



**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 80% 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:

Table B1 – Adjustments Budget Summary

Table B2 – Adjustments Budget Financial Performance Standard Classification

Table B3 - Adjustments Budget Financial Performance Revenue and Expenditure by Municipal Vote

Table B4 - Adjustments Budget Financial Performance Revenue and Expenditure

Table B5 – Adjustments Capital Budget by Vote And Funding

Table B6 – Adjustments Budget Financial Position

Table B7 – Adjustments Budget Cash Flow

Table B8 – Cash Backed Reserves and Accumulated Surplus Reconciliation

Table B9 – Asset Management

Table B10 – Basic Service Delivery Measurement

4. ADJUSTMENT BUDGET TABLES

Table B1 - Consolidated Adjustment Budget Summary

Description	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	561 076	-	-	-	-	-	(15 072)	(15 072)	546 004	588 569	616 232	
Service charges	2 305 667	-	-	-	-	-	(195 620)	(195 620)	2 110 047	2 477 997	2 616 488	
Investment revenue	9 761	-	-	-	-	-	-	-	9 761	10 239	10 720	
Transfers recognised - operational	616 921	-	-	-	-	-	(433)	(433)	616 488	668 887	721 546	
Other own revenue	720 890	-	-	-	-	-	(77 410)	(77 410)	643 480	1 115 613	114 502	
Total Revenue (excluding capital transfers and contributions)	4 214 315	-	-	-	-	-	(288 535)	(288 535)	3 925 780	3 857 205	4 079 487	
Employee costs	785 821	-	-	-	-	-	(14 847)	(14 847)	770 975	824 354	867 936	
Remuneration of councillors	41 586	-	-	-	-	-	1 911	1 911	43 497	43 832	46 199	
Depreciation & asset impairment	1 019 349	-	-	-	-	-	(360 258)	(360 258)	659 091	1 059 313	1 092 544	
Finance charges	10 711	-	-	-	-	-	(3)	(3)	10 708	11 235	11 764	
Inventory consumed and bulk purchases	1 550 025	-	-	-	-	-	-	-	1 550 025	1 570 769	1 596 308	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure	784 829	-	-	-	-	-	(5 874)	(5 874)	778 954	810 280	847 153	
Total Expenditure	4 192 321	-	-	-	-	-	(379 071)	(379 071)	4 319 250	4 319 784	4 481 904	
Surplus/(Deficit)	21 994	-	-	-	-	-	90 536	90 536	112 530	(462 579)	(382 416)	
Transfers and subsidies - capital (monetary allocations)	191 469	-	-	-	-	-	(19 940)	(19 940)	171 529	189 116	190 215	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)	
Capital expenditure & funds sources												
Capital expenditure	231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215	
Transfers recognised - capital	191 469	-	-	-	-	-	4 387	4 387	195 857	189 116	190 215	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	40 000	-	-	-	-	-	(19 000)	(19 000)	21 000	-	-	
Total sources of capital funds	231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215	
Financial position												
Total current assets	383 583	-	-	-	-	-	929 506	929 506	1 313 089	1 182 200	1 439 178	
Total non current assets	4 119 658	-	-	-	-	-	(14 613)	(14 613)	4 105 045	3 802 271	3 939 502	
Total current liabilities	230 387	-	-	-	-	-	1 009 743	1 009 743	1 240 130	646 165	809 548	
Total non current liabilities	81 274	-	-	-	-	-	-	-	81 274	81 274	82 087	
Community wealth/Equity	4 390 597	-	-	-	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296	
Cash flows												
Net cash from (used) operating	218 461	-	-	-	-	-	(204 285)	(204 285)	14 176	6 873 489	7 308 605	
Net cash from (used) investing	(231 469)	-	-	-	-	-	14 613	14 613	(216 857)	(189 116)	(190 215)	
Net cash from (used) financing	(2 300)	-	-	-	-	-	-	-	(2 300)	-	125	
Cash/cash equivalents at the year end	197 692	-	-	-	-	-	(96 993)	(96 993)	100 699	6 542 928	7 381 979	
Cash backing/surplus reconciliation												
Cash and investments available	4 047 317	-	-	-	-	-	310 350	310 350	4 357 667	4 213 170	4 479 409	
Application of cash and investments	(147 766)	-	-	-	-	-	767 692	767 692	619 926	94 196	231 932	
Balance - surplus (shortfall)	4 195 083	-	-	-	-	-	(457 342)	(457 342)	3 737 741	4 118 974	4 247 477	
Asset Management												
Asset register summary (WDV)	4 119 625	-	-	-	-	-	(14 613)	(14 613)	4 105 012	3 802 238	3 839 469	
Depreciation	440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000	
Renewal and Upgrading of Existing Assets	30 944	-	-	-	-	-	7 685	7 685	38 629	40 152	40 873	
Repairs and Maintenance	278 402	-	-	-	-	-	27 763	27 763	306 165	291 378	304 765	
Free services												
Cost of Free Basic Services provided	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												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage	5	-	-	-	-	-	-	-	5	5	5	
Energy:	20	-	-	-	-	-	-	-	20	20	21	
Refuse	12	-	-	-	-	-	-	-	12	16	14	

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

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	NaL. or Prov.	Other	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		1 360 784	-	-	-	-	-	(25 620)	(25 620)	1 335 164	1 260 519	1 341 190
Executive and council		2 661	-	-	-	-	-	-	-	2 661	2 692	2 724
Finance and administration		1 358 123	-	-	-	-	-	(25 620)	(25 620)	1 332 503	1 257 827	1 338 467
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		79 168	-	-	-	-	-	(28 440)	(28 440)	50 728	75 998	90 426
Community and social services		4 679	-	-	-	-	-	(237)	(237)	4 442	4 892	4 893
Sport and recreation		7 710	-	-	-	-	-	-	-	7 710	2 745	15 771
Public safety		31 778	-	-	-	-	-	(2 933)	(2 933)	28 845	33 361	34 761
Housing		35 000	-	-	-	-	-	(25 269)	(25 269)	9 731	35 000	35 000
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		59 719	-	-	-	-	-	(1 319)	(1 319)	58 400	36 310	32 379
Planning and development		11 846	-	-	-	-	-	-	-	11 846	11 836	12 365
Road transport		47 652	-	-	-	-	-	(1 319)	(1 319)	46 334	24 242	19 782
Environmental protection		221	-	-	-	-	-	-	-	221	232	232
Trading services		2 883 407	-	-	-	-	-	(254 534)	(254 534)	2 628 873	2 647 675	2 765 771
Energy sources		1 167 557	-	-	-	-	-	(38 309)	(38 309)	1 129 248	1 219 149	1 287 906
Water management		1 048 742	-	-	-	-	-	(111 317)	(111 317)	937 426	843 518	902 933
Waste water management		242 313	-	-	-	-	-	(67 611)	(67 611)	174 702	252 360	273 658
Waste management		424 794	-	-	-	-	-	(37 297)	(37 297)	387 497	332 647	301 275
Other		22 947	-	-	-	-	-	1 438	1 438	24 385	26 072	40 201
Total Revenue - Functional	2	4 406 025	-	-	-	-	-	(308 475)	(308 475)	4 097 550	4 046 574	4 269 967
Expenditure - Functional												
Governance and administration		772 965	-	-	-	-	-	(78 380)	(78 380)	694 585	806 969	844 223
Executive and council		423 830	-	-	-	-	-	13 463	13 463	437 293	438 341	456 281
Finance and administration		342 814	-	-	-	-	-	(91 841)	(91 841)	250 973	361 962	380 921
Internal audit		6 321	-	-	-	-	-	(2)	(2)	6 319	6 665	7 022
Community and public safety		434 325	-	-	-	-	-	(27 770)	(27 770)	406 554	454 268	479 905
Community and social services		128 419	-	-	-	-	-	(5 401)	(5 401)	123 018	130 525	135 435
Sport and recreation		114 464	-	-	-	-	-	(18)	(18)	114 446	121 906	131 462
Public safety		171 880	-	-	-	-	-	(23 553)	(23 553)	148 327	182 581	192 834
Housing		19 390	-	-	-	-	-	1 210	1 210	20 600	19 077	19 985
Health		171	-	-	-	-	-	(8)	(8)	163	180	188
Economic and environmental services		300 926	-	-	-	-	-	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		225 168	-	-	-	-	-	22 590	22 590	247 758	231 322	236 432
Environmental protection		2 329	-	-	-	-	-	(17)	(17)	2 312	2 197	2 310
Trading services		2 751 769	-	-	-	-	-	(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
Water management		666 638	-	-	-	-	-	(83 467)	(83 467)	583 171	700 256	733 969
Waste water management		240 544	-	-	-	-	-	(18 459)	(18 459)	222 085	251 224	261 881
Waste management		199 707	-	-	-	-	-	(17 016)	(17 016)	182 691	210 309	220 870
Other		27 724	-	-	-	-	-	(1 131)	(1 131)	26 593	29 212	31 026
Total Expenditure - Functional	3	4 287 708	-	-	-	-	-	(360 083)	(360 083)	3 927 625	4 457 467	4 626 225
Surplus/ (Deficit) for the year		118 317	-	-	-	-	-	51 608	51 608	169 925	(410 894)	(356 258)

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

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 01 - Public Safety		31 778	-	-	-	-	-	(2 933)	(2 933)	28 845	33 361	34 761
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		3 669	-	-	-	-	-	-	-	3 669	3 849	3 866
Vote 04 - Housing		41 058	-	-	-	-	-	(25 269)	(25 269)	15 789	41 355	41 633
Vote 05 - Sport Arts And Culture		8 942	-	-	-	-	-	(237)	(237)	8 705	4 020	17 031
Vote 06 - Council General		421	-	-	-	-	-	-	-	421	442	463
Vote 07 - Civil Engineering		53 439	-	-	-	-	-	(1 319)	(1 319)	52 120	29 722	25 512
Vote 08 - Water Section		1 048 742	-	-	-	-	-	(111 317)	(111 317)	937 426	843 518	902 933
Vote 09 - City Electrical Engineering		1 167 557	-	-	-	-	-	(38 309)	(38 309)	1 129 248	1 219 149	1 287 906
Vote 10 - Corporate Governane		2 240	-	-	-	-	-	-	-	2 240	2 250	2 261
Vote 11 - BudgetAnd Treasury Office		1 358 123	-	-	-	-	-	(25 620)	(25 620)	1 332 503	1 257 827	1 338 467
Vote 12 - Cleansing		424 794	-	-	-	-	-	(37 297)	(37 297)	387 497	332 647	301 275
Vote 13 - Sewerage		242 313	-	-	-	-	-	(67 611)	(67 611)	174 702	252 360	273 658
Vote 14 - Market		22 947	-	-	-	-	-	1 438	1 438	24 385	26 072	40 201
Vote 15 - Other		1	-	-	-	-	-	-	-	1	1	1
Total Revenue by Vote	2	4 406 025	-	-	-	-	-	(308 475)	(308 475)	4 097 550	4 046 574	4 269 967
Expenditure by Vote	1											
Vote 01 - Public Safety		276 520	-	-	-	-	-	(28 328)	(28 328)	248 192	288 344	302 373
Vote 02 - Health Services		10 899	-	-	-	-	-	(1 012)	(1 012)	9 887	11 426	11 969
Vote 03 - Community Services		117 155	-	-	-	-	-	(647)	(647)	116 508	118 565	122 906
Vote 04 - Housing		46 406	-	-	-	-	-	(3 393)	(3 393)	43 013	48 363	50 729
Vote 05 - Sport Arts And Culture		103 413	-	-	-	-	-	(687)	(687)	102 726	105 997	110 122
Vote 06 - Council General		247 901	-	-	-	-	-	15 489	15 489	263 390	258 318	269 048
Vote 07 - Civil Engineering		255 129	-	-	-	-	-	21 529	21 529	276 659	262 868	269 636
Vote 08 - Water Section		672 385	-	-	-	-	-	(83 467)	(83 467)	588 918	706 342	740 414
Vote 09 - City Electrical Engineering		1 683 890	-	-	-	-	-	(151 386)	(151 386)	1 532 505	1 739 777	1 788 198
Vote 10 - Corporate Governane		79 164	-	-	-	-	-	1 486	1 486	80 651	83 168	87 445
Vote 11 - BudgetAnd Treasury Office		321 720	-	-	-	-	-	(91 109)	(91 109)	230 611	339 843	357 699
Vote 12 - Cleansing		201 852	-	-	-	-	-	(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	-	-	-	-	-	(1 131)	(1 131)	22 982	24 994	26 090
Vote 15 - Other		13 388	-	-	-	-	-	(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	4 626 225
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)

