	462	802	853	882	874	334	730	140	987	987	4713	3 807	11.846	11 836	32 37
Road transport		3	17	8	1 313	2 454	3 131	16 509	3	3707	3 707	3 707	11 773	46 334		12 36 19 78
Environmental protector		21	ŝ	28	ô	11	A A	24	3	18	18	18	59	40 334	24 242	
Trading services	Н	209 583	205 816	217 381	208 264	257 031	177 273	228 196	9 379	189 377	189 377	189 377	547 820	2 628 873	232 2647 675	23 2 765 77
Energy sources		86 461	95 341	91 065	90 360	117 668	53 438	96 764	9 291	89 635	89 635	89 635	219 956	1 129 248	1219 149	
Water management	П	81 603	69 984	85 017	75 986	93 974	83 228	75 625	71	65 132	65 132	65 132	176 542	937 426	843 518	1 287 90
Waste water management	П	12 884	12 359	12400	13 785	14 193	12 458	24 613	7	6671	6 671	6 671				902 93
Waste management		28 634	28 132	28 898	28 132	31 196	28 149	31 195	11	27 940	27 940	27 940	51 991	174 702	252 360	273 65
Other		4 167	20 102	4 335	2796	2761	3 572	2 555	1 954	2 200	2 200	2 200	99 331	387 497	332 647	301 275
otal Revenue - Functional	-	572 438	264 092	277 017	272 693	321 761	426 133	313 851	13 364	305 474	305 474	305 474	(4 354) 719 781	24 385 4 097 550	26 072	40 201
CONTRACTOR CONTRACTOR	П				112.000	OLI TOT	720 100	919 (0)	10 004	303 4/4	303 414	202 41 4	119101	4 097 330	4 046 574	4 269 967
xpenditure - Functional																
Governance and administration		47 897	37 382	51 032	43 079	43 228	57 162	38 297	24 063	48 738	48 738	48 738	206 233	694 585	806 969	844 223
Executive and council		39 225	23 334	34 394	25 257	27 581	41 809	25 165	20 844	38 012	38 012	38 012	85 649	437 293	438 341	456 281
Finance and administration		8 199	13 522	16 052	17 244	15 064	14 855	12 700	3 207	10 200	10 200	10 200	119 532	250 973	361 962	380 921
Internal audi		473	526	586	578	584	498	432	11	526	526	526	1 052	6319	6 665	7 022
Community and public safety		19 059	28 805	30 063	31 100	30 217	30 210	30 657	2 159	30 658	30 658	30 658	112 312	406 554	454 269	479 905
Community and social services		3 153	4 908	10829	7 878	4 912	8917	4 988	759	9 621	9 621	9 621	47 810	123 018	130 525	136 435
Sport and recreation		5 583	8 982	7 520	8 831	7 172	7 876	10 287	851	9 535	9 535	9 535	28 728	114 446	121 906	131 462
Public safety		10 234	12 284	11 575	12411	11 640	13 326	12 879	539	9613	9613	9 613	34 600	148 327	182 581	192 634
Housing		89	2 631	129	1 979	6.492	91	2 504	- 5	1 876	1 876	1 876	1 058	20 600	19 077	19 985
Healh				9	*	×			- 20	13	13	13	116	163	180	188
Economic and environmental services	1	12 707	33 011	33 433	28 459	12 043	33 128	9 245	4 707	28 565	28 565	28 565	66 024	318 451	311 765	321 137
Planning and development	1	4171	4 390	5 539	4 546	4 950	4 730	4 648	204	5 092	5 092	5 092	19 927	68 382	78246	82 396
Road transport		8 435	28 481	27 792	23 788	7 016	28 284	4 470	4 494	23 282	23 282	23 282	45 153	247 758	231 322	236 432
Environmental protection	1	101	140	103	125	77	114	127	9	191	191	191	945	2312	2 197	2310
Trading services		40 759	92 985	182 686	136 266	59 577	219 344	49 265	52 630	175 249	175 249	175 249	1 122 184	2 481 441	2 855 252	2 949 933
Energy sources		21 101	67 820	109 619	93 290	31 034	121 464	24 663	37 546	106 770	106 770	106 770	666 646	1 493 494	1 693 463	1 733 214
Water management		6 555	4 342	37 173	14 518	10 631	63 513	7 988	8914	38 886	38 886	38 886	312 881	583 171	700 256	733 969
Waste water management		4 2581	9 701	25 952	13 666	6 484	22 112	6 391	2 957	16 354	16 354	16 354	81 503	222 085	251 224	261 881
Waste management		8 844	11 123	9 942	14 792	11 428	12 255	10 224	3 212	13 239	13 239	13 239	61 154	182 691	210 309	220 870
Other		799	988	2 091	1 998	1 813	1 463	911	97	2 084	2 084	2 084	10 181	26 593	29 212	31 026
tal Expenditure - Functional	-,-	121 221	193 171	299 305	240 901	146 879	341 306	128 375	83 655	285 293	285 293	285 293	1 516 933	3 927 625	4 457 467	4 626 225
rplus/ (Deficit) 1.		451 217	70 921	(22 288)	31 791	174 882	84 827	185 476	(70 291)	20 181	20 181	20 181	(797 152)	169 925	(410 894)	(356 258)

Supporting Table SB14 –Consolidated Adjustment Budget – Monthly Revenue & Expenditure