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	3	4	5	6	7	8	9	10	+1 2024/25	+2 2025/26	
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1 100 940	-	-	-	-	-	(29 271)	(29 271)	1 071 668	1 202 573	1 266 309
Service charges - Water	2	787 552	-	-	-	-	-	(110 447)	(110 447)	677 106	834 018	883 225
Service charges - Waste Water Management	2	162 319	-	-	-	-	-	(21 046)	(21 046)	141 273	171 453	181 103
Service charges - Waste Management	2	254 856	-	-	-	-	-	(34 856)	(34 856)	220 000	269 953	285 851
Sale of Goods and Rendering of Services		8 971	-	-	-	-	-	-	-	8 971	9 463	9 463
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		588 181	-	-	-	-	-	(50 000)	(50 000)	508 181	-	-
Interest earned from Current and Non Current Assets		9 761	-	-	-	-	-	-	-	9 761	10 239	10 720
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		9 300	-	-	-	-	-	(151)	(151)	9 149	9 756	10 215
Licence and permits		8 909	-	-	-	-	-	(1 500)	(1 500)	7 409	9 346	9 765
Operational Revenue		77 620	-	-	-	-	-	(25 710)	(25 710)	51 910	79 609	81 611
Non-Exchange Revenue												
Property rates	2	561 076	-	-	-	-	-	(15 072)	(15 072)	546 004	588 569	616 232
Surcharges and Taxes		241	-	-	-	-	-	-	-	241	253	264
Fines, penalties and forfeits		3 104	-	-	-	-	-	(50)	(50)	3 054	3 189	3 278
Licences or permits		50	-	-	-	-	-	-	-	50	150	150
Transfer and subsidies - Operational		616 921	-	-	-	-	-	(433)	(433)	616 488	668 887	721 546
Interest		54 756	-	-	-	-	-	-	-	54 756	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		4 214 315	-	-	-	-	-	(288 535)	(288 535)	3 925 780	3 857 205	4 079 487
Expenditure By Type												
Employee related costs		785 821	-	-	-	-	-	(14 847)	(14 847)	770 975	824 354	867 936
Remuneration of councillors		41 586	-	-	-	-	-	1 911	1 911	43 497	43 832	46 199
Bulk purchases - electricity		1 109 287	-	-	-	-	-	-	-	1 109 287	1 130 030	1 151 162
Inventory consumed		440 738	-	-	-	-	-	-	-	440 738	440 738	445 146
Debt impairment		579 349	-	-	-	-	-	(340 258)	(340 258)	239 091	619 313	652 544
Depreciation and amortisation		440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000
Interest		10 711	-	-	-	-	-	(3)	(3)	10 708	11 235	11 764
Contracted services		465 092	-	-	-	-	-	3 274	3 274	468 366	470 759	493 070
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		319 737	-	-	-	-	-	(9 149)	(9 149)	310 588	339 521	354 083
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		4 192 321	-	-	-	-	-	(379 071)	(379 071)	3 813 250	4 319 784	4 461 904
Surplus/(Deficit)												
Surplus/(Deficit)		21 994	-	-	-	-	-	90 536	90 536	112 530	(462 579)	(382 416)
Transfers and subsidies - capital (monetary allocations)		191 469	-	-	-	-	-	(19 940)	(19 940)	171 529	189 116	190 215
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	213 463	-	-	-	-	-	70 596	70 596	284 060	(273 463)	(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

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Council General		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Civil Engineering		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 251	15 765
Vote 08 - Water Section		19 000	-	-	-	-	-	-	-	19 000	9 500	19 708
Vote 09 - City Electrical Engineering		19 406	-	-	-	-	-	231	231	19 637	12 189	17 189
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Cleansing		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Sewerage		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Market		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	82 091	-	-	-	-	-	(2 823)	(2 823)	79 268	41 940	52 661
Single-year expenditure to be adjusted	2											
Vote 01 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		-	-	-	-	-	-	-	-	-	-	9 188
Vote 04 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Sport/Arts And Culture		7 800	-	-	-	-	-	1 106	1 106	8 906	2 000	25 289
Vote 06 - Council General		2 000	-	-	-	-	-	(700)	(700)	1 300	-	-
Vote 07 - Civil Engineering		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Water Section		37 893	-	-	-	-	-	(5 763)	(5 763)	32 130	13 833	10 873
Vote 09 - City Electrical Engineering		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Vote 10 - Corporate Governane		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Budget And Treasury Office		8 000	-	-	-	-	-	-	-	8 000	-	-
Vote 12 - Cleansing		40 014	-	-	-	-	-	12 735	12 735	52 749	62 270	15 000
Vote 13 - Sewerage		53 672	-	-	-	-	-	(23 937)	(23 937)	29 735	67 075	62 204
Vote 14 - Market		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		149 379	-	-	-	-	-	(11 790)	(11 790)	137 589	147 177	137 554
Total Capital Expenditure - Vote		231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215
Capital Expenditure - Functional												
Governance and administration		10 000	-	-	-	-	-	(700)	(700)	9 300	-	-
Executive and council		2 000	-	-	-	-	-	(700)	(700)	1 300	-	-
Finance and administration		8 000	-	-	-	-	-	-	-	8 000	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7 800	-	-	-	-	-	1 106	1 106	8 906	2 000	34 477
Community and social services		800	-	-	-	-	-	(800)	(800)	-	-	-
Sport and recreation		7 000	-	-	-	-	-	1 906	1 906	8 906	2 000	34 477
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 251	15 765
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 251	15 765
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		169 985	-	-	-	-	-	(15 033)	(15 033)	154 952	164 866	124 974
Energy sources		19 406	-	-	-	-	-	1 931	1 931	21 337	12 189	17 189
Water management		56 893	-	-	-	-	-	(5 763)	(5 763)	51 130	23 333	30 581
Waste water management		53 672	-	-	-	-	-	(23 937)	(23 937)	29 735	67 075	62 204
Waste management		40 014	-	-	-	-	-	12 735	12 735	52 749	62 270	15 000
Other		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Total Capital Expenditure - Functional	3	231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215
Funded by:												
National Government		191 469	-	-	-	-	-	4 387	4 387	195 857	189 116	190 215
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
Distric Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	191 469	-	-	-	-	-	4 387	4 387	195 857	189 116	190 215
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		40 000	-	-	-	-	-	(19 000)	(19 000)	21 000	-	-
Total Capital Funding		231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215

Table B6 - Consolidated Adjustment Budget Financial Position

Description	Rel	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		197 692	-	-	-	-	-	325 202	325 202	522 893	680 940	912 641
Trade and other receivables from exchange transactions	1	(44 544)	-	-	-	-	-	604 543	604 543	559 999	270 834	293 748
Receivables from non-exchange transactions	1	(1 661)	-	-	-	-	-	(239)	(239)	(1 900)	(1 669)	(1 678)
Current portion of non-current receivables	2	29	-	-	-	-	-	-	-	29	29	30
Inventory		-	-	-	-	-	-	-	-	-	-	-
VAT		195 040	-	-	-	-	-	-	-	195 040	195 040	196 991
Other current assets		37 026	-	-	-	-	-	-	-	37 026	37 026	37 447
Total current assets		383 583	-	-	-	-	-	929 506	929 506	1 313 088	1 182 200	1 438 178
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		257 100	-	-	-	-	-	-	-	257 100	257 100	259 671
Property, plant and equipment	3	3 851 286	-	-	-	-	-	(14 613)	(14 613)	3 636 674	3 533 899	3 568 447
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		9 941	-	-	-	-	-	-	-	9 941	9 941	10 041
Intangible assets		1 297	-	-	-	-	-	-	-	1 297	1 297	1 310
Trade and other receivables from exchange transactions		33	-	-	-	-	-	-	-	33	33	33
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		4 119 658	-	-	-	-	-	(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												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		(2 800)	-	-	-	-	-	-	-	(2 800)	(2 800)	(380)
Consumer deposits		97 430	-	-	-	-	-	-	-	97 430	99 930	100 929
Trade and other payables from exchange transactions		(530 429)	-	-	-	-	-	1 030 416	1 030 416	499 987	(85 243)	68 956
Trade and other payables from non-exchange transactions		93 816	-	-	-	-	-	(20 673)	(20 673)	73 143	46 907	46 798
Provisions		572 371	-	-	-	-	-	-	-	572 371	587 371	593 244
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		230 387	-	-	-	-	-	1 009 743	1 009 743	1 240 130	648 165	809 548
Non current liabilities												
Borrowing	1	81 274	-	-	-	-	-	-	-	81 274	81 274	82 087
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		81 274	-	-	-	-	-	-	-	81 274	81 274	82 087
TOTAL LIABILITIES		311 661	-	-	-	-	-	1 009 743	1 009 743	1 321 404	727 439	891 634
NET ASSETS	2	4 191 579	-	-	-	-	-	(94 850)	(94 850)	4 096 729	4 257 032	4 387 045
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4 390 597	-	-	-	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4 390 597	-	-	-	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296

Table B7 - Consolidated Adjustment Budget Cash Flows

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Properly rates		448 861	-	-	-	-	-	(121 258)	(121 258)	327 603	488 512	523 797
Service charges		1 868 568	-	-	-	-	-	(602 505)	(602 505)	1 266 062	2 061 638	2 249 515
Other revenue		107 954	-	-	-	-	-	(27 411)	(27 411)	80 543	111 513	114 502
Transfers and Subsidies - Operational	†	611 134	-	-	-	-	-	(433)	(433)	610 701	663 407	715 815
Transfers and Subsidies - Capital	†	197 256	-	-	-	-	-	(20 240)	(20 240)	177 016	164 596	195 946
Interest		9 761	-	-	-	-	-	-	-	9 761	10 239	10 720
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(3 025 072)	-	-	-	-	-	567 562	567 562	(2 457 510)	3 323 584	3 498 310
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	†	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		218 461	-	-	-	-	-	(204 285)	(204 285)	14 176	6 873 459	7 308 605
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(231 469)	-	-	-	-	-	14 613	14 613	(216 857)	(189 116)	(190 215)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(231 469)	-	-	-	-	-	14 613	14 613	(216 857)	(189 116)	(190 215)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		2 500	-	-	-	-	-	-	-	2 500	2 500	2 525
Payments												
Repayment of borrowing		(4 800)	-	-	-	-	-	-	-	(4 800)	(4 800)	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 300)	-	-	-	-	-	-	-	(2 300)	(2 300)	125
NET INCREASES/(DECREASES) IN CASH HELD		(15 308)	-	-	-	-	-	(189 672)	(189 672)	(204 980)	6 682 073	7 118 515
Cash/cash equivalents at the year begin	2	213 000	-	-	-	-	-	92 679	92 679	305 679	260 855	263 464
Cash/cash equivalents at the year end	2	197 692	-	-	-	-	-	(96 993)	(96 993)	100 699	6 942 928	7 381 979

To be aligned to NT data strings below

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Properly rates		448 861	-	-	-	-	-	-	-	327 603	500 284	523 797
Service charges		1 868 568	-	-	-	-	-	-	-	1 266 028	2 084 227	2 224 015
Other revenue		107 954	-	-	-	-	-	-	-	71 813	102 302	105 303
Transfers and Subsidies - Operational	†	611 134	-	-	-	-	-	-	-	616 488	666 887	721 536
Transfers and Subsidies - Capital	†	197 256	-	-	-	-	-	-	-	171 529	189 116	190 215
Interest		9 761	-	-	-	-	-	-	-	9 761	10 239	10 720
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(3 025 072)	-	-	-	-	-	-	-	(2 870 467)	(2 800 665)	(3 460 179)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	†	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		218 461	-	-	-	-	-	-	-	(407 246)	754 390	315 407
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		33	-	-	-	-	-	-	-	(33)	(33)	(33)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(231 469)	-	-	-	-	-	-	-	(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												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		2 500	-	-	-	-	-	-	-	(2 500)	(2 500)	(2 500)
Payments												
Repayment of borrowing		(4 800)	-	-	-	-	-	-	-	(4 800)	(4 800)	(2 400)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 300)	-	-	-	-	-	-	-	(7 300)	(7 300)	(4 900)
NET INCREASES/(DECREASE) IN CASH HELD		(15 276)	-	-	-	-	-	-	-	(627 005)	557 942	120 259
Cash/cash equivalents at the year begin	2	213 000	-	-	-	-	-	-	-	92 679	(534 326)	23 615
Cash/cash equivalents at the year end	2	197 724	-	-	-	-	-	-	-	(534 326)	23 616	143 875

Table B8 - Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Net. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
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)	-	-	-	-	-	421 956	421 956	420 295	(6 263 658)	(6 471 016)
Non current assets - investments		3 851 266	-	-	-	-	-	(14 613)	(14 613)	3 836 674	3 533 899	3 568 447
Cash and investments available:		4 047 317	-	-	-	-	-	310 350	310 350	4 367 667	4 213 170	4 479 409
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Salary requirements		(195 040)	-	-	-	-	-	-	-	(195 040)	(195 040)	(196 991)
Other working capital requirements	2	(525 096)	-	-	-	-	-	767 692	767 692	242 595	(298 134)	(164 322)
Other provisions		572 371	-	-	-	-	-	-	-	572 371	587 371	593 244
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(147 766)	-	-	-	-	-	767 692	767 692	619 826	94 196	231 932
Surplus(shortfall)		4 195 083	-	-	-	-	-	(457 342)	(457 342)	3 737 741	4 118 974	4 247 477

Table B9 - Consolidated Asset Management

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	200 526	-	-	-	-	-	(22 298)	(22 298)	178 228	148 964	149 342
Roads Infrastructure		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 251	15 765
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14 200	-	-	-	-	-	231	231	14 431	2 189	2 189
Water Supply Infrastructure		45 475	-	-	-	-	-	(15 000)	(15 000)	30 475	9 500	19 708
Sanitation Infrastructure		39 352	-	-	-	-	-	(17 617)	(17 617)	21 735	52 755	62 204
Solid Waste Infrastructure		35 471	-	-	-	-	-	(11 412)	(11 412)	24 059	41 383	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		178 183	-	-	-	-	-	(46 852)	(46 852)	131 331	126 077	99 865
Community Facilities		-	-	-	-	-	-	-	-	-	-	19 477
Sport and Recreation Facilities		7 000	-	-	-	-	-	1 906	1 906	8 906	2 000	15 000
Community Assets		7 000	-	-	-	-	-	1 906	1 906	8 906	2 000	34 477
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		8 000	-	-	-	-	-	-	-	8 000	-	-
Furniture and Office Equipment		1 800	-	-	-	-	-	(1 000)	(1 000)	800	-	-
Machinery and Equipment		1 000	-	-	-	-	-	(500)	(500)	500	-	-
Transport Assets		4 543	-	-	-	-	-	24 147	24 147	28 690	20 887	15 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	19 526	-	-	-	-	-	(6 320)	(6 320)	13 206	24 320	15 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5 206	-	-	-	-	-	0	0	5 206	10 000	15 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		14 320	-	-	-	-	-	(6 320)	(6 320)	8 000	14 320	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		19 526	-	-	-	-	-	(6 320)	(6 320)	13 206	24 320	15 000
Total Upgrading of Existing Assets to be adjusted	2a	11 418	-	-	-	-	-	14 005	14 005	25 423	15 833	25 873
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		11 418	-	-	-	-	-	9 237	9 237	20 655	13 833	10 873
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		11 418	-	-	-	-	-	9 237	9 237	20 655	13 833	10 873
Community Facilities		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	1 700	1 700	1 700	-	-

Total Capital Expenditure to be adjusted	4	231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215
Roads Infrastructure		43 685	-	-	-	-	-	(3 053)	(3 053)	40 631	20 251	15 765
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		19 406	-	-	-	-	-	231	231	19 637	12 189	17 189
Water Supply Infrastructure		56 893	-	-	-	-	-	(5 763)	(5 763)	51 130	23 333	30 581
Sanitation Infrastructure		53 672	-	-	-	-	-	(23 937)	(23 937)	29 735	67 075	62 204
Solid Waste Infrastructure		35 471	-	-	-	-	-	(11 412)	(11 412)	24 059	41 383	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		209 127	-	-	-	-	-	(43 934)	(43 934)	165 193	164 229	125 738
Community Facilities		-	-	-	-	-	-	3 067	3 067	3 067	2 000	34 477
Sport and Recreation Facilities		7 000	-	-	-	-	-	1 906	1 906	8 906	2 000	15 000
Community Assets		7 000	-	-	-	-	-	4 974	4 974	11 974	4 000	49 477
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		8 000	-	-	-	-	-	-	-	8 000	-	-
Furniture and Office Equipment		1 800	-	-	-	-	-	(1 000)	(1 000)	800	-	-
Machinery and Equipment		1 000	-	-	-	-	-	(500)	(500)	500	-	-
Transport Assets		4 543	-	-	-	-	-	24 147	24 147	28 690	20 887	15 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	231 469	-	-	-	-	-	(14 613)	(14 613)	216 857	189 116	190 215

ASSET REGISTER SUMMARY - PPE (WDV)	5	4 119 625	-	-	-	-	-	(14 613)	(14 613)	4 105 012	3 802 238	3 839 469
Roads Infrastructure		1 410 294	-	-	-	-	-	(3 053)	(3 053)	1 407 241	1 424 253	1 433 807
Storm water Infrastructure		55 937	-	-	-	-	-	-	-	55 937	29 499	29 794
Electrical Infrastructure		693 996	-	-	-	-	-	231	231	694 227	620 763	631 849
Water Supply Infrastructure		519 055	-	-	-	-	-	(5 763)	(5 763)	513 292	396 559	407 539
Sanitation Infrastructure		503 280	-	-	-	-	-	(23 937)	(23 937)	479 343	439 970	438 828
Solid Waste Infrastructure		49 760	-	-	-	-	-	(11 412)	(11 412)	38 349	73 466	32 404
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		3 268	-	-	-	-	-	-	-	3 268	2 547	2 572
Infrastructure		3 235 591	-	-	-	-	-	(43 934)	(43 934)	3 191 657	2 987 056	2 976 793
Community Assets		574 908	-	-	-	-	-	4 974	4 974	579 882	507 483	557 995
Heritage Assets		11 239	-	-	-	-	-	-	-	11 239	11 239	11 351
Investment properties		257 100	-	-	-	-	-	-	-	257 100	257 100	259 671
Other Assets		24 838	-	-	-	-	-	1 700	1 700	26 538	20 992	21 202
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		8 000	-	-	-	-	-	-	-	8 000	-	-
Furniture and Office Equipment		345	-	-	-	-	-	(1 000)	(1 000)	(655)	(3 850)	(3 897)
Machinery and Equipment		1 066	-	-	-	-	-	(500)	(500)	566	(655)	(662)
Transport Assets		4 543	-	-	-	-	-	24 147	24 147	28 690	20 887	15 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		1 995	-	-	-	-	-	-	-	1 995	1 995	2 015
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	4 119 625	-	-	-	-	-	(14 613)	(14 613)	4 105 012	3 802 238	3 839 469
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000
<u>Repairs and Maintenance by asset class:</u>	3	277 534	-	-	-	-	-	22 763	22 763	300 297	290 468	303 812
Roads Infrastructure		56 998	-	-	-	-	-	22 793	22 793	79 792	70 638	73 986
Storm water Infrastructure		10 000	-	-	-	-	-	-	-	10 000	-	-
Electrical Infrastructure		91 719	-	-	-	-	-	5 500	5 500	97 219	96 213	100 736
Water Supply Infrastructure		15 812	-	-	-	-	-	3 000	3 000	18 812	16 586	17 366
Sanitation Infrastructure		21 490	-	-	-	-	-	2 999	2 999	24 489	22 543	23 603
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		196 020	-	-	-	-	-	34 292	34 292	230 312	205 981	215 690
Community Facilities		10 612	-	-	-	-	-	976	976	11 588	9 465	9 914
Sport and Recreation Facilities		8 119	-	-	-	-	-	(285)	(285)	7 834	8 517	8 917
Community Assets		18 730	-	-	-	-	-	691	691	19 421	17 981	18 831
Heritage Assets		199	-	-	-	-	-	(100)	(100)	99	208	218
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		10 626	-	-	-	-	-	(1 269)	(1 269)	9 357	11 667	12 313
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		10 626	-	-	-	-	-	(1 269)	(1 269)	9 357	11 667	12 313
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		4 563	-	-	-	-	-	(21)	(21)	4 541	4 629	4 846
Intangible Assets		4 563	-	-	-	-	-	(21)	(21)	4 541	4 629	4 846
Computer Equipment		4 300	-	-	-	-	-	84	84	4 385	4 511	4 723
Furniture and Office Equipment		3 068	-	-	-	-	-	307	307	3 375	2 834	2 963
Machinery and Equipment		25 639	-	-	-	-	-	704	704	26 343	26 942	28 212
Transport Assets		14 390	-	-	-	-	-	(11 926)	(11 926)	2 464	15 713	16 017
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		717 534	-	-	-	-	-	2 763	2 763	720 297	730 468	743 812
Renewal and upgrading of Existing Assets as % of total capex		13,4%	0,0%							17,8%	21,2%	21,5%
Renewal and upgrading of Existing Assets as % of deprecn		7,0%	0,0%							9,2%	9,1%	9,3%
R&M as a % of PPE		6,7%	0,0%							7,3%	7,6%	7,9%
Renewal and upgrading and R&M as a % of PPE		7,5%	0,0%							8,3%	8,7%	9,0%

Table B 10 Basic service delivery measurement

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
	A1	B	C	D	E	F	G	H				
Household service targets	1											
Water:												
Piped water inside dwelling		172670	0	0	0	0	0	0	173	174518	176385	
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	0	0	0	
Using public tap (at least min service level)	2	13435	0	0	0	0	0	0	13	13639	13785	
Other water supply (at least min service level)		1031	0	0	0	0	0	0	1	1	1	
<i>Minimum Service Level and Above sub-total</i>		187	0	0	0	0	0	0	187	189	191	
Using public tap (< min service level)	3	0	0	0	0	0	0	0	0	0	0	
Other water supply (< min service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	187							187	189	191	
Sanitation/sewage:												
Flush toilet (connected to sewerage)		171322	0	0	0	0	0	0	171322	171322	171322	
Flush toilet (with septic tank)		288	0	0	0	0	0	0	288	288	288	
Chemical toilet		745	0	0	0	0	0	0	745	745	745	
Pit toilet (ventilated)		4066	0	0	0	0	0	0	4066	4066	4066	
Other toilet provisions (> min service level)		23660	0	0	0	0	0	0	23660	23660	23660	
<i>Minimum Service Level and Above sub-total</i>		200081	0	0	0	0	0	0	200081	200081	200081	
Bucket toilet		1070	0	0	0	0	0	0	1070	1070	1070	
Other toilet provisions (< min service level)												
No toilet provisions		3900	0	0	0	0	0	0	3900	3900	3900	
<i>Below Minimum Service Level sub-total</i>		4970	0	0	0	0	0	0	4970	4970	4970	
Total number of households	5	205051							205051	205051	205051	
Energy:												
Electricity (at least min service level)		123207	0	0	0	0	0	0	123207	123207	126407	
Electricity - prepaid (> min service level)		53067	0	0	0	0	0	0	53067	56767	56267	
<i>Minimum Service Level and Above sub-total</i>		176274	0	0	0	0	0	0	176274	179474	182674	
Electricity (< min service level)		4491	0	0	0	0	0	0	4491	4601	4715	
Electricity - prepaid (< min service level)		15703	0	0	0	0	0	0	15703	15850	15956	
Other energy sources												
<i>Below Minimum Service Level sub-total</i>		20194	0	0	0	0	0	0	20194	20451	20670	
Total number of households	5	196468							196468	199925	203344	
Refuse:												
Removed at least once a week (min service)		170047	0	0	0	0	0	0	170047	170181	170798	
<i>Minimum Service Level and Above sub-total</i>		170047	0	0	0	0	0	0	170047	170181	170798	
Removed less frequently than once a week												
Using communal refuse dump		8518	0	0	0	0	0	0	8518	8518	8518	
Using own refuse dump		3564	0	0	0	0	0	0	3564	6985	5538	
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>		12082	0	0	0	0	0	0	12082	15503	14056	
Total number of households	5	182129							182129	185884	184854	
Households receiving Free Basic Service	15											
Water (6 kilolites per household per month)		101826							101826	107936	112901	
Sanitation (free minimum level service)		25633							25633	26786	28019	
Electricity/other energy (50kwh per household per month)		48767							48767	57882	60545	
Refuse (removed at least once a week)		49180							49180	51393	53757	
<i>Informal Settlements</i>		225406										
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolites per indigent household per month)		101730							101730	107732	114088	
Sanitation (free sanitation service to indigent households)		26001							26001	27535	29160	
Electricity/other energy (50kwh per indigent household per month)		37066							37066	40488	42634	
Refuse (removed once a week for indigent households)		30000							30000	30000	30000	
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>		194798							194798	205756	215882	
Highest level of free service provided												
Property rates (R'000 value threshold)		4190	0	0	0	0	0	0	4190	4250	4300	
Water (kilolites per household per month)		6	0	0	0	0	0	0	6	6	6	
Sanitation (kilolites per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)		50	0	0	0	0	0	0	50	50	50	
Refuse (average litres per week)		240	0	0	0	0	0	0	240	240	240	
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		97933						85073	85073	183007	102732	
Water (in excess of 6 kilolites per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6	0						85073	85073	183007	102732	