Oescription	Ref						Budget Ye	ear 2023/24						Medium Ter	m Revenue and Framework	Expenditure
ບອດເຖະແດ	Rei	July	August	Sept,	October	November	December	January	February	March	April	May	June	Budget Year 2023/24		Budget Yea +2 2025/26
Rthousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted	Adjusted	Adjusted
Revenue By Source	+													Budget	Budget	Budget
Exchange Revenue		04 100	00.00	00.000	05.040	440.000	170.000	00.004	4 001							
Service charges - Electricity		81 422	90 546	86 695	85 619	112 839	47 662	89 961	9 281	85 891	85 891	85 891	209 970	1 071 668	1 202 573	1 266 30
Service charges - Water		59 452	48 033	63 233	53 805	71 701	60 464	52 907	71	43 540	43.540	43 5 40	136 820	677 106		883 22
Service charges - Waste Water Management		12 565	12 049	12 080	11 929	12162	12147	12 101	7	9 317	9317	9317	28 280	141 273	171 453	181 10
Service charges - Waste Management		17 122	16 640	16 617	16 420	16 585	16 184	16 437	0.00	14 267	14 267	14 267	61 195	220 000	269 953	285 85
Agency services		-	*	12					140	16	(4)	E	-	2		-
Interest													-		*	
Interest earned from Receivables		49 986	49 595	49 293	50 102	50 520	51 077	51 663	:::	36 515	36 515	36 515	45 409	508 181	**	
interest earned from Current and Non Current Assets		29	1 053	1 064	883	751	778	871	12	813	813	813	1 880	9 761	10 239	1072
Dividends													12	2	- 3	-
Rent on Land													140			
Rental from Fixed Assets		901	275	1 073	664	866	623	883	315	745	745	745	1 316	9149	9 756	1021
Loence and permits		622	733	611	749	664	581	649	490	442	442	442	983	7 409	9346	978
Operational Revenue		5 097	363	4 267	7 705	4 326	2 2 1 7	6305	2 3 3 1	1 326	1 326	1 326	15 320	51 910	79 609	81 61
Non-Exchange Revenue																
Property rates		90 335	39 447	37 396	37 686	37.898	37.759	37 779	:3:	43 742	43742	43 742	96 478	546 004	588 589	616 23
Surcharges and Taxes		-	-	6.	-	- 1	12	2		20	20	20	181	241	253	26
Fines penalies and forfeits		115	207	289	458	218	157	234	229	249	249	249	401	3 054	3189	3 27
Licences or permits		2	2	~	=	12	22	9	9	4	4	4	38	50	150	15
Transfer and subsidies - Coerational		249 626	417	586	696	616	186.088	799	:4	51 323	51 323	51 323	23 689	616 488	668 887	721 54
Intered		4 742	4 261	2191	2 063	4798	5022	5 170	14	4 563	4 563	4563	12 820	54756	2.5	192
FuelLery													(40)	1/63	oe:	
Operational Revenue																100
Gains on disposal of Assels		=	2	9	2			2	- 2		31	-				
Other Gans			*	-		3		*	E		-		(3)	-	16	12
Disconfinued Operations													-	363	000	
Total Revenue		227 196	219 287	234 934	227 876	270 413	191 733	231 767	12 506	192 857	192 857	192 857	502 174	2 696 457	2 586 947	2 728 819
Expenditure By Type	li															
Employee related costs		60 397	60 690	00.000	00.010	20.040	50.000	05.450	0.000	00.540	20.740	52.540	4 10 074	770.000		
Remuneration of councilors				60 308	60 843	63 018	59 909	65 158	3 232	62 516	62 516	62 516	149 871	770 975	824 354	867 936
		3 022	2958	2 9 2 1	3 044	3271	5 577	3 233	3 389	3 848	3 848	3 8 4 8	4 539	43 497	43 832	46 199
Bulk purchases = electricity		2 604	53 159	78 128	63 493	13 0 43	93 893	13 043	31 661	92 441	92 441	92 441	482 941	1 109 287	1 130 030	1 151 162
Inventory consumed		8 542	36 228	21 389	28 076	10 820	64 786	7 831	16 685	48 457	48 457	48 457	101 009	440 738	440 738	445 148
Debt impairment		-	-	- 8	(0)	6	31	7.	7	48 279	48 279	48 279	94 254	239 091	619 313	652 544
Depreciation and amortsation		160	18	94 826	31 609	0	63 217	3	ž,	32 667	32 667	32 667	132 349	420 000	440 000	440 000
Interest		84	81	76	76	70	70	67	36	892	892	892	7 471	10 708	11 235	11 764
Contracted services		8 554	25 583	28 181	29 081	32 012	35 515	28 297	20 679	39 427	39 427	39 427	142 185	468 366	470 759	493 070
Transfers and subsidies															100	
Irrecoverable debis writen of		(40)	104		5	3,	1 450	**		- 0	37	3	(1 514)	-	-	
Operational costs		38 058	14 369	13 476	24 680	24644	16 888	10745	7 973	24 818	24818	24.818	85 299	310 588	339 521	354 083
Losses on disposal of Assets		7.00	7.63		*	*	25	20		¥	=	=	~		0.	- 4
Other Losses		(37)	580		80	€.	8		-		¥			- 3		
otal Expenditure		121 221	193 171	299 305	240 901	146 879	341 306	128 375	83 655	353 345	353 345	353 345	1 198 404	3 813 250	4 3 19 7 8 4	4 461 904
urplusi(Deficit)	П	105 976	26 116	(64 371)	(13 025)	123 535	(149 573)	103 392	[71 149]	(160 488)	(160 488)	(160 488)	(696 230)	(1 116 793)	(1 732 836)	(1 733 085
Transfers and subsidies - capital (monetary allocations)		2		637	2 855	6 869	4746	37 286	*	11 968	11 968	11 968	83 233	171 529	189116	190 215
Transfers and subsidies - caolal (n-kind - all)	\vdash														-	
uplus/(Deficit) after capital transfers & contributions	\perp	105 976	26 116	(63 734)	(10 170)	130 404	(144 827)	140 678	(71 149)	(148 520)	(148 520)	(148 520)	(612 997)	(945 263)	(1 543 720)	(1 542 865

Monthly cash flows	Ref						Budget Y	ear 2023/24						Medium Terr	n Revenue and Framework	Expenditure
,		July	August	Sept.	October	November	December	January	February	March	April	Hay	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea +2 2025/26
R thousands	П	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	t,													Budget	Budget	Budget
Properly rates	П	-											007.000	207.002	100 510	CO0 707
Service charges - electroly revenue	П		3	100	(5)	1,6			5.	*	ā		327 603	327 603	488 512	523 797
	П	(5)	UT.	~	===	190	- 5	7	**	-	*	*	643 001	643 001	998 136	1 076 363
Service charges - water revenue	П		:::		:00			=		- 51	9.	-	406 263	406 263	692 235	750 741
Service charges - santation revenue				===	22		=	=	=	-	•	×	84 798	84 798	142 306	153 938
Service charges - refuse		- 4	37	200		100			*	-			132 000	132 000	248 961	268 47
Renal of boldes and equipment		1,5	3	(4)		100	(6)		**	-	=		9149	9149	9756	10 21
Interest earned - external investments		- 3	13			5=5	2.63	-		-	2		9761	9761	10 239	10 72
Interest earned - outstanding deolors													-			
Dividenos received													- 3			
Fires, penates and briefs	П	*		- 2	=	549	140	15	1 =	-	22	2	3 0 6 4	3 054	3189	3 27
L cences and permits	П	9	12	- 4	=	:=1	75	120	3	1.5	-	9	7 459	7 459	9 496	9 93
Agency services																
Transfers and Subsides - Operational		2	=	12	- 12	- 3	1		- 3		- 5		610 701	610 701	663 407	715 81
Cher revenue			13	22	<u> </u>	3		32	354	15.0	5	*:	60 881	30 881	89 072	91 07
Cash Receipts by Source	П	-	-	4	·	-			(2)	500),®s	*:	2 294 670	2 294 670	3 355 309	3614349
Other Cash Flows by Source																
Transfers and subsides - capital (moneany a locations)																
(National / Provincial and District)		8	2	e.	*	3	্ব	:::::::::::::::::::::::::::::::::::::::	æ	98	083	-	177 016	177 016	194596	195 946
Transfers and subsides - captal (monetary allocations) (Nat I Prov Departin Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)													· ·			
Proceeds on Disposal of Fixed and Inlangible Assets Short termiloans													15/ ABH			
Borrowing long termine financing	Н												3.53			
Increase (decrease) in consumer deposits	П	720	2.	8	*	- 8	3	-5	17	=		3:8	2500	2500	2500	2 525
Decrease (norease) in non-current receivables	Н	12	- 3		5	-	5	::	-	1.5	27.0	250	870	-	3 6 3	
Decrease (notease) in non-current investments													(4)			
otal Cash Receipts by Source			*				-				(*)	:::	2 474 186	2 474 186	3 552 405	3 812 820
Cash Payments by Type																
Employee related costs		763											270 075	770 070	001001	000 000
Retruneration of councilors		200	-	*	-		-	3		-	14	*	770 975	770 975	824 354	867 936
Finance charges		15-				-	- *	9	24		-	- 2	43 497	43 497	43 832	46 199
Bulk purchases - Electricity	2												121			
	2		(2	83		•	-	-	74		-	-	1 109 287	1 109 287	1 130 030	1 151 162
Acquisitions - water & other inventory	3	196	~	-		-	-		~	2	-2	3	442 252	442 252	442 252	446 675
Contracted services			320	-	-	**	3	3	5.	- 5	ŧ.	3	338 206	338 206	281 684	299 785
Transfers and grants - other municipalities													3		1	
Transfers and grants - other													131			
Other expenditure		3	<u></u>	3.77	72	12	*	_ 5				- 3	364 915	364 915	351 432	366 553
ash Payments by Type		137	.50	0.5		18	5	*	*	:*:	2.	(≠	3 069 132	3 069 132	3 073 584	3 178 310
her Cash Flows/Payments by Type																
Capital assets		-		100		-	- 40	-		~			216 857	216 857	189 116	190 215
Repayment of borrowing			047	-	2.65	(=)							4800	4800	4900	2400
Other Cash Flows/Payments						3.0										
tal Cash Payments by Type	-	3.	54	30	148	-	-	-	:	+	-	2	210 000	210 000	250 000	320 000
	+	-		-		-	-	-				•	3 500 788	3 500 788	3 517 501	3 690 926
TINCREASE/(DECREASE) IN CASH HELD		8		- 520)	- 20		•	•		- 4	7		(1 026 602)	(1 026 602)	34 904	121 894
Cashicash equivalents at the monthlyear beginning		104773	104 773	104 773	104 773	104773	104773	104 773	104773	104 773	104 773	104773	104 773	104 773	(921 829)	(886 925
Cash/cash equivalents at the month/year end		104 773	104 773	104773	104 773	104 773	104 773	104 773	104773	104 773	104 773	104 773	(921 829)	(921 829	(886 925)	(765 031)