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					
Service charges - Electricity	1 100 940		(29 271)	1 071 668	Reduce as per mid-year performance, loadshedding do have an impact on reduced sales
Service charges - Water	787 552		(110 447)	677 105	Reduce as per mid-year performance, good raining season have an impact on reduced sales
Service charges - Waste Water Management	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	-		-	0	N/A
Interest	-		-	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 Current	9 761		-	9 760	N/A
Dividends	-		-	0	N/A
Rent on 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	Reduce as per mid-year performance.
Non-Exchange Revenue					
Property rates	561 076		(15 072)	546004	As per mid-year performance, new developments complexes, housing developments
Surcharges and Taxes	241		-	240	N/A
Fines, penalties and forfeits	3 104		(50)	3053	Reduce as per mid-year performance.
Licences or permits	50		-	50	N/A
Transfer and subsidies - Operational	616 921		(433)	616487	Reduce as per mid-year performance.
Interest	54 756		-	54756	N/A
Fuel Levy	-		-	0	N/A
Operational Revenue	-		-	0	N/A
Gains on disposal of Assets	-		-	0	N/A
Other Gains	-		-	0	N/A
Discontinued Operations	-		-	0	N/A
Total Revenue (excluding capital transfers and contributions)	4 214 315		(288 535)	3 925 780	

Description	CURRENT 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		0	0	
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
	Original Budget	Adjusted Budget	
R thousand			
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts			
Property rates	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			
Suppliers and employees	(3 025 072)	(2 870 467)	Increased in outstanding creditors, taken into account the payment agreements with bulk service providers of expenditure
Finance charges			Based on the outcome of the 2022/23/21 AFS.
Transfers and Grants			
NET CASH FROM/(USED) OPERATING ACTIVITIES	218 481	(407 248)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds on disposal of PPE			
Decrease (increase) in non-current receivables	33	(33)	Based on the outcome of the 2022/23/21 AFS
Decrease (increase) in non-current investments			
Payments			
Capital assets	(231 469)	(212 426)	Based on the outcome of the 2022/23/21 AFS.
NET CASH FROM/(USED) INVESTING ACTIVITIES	(231 437)	(212 459)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts			
Short term loans			
Borrowing long term/refinancing			
Increase (decrease) in consumer deposits	2 500	(2 500)	Based on the outcome of the 2022/23/21 AFS.
Payments			
Repayment of borrowing	(4 800)	(4 800)	Based on the outcome of the 2022/23/21 AFS.
NET CASH FROM/(USED) FINANCING ACTIVITIES	(2 300)	(7 300)	
NET INCREASE/ (DECREASE) IN CASH HELD			
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):

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H	9	10	11
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	1 100 940	-	-	-	-	-	(29 271)	(29 271)	1 071 668	1 202 573	1 266 309	
Service charges - Water	2	787 552	-	-	-	-	-	(110 447)	(110 447)	677 106	834 018	883 225	
Service charges - Waste Water Management	2	162 319	-	-	-	-	-	(21 046)	(21 046)	141 273	171 453	181 103	
Service charges - Waste Management	2	254 856	-	-	-	-	-	(34 856)	(34 856)	220 000	269 953	285 851	
Sale of Goods and Rendering of Services		8 971	-	-	-	-	-	-	-	8 971	9 463	9 463	
Agency services		-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		558 181	-	-	-	-	-	(50 000)	(50 000)	508 181	-	-	
Interest earned from Current and Non Current Assets		9 761	-	-	-	-	-	-	-	9 761	10 239	10 720	
Dividends		-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets		9 300	-	-	-	-	-	(151)	(151)	9 149	9 756	10 215	
Licence and permis		8 909	-	-	-	-	-	(1 500)	(1 500)	7 409	9 346	9 785	
Operational Revenue		77 620	-	-	-	-	-	(25 710)	(25 710)	51 910	79 609	81 611	
Non-Exchange Revenue													
Properly rates	2	561 076	-	-	-	-	-	(15 072)	(15 072)	546 004	588 569	616 232	
Surcharges and Taxes		241	-	-	-	-	-	-	-	241	253	264	
Fines, penalties and forfeits		3 104	-	-	-	-	-	(50)	(50)	3 054	3 189	3 278	
Licences or permits		50	-	-	-	-	-	-	-	50	150	150	
Transfer and subsidies - Operational		616 921	-	-	-	-	-	(433)	(433)	616 488	668 887	721 546	
Interest		54 756	-	-	-	-	-	-	-	54 756	-	-	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations													
Total Revenue (excluding capital transfers and contributions)		4 214 315	-	-	-	-	-	(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

NW403 City Of Matlosana - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2023

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Expenditure By Type												
Employee related costs		785 821	-	-	-	-	(14 847)	(14 847)	770 975	824 354	867 936	
Remuneration of councillors		41 586	-	-	-	-	1 911	1 911	43 497	43 832	46 199	
Bulk purchases - electricity		1 109 287	-	-	-	-	-	-	1 109 287	1 130 030	1 151 162	
Inventory consumed		440 738	-	-	-	-	-	-	440 738	440 738	445 146	
Debt impairment		579 349	-	-	-	-	(340 258)	(340 258)	239 091	619 313	652 544	
Depreciation and amortisation		440 000	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000	
Interest		10 711	-	-	-	-	(3)	(3)	10 708	11 235	11 764	
Contracted services		465 092	-	-	-	-	3 274	3 274	468 366	470 759	493 070	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	
Operational costs		319 737	-	-	-	-	(9 149)	(9 149)	310 588	339 521	354 083	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	
Total Expenditure		4 192 321	-	-	-	-	(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	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Surplus/(Deficit)		21 994	-	-	-	-	90 536	90 536	112 530	(462 579)	(382 416)	
Transfers and subsidies - capital (monetary allocations)		191 469	-	-	-	-	(19 940)	(19 940)	171 529	189 116	190 215	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) before taxation		213 463	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)	
Income Tax		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		213 463	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		213 463	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	1	213 463	-	-	-	-	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

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2024/25	+2 2025/26
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		611 503	-	-	-	(196)	(196)	611 307	663 469	716 128
Local Government Equitable Share										
Equitable Share	3	599 104	-	-	-	-	-	599 104	651 377	703 647
Expanded Public Works Programme Integrated Grant		3 512	-	-	-	(196)	(196)	3 316	3 512	3 512
Local Government Financial Management Grant		3 100	-	-	-	-	-	3 100	3 100	3 238
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 787	-	-	-	-	-	5 787	5 480	5 731
Provincial Government:		1 418	-	-	-	(237)	(237)	1 181	1 418	1 418
Capacity Building and Other Grants	5	1 418	-	-	-	(237)	(237)	1 181	1 418	1 418
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	612 921	-	-	-	(433)	(433)	612 488	664 867	717 546
Capital Transfers and Grants										
National Government:		191 469	-	-	-	(20 240)	(20 240)	171 229	189 116	190 215
Integrated National Electrification Programme Grant		1 732	-	-	-	-	-	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	-	-	-	(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:		-	-	-	-	300	300	300	-	-
Capacity Building and Other Grants		-	-	-	-	300	300	300	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Developers Contribution		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	191 469	-	-	-	(19 940)	(19 940)	171 529	189 116	190 215
TOTAL RECEIPTS OF TRANSFERS & GRANTS		804 390	-	-	-	(20 373)	(20 373)	784 017	854 003	907 761

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

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2024/25	+2 2025/26
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:										
		105 706	-	-	-	1 876	1 876	107 582	110 794	115 220
Local Government Equitable Share										
Equitable Share		93 855	-	-	-	1 789	1 789	95 644	98 662	103 606
Expanded Public Works Programme Integrated Grant		3 512	-	-	-	-	-	3 512	3 512	2 205
Local Government Financial Management Grant		3 100	-	-	-	-	-	3 100	3 100	3 595
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 239	-	-	-	87	87	5 326	5 520	5 815
Provincial Government:										
		3 308	-	-	-	-	-	3 308	2 123	2 238
Capacity Building and Other Grants		3 308	-	-	-	-	-	3 308	2 123	2 238
District Municipality:										
		-	-	-	-	-	-	-	-	-
Other grant providers:										
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		109 014	-	-	-	1 876	1 876	110 890	112 917	117 459
Capital expenditure of Transfers and Grants										
National Government:										
		191 469	-	-	-	4 387	4 387	195 857	189 116	190 215
Integrated National Electrification Programme Grant		1 732	-	-	-	4 431	4 431	6 163	10 000	15 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		109 945	-	-	-	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		48 630	-	-	-	(2 500)	(2 500)	46 130	50 000	46 336
Provincial Government:										
		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:										
		-	-	-	-	-	-	-	-	-
Other grant providers:										
		-	-	-	-	-	-	-	-	-
<i>Developers Contribution</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		191 469	-	-	-	4 387	4 387	195 857	189 116	190 215
Total 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.

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2024/25	+2 2025/26
Operating transfers and grants:										
National Government:		(6 764)	-	-	-	-	-	-	(6 735)	(6 788)
Balance unspent at beginning of the year		(344)	-	-	-	-	-	(344)	(344)	(348)
Current year receipts		(10 612)	-	-	-	-	-	(10 612)	(10 612)	(10 750)
Conditions met - transferred to revenue		3 100	-	-	-	-	-	(3 100)	3 100	3 131
Conditions still to be met - transferred to liabilities		(7 856)	-	-	-	-	-	(7 856)	(7 856)	(7 967)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		3 100	-	-	-	-	-	(3 100)	3 100	3 131
Total operating transfers and grants - CTBM	2	(7 856)	-	-	-	-	-	(7 856)	(7 856)	(7 967)
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		(37 361)	-	-	-	-	-	(37 361)	(37 361)	(37 734)
Current year receipts		(197 256)	-	-	-	-	-	(197 256)	(194 596)	(195 946)
Conditions met - transferred to revenue		155 421	-	-	-	-	-	(155 421)	199 640	201 636
Conditions still to be met - transferred to liabilities		(79 196)	-	-	-	-	-	(79 196)	(32 317)	(32 044)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		155 421	-	-	-	-	-	(155 421)	199 640	201 636
Total capital transfers and grants - CTBM		(79 196)	-	-	-	-	-	(79 196)	(32 317)	(32 044)
TOTAL TRANSFERS AND GRANTS REVENUE		158 521	-	-	-	-	-	(158 521)	202 740	204 767
TOTAL TRANSFERS AND GRANTS - CTBM		(87 052)	-	-	-	-	-	(87 052)	(40 173)	(40 010)

To be aligned to NT data strings below

Description	Ref	Budget Year 2023/24												ADJUSTMENT BUDGET	Budget Year +1 2024/25	Budget Year +2 2025/26
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June			
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget			
R thousands														23/24		
Cash Receipts By Source																
Property rates		27 686	39 646	65 483	39 785	29 597	25 984	29 732	37 405	37 405	37 405	37 405	42 328	327 603	500 284	523 797
Service charges - Electricity revenue		40 081	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	1 076 363
Service charges - Waste Water Management		20 998	22 781	22 617	27 382	24 873	25 602	24 706	52 503	52 503	52 503	52 503	251 068	406 263	708 915	750 741
Service charges - Waste Water Management		3 030	3 484	3 122	3 594	3 383	3 285	3 337	10 824	10 824	10 824	10 824	63 357	84 764	137 163	153 938
Service charges - Waste Management		4 858	5 204	5 255	5 886	5 423	5 038	5 321	18 990	18 990	18 990	18 990	114 938	132 000	215 952	242 973
Rental of facilities and equipment		731	362	668	481	590	438	415	775	775	775	775	2 516	9 149	9 756	10 215
Interest earned - external investments		-	-	(126)	(131)	(64)	(59)	-	813	813	813	813	6 888	9 761	10 239	10 720
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		(5)	90	28	1	414	26	32	259	259	259	259	1 482	3 054	3 189	3 276
Licences and permits		622	733	611	749	664	581	649	747	747	747	747	1 365	7 459	9 496	9 935
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		249 626	3 978	1 950	-	-	187 052	2 580	50 928	50 928	50 928	50 928	(37 763)	6 16 488	668 887	721 536
Other revenue		6 489	6 299	7 350	7 550	7 955	7 650	8 129	7 216	7 216	7 216	7 216	6 314	52 151	79 862	81 875
Cash Receipts by Source		353 365	136 797	173 784	159 138	134 043	311 445	138 964	252 268	252 268	252 268	252 268	612 607	2 291 692	3 365 939	3 585 371
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		41 374	20 000	-	5 208	20 000	732	35 157	16 438	16 438	16 438	16 438	9 033	171 529	189 116	190 215
Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm, Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Water, Education, etc.)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(208)	(2 500)	(2 500)	(2 500)
Decrease (increase) in non-current receivables		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(33)	(33)	(33)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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																
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	1 029 342	770 975	824 354	867 936
Remuneration of councillors		(3 047)	(2 983)	(2 946)	(2 989)	(3 010)	(5 623)	(3 154)	3 466	3 466	3 466	3 466	51 477	43 497	43 832	46 189
Interest		-	-	32	22	2	12	-	92 441	92 441	92 441	92 441	739 456	771 076	827 110	1 104 230
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - 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
Contracted services		-	-	-	-	-	-	-	18 198	18 198	18 198	18 198	145 682	323 593	281 684	499 785
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		613 055	471 681	265 331	197 602	165 987	322 851	417 198	28 146	28 146	28 146	28 146	599	310 588	351 432	368 553
Cash Payments by Type		526 810	364 485	239 304	258 897	111 412	298 077	312 841	234 658	234 658	234 658	234 658	264 005	2 660 467	2 650 664	3 310 178
Other Cash Flows/Payments by Type																
Capital assets		246	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
Repayment of borrowing		-	-	-	-	-	-	-	400	400	400	400	3 200	4 800	4 800	2 400
Other Cash Flows/Payments		-	980	-	795	2 911	-	2 594	17 500	17 500	17 500	17 500	132 719	210 000	150 000	150 000
Total Cash Payments by Type		528 855	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
NET INCREASE/(DECREASE) IN CASH HELD		(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		(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

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	Budget Year 2023/24									% change
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		25 884	-	-	-	-	-	-	-	25 884	0,0%
Pension and UIF Contributions		2 368	-	-	-	-	-	-	-	2 368	0,0%
Medical Aid Contributions		19	-	-	-	-	-	-	-	19	0,0%
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		3 013	-	-	-	-	1 911	1 911	-	4 924	-
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		10 303	-	-	-	-	-	-	-	10 303	-
Sub Total - Councillors		41 586	-	-	-	-	1 911	1 911	-	43 497	4,8%
% Increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		11 387	-	-	-	-	(8 104)	(8 104)	-	3 283	-71,2%
Pension and UIF Contributions		17	-	-	-	-	0	0	-	17	1,2%
Medical Aid Contributions		53	-	-	-	-	-	-	-	53	0,0%
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 438	-	-	-	-	(528)	(528)	-	909	-36,8%
Cellphone Allowance		222	-	-	-	-	-	-	-	222	0,0%
Housing Allowances		-	-	-	-	-	-	-	-	-	-
Other benefits and allowances		8	-	-	-	-	29	29	-	37	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment	5	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		13 124	-	-	-	-	(8 603)	(8 603)	-	4 521	-65,8%
% Increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		486 850	-	-	-	-	(21 650)	(21 650)	-	465 200	-4,4%
Pension and UIF Contributions		103 620	-	-	-	-	(2 087)	(2 087)	-	101 533	-2,0%
Medical Aid Contributions		46 423	-	-	-	-	(419)	(419)	-	46 004	-0,9%
Overtime		30 224	-	-	-	-	21 115	21 115	-	51 339	69,9%
Performance Bonus		40 102	-	-	-	-	(393)	(393)	-	39 709	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		1 486	-	-	-	-	517	517	-	2 003	34,8%
Housing Allowances		8 525	-	-	-	-	(165)	(165)	-	8 360	-
Other benefits and allowances		40 503	-	-	-	-	(2 866)	(2 866)	-	37 634	-
Payments in lieu of leave		14 964	-	-	-	-	(293)	(293)	-	14 671	-2,0%
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	-
Entertainment	5	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		772 697	-	-	-	-	(6 244)	(6 244)	-	766 454	-0,8%
% Increase											
Total Parent Municipality		827 408	-	-	-	-	(12 936)	(12 936)	-	814 472	-1,6%
TOTAL SALARY, ALLOWANCES & BENEFITS		827 408	-	-	-	-	(12 936)	(12 936)	-	814 472	-1,6%
% Increase											
TOTAL 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:

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	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:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		105 706	-	-	-	1 876	1 876	107 582	110 794	115 220
Local Government Equitable Share							-	-		
Equitable Share		93 855	-	-	-	1 789	1 789	95 644	98 662	103 606
Expanded Public Works Programme Integrated Grant		3 512	-	-	-	-	-	3 512	3 512	2 205
Local Government Financial Management Grant		3 100	-	-	-	-	-	3 100	3 100	3 595
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		5 239	-	-	-	87	87	5 326	5 520	5 815
Provincial Government:		3 308	-	-	-	-	-	3 308	2 123	2 238
Capacity Building and Other Grants		3 308	-	-	-	-	-	3 308	2 123	2 238
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		109 014	-	-	-	1 876	1 876	110 890	112 917	117 459
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		191 469	-	-	-	4 387	4 387	195 857	189 116	190 215
Integrated National Electrification Programme Grant		1 732	-	-	-	4 431	4 431	6 163	10 000	15 000
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		109 945	-	-	-	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		48 630	-	-	-	(2 500)	(2 500)	46 130	50 000	46 336
Provincial Government:		-	-	-	-	-	-	-	-	-
Capacity Building and Other Grants		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>Developers Contribution</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		191 469	-	-	-	4 387	4 387	195 857	189 116	190 215
Total capital expenditure of Transfers and Grants		300 483	-	-	-	6 263	6 263	306 746	302 033	307 674

7. Other Supporting Tables

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

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H	+1 2024/25	+2 2025/26
REVENUE ITEMS:												
<u>Non-exchange revenue by source</u>												
<u>Property rates</u>												
Total Property Rates		659 009	-	-	-	-	-	70 002	70 002	729 011	691 301	723 792
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		97 933	-	-	-	-	-	85 073	85 073	163 007	102 732	107 560
Net Property Rates		561 076	-	-	-	-	-	(15 072)	(15 072)	546 004	588 569	616 232
<u>Exchange revenue service charges</u>												
<u>Service charges - Electricity</u>												
Total Service charges - Electricity		1 138 006	-	-	-	-	-	(29 271)	(29 271)	1 108 735	1 243 061	1 308 943
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	42 634
Net Service charges - Electricity		1 100 940	-	-	-	-	-	(29 271)	(29 271)	1 071 668	1 202 573	1 266 309
<u>Service charges - Water</u>												
Total Service charges - water		889 282	-	-	-	-	-	(110 447)	(110 447)	778 836	941 750	997 313
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)												
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		101 730	-	-	-	-	-	-	-	101 730	107 732	114 088
Net Service charges - Water		787 552	-	-	-	-	-	(110 447)	(110 447)	677 106	834 018	883 225
<u>Service charges - Waste Water Management</u>												
Total Service charges - Waste Water Management		188 320	-	-	-	-	-	(21 046)	(21 046)	167 274	198 989	210 263
Less Revenue Foregone (in excess of free sanitation service to indigent households)												
Less Cost of Free Basis Services (free sanitation service to indigent households)		26 001	-	-	-	-	-	-	-	26 001	27 535	29 160
Net Service charges - Waste Water Management		162 319	-	-	-	-	-	(21 046)	(21 046)	141 273	171 453	181 103
<u>Service charges - Waste Management</u>												
Total refuse removal revenue		284 856	-	-	-	-	-	(34 856)	(34 856)	250 000	299 953	315 851
Total landfill revenue												
Less Revenue Foregone (in excess of one removal a week to indigent households)												
Less Cost of Free Basis Services (removed once a week to indigent households)		30 000	-	-	-	-	-	-	-	30 000	30 000	30 000
Service charges - Waste Management		254 856	-	-	-	-	-	(34 856)	(34 856)	220 000	269 953	285 851

EXPENDITURE ITEMS											
Employee related costs											
Basic Salaries and Wages	498 236	-	-	-	-	-	(29 754)	(29 754)	468 482	524 034	551 414
Pension and UIF Contributions	103 637	-	-	-	-	-	(2 087)	(2 087)	101 550	109 233	115 133
Medical Aid Contributions	46 476	-	-	-	-	-	(419)	(419)	46 057	48 986	51 631
Overtime	30 224	-	-	-	-	-	21 115	21 115	51 339	31 856	33 577
Performance Bonus	40 102	-	-	-	-	-	(393)	(393)	39 709	42 267	44 550
Motor Vehicle Allowance	1 438	-	-	-	-	-	(528)	(528)	909	1 515	1 597
Cellphone Allowance	1 709	-	-	-	-	-	517	517	2 225	1 801	1 898
Housing Allowances	8 525	-	-	-	-	-	(165)	(165)	8 360	8 732	9 204
Other benefits and allowances	40 511	-	-	-	-	-	(2 839)	(2 839)	37 672	40 158	42 326
Payments in lieu of leave	14 964	-	-	-	-	-	(293)	(293)	14 671	15 772	16 608
Long service awards	-	-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-	-	-
Aging and postrelated allowance	-	-	-	-	-	-	-	-	-	-	-
In kind benefits	-	-	-	-	-	-	-	-	-	-	-
sub-total	785 821	-	-	-	-	-	(14 847)	(14 847)	770 975	824 354	867 936
Less: Employees costs capitalised to PPE											
Total Employee related costs	785 821	-	-	-	-	-	(14 847)	(14 847)	770 975	824 354	867 936
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment	440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000
Lease amortisation	-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation and amortisation	440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000
Bulk purchases											
Electricity Bulk Purchases	1 109 287	-	-	-	-	-	-	-	1 109 287	1 130 030	1 151 162
Total bulk purchases	1 109 287	-	-	-	-	-	-	-	1 109 287	1 130 030	1 151 162
Transfers and grants											
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Contracted services											
Outsourced Services	176 666	-	-	-	-	-	11 579	11 579	188 245	182 131	191 001
Consultants and Professional Services	54 205	-	-	-	-	-	(2 069)	(2 069)	52 136	56 812	59 597
Contractors	234 220	-	-	-	-	-	(6 236)	(6 236)	227 985	231 816	242 472
Total contracted services	465 092	-	-	-	-	-	3 274	3 274	468 366	470 759	493 070
Operational Costs											
Collection costs	-	-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-	-
Audit fees	5 073	-	-	-	-	-	4 527	4 527	9 600	5 322	5 572
Other Operational Costs	314 664	-	-	-	-	-	(13 675)	(13 675)	300 988	334 199	348 511
Total Other Operational Costs	319 737	-	-	-	-	-	(9 149)	(9 149)	310 588	339 521	354 083
Repairs and Maintenance by Expenditure Item											
Employee related costs	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Projed Maintenance)	-	-	-	-	-	-	-	-	-	-	-
Contracted Services	108 402	-	-	-	-	-	(8 422)	(8 422)	99 981	99 921	104 146
Other Expenditure	169 132	-	-	-	-	-	31 185	31 185	200 317	190 547	199 666
Total Repairs and Maintenance Expenditure	277 534	-	-	-	-	-	22 763	22 763	300 297	290 468	303 812
Inventory Consumed											
Inventory Consumed - Water	322 252	-	-	-	-	-	-	-	322 252	322 252	325 475
Inventory Consumed - Other	118 486	-	-	-	-	-	-	-	118 486	118 486	119 671
Total Inventory Consumed & Other Material	440 738	-	-	-	-	-	-	-	440 738	440 738	445 146

Supporting Table SB2 – Consolidated Supporting detail to “Financial Position Budget”