Supporting Table SB16 - Consolidated Adjustment Budget - Monthly Capital Expenditure (Municipal Vote)

							Budget Y	ear 2023/24						Medium Term Revenu	e and Expendi	ure Frameworl
Description - Municipal Vote	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Yea +2 2025/26
Rthousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted	Adjusted	Adjusted Budget	Adjusted	Adjusted
Multi-year expenditure appropriation	,									buuyet	Duuyei	Budget	Budget		Budget	8udget
Vote 01 Public Safety		75		1 3					140							
Vote 02 - Health Services		12	100	4	28				(5)						-	
Vote 03 - Community Services		800	-	12	120	- Sec.	3	20		-			-			
Vale 04 - Housing		540	120	742	343	-	200	100	100							
Vote 05 - Sport Arts And Culture		000	- 30	245	040	(20)	343	543		340			13 12			
Vola 06 - Council General				-	æ	(41	-	(2)	343	323		2			12	
Vote 07 - Civil Engineering			1 053	1142	2 122	1 304	14 045	448	1 901	3 030	3 030	3 030	9 527	40 631	20 251	15 76
Vote 08 - Water Section			-		.90	556	396		261	1 583	1 583	1 583	13 038	19 000	9500	1970
Vote 09 - City Electrial Engineering						846	635	_	2674	1 663	1 663	1 663	10 492	19 637	12 189	1718
Vote 10 - Corporate Governane					-	-	-		2.07	1 300	-	1 000	10 102	13.00	12 100	""
Vote 11 = Budget And Treasury Office			2	3	4											
Vote 12 - Cleansing		=	14		- 3		9						-		240	
Vote 13 - Sewerage		-	1.	S4:	4	74			i d	- 2	9				3.53	
Vole 14 - Markel		:=	54	243	4	=	54	-		- 2			3			
Vote 15 - Other				:=	:=		54		- 52		12		2	120	8	
Capital Multi-year expenditure sub-total	3	9.	1 053	1 142	2 122	2 705	15 076	448	4 836	6 276	6 276	6 276	33 056	79 268	41940	52 661
Single-year expenditure appropriation												1	91.0	30.00	****	10000
Vote 01 - Public Safety			- 19	-	15	-		231	5				(231)	280	-	
Vote 02 - Health Services		- 1-	2	4	ē.	-			-	-		-		250	200	-
Vote 03 - Community Services		12	=	-	2	2	2	- 3		-	-		-		14.1	9188
Vote 64 - Housing		- 2	×	- 2	12	- ŝ	¥	-	-		- 2			(4)		
Vote 05 - Sport Arts And Culture		246	(246)	:•	-	359	3945	4	101	871	871	871	1 888	8 906	2000	25 289
Vote 06 - Council General	10		8	:-	3	33	36	36	25	27	27	27	1 082	1 300	- 4	12
Vote 07 - Civil Engineering		*	=	*		×	7-1	-	¥	×	*	-		547	- 4	12
Vote 08 - Water Section		=	-	1.0	3 487	-	10 598	453	4 781	2 005	2005	2 005	6 795	32 130	13 833	10873
Vote 09 - City Electral Engineering			-	*	-		-	=		340	340	340	680	1 700	:=	000
Vote 10 - Corporate Governare		8	5			-	=	-		-	-	*	*		-	>-
Vote 11 = Budget And Treasury Office		8	8		72		215	(29)		667	667	667	5742	8000		500
Vote 12 - Cleansing		2	554	-	2 369	-	2364	5 363	19 415	5 882	5 882	5 882	5 038	52 749	62 270	15 000
Vote 13 - Sewerage		2	=	1 340	1 482	2	440	5	508	(315)	(315)	(315)	26 909	29 735	67 075	62 204
Vole 14 - Markel		*	-	-	-	1063	_		- 2	613	613	613	164	3 067	2000	15 000
Vole 15 - Other		_		=	*	_		_ 2	2	8		- 27		5	5	4
apital single-year expenditure sub-lotal	3	246	317	1 340	7 411	1 454	17 597	6 054	24 831	10 090	10 090	10 090	48 067	137 589	147 177	137 554
otal Capital Expenditure	2	246	1 370	2 482	9 533	4160	32 673	6 503	29 667	16 367	16 367	16 367	81 124	216 857	189 116	190 215

Supporting Table SB17 - Consolidated Adjustment Budget - Monthly Capital Expenditure (Standard Classification)

NW403 City Of Mallosana - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26/02/2024 Budget Year +2 2025/28 Adjusted Budget May Budget April Budget Oecember Outcome Outcome Outcome Outcome Budgel Budget Outcome Governance and administration
Executive and council
Finance and administration 251 603 1.824 5 742 8 000 Internal audit

Community and public safety

Community and social services

Sport and recligation 246 (246) 3 945 101 1 658 8 906 24 477 159 231 871 871 871 2 000 1 608 29 8 906 7000 34 477 Pub'c seley Housing Health Economic and environmental services Parning and development Hood terracott 1 053 1 142 2 122 1304 14 045 448 1 901 1035 3 030 1020 9 577 43 631 20.251 15.765 1,1 9 527 40 631 20 251 15 765 Environmental protection Frailing services Energy sources Water management 554 1 140 124 974 / 339 1 402 14 432 5 8 1 6 11.159 11 159 11 159 **62 951** 11 172 27 640 154 952 154 866 21 337 51 130 12 189 23 333 30 58 19 833 Waste water menagement. Waste management 26 909 5 038 67 075 62 270 1067 15,000 Total Capital Expenditure - Functional 1 370 2 482 1 533 12 873

Supporting Table SB18A – Consolidated Adjustment Budget – Capital Expenditure on New Assets by Asset Class