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	I	J
ASSETS												
<u>Trade and other receivables from exchange transactions</u>												
Electroly		1 841 917	--	--	--	--	--	237 740	237 740	2 079 658	2 055 266	2 110 383
Water		2 346 851	--	--	--	--	--	225 555	225 555	3 072 408	3 270 813	3 301 145
Waste		726 624	--	--	--	--	--	95 885	95 885	822 509	920 381	922 310
Waste Water		485 607	--	--	--	--	--	45 091	45 091	530 699	514 990	517 483
Other trade receivables from exchange transactions		86 243	--	--	--	--	--	272	272	86 515	166 674	166 261
Gross Trade and other receivables from exchange transactions		5 987 443						604 543	604 543	6 591 985	6 928 103	7 017 590
Less: Impairment for debt	1	(6 031 987)								(6 031 987)	(6 657 269)	(6 723 847)
Impairment for Electroly		(1 679 331)	--	--	--	--	--	--	--	(1 679 331)	(1 964 331)	(1 983 974)
Impairment for Water		(2 910 526)	--	--	--	--	--	--	--	(2 910 526)	(3 140 808)	(3 172 216)
Impairment for Waste		(773 426)	--	--	--	--	--	--	--	(773 426)	(838 426)	(846 810)
Impairment for Waste Water		(479 719)	--	--	--	--	--	--	--	(479 719)	(524 719)	(529 966)
Impairment for other trade receivables from exchange transactions		(188 985)	--	--	--	--	--	--	--	(188 985)	(188 985)	(190 875)
Total net Trade and other receivables from Exchange Transactions		(44 544)						604 543	604 543	559 999	270 834	293 748
<u>Receivables from non-exchange transactions</u>												
Property rates		48 742	--	--	--	--	--	121 258	121 258	170 001	81 509	77 424
Less: Impairment/Property rates		--	--	--	--	--	--	--	--	--	--	--
Net Property rates		48 742						121 258	121 258	170 001	81 509	77 424
Other receivables from non-exchange transactions		163 555	--	--	--	--	--	(239)	(239)	163 315	205 027	207 085
Impairment for other receivables from non-exchange transactions		(165 215)	--	--	--	--	--	--	--	(165 215)	(208 696)	(208 763)
Net other receivables from non-exchange transactions		(1 661)						(239)	(239)	(1 900)	(1 669)	(1 678)
Total net Receivables from non-exchange transactions		47 081						121 019	121 019	168 101	79 839	75 746
<u>Inventory</u>												
Water												
Opening Balance		2 841	--	--	--	--	--	--	--	2 841	2 841	2 869
System Input Volume		322 252	--	--	--	--	--	--	--	322 252	322 252	325 475
Water Treatment Works		--	--	--	--	--	--	--	--	--	--	--
Bulk Purchases		322 252	--	--	--	--	--	--	--	322 252	322 252	325 475
Natural Sources		--	--	--	--	--	--	--	--	--	--	--
Authorised Consumption	12	(322 252)	--	--	--	--	--	--	--	(322 252)	(322 252)	(325 475)
Billed Authorised Consumption		(322 252)	--	--	--	--	--	--	--	(322 252)	(322 252)	(325 475)
Billed Metered Consumption		(322 252)	--	--	--	--	--	--	--	(322 252)	(322 252)	(325 475)
Free Basic Water		--	--	--	--	--	--	--	--	--	--	--
Subsidised Water		--	--	--	--	--	--	--	--	--	--	--
Revenue Water		(322 252)	--	--	--	--	--	--	--	(322 252)	(322 252)	(325 475)
Closing Balance Water		2 841								2 841	2 841	2 869
Agricultural												
Opening Balance		--	--	--	--	--	--	--	--	--	--	--
Acquisitions		--	--	--	--	--	--	--	--	--	--	--
Issues	13	--	--	--	--	--	--	--	--	--	--	--
Adjustments	14	--	--	--	--	--	--	--	--	--	--	--
Write-offs	15	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Agricultural		--								--	--	--
Consumables												
Standard Rated												
Opening Balance		50 588	--	--	--	--	--	--	--	50 588	52 102	52 623
Acquisitions		120 000	--	--	--	--	--	--	--	120 000	120 000	121 200
Issues	13	(118 486)	--	--	--	--	--	--	--	(118 486)	(118 486)	(119 671)
Adjustments	14	--	--	--	--	--	--	--	--	--	--	--
Write-offs	15	--	--	--	--	--	--	--	--	--	--	--
Closing balance - Consumables Standard Rated		52 102								52 102	53 616	54 152

Opening Balance		186	-	-	-	-	-	-	186	186	188
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		186	-	-	-	-	-	-	186	186	188
Closing Balance - Inventory & Consumables		55 129	-	-	-	-	-	-	55 129	56 643	57 209
Property, plant & equipment											
PPE at cost/valuation (excl finance leases)	2	13 296 827	-	-	-	-	(14 613)	(14 613)	13 282 214	13 418 983	13 552 381
Leases recognised as PPE		-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		9 445 541	-	-	-	-	-	-	9 445 541	9 885 083	9 983 934
Total Property, plant & equipment	1	3 851 286	-	-	-	-	(14 613)	(14 613)	3 836 674	3 533 899	3 568 447
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		(2 800)	-	-	-	-	-	-	(2 800)	(2 800)	(360)
Total Current liabilities - Financial liabilities		(2 800)	-	-	-	-	-	-	(2 800)	(2 800)	(360)
Trade and other payables											
Trade and other payables from exchange transactions		(530 429)	-	-	-	-	1 030 416	1 030 416	499 987	(85 243)	68 956
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		93 816	-	-	-	-	(20 673)	(20 673)	73 143	46 907	46 798
Trade payables from Non-exchange transactions: Other		-	-	-	-	-	-	-	-	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	1	(436 613)	-	-	-	-	1 009 743	1 009 743	573 130	(38 335)	115 754
Non-current liabilities - Financial liabilities											
Borrowing	3	81 274	-	-	-	-	-	-	81 274	81 274	82 087
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non-current liabilities - Financial liabilities		81 274	-	-	-	-	-	-	81 274	81 274	82 087

CHANGES IN NET ASSETS											
Accumulated surplus/(Deficit)											
Accumulated surplus/(Deficit) - opening balance		4 177 134	-	-	-	-	-	-	4 177 134	4 162 868	4 204 497
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		4 177 134	-	-	-	-	-	-	4 177 134	4 162 868	4 204 497
Surplus/(Deficit)		213 463	-	-	-	-	70 596	70 596	284 060	(273 463)	(192 201)
Transfers to/from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	4 390 597	-	-	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	4 390 597	-	-	-	-	70 596	70 596	4 461 193	3 889 406	4 012 296

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

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
01 - Public Safety												
Public Safety												
Licensing And Control Of Animals												
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Property Rates (R000 Value Threshold)	Rand Value Threshold	4	-	-	-	-	-	-	-	4	4	4
Adjustment(Impermissible Values Per Section)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Refuse (Average Litres Per Week)	Average Litres Per Week	0	-	-	-	-	-	-	-	0	0	0
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	0	-	-	-	-	-	-	-	0	0	0
07 - Civil Engineering												
Waste Management												
Solid Waste Disposal (Landfill Sites)												
Removal	Households	49 180	-	-	-	-	-	-	-	49 180	51 393	53 757
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Removed At Least Once A Week	Households	170	-	-	-	-	-	-	-	170	170	171
Using Communal Refuse Dump	Households	9	-	-	-	-	-	-	-	9	9	9
Using Own Refuse Dump	Households	4	-	-	-	-	-	-	-	4	7	6
08 - Water Section												
Water Management												
Water Distribution												
Water	Households	101 826	-	-	-	-	-	-	-	101 826	107 936	112 901
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Level)	Households	1	-	-	-	-	-	-	-	1	1	1
Piped Water Inside Dwelling	Households	173	-	-	-	-	-	-	-	173	175	176
Piped Water Inside Yard (But Not In Dwelling)	Households	-	-	-	-	-	-	-	-	-	-	-
Using Public Tap (< Min. Service Level)	Households	-	-	-	-	-	-	-	-	-	-	-
Using Public Tap (At Least Min. Service Level)	Households	13	-	-	-	-	-	-	-	13	14	14
09 - City Electrical Engineering												
Energy Sources												
Electricity												
Electricity (< Min. Service Level)	Households	4	-	-	-	-	-	-	-	4	5	5
Electricity (At Least Min. Service Level)	Households	123	-	-	-	-	-	-	-	123	124	126
Electricity - Prepaid (< Min. Service Level)	Households	16	-	-	-	-	-	-	-	16	16	16
Electricity - Prepaid (Min. Service Level)	Households	53	-	-	-	-	-	-	-	53	56	56
Electricity	Households	48 767	-	-	-	-	-	-	-	48 767	57 882	60 545
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
12 - Cleansing												
Waste Water Management												
Sewerage												
Bucket Toilet	Households	1	-	-	-	-	-	-	-	1	1	1
Chemical Toilet	Households	1	-	-	-	-	-	-	-	1	1	1
Flush Toilet (Connected To Sewerage)	Households	171	-	-	-	-	-	-	-	171	171	171
Flush Toilet (With Septic Tank)	Households	0	-	-	-	-	-	-	-	0	0	0
Sanitation	Households	25 633	-	-	-	-	-	-	-	25 633	26 786	28 019
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
No Toilet Provisions	Households	4	-	-	-	-	-	-	-	4	4	4
Other Toilet Provisions (> Min. Service Level)	Households	24	-	-	-	-	-	-	-	24	24	24
PI Toilet (Ventilated)	Households	4	-	-	-	-	-	-	-	4	4	4

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

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
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 to 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 assets/current liabilities				166,5%	0,0%	105,9%	183,0%	177,8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				166,5%	0,0%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,9	0,0	0,4	1,1	1,1
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				9,6%	0,0%	25,7%	18,7%	18,4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management									
Creditors System Efficiency	% 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									
Electricity Distribution Losses (2)	Total Volume Losses (kWh)	#####	#####	0,0%	#####		#####	#####	#####
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)	2 470	-	-	1 650		1 650	1 310	1
	Total Cost of Losses (Rand '000)	14780383,0%	0,0%	0,0%	6501900,0%		6501900,0%	4501500,0%	4708600,0%
	% Volume (units purchased and generated less units sold)/units purchased and generated	247 036	-	-	90 000		90 000	75 000	78 450
Employee costs	Employee costs/(Total Revenue - capital revenue)	0	-	-	0	0,0%	0	0	0
Remuneration	Total remuneration/(Total Revenue - capital revenue)				18,6%	0,0%	19,6%	21,4%	21,3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				6,6%	0,0%	7,8%	7,6%	7,5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				24,2%	0,0%	17,3%	27,5%	26,9%
DP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year				67,2%	0,0%	62,9%	58,9%	62,9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				-1,1%	0,0%	14,3%	7,0%	7,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

Detail of Free Basic Services (FBS) provided	Ref	Budget Year 2024/25									Budget Year	Budget Year		
		Original Budget	Prior Adjusted	Accum Funds	Multi year capital	Unfore Unavord	Mat. of Prov Govt	Other Adjusts	Total Adjusts	Adjusted Budget	+1 2024/25	+2 2025/26		
Electricity		Location of households for each type of FBS												
Lod type of FBS service		Formal settlements - (50 kWh per indigent household per month R '000)	37 066									37 066	40 458	42 624
		Number of HH receiving this type of FBS	48 747									48 747	57 812	60 515
		Informal settlements (R '000)												
		Number of HH receiving this type of FBS												
		Informal settlements targeted for upgrading (R '000)												
		Number of HH receiving this type of FBS												
		Living in informal backyard rental agreement (R '000)												
		Number of HH receiving this type of FBS												
		Other (R '000)												
		Number of HH receiving this type of FBS												
Total cost of FBS - Electricity for informal settlements														
Water		Location of households for each type of FBS												
Lod type of FBS service		Formal settlements - (6 kilolitre per indigent household per month R '000)	101 730									101 730	107 732	114 088
		Number of HH receiving this type of FBS	101 826									101 826	107 936	112 501
		Informal settlements (R '000)												
		Number of HH receiving this type of FBS												
		Informal settlements targeted for upgrading (R '000)												
		Number of HH receiving this type of FBS												
		Living in informal backyard rental agreement (R '000)												
		Number of HH receiving this type of FBS												
		Other (R '000)												
		Number of HH receiving this type of FBS												
Total cost of FBS - Water for informal settlements														
Sanitation		Location of households for each type of FBS												
Lod type of FBS service		Formal settlements - (free sanitation service to indigent households R '000)	26 001									26 001	27 535	29 190
		Number of HH receiving this type of FBS	25 623									25 623	26 756	28 019
		Informal settlements (R '000)												
		Number of HH receiving this type of FBS												
		Informal settlements targeted for upgrading (R '000)												
		Number of HH receiving this type of FBS												
		Living in informal backyard rental agreement (R '000)												
		Number of HH receiving this type of FBS												
		Other (R '000)												
		Number of HH receiving this type of FBS												
Total cost of FBS - Sanitation for informal settlements														
Refuse Removal		Location of households for each type of FBS												
Lod type of FBS service		Formal settlements - (removed once a week to indigent households R '000)	30 000									30 000	30 000	30 000
		Number of HH receiving this type of FBS	49 180									49 180	51 393	53 757
		Informal settlements (R '000)												
		Number of HH receiving this type of FBS												
		Informal settlements targeted for upgrading (R '000)												
		Number of HH receiving this type of FBS												
		Living in informal backyard rental agreement (R '000)												
		Number of HH receiving this type of FBS												
		Other (R '000)												
		Number of HH receiving this type of FBS												
Total cost of FBS - Refuse Removal for informal settlements														