					Ви	idgel Year 2023	124				Budgel Year +1 2024/25	8udget Yea +2 2025/26
Description	Ref	Original Budget	7	Accum Funds	Multi-year capital 9	Unfore Unavoid 10	Nat or Prov Govt 11	Other Adjusts	Total Adjusts	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
thousands		A	A1	8	С	:D	E	F	G	Н		
apital expenditure on new assets by Asset ClassSut	-class											
frastructure	- 1 - 1	178 183		_	-	-	-	(46 852)	(46 852)	131 331	126 077	99 86
Roads infrastructure	1 1	43 685	-		-	110		(3 053)	(3 053)	40 631	20 251	15 76
Roads		43 685	-			7.80		(3 053)	4.500 mm	40 631	20 251	15 76
Road Structures									-	100		
Road Furniture	1 1											
Capital Spares												
Slorm water infrastructure	- 1 1	-	-		-	- 10-		-				
Drainage Collection												
Storm water Conveyance	- 1 - 1								-			
Attenuation				l l								
Electrical Infrastructure		14 200			-	-		231	231	14 431	2 189	2 18
Power Plants		200					- 2	201	2.01	101	2 103	2 10
HV Substations		14 200			-		:=:	(4 200)	(4 200)	10 000	-	
HV Switching Station	- 1 1	14 200	177	=			- 3	(4 200)	(4 244)	10 000	2	
HV Transmission Conductors	-1.4									-		
MV Substations	- 1 1		_						= =	-		
MV Switching Stations		15	= =	=	Ξ.	100	- 27	9		-	3	
MV Networks										4 404		
LV Networks		15			=		171	4 431	4 431	4 431	0.400	
Capital Spares			-	=	ž.	3.5	:2	2		120	2 189	2 10
		45 475							000000	1.55		
Water Supply Infrastructure		45 475	17		- 5	1,00		(15 000)	(15 000)	30 475	9 500	19 70
Dams and Weirs	11								51			
Boreholas									=			
Reservoirs	- 1 - 1								=			
Pump Stations	- 1 1	100	- 13			353	- 3	7	=	3.00		3
Water Treatment Works									- 51			
Bulk Mains	- 0.1	19 000	- 3		- 5	250	- 1			19 000	9 500	19 70
Distribution	10 1	26 475	=	- 電		-	- 1	(15 000)	(15 000)	11 475	- 5	
Distribution Points									7.1	(*)		
PRV Stations	-1-1								75	900		
Capital Spares	.1. 1											
Sanitation (infrastructure		39 352	- 2	3	*	(90)		(17 617)	(17 617)	21 735	52 755	62 20
Pump Station	1 1	- 1	-	3	- 5			10 554	10 554	10 554		-
Reliculation		8 935		=				(8 935)	(8 935)	()	25 000	52
Waste Water Treatment Works										(6)		
Oulfall Sewers		19 000	-	=	- 5		22	(13 818)	(13 818)	5 182	5 907	26 21
Todel Facilities	-1 1	11 418		=			-	(5 4 18)	(5.418)	6 000	21 848	35 46
Capital Spares	1 1								=			
_wow.com/	201 14				14			e -c	20			
Sold Waste Infastructure		35 471 ;	35		*	-	- 1	(11412)	(11:412)	24 059	41 383	
Landfil Sites								20000				
Waste Fransfer Stations		35 471		*	*	(9)		(11.412)	(11 412)	24 059	41 383	-
Wasle Processing Facilities									*			
Wasle Drop-off Points									*	0.00		
Waste Separation Facilities									*	2*0		
Electricity Generation Facilities										540		

Community Assets		7 000	- 1	-			-	1 906	1 906	8 905	2 000	34 477
Community Facilities			-	- 8	-	-		*			-	19 477
Halls	- 14 7			7					-			
Centres									100			
Crèches									100	-51		
Clinics/Care Centres										-		
Fire/Ambulance Stations		1								-		
Testing Stations	100									- 1		
Museums					1		- 11		2	-		
Galleries										2		
Theatres								ll l	- 2	1		
Libraries	1 1	-	= 1	-		100	1,2	닯	2	- 21	-	
Cemeleries/Crematoria		-			1.51	14	2	2	- 2	6		
Palice									4	9 1	=	
Puris		1	-	-	-	15	3		553	8.4		9 188
Public Open Space		(=)		-	-	= =	4	1 =	12	- E	- 1	10 289
Nature Reserves									12			10 200
	0.00										,	
Sport and Recreation Facilities	1 1	7 000	- 1	-	- 1	and a	= 1	1 906	1 905	8 906	2 000	15 000
Indoor Facilities	1 1		-	-	-		- 2		-33	-		100
Outdoor Facilities		7 000	-	-	-		=	1:506	1 906	8 906	2 000	15 000
Capital Spares	1 1								-	-		
					- 0					1,01		
Computer Equipment	1 1	8 000	- 1	100	2	- 1	- 1	125	-1	8 000	21	
Computer Equipment		8 000	+	F.	160	- 4		F	-	8 000	-	
Furniture and Office Equipment	1 1	1 800	-		740	-	-	(1 000)	(1 000)	800		- 20
Furniture and Office Equipment	1	1 800	-	-			-	(1 000)	(1 000)	800		-
	1 1								000			
Machinery and Equipment	1	1 000			-	-	-	(500)	(500)	500		
Machinery and Equipment	11	1 000	2	15.0	(e)	-	5	(500)	(500)	500	-	
Transport Assets		4 543	2	929	- 2		2	24 147	24 147	28 690	20 887	15 000
Transport Assets		4 543	-	1=1		- 1		24 147	24 147	28 690	20 887	15 000
Living resources	1 1	a 1	-	-1	- 1	- 1		i	1	111	1	
Mature		2	2	3	2.0		2	0.00		-	1.00	100
Policing and Protection									37			
Zoological plants and animals									2	ĕ.		
linnature		2	2						2			
Policing and Protection					- 21	= =	- 5		20	*	- 1	
Zoological plants and animals									7.1	=		
	\square								7.1	-		
Total Capital Expenditure on new assets to be adjusted	11	200 526	40	-	140	-		(22 298)	(22 298)	178 228	148 964	149 342

Supporting Table SB18B - Consolidated Adjustment Budget - Capital Expenditure on Renewal of Existing Assets by Asset Class

					Ви	dget Year 2023	124				Budget Year +1 2024/25	Budget Yes +2 2025/26
Description	Ref	Original Budget	7	Accum Funds	Mulli-year capital 9	Unfore Unavoid 10	Nat. or Prov. Govil	Other Adjusts	Total Adjusts	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Rihousands	1	A	A1	В	С	D	E	F	G	Н		
Repairs and maintenance expenditure by Asset Class/Su	b-class											
nfrastructure	av Had	196 020	-	-	-		36	34 292	34 292	230 312	205 981	215 69
Roads Infrastructure		56 998	-	-				22 793	22 793	79 792	70 638	73 9
Roads		56 065	-	-	-	-	7=	22 968	22 968	79 034	69 303	72.5
Road Structures									-			
Road Furniture	1 1	933		-		-	0=0	(175)	(175)	758	1 335	1.4
Capital Spares	1 1							10032				
Storm water Infrastructure	1 1	10 000	0.40	146		-	100	-	-	10 000		
Drainage Collection		10 000		-	-	-	~	- 14	_	10 000	-	
Storm water Conveyance	1 1								- 1			
Attenuation	100											
Electrical Infrastructure		91 719	343			_	-	5 500	5 500	97 219	96 213	100 7
Power Plants	1 1							0 000	- 0	# Z 10	30 213	100 /
HV Substations	1 1								- 1			
HV Switching Station	1 1											
HV Transmission Conductors	1 1											
MV Substations		823			_	43			1	823	864	9
MV Switching Stations		122			0	-				122	128	1
MV Networks	1 1	100					-	_	-	122	120	
LV Networks	1 1	90 774					-	5 500	5 500	96 274	95 222	99 6
Capital Spares		30774	-			-		5 500	5 500	90 2/4	90 222	99 0
Water Supply Infrastructure		15 812	-		-		-	3 000	3 000		16 586	47.0
Dams and Weirs	1 1	15012						3 000	3 000	18 812	10 380	17 3
Boreholes									2			
Reservoirs	1 1	3 697					-		. 2		2.070	
Pump Stations	1 1	9001	-	9	-		-			3 697	3 878	4 0
Water Treatment Works	1 1											
Buik Mains	11								-	2		
Distribution		12 115							*	2.00		
Distribution Points		12,113			•).+1	-40	3 000	3 000	15 115	12 708	13 3
PRV Stations									-			
Capital Spares										200		
Santation Inhartricture		21 490								(+)		
Pump Station		K1 930	77		-	7.00	-	2 999	2 999	24 489	22 543	23 6
Reliculation		11.001							*	-		
Waste Water Treatment Works		11 281	- 25	*.	===		-	2 999	2 999	14 279	11 833	12 3
		10 210		*	*).e.i	-	-		10 210	10 710	11.2
Outfall Sewers Tolet Facilities									-	-		
Capital Spares									-	-		

Community Assets			18 730		-	- 2	-	- 4	691	691	19 421	17 981	
Community Facilities			10 612	-		-		-	976	976	11 588	9 465	
Halls		1 1								-			
Centres										32	-		
Gréches			1							-			
Cinca/Care Centres		1								- 1			
Fire/Ambulance Stations		10.01								- 1	12		
Testing Stations		1 1								-			
Museums		1.1	1 064		*	0.83	130	-	(500)	(500)	564	1 062	
Galleries		10.11								-	- 94		
Theatres		1 1								-			
Libraries			1 911	-				- 1	1 181	1 181	3 092	1 969	
Cemeteries/Crematoria			6 030	-	-	35	- 10	- 10	100	100	6 130	5 123	
Police										-			
Purls			- 1							-	100		
Public Open Space			130	-	*		-	-	(100)	(100)	30	5	
Neture Reserves			729	-	-	-	-	-	10	10	739	561	
Public Ablution Facilities										_			
Markets			748	7	-			-	285	285	1 032	746	
Stalls											9	- 11	
Abattoirs		1 1									2		
Airports											~		
Taxi Ranks/Bus Terminals		1 1								-	-		
Capitel Spares		1 1				- 1				-	-		
											1.6		
fesources			144	=2/	- 1	=			- 1	1.70	37/	=	
re		- 5	12.5	-	-	*	-	-	2	·	740		
oliang and Protection										-			
ootogical plants and animals									-	-			
ature		-	000	-	=	-	- 0	12	2	12	-	-	
Policing and Protection	1 1								-			- 20	
Coological plants and annuals													
lepairs and Maintenance Expenditure to be	-1	277 534	-	-		7.0	- 23	22 763	11 762	200 207	200 460	202 642	
		ATT: HEET						22103	22 763	300 297	290 468	303 812	

					dget Year 2023					Budget Year +1 2024/25	Budget Y +2 2025/
Description	Ref Original Budget	Prior Adjusted	Accum, Funds	Multi-year capital g	Unfore Unavoid 10	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts	Adjusted Budget 14	Adjusted Budget	Adjuste Budge
thousands	A	A1	В	C	D	Ε	F	G	Н		
epairs and maintenance expenditure by Asset Class/Sub-	class										
frastructure	196 020		- 40	140	- 2		34 292	34 292	230 312	205 981	215
Roads Infrastructure	56 998		- 2	-			22 793	22 793	79 792	70 638	73
Roads	56 065		-	-	-		22 968	22 968	79 034	69 303	72
Road Structures							25.000	-	13 001	00 000	12
Road Furniture	933				-		(175)	(175)	758	1 335	1
Capital Spares			1.00				(110)	10 311	730	1 300	· '
Storm water Infrastructure	10 000							1 34			
Drainage Collection	10 000		121	(-)	×				10 000	(4)	
Storm water Conveyance	10 000	-	-	-		- 5		*	10 000	1,8	
·									*		
Attenuation	-1/5/4			- 1							
ectrical Infrastructure	91719	*	3.50	181	*	20	5 500	5 500	97 219	96 213	10
Power Plants								-			
HV Substations	lu.							341	*		
HV Switching Station								12.0	2	- 4	
HV Transmission Conductors								25	9	1	
MV Substations	823	2	120	益	-	120	(m)	- 6	823	864	
MV Switching Stations	122	-		:-	-				122	128	
MV Networks								5	_		
LV Networks	90 774	i e:		-		C 443	5 500	5 500	96 274	95 222	9
Capital Spares	00111						2.200	3 300	30 214	00 222	V
aler Supply Infrastructure	15 812						2.000		18 812	16 586	
Dams end Weirs	13 012	1	(4)		=	3.63	3 000	3 000		10 200	1
Boreholes	4							-	- 1		
	20.5							- 2	-		
Reservoirs	3 697	7.00	30	*	*	320			3 697	3 878	
Pump Stations								2.	•		
Water Treatment Works								- 2	2		
Bulk Mains											
Distribution	12 1.15	(-0)	340	- 1	*	76	3 000	3 000	15 115	12 708	1
Distribution Points								-			
PRV Stations											
Capital Spares											
nilation Infrastructure	21 490		-	-	-		2 999			20 540	
Pump Station	21 430		-		-	96	2 333	2 999	24 489	22 543	2
·	44.004								- 5		
Reliculation	11 281	==		-	-	000	2 999	2 999	14 279	11 833	1
Waste Water Treatment Works	10 210			-				8	10 210	10 710	1
Outfall Sewers								*	- 6		
Toilet Facilities								3			
Capital Spares								×.	1 6		
										,	
munity Assets	18 730	- 50	= 1	2	V.E.		691	691	19 421	17 981	
mmunity Facilities	10 612	-	-	=	14	-	976	976	11 588	9 465	
Halis								=	2		
Centres								=	V41		
Crèches								=	727		
Clinics/Care Centres Fire/Ambulance Stations								ă			
Fire/Ambulance Stations Testing Stations									(1)		
Museums	1 064	2	3	-		120	(500)	(500)	584	1 062	
Galleries							(000)	6000	***	1 002	
Theatres								-	121		
Libraries	1 911	-	-	=	150	12	1 181	1 181	3 092	1 969	
Cemeteries/Crematoria	6 030		74	+	-		100	100	6 130	5 123	
Police Purls								- 2	0.00		
Public Open Space	130		- 1	-		702	Escot.	11000	20		
Valure Reserves	729		- 4			- 5	(100) 10	(100)	30 739	5 561	
Public Ablution Facilities	7.23						10	-	739	301	
Markets	748	= =	2	-	148	===	285	285	1 032	746	
Stalls								2	13		
Abattoirs								127	2		
Airports								20	9		
Taxi Ranks/Bus Terminals								2	8		
Capital Spares ort and Recreation Facilities	8 119			_		55	(285)	(285)	7 834	8 517	
Indoor Facilities	2 505			-			(199)	(199)	2 305	2 627	2
Outdoor Facilities	5 614	-	8	-	, 441	14	(85)	[85]	5 529	5 889	é
	1										
Capital Spares								*	-		