Table SB6 – Consolidated Adjustment Budget – funding measurement

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				197 692	-	100 699	6 942 928	7 381 979
Cash + investments at the yr end less applications - R'000	2	18(1)b				4 195 083	-	3 737 741	4 118 974	4 247 477
Cash year end/monthly employee/supplier payments	3	18(1)b								
Surplus/(Deficit) excluding depreciation offsets R'000	4	18(1)				213 463				
Service charge rev % change - macro CPI-X target 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 Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Public Safety		825	1 010	1 437	6 141	2 734	961	2 750	1 145	2 061	2 061	2 061	5 657	28 845	33 361	34 761
Vote 02 - Health Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Community Services		193	6	187	156	161	139	163	98	306	306	306	1 649	3 669	3 849	3 866
Vote 04 - Housing		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	289	224	494	4 800	45	698	698	698	852	8 705	4 020	17 031
Vote 06 - Council General		-	-	-	-	-	-	-	-	35	35	35	316	421	442	463
Vote 07 - Civil Engineering		3	433	472	1 760	2 816	3 131	16 501	3	4 150	4 150	4 150	14 032	52 120	29 722	25 512
Vote 08 - Water Section		81 603	69 984	85 017	75 986	93 974	83 228	75 625	71	66 132	65 132	65 132	176 542	937 426	843 518	902 933
Vote 09 - City Electrical Engineering		66 461	95 341	91 055	90 390	117 688	53 438	96 764	9 291	89 635	89 635	89 635	219 956	1 129 248	1 219 149	1 267 906
Vote 10 - Corporate Governance		516	23	30	312	171	2	665	6	187	187	187	(38)	2 240	2 250	2 261
Vote 11 - Budget And Treasury Office		355 936	56 188	52 293	52 397	55 192	240 111	56 846	94	108 053	108 053	108 053	140 317	1 332 503	1 257 827	1 338 467
Vote 12 - Cleansing		28 534	28 132	28 698	28 132	31 195	28 149	31 195	11	27 940	27 940	27 940	39 331	387 497	332 647	301 275
Vote 13 - Sewerage		12 884	12 359	12 400	13 785	14 193	12 458	24 613	7	6 671	6 671	6 671	5 991	174 702	252 360	273 658
Vote 14 - Market		4 167	-	4 335	2 796	2 761	3 572	2 565	1 954	2 200	2 200	2 200	(4 354)	24 385	26 072	40 201
Vote 15 - Other		0	0	0	-	0	1	0	-	0	0	0	(1)	1	1	1
Total Revenue by Vote		572 438	284 092	277 017	272 693	321 761	426 133	313 851	13 364	305 474	305 474	305 474	719 781	4 087 550	4 046 574	4 269 967
Expenditure by Vote																
Vote 01 - Public Safety		11 340	15 540	16 679	16 692	18 551	20 350	18 504	8 312	17 378	17 378	17 378	70 090	249 192	288 344	302 373
Vote 02 - Health Services		306	422	538	514	362	463	306	3	706	706	706	4 835	9 887	11 426	11 969
Vote 03 - Community Services		5 158	5 326	14 120	8 680	5 953	11 719	6 469	481	9 634	9 634	9 634	29 722	116 508	118 565	122 906
Vote 04 - Housing		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	46 363	50 729
Vote 05 - Sport Arts And Culture		4 284	4 661	10 502	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		34 117	13 861	16 846	15 110	16 136	25 231	14 739	13 143	23 756	23 756	23 756	42 939	263 390	258 316	269 046
Vote 07 - Civil Engineering		10 373	30 504	29 958	25 702	9 051	30 353	6 723	4 660	25 567	25 567	25 567	52 585	276 659	262 868	269 636
Vote 08 - Water Section		6 535	5 916	38 203	15 383	11 459	64 270	8 730	8 914	39 365	39 365	39 365	311 348	588 918	706 342	740 414
Vote 09 - City Electrical Engineering		21 101	73 999	113 112	96 751	33 166	124 008	26 833	37 546	110 021	110 021	110 021	675 925	1 532 935	1 739 777	1 788 198
Vote 10 - Corporate Governance		4 438	6 013	7 185	3 295	4 541	3 883	7 068	467	6 894	6 894	6 894	23 088	80 651	83 168	87 445
Vote 11 - Budget And Treasury Office		7 592	11 705	11 914	16 341	14 448	14 177	9 407	3 109	6 588	6 588	6 588	116 153	230 611	339 843	357 699
Vote 12 - Cleansing		8 844	11 452	10 123	14 972	11 608	12 591	10 404	3 212	13 418	13 418	13 418	61 377	184 696	212 567	223 247
Vote 13 - Sewerage		4 258	8 201	25 165	12 896	5 712	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	1 664	1 763	1 577	1 403	868	97	1 783	1 783	1 783	8 307	22 982	24 994	26 090
Vote 15 - Other		606	636	971	689	833	730	707	-	725	725	725	4 087	11 433	14 062	14 798
Total 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
Surplus/ (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 Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		356 455	56 210	52 323	52 679	55 364	240 113	56 502	100	108 275	108 275	108 275	140 585	1 335 164	1 260 519	1 341 190
Executive and council		518	23	30	312	171	2	655	5	222	222	222	278	2 661	2 692	2 724
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	1 332 503	1 257 827	1 338 457
Internal audit																
Community and public safety		1 748	1 241	2 089	6 754	3 266	1 702	9 334	1 785	909	909	909	20 081	50 728	75 998	90 426
Community and social services		169	170	181	367	296	143	175	110	343	343	343	1 804	4 442	4 892	4 893
Sport and recreation		25	(111)	24	52	78	482	4 564	30	643	643	643	638	7 710	2 745	15 771
Public safety		625	1 010	1 437	6 141	2 734	561	2 750	1 145	2 051	2 051	2 051	5 657	28 845	33 361	34 761
Housing		729	172	447	194	157	115	1 845	500	(2 137)	(2 137)	(2 137)	11 982	9 731	35 000	35 000
Health																
Economic and environmental services		486	825	889	2 201	3 339	3 474	17 263	145	4 713	4 713	4 713	15 639	58 400	36 310	32 379
Planning and development		452	802	853	882	874	334	730	140	587	587	587	3 807	11 846	11 836	12 365
Road transport		3	17	8	1 313	2 454	3 131	16 509	3	3 707	3 707	3 707	11 773	46 334	24 242	19 782
Environmental protection		21	6	28	6	11	8	24	3	18	18	18	59	221	232	232
Trading services		209 593	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	2 647 675	2 765 771
Energy sources		86 451	95 341	91 055	90 360	117 668	53 438	95 754	9 251	89 635	89 635	89 635	219 956	1 129 248	1 219 149	1 287 906
Water management		81 903	69 584	85 017	75 986	59 974	83 228	75 625	71	65 132	65 132	65 132	176 542	937 426	843 518	902 933
Waste water management		12 984	12 356	12 400	13 765	14 193	12 458	24 513	7	6 671	6 671	6 671	51 591	174 702	252 360	273 658
Waste management		28 634	28 132	28 898	28 132	31 195	28 149	31 155	11	27 540	27 540	27 540	99 331	387 497	332 647	331 275
Other		4 167	-	4 335	2 796	2 761	3 572	2 555	1 954	2 280	2 200	2 200	(4 354)	24 365	26 072	40 201
Total Revenue - Functional		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	4 289 967
Expenditure - 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	806 959	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 audit		473	526	586	578	584	458	432	11	526	526	526	1 052	6 319	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	4 508	10 629	7 878	4 912	8 917	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	12 411	11 640	13 326	12 879	539	9 613	9 613	9 613	34 830	148 327	182 581	192 834
Housing		89	2 631	129	1 979	5 452	91	2 504	-	1 876	1 876	1 876	1 058	20 630	19 077	19 685
Health		-	-	9	-	-	-	-	-	13	13	13	116	163	180	188
Economic and environmental services		12 707	33 011	33 433	28 458	12 043	33 128	9 245	4 707	28 585	28 585	28 585	66 024	318 451	311 765	321 137
Planning and development		4 171	4 350	5 539	4 545	4 950	4 730	4 648	204	5 092	5 092	5 092	19 927	68 382	78 245	82 386
Road transport		8 435	28 481	27 792	23 786	7 016	28 284	4 470	4 494	23 282	23 282	23 282	45 153	247 758	231 322	236 432
Environmental protection		101	140	103	125	77	114	127	9	191	191	191	945	2 312	2 197	2 310
Trading services		40 759	92 985	182 686	136 266	59 577	219 344	48 265	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	10 531	63 513	7 988	8 914	38 886	38 886	38 886	312 881	583 171	700 255	733 969
Waste water management		4 258	9 701	25 952	13 626	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	11 426	12 255	10 224	3 212	13 239	13 239	13 239	61 154	182 891	210 309	220 870
Other		799	968	2 091	1 988	1 813	1 483	911	97	2 084	2 084	2 084	10 181	26 593	29 212	31 026
Total 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
Surplus/ (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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		81 422	90 546	86 695	85 619	112 839	47 692	89 951	9 281	85 891	85 891	85 891	209 970	1 071 666	1 202 573	1 266 309
Service charges - Water		59 492	48 033	63 233	53 805	71 701	60 464	52 907	71	43 540	43 540	43 540	136 820	677 106	834 018	883 225
Service charges - Waste Water Management		12 565	12 049	12 080	11 929	12 162	12 147	12 101	7	9 317	9 317	9 317	28 280	141 273	171 453	181 103
Service charges - Waste Management		17 122	16 640	16 617	16 420	16 585	16 184	16 437	-	14 267	14 267	14 267	61 195	220 000	269 953	285 851
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		49 585	49 585	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	1 680	9 761	10 239	10 720
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		901	275	1 073	664	866	623	883	315	745	745	745	1 316	9 149	9 756	10 215
License and permits		622	733	611	749	664	581	649	450	442	442	442	983	7 409	9 345	9 785
Operational Revenue		5 097	363	4 267	7 705	4 326	2 217	6 305	2 331	1 326	1 326	1 326	15 320	51 910	79 609	81 611
Non-Exchange Revenue																
Property rates		90 335	39 447	37 396	37 686	37 898	37 798	37 779	-	43 742	43 742	43 742	96 478	546 004	588 589	616 232
Surcharges and Taxes		-	-	-	-	-	-	-	-	20	20	20	181	241	253	264
Fines, penalties and forfeits		115	207	280	458	218	127	234	229	249	249	249	401	3 054	3 189	3 278
Licences or permits		-	-	-	-	-	-	-	-	4	4	4	38	50	150	150
Transfer and subsidies - Operational		249 626	417	586	666	616	168 088	799	-	51 323	51 323	51 323	23 989	616 488	658 887	721 546
Interest		4 742	4 261	2 191	2 063	4 798	5 022	5 170	-	4 563	4 563	4 563	12 620	54 756	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	3	-	-	-	-	-	-	(3)	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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																
Employee related costs		60 397	60 660	60 308	60 843	63 018	59 909	66 168	3 232	62 516	62 516	62 516	149 871	770 975	824 354	867 936
Remuneration of councillors		3 022	2 958	2 921	3 044	3 271	5 577	3 233	3 389	3 848	3 848	3 848	4 539	43 497	43 632	46 199
Bulk purchases - electricity		2 604	53 159	78 128	63 493	130 043	93 893	130 043	31 661	92 441	92 441	92 441	462 941	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	445 146
Debt impairment		-	-	-	-	-	-	-	-	48 279	48 279	48 279	94 254	239 051	619 313	652 544
Depreciation and amortisation		-	-	94 826	31 609	-	63 217	-	-	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	11 236	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		(40)	104	-	-	-	1 450	-	-	-	-	-	(1 514)	-	-	-
Operational costs		38 058	14 369	13 476	24 680	24 644	16 888	10 745	7 973	24 818	24 818	24 818	85 259	310 588	338 621	354 083
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		121 221	193 171	299 305	240 901	146 879	341 306	128 375	83 855	353 345	353 345	353 345	1 198 404	3 813 250	4 319 784	4 461 904
Surplus/(Deficit)		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)		-	-	637	2 855	6 869	4 745	37 286	-	11 968	11 968	11 968	83 233	171 529	166 116	190 215
Transfers and subsidies - capital (in-kind - a)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		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)	(1 542 869)