Monuments								27.1	15
Historic Buildings									- 3
Works of Art	-	7-	- 2	2	. 20	2.	-		
Conservation Areas	199	121	12	2	12	:50	(100)	(100)	9
Other Heritage								-	-
nvestment properties	-:	- 100	- 34	*	-		-	787	-
Revenue Generating		1.00	-	-				3.55	
Improved Property									1
Unimproved Property Non-revenue Generaling		-						1.5	-
Improved Property		-		-	7967	-	-	-	-
Unimproved Property								16	- 1
Nher assets	10 626		7.4		2-2	-	(1 269)	(1.269)	9 35
Operational Buildings	19 628	-	-	-	/	-	(1.269)	(1 269)	9 35
Municipal Offices	10 566	-	-	-	-	-	(1259)	(1 259)	9 30
Pay/Enquiry Points				- 1			10,000	1-	-
Building Plan Offices							11	(2)	
Workshops	51	:27	=	=			(10)	(10)	4
Yards							117.50	-	_
Stores	10	157	=	2					1
Laboratories								-	-
Training Centres								-	
Menufacturing Plant			1					- 1	
Depots									
Capital Spares								-	

otal Repairs and Maintenance Expenditure to be	1	277 534	1	343	9	-	720	22 763	22 763	300 297	290 468	303 612
Zoological plants and animals									=	2		
Policing and Protection									-	*		
Immeture		-	LEI L		2	2	12	- 2	9	=		
Zoological plants and animals									*			
Policing and Protection									=	7.		
Mature		*	100		-	-		=31		+	14.	
living resources		-		-	-	: I	-	:		- 1	-	25
and the	1 ==		-			-1			-	-	-	-
and				+	-	*		(11 926)	(11 926)	2 464	15 713	16 0
Transport Assets Transport Assets		14 390	-	-	- 54		- 2	(11 926)	(11 926)	2 464	15 713	16 D
Fansport Assets			-	7-		-	21	704	704	26 343	26 942	28 2
Machinery and Equipment Machinery and Equipment		25 639 25 639		-		-	-	704	704	26 343	26 942	28-2
			-	.5	37		2	307	307	3 375	2 834	2 9
Furniture and Office Equipment Furniture and Office Equipment		3 068						307	307	3 375	2 834	29
. , ,			- 5	-	= 1	38	*	84	84	4 385	4 511	4 7
Computer Equipment Computer Equipment		4 300						84	84	4 385	4 511	47
Unspecified									- 1	=		
Load Settlement Software Applications		4 000					- 1	(21)	4519	4 341	4 629	40
Computer Software and Applications		4 563				4.5		(21)	(21)	4 541	4 629	4 3
Effluent Licenses Solid Waste Licenses									-	3		
Water Rights									-	2		
Licences and Rights		4 563	*	=31	150		-	(21)	(21)	4 541	4 629	48
Intangible Assets Servitudes		4 563		-			_	(21)	(21)	4541	4 629	4.8

SUPPORTING TABLE SB 18D ADJUSTMENT BUDGET – DEPRICIATION BY ASSET CLASS

Description					В	idgel Year 2023/	24				Budget Year +1 2024/25	Budget Yea +2 2025/26
	Ref	Original Budgel	Prior Adjusted	8	Multi-year capital 9	Unfore Unavoid 10	Nal or Prov Govt 11	Other Adjusts	13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands Depreciation by Asset Class/Sub-class	_	A	A1	В	.c	D	E	F	G	Н		_
nfrastructure	- 1	322 692										
Roads Infrastructure	1.1	96 260	-		-		-	7 000	7 000	322 692	322 692	322 69
Roads	- 11 1	96 260	-					7 000	7 000	103 260 103 260	96 260 96 260	96 26 96 26
Road Structures	- 1 1		-	1				, 000	, 000	103 200	30 200	30 20
Road Furniture	- 1 1											
Capital Spares	- 1 1									-		
Stern water in hashocture		-	-			-	-	-		-	-	1 4
Drainage Collection									54.5			
Storm water Conveyance										-		
Attenuation	- 1								94.1	- 2		
Electrical Infrastructure		59 997	-			- 19	×	-		59 997	59 997	59 9
Power Plants	- 1 1			7	-	34	=) (0-	41	*	+:	- 5
HV Substations	1.1	27	0	-		- 12	=	100	-	~		- 0
HV Switching Station	- 1 1								(40)	~		
HV Transmission Conductors									- 40	*		
MV Substations	- 1 1									¥()		
MV Switching Stations	- 1 1								:-	-		
MV Networks LV Networks	1 1	59 997	5	-	200	-	8	-	(10)	59 997	59 997	59 9
LV Networks Capital Spares		- 2	뒥	: 6:	(4)	:=	=	-	(*)	-	-	
Valor Supply Infrastructure		00.400	=		170	- 3	=	-				- 5
Dams and Weirs		93 480	- 5	1.0	- 45	it.		(15 000)	(15 000)	78 480	93 480	93 4
Boreholes			*		18	~	*		-	8]	-	- 0
Reservoirs										*		
Pump Stations										*		
Water Treatment Works		2	-		-	× .	*	-		-	-	
Bulk Mains			E-1	3		~	*	-			-	-
Distribution		93 460	=	-	=	× 1	= 1	445 0000	245 4000		*	
Distribution Points		33 400	=	- 2	12	*	•	(15 000)	(15 000)	78 480	93 480	93 48
PRV Stations										2.0		
Capital Spares										*		
Sanitation Infrastructure		72 956	183	(23)	,=	-	*	24		*	-	
Pump Station		72 956	-	-	-	*	-	8 000	8 000	80 956	72 956	72 95
Reliculation	1.4	70.050								*		
Waste Water Treatment Works		72 956	100	•	==	=	1.5	8 000	8 000	80 956	72 956	72 95
Outfall Sewers		=	185		i #	· ·	(#3	=0	3	*	3,00	-
Tollet Facilities									-	**		
Capital Spares									-			
, .	1. 04								* 1	-		
4000000	1 1	1								4		
ther assets Operational Buildings	1 1	79 263 79 263			-		(4)	- 14		79 263	79 263	79 26
Municipal Offices	- 1 1	79 263	-		- 8			- 2	-	79 263	79 263	79 26
Pay/Enquiry Points		15205	- 1	-	3	- 5	- 3	27	2	79 263	79 263	79 26
Building Plan Offices										1 =		
Workshops									- 5	1.5		
Yards									-	1.5		
Stores									31	15.		
Laboratories									-	15		
Training Centres		- "							0	15		
Manufacturing Plant	1 1								2	7.57		
Depots									*	151		
Capital Spares									3			
omputer Equipment	i i	1 763							1	1	(
Computer Equipment		1 763			-	-	5,467			1 763	1 763	1 76
		1703	3.1	-	=		(2)		*	1 763	1 763	1 76
miture and Office Equipment		2 617	-	-				-	-	2 617	2 617	2 61
Furniture and Office Equipment		2 617	-		-	27.0		-	-	2 617	2 617	2 61
schinery and Equipment		100	-	2	47		120	2		551	- 3	
Machinery and Equipment		72	12		=	7	43	2	- 2	- 3		
												- 5
Insport Assets		33 666	-	-		-	- 27	(20 000)	(20 000)	13 666	33 666	33 66
Transport Assels		33 666	-	8 1	=3	0=0	-	(20 000)	(20 000)	13 666	33 666	33 666
nd			-			: 97	590	*			:e :	-
Land									-	-		
o's, Marine and Non-biological Animals		-										
Zoo's, Marine and Non-biological Animals										-	-	
2000, marrie energon-boodycal Animals									*	200		
		- 4										
Ing resources	1.1		= =			*	- 3			(30)	=	-
Mag resources	,			-	-	3.1	- 12		.10	-	17	-
Mature												
Mature Policing and Protection									100	1.00		
Mature Policing and Protection Zoological plants and animals									197	- 2		
Maturo Policing and Protection Zoological plants and animals Immature			5	5	-	31	120	-		-		-
Mature Policing and Protection Zoological plants and animals					-	31	128	-	197	- 2	-	

SUPPORTING TABLE SB 18E ADJUSTMENT BUDGET - DEPRICIATION BY ASSET CLASS

Description	L					idgel Year 2023					Hudget Year +1 2024/25	Budget Ye +2 2025/2
Description	Ref	Original Budget		Accum Funds	capital	Unfora. Unavoid	Nat. or Prov. Govt	Other Adjusts		Adjusted Budget	Adjusted Budget	Adjusted Budget
thousands	Ш	A	7 A1	8 B	9	10 D	11 E	12 F	13 G	14 H		
apital expenditure on upgrading of existing assets by Asset Class/Sub	class											
frastructure Roads Infrastructure	-	11 418		-				9 237	9 237	20 655	13 833	10 8
Roads					-	- 5	- 5	17.	- 3	5	-	
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TABLE SB 19 Consolidated Adjustments Budget – List of capital assets by asset class Asset by Asset Class

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ADJUSTED FINANCIAL PLAN 2023/24

CITY OF MATLOSANA

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1. MAYORS OVERVIEW

City of Matlosana has for the past seven (8) financial years' (2015/16 to 2022/23) experience financial difficulties resulted from unfunded budget for number of reasons. Municipality was put under section 139 administration by North West Provincial administration as a result management experience challenges in preparation of credible and funded budget. Municipality 's exposure on unrealistic anticipated revenue and unsustainable expenditure commitment were some of the reasons why the municipality did not have funded budgets.

To this end, Municipality current leadership have carefully considered all factors that unadorned the institution to sustainably operate and optimally provides uninterrupted services to its communities in exchange for constant payment of services. Though little has been achieved in galvanizing the communities to pay services, it is worth noting that slight improvement on revenue collection has been realized.

In terms of section 64 (1) of the Municipal Finance Management Act No 56 of 2003 amongst others requires the Accounting Officer must take all reasonable steps to ensure effective revenue collection systems. Therefore, Municipality reported low Revenue and Debt collection rate respectively particularly in 2021/2022. These unpleasant states of affairs necessitated Accounting Officer to establish Multi-Disciplinary Committee to develop, advice and implement revenue management strategy in an endeavor to improve financial situation of the Municipality for service delivery provision. This was also prompted by difficulties on payment of bulk services such as Eskom and Midvaal.

2. EXECUTIVE SUMMARY

City of Matlosana Municipal Management after careful consideration of a municipality financial situation over the last five financial years realized municipality have been tabling unfunded budget. It is for this reason that management provided an honest overview and observation on the status of the budget as to whether how municipal financial position can be changed and repositioned for a positive budget trajectory in an endeavor to financially improve liquidity position of the institution.

Therefore, management through its internal institutional checks and balances mechanisms took conscious decision to analyze the key contributing factors as well as the recovery and redress measures that will be implemented to get the budget gradually funded. To this end, management further elaborate on the roles that will be played by both political and administrative leadership in engaging all the relevant key stakeholders and ensuring that all the deliverables are executed.

The relevant key stakeholders include, but are not limited to;

- Residents (Households)
- Business community
- Farmers community
- Organs of state

- Creditors
- Labour component

It is for these reason that during 2022/2023 Budget engagement processes Municipality participated in an inclusive public and stakeholder's engagement in an endeavor to encourage our consumers about the importance of paying for municipal services. In conclusion the City of Matlosana's Management has detailed the supervisory and monitoring process mechanisms that will be played by the middle management with regards to the implementation of the Financial Plan.

3. THE FINANCIAL PLAN

The Financial Plan is NOT a Financial Recovery Plan in terms of the MFMA. A Financial Plan is a detailed plan which is developed by the Municipality in response to the identified material budget deficits (**Unfunded budget**), and the focus and essence of the Financial Plan is for the Municipality to develop and monitor implementation of realistic measures which will ensure that, if successfully implemented, the Municipality will be able to generate and collect sufficient revenue as well as realize savings through implementation of cost containment measures.

3.1. PURPOSE OF THE FINANCIAL PLAN

The purpose of the Financial Plan is to guide the Municipality in preparing the necessary remedial and redress measures aimed at ensuring that revenue is generated and collected, and as such revenue is appropriated to key essential expenditure items, thereby enabling Municipalities to execute their constitutional mandate.

3.2. KEY FOCUS AREAS OF THE FINANCIAL PLAN

Section 17(2) of the Municipal Finance Management Act states that an annual budget of a Municipality must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.

The focus of the Financial Plan will be on the operating and capital budgets of the Municipality as in compliance with Section 17(2) of the Municipal Finance Management Act. The Municipality will be expected to demonstrate how it will effectively and efficiently conduct its operations in order to realize surpluses, and to ultimately re-invest the surpluses towards eradication of long outstanding creditors as well as to start building financial reserves.

3.2.1 OPERATIONAL BUDGET

Revenue generation and debt collection by management as well as retention of cash are critical measures in ensuring improved municipal financial management and maturity, with sufficient surpluses, the municipality will be in a position to settle expenditure commitments for the budget year as well as being able to reduce previous year's creditors.

In order to achieve the above, the Municipality is therefore expected to develop and monitor implementation of credible and realistic revenue raising measures in order to fund the anticipated key operational expenditure items. The crux and focus on revenue raising measures should be on addressing those factors that impedes the Municipality from achieving its revenue raising targets, factors such as the state and conditions of revenue raising assets like water and electricity meters, electricity and water distribution channels, etc. The state of the latter infrastructure assets as well as other revenue raising assets must be considered prior to the Municipality deciding and/or an estimation of possible revenue it could raise.

Revenue generation in this context is the ability by the Municipality to collect readings for services provided by the Municipality, in order to eventually issue a bill to the affected consumers. The most critical process in the Financial Plan is the ability of the Municipality to convert the revenue generation (billing) process to actual cash that the Municipality can utilize to fund the budget and provide services to the communities. It is for these reason that municipality has appointed the service provider (Mosekate Group) for Billing. These efforts will assist municipality to improve its promptness and eliminates unnecessarily inefficiencies in meter reading and billing.