Supporting Table SB15 –Consolidated Adjustment Budget – Monthly Cash flow

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Cash Receipts By Source	1																	
Property rates														327 603	327 603	489 512	529 797	
Service charges - electricity revenue														643 001	643 001	968 136	1 076 363	
Service charges - water revenue														426 263	406 263	692 235	750 741	
Service charges - sanitation revenue														84 798	84 798	142 305	153 938	
Service charges - refuse														132 000	132 000	248 961	268 473	
Rental of facilities and equipment														9 149	9 149	9 756	10 215	
Interest earned - external investments														9 761	9 761	10 239	10 720	
Interest earned - outstanding debtors														-	-	-	-	
Dividends received														-	-	-	-	
Fines, penalties and tributes														3 054	3 054	3 189	3 278	
Licences and permits														7 459	7 459	9 496	9 995	
Agency services														-	-	-	-	
Transfers and Subsidies - Co-ordinal														610 701	610 701	663 407	715 815	
Other revenue														60 881	60 881	68 072	91 074	
Cash Receipts by Source														2 284 670	2 284 670	3 355 309	3 614 349	
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)														177 016	177 016	194 596	196 946	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Depar/In Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)														-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets														-	-	-	-	
Short term loans														-	-	-	-	
Borrowing long term/financing														-	-	-	-	
Increase (decrease) in consumer deposits														2 500	2 500	2 500	2 525	
Decrease (increase) in non-current receivables														-	-	-	-	
Decrease (increase) in non-current investments														-	-	-	-	
Total Cash Receipts by Source														2 474 186	2 474 186	3 552 405	3 812 820	
Cash Payments by Type																		
Employee related costs														770 975	770 975	824 354	867 936	
Remuneration of councillors														43 497	43 497	43 832	46 199	
Finance charges														-	-	-	-	
Bulk purchases - Electricity	2													1 109 287	1 109 287	1 130 030	1 151 162	
Acquisitions - water & other inventory	3													442 252	442 252	442 252	446 675	
Contracted services														338 206	338 206	291 684	299 795	
Transfers and grants - other municipalities														-	-	-	-	
Transfers and grants - other														-	-	-	-	
Other expenditure														364 915	364 915	361 432	366 553	
Cash Payments by Type														3 069 132	3 069 132	3 073 584	3 178 310	
Other Cash Flows/Payments by Type																		
Capital assets														216 657	216 657	189 116	190 215	
Repayment of borrowing														4 800	4 800	4 800	2 400	
Other Cash Flows/Payments														210 000	210 000	250 000	320 000	
Total Cash Payments by Type														3 500 788	3 500 788	3 517 501	3 680 926	
NET INCREASE/(DECREASE) IN CASH HELD														(1 026 602)	(1 026 602)	34 904	121 894	
Cash/cash equivalents at the monthly year beginning		104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	921 829	921 829	986 925
Cash/cash equivalents at the monthly year end		104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	104 773	921 829	921 829	986 925	1 108 723

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

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Multi-year expenditure appropriation	1																
Vote 01 - Public Safety																	
Vote 02 - Health Services																	
Vote 03 - Community Services																	
Vote 04 - Housing																	
Vote 05 - Sport Arts And Culture																	
Vote 06 - Council General																	
Vote 07 - Civil Engineering			1 053	1 142	2 122	1 304	14 045	448	1 501	3 000	3 030	3 030	9 527	40 631	20 251	15 766	
Vote 08 - Water Section						556	396		261	1 583	1 583	1 583	13 038	19 000	9 500	19 708	
Vote 09 - City Electrical Engineering						545	635		2 674	1 663	1 663	1 663	10 492	19 637	12 189	17 189	
Vote 10 - Corporate Governance																	
Vote 11 - Budget And Treasury Office																	
Vote 12 - Cleansing																	
Vote 13 - Sewerage																	
Vote 14 - Market																	
Vote 15 - Other																	
Capital Multi-year expenditure sub-total	3		1 053	1 142	2 122	2 705	15 076	448	4 836	6 276	6 276	6 276	33 056	79 268	41 542	52 661	
Single-year expenditure appropriation																	
Vote 01 - Public Safety								231					(231)				
Vote 02 - Health Services																	
Vote 03 - Community Services																	9 168
Vote 04 - Housing																	
Vote 05 - Sport Arts And Culture		246	(246)			359	3 945		101	871	871	871	1 868	6 906	2 000	25 289	
Vote 06 - Council General			8			33	36	36	25	27	27	27	1 082	1 300			
Vote 07 - Civil Engineering																	
Vote 08 - Water Section					3 487		10 598	453	4 781	2 005	2 005	2 005	6 795	32 130	13 833	10 873	
Vote 09 - City Electrical Engineering										340	340	340	680	1 700			
Vote 10 - Corporate Governance																	
Vote 11 - Budget And Treasury Office					72		215	(29)		667	667	667	5 742	8 000			
Vote 12 - Cleansing			554		2 369		2 364	5 363	19 415	5 882	5 882	5 882	5 038	52 749	62 270	15 000	
Vote 13 - Sewerage				1 340	1 482		440		508	(315)	(315)	(315)	26 909	29 735	67 075	62 204	
Vote 14 - Market						1 053				613	613	613	164	3 067	2 000	15 000	
Vote 15 - Other																	
Capital single-year expenditure sub-total	3	246	317	1 340	7 411	1 454	17 597	6 054	24 831	10 080	10 080	10 080	48 067	137 589	147 177	137 554	
Total Capital Expenditure	2	246	1 370	2 482	9 533	4 160	32 673	6 503	29 667	16 367	16 367	16 367	81 124	216 857	189 116	190 215	

Community Assets	19 730	-	-	-	-	-	691	691	19 421	17 981	18 331
Community Facilities	10 612	-	-	-	-	-	976	976	11 588	9 465	9 914
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	1 064	-	-	-	-	-	(500)	(500)	564	1 062	1 111
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	1 911	-	-	-	-	-	1 181	1 181	3 092	1 969	2 066
Cemeteries/Crematoria	6 030	-	-	-	-	-	100	100	6 130	5 123	5 364
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	130	-	-	-	-	-	(100)	(100)	30	5	5
Nature Reserves	729	-	-	-	-	-	10	10	739	561	587
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	748	-	-	-	-	-	285	285	1 032	746	781
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-

Living resources	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	277 534	-	-	-	-	22 763	22 763	300 297	290 468	303 #12

Supporting Table SB18C – Consolidated Adjustment Budget – Capital Expenditure on Repair and Maintenance by Asset Class

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		196 020	-	-	-	-	-	34 292	34 292	230 312	205 981	215 690
Roads Infrastructure		56 998	-	-	-	-	-	22 793	22 793	79 792	70 638	73 986
Roads		56 065	-	-	-	-	-	22 968	22 968	79 034	69 303	72 560
Road Structures												
Road Furniture		933	-	-	-	-	-	(175)	(175)	758	1 335	1 426
Capital Spares												
Storm water Infrastructure		10 000	-	-	-	-	-	-	-	10 000	-	-
Drainage Collection		10 000	-	-	-	-	-	-	-	10 000	-	-
Storm water Conveyance												
Attenuation												
Electrical Infrastructure		91 719	-	-	-	-	-	5 500	5 500	97 219	96 213	100 736
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations		823	-	-	-	-	-	-	-	823	864	904
MV Switching Stations		122	-	-	-	-	-	-	-	122	128	134
MV Networks												
LV Networks		90 774	-	-	-	-	-	5 500	5 500	96 274	95 222	99 697
Capital Spares												
Water Supply Infrastructure		15 812	-	-	-	-	-	3 000	3 000	18 812	16 586	17 366
Dams and Weirs												
Boreholes												
Reservoirs		3 697	-	-	-	-	-	-	-	3 697	3 878	4 060
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution		12 115	-	-	-	-	-	3 000	3 000	15 115	12 708	13 305
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure		21 490	-	-	-	-	-	2 999	2 999	24 489	22 543	23 603
Pump Station												
Retiulation		11 281	-	-	-	-	-	2 999	2 999	14 279	11 833	12 390
Waste Water Treatment Works		10 210	-	-	-	-	-	-	-	10 210	10 710	11 213
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Community Assets		18 730	-	-	-	-	-	691	691	19 421	17 981	18 831
Community Facilities		10 612	-	-	-	-	-	976	976	11 588	9 465	9 914
Halls												
Centres												
Crèches												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums		1 064	-	-	-	-	-	(500)	(500)	564	1 062	1 111
Galleries												
Theatres												
Libraries		1 911	-	-	-	-	-	1 181	1 181	3 092	1 969	2 066
Cemeteries/Crematoria		6 030	-	-	-	-	-	100	100	6 130	5 123	5 364
Police												
Parks												
Public Open Space		130	-	-	-	-	-	(100)	(100)	30	5	5
Nature Reserves		729	-	-	-	-	-	10	10	739	561	587
Public Ablution Facilities												
Markets		748	-	-	-	-	-	285	285	1 032	746	781
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities		8 119	-	-	-	-	-	(285)	(285)	7 834	8 517	8 917
Indoor Facilities		2 505	-	-	-	-	-	(199)	(199)	2 305	2 627	2 751
Outdoor Facilities		5 614	-	-	-	-	-	(85)	(85)	5 529	5 889	6 166
Capital Spares												
Heritage assets		199	-	-	-	-	-	(100)	(100)	99	208	218

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

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore	Nat. or Prov.	Other Adjusts	Total Adjusts	Adjusted	Adjusted	Adjusted
		7	8	9	10	11	12	13	14	+1 2024/25	+2 2025/26	
R thousands	A	A1	B	C	D	E	F	G	H			
Depreciation by Asset Class/Sub-class												
Infrastructure		322 692	-	-	-	-	-	-	-	322 692	322 692	322 692
Roads Infrastructure		96 260	-	-	-	-	-	7 000	7 000	103 260	96 260	96 260
Roads		96 260	-	-	-	-	-	7 000	7 000	103 260	96 260	96 260
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		59 997	-	-	-	-	-	-	-	59 997	59 997	59 997
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		59 997	-	-	-	-	-	-	-	59 997	59 997	59 997
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		93 480	-	-	-	-	-	(15 000)	(15 000)	78 480	93 480	93 480
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		93 480	-	-	-	-	-	(15 000)	(15 000)	78 480	93 480	93 480
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		72 956	-	-	-	-	-	8 000	8 000	80 956	72 956	72 956
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reliculation		72 956	-	-	-	-	-	8 000	8 000	80 956	72 956	72 956
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Other assets		79 263	-	-	-	-	-	-	-	79 263	79 263	79 263
Operational Buildings		79 263	-	-	-	-	-	-	-	79 263	79 263	79 263
Municipal Offices		79 263	-	-	-	-	-	-	-	79 263	79 263	79 263
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1 763	-	-	-	-	-	-	-	1 763	1 763	1 763
Computer Equipment		1 763	-	-	-	-	-	-	-	1 763	1 763	1 763
Furniture and Office Equipment		2 617	-	-	-	-	-	-	-	2 617	2 617	2 617
Furniture and Office Equipment		2 617	-	-	-	-	-	-	-	2 617	2 617	2 617
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		33 666	-	-	-	-	-	(20 000)	(20 000)	13 666	33 666	33 666
Transport Assets		33 666	-	-	-	-	-	(20 000)	(20 000)	13 666	33 666	33 666
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mauro		-	-	-	-	-	-	-	-	-	-	-
Poicing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immbure		-	-	-	-	-	-	-	-	-	-	-
Poicing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	440 000	-	-	-	-	-	(20 000)	(20 000)	420 000	440 000	440 000

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

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		11 418	-	-	-	-	-	9 237	9 237	20 655	13 833	10 873
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		11 418	-	-	-	-	-	9 237	9 237	20 655	13 833	10 873
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		11 418	-	-	-	-	-	9 237	9 237	20 655	13 833	10 873
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Community Facilities		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	3 067	3 067	3 067	2 000	15 000
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	1 700	1 700	1 700	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	11 418	-	-	-	-	-	14 005	14 005	25 423	15 833	25 873



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)	RESPONSIBLE PERSON	COSTS (& Source of funding)	OUTCOME	EXPECTED INFLOW
Proclamation of additional 13 020 stands and to be billed			01/03/2024-30/06/2024	Director Choche	No cost	Increased Revenue	R63,277,200
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)							
Proclamation of additional 6,077 stands to be billed			01/03/2024-30/06/2024	Director Choche	No cost	Increased Revenue	R29,534,220
Alabama Extention 5 Kanana extention 14							

Kanana Extension 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)	<ul style="list-style-type: none"> • 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)	RESPONSIBLE PERSON	COSTS (& Source of funding)	OUTCOME	EXPECTED INFLOW
Cost Cutting measures	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 of the CFO and Municipal Manager have jointly issued moratorium to suspend all non-essential travelling and accommodation for the whole financial year).	01/03/2024-30/06/2024	All Managers agreement	No Cost	Reduced expenditure	R600 thousand
	Contracted Services	To review operational contract to scale down their services and support on the following expenditure items: <ul style="list-style-type: none"> • 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. 	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
TOTAL SAVING	R9 757 976						
TOTAL COST	R-1 700 000						
NETT TOTAL	R8 057 976						

7. CONCLUSION

In the midst 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 must 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.