Therefore, Municipality will deliver services to their respective communities and it is recognized that community members have different and sometimes, unrealistic demands that Municipality is expected to budget for. While being cognizant of the latter conundrum that Municipality find themselves in, City of Matlosana management expected to base their operational budget on what they can afford. The latter implies that operating expenditure budget of Municipality must be based on the realistically anticipated operating revenue even. Municipal Budget Reporting Regulation requires Municipality to adopt unfunded budgets, based on the fact and material condition in Matlosana the 2022/2023 budgeted operating expenditure was high and unaffordable as compared with our realistic anticipated budget operating revenue.

3.2.2. CAPITAL BUDGET

City of Matlosana Capital spending is essential for the Municipality's advancement in its legislative mandate, and it is therefore critical for the City to develop their capital asset base. In the past three financial years Matlosana has observed a consistent destruction of municipal infrastructure which have drastically increase insurance claims and increase burden on repairs and maintenance budget.

As already stated above, Municipality does not have sufficient capital asset base to deliver basic services to the communities, despite the fact that all Municipalities are tasked with functions of delivering services to communities are allocated government grants to execute such a legislative mandate. The most contributing factor to the latter is that most Municipality have struggled to complete their infrastructure projects due to unnecessarily delays by members of the communities.

4. Outstanding Creditors and Current Provisions

Section 65(2)(e) of the MFMA states that all money owing by the municipality must be paid within 30 days of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure. The ever - increasing creditors book balance is a clear indication that Municipalities fail to honour the latter section of the MFMA. Key to this unfortunate situation is slow and poor collection of municipal revenue which is currently at averaging 64 % per month.

Financial Plans of Municipality are therefore expected to demonstrate how the creditors' book balance will eventually be eradicated through implementation of the recovery measures as well as a demonstration on how Municipalities will ensure availability of sufficient cash reserves to fund Provisions which are due and payable at a certain point in the financial year. In this case the Municipality is currently reporting Trade and other payables to an mounting of R 3,7 Billion, of which R1, 922 Billion and R1,643 Billion are owed to Eskom and Midvaal respectively.

5. Operational Budget Revenue enhancement

PRIORITY ARE	FOCUS AREA	ACTIVITY	TIME FRAME (start & end)	RESPOSIBLE PERSON	COSTS (& Source of funding)	OUTCOME	EXPECTED INFLOW
Proclamation of additional 13 020 stands and to be billed Kanana Extention 5 Kanana Extention 16 Jouberton Extention 31 Jouberton Extention 34 Sunny Side Tigane Extention 7 Tigane Extention 8 (Income expected only from Basic Service Charges)			01/03/2024-30/06/2024	Director Choche	No cost	Increased Revenue	R63,277,200
Proclamation of additional 6,077 stands to be billed Alabama Extention 5 Kanana extention 14			01/03/2024- 30/06/2024	Director Choche	No cost	Increased Revenue	R29,534,220

Kanana Extention 15 (Income expected only from basic services charges)							
Disposal of 205 serviced/ subserviced Municipal owned land for Residential, Commercial & Industrial Developments			01/03/2024- 30/06/2024	Director Choche	R2,310,000.00	Increased Revenue	R35,327,242
Procurement and Installation of Anti-Tampering boxes. 2023/24 FY 714			1/03/2024 – 30/06/2024	Director Technical Services	R25M	Revenue protection and improved collection	R18M
2024/25 FY 1500			01/07/2024 – 30/06/2025		R55M		R70 million
Electricity	Electricity losses (In Jouberton and Alabama	 Audits on all bypassed meters Energy Efficiency Revenue improvement of Medium voltage Network 	01/03/2024– 30/06/2024	Director Technical Services	R500 000 DBSA Grant	Reduction of Electricity losses by 50 %	R 5 Million Meeting to be held 2024/02/19

		Expected inflow due to implementation of credit control on those in arrears.					
Debt collection and Recovery (Operation Patela)	Utilize internal debt collectors	Debt collection	01/03/2024- 30/06/2024	CFO	No cost	Reduced debtors book and improved collection	R 250 million
Revenue Enhancement – Expected inflow R5m	To provide amnesty to 4500 additional customers in the entire Kosh area.	Billing	01/03/2024- 30/06/2024	CFO	No cost/ cost has to be reflected since the Municipality will be replacing the meters	Increased Revenue	R 5 Million
TOTAL INFLOW	R406 138 662						
TOTAL COSTS	R -27 810 000						

NET TOTAL

R378 328 662

6. Operating Expenditure

PRIORITY ARE	FOCUS AREA	ACTIVITY	TIME FRAME (start & end)	RESPOSIBLE PERSON	COSTS (& Source of funding)	OUTCOME	EXPECTED INFLOW
Cost Cuttin measures	g Wet fuel	Outsource wet fuel instead of using our own depos. This is transferring the risk of misuse and theft to external service provider.	01/03/2024— 30/06/2024	CFO	No Cost	Reduced expenditure	R3 million
	Repairs and maintenance	BTO has provided funds to the amount of R1.7 million to commence with the Turn-around Strategy for the Fleet Repairs & Maintenance Programme. The programme entails the re-organization of the municipal garage, and implementation of systems of control. This will be a short to medium-term initiative.	01/03/2024 30/06/2024	CFO and Director Technical	R1.7 million	Reduced Expenditure	R 5 million

	Travelling and subsistence	Cutting unnecessarily travelling and accommodation (Office	01/03/2024- 30/06/2024	All Managers agreement	No Cost	Reduced expenditure	R600 thousand
		of the CFO and Municipal Manager					
		have jointly issued moratorium to suspend					
		all non-essential travelling and					
		accommodation for the whole financial year).					
	Contracted Services	To review operational contract to scale down their services and support on the following expenditure items:	01/03/2024- 30/06/2024	Director Corporate Support	No cost	Reducing almost excessive spending on printing/copy	R289 494 pm on R2 605 446 p.a
		Hire charges - reduce printing and photocopy machine from 101 to 58 number of stand-alone high-volume devices and replace 34 desktop devices machines in order to decrease copy production and costs.					
TOTAL SAVING	R9 757 976		l	l	<u> </u>		
TOTAL COST NETT TOTAL	R-1 700 000						
NEILIOIAL	R8 057 976	J					

7. CONCLUSION

In the mist of the difficult business environment City of Matlosana had to Development of a credible and realistic Financial Plan is a critical step towards alleviating the financial challenges that Municipalities are facing, but it is the implementation of the Financial Plan that will yield the actual expected results and demonstrate if a Municipality is on the correct path towards financial recovery.

As indicated above, the crux and the critical success factor is the monitored implementation of the Financial Plan, cognizance must be borne to the fact that the Financial Plan is a Municipality wide document which will need intense contribution and support from all units within the Municipality for it to be successfully implemented and realize the anticipated outcomes. It is on the basis on the latter that all the components Council and Administration of the Municipality moust contribute towards implementation of the Financial Plan.

In order to achieve the above, the Administration must prepare a credible and realistic Financial Plan, the Financial Plan must be submitted to Provincial Treasury for review. Subsequent to review of the Financial Plan, the Administration must present the Financial Plan to the Council of the Municipality for adoption.

The Municipality must on a monthly basis, consider the status with regards to implementation of the Financial Plan. The Accounting Officer must on a monthly basis, present to a Mayor/Executive Mayor, a status with regards to implementation of the Financial Plan. The Executive Mayor must report the status with regards to implementation of the Financial Plan to Council.

The Accounting Officer must on a monthly basis, when reporting on the Section 71, report also on the status with regards to implementation of the Financial Plan.