

ADJUSTMENT BUDGET OF
MKHAMBATHINI
MUNICIPALITY



2023/24 TO 2025/26
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS

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Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative	MBRR	Municipal Budget & Reporting Regulations
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CFO	Chief Financial Officer	MFMA	Municipal Financial Management Act
CM	Municipality Manager	MIG	Municipal Infrastructure Grant
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental Organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
FBS	Free basic services	OHS	Occupational Health and Safety
GAMAP	Generally Accepted Municipal Accounting Practice	OP	Operational Plan
GDP	Gross Domestic Product	PBO	Public Benefit Organisations
GDS	Gauteng Growth and Development Strategy	PHC	Provincial Health Care
GFS	Government Financial Statistics	PMS	Performance Management System
GRAP	General Recognised Accounting Practice	PPE	Property Plant and Equipment
HR	Human Resources	PPP	Public Private Partnership
HSRC	Human Science Research Council	PTIS	Public Transport Infrastructure System
IDP	Integrated Development Plan	RG	Restructuring Grant
IT	Information Technology	RSC	Regional Services Council
kℓ	kilolitre	SALGA	South African Local Government Association
km	kilometre	SAPS	South African Police Service
KPA	Key Performance Area	SDBIP	Service Delivery Budget Implementation Plan
KPI	Key Performance Indicator	SMME	Small Micro and Medium Enterprises
kWh	kilowatt hour		
ℓ	litre		
LED	Local Economic Development		
M	Mayor		

Part 1 - Annual Budget

1.1 Mayor's Report

SPEECH BY THE MAYOR OF MKHAMBATHINI MUNICIPALITY

CLLR. N.W. NTOMBELA PRESENTED TO THE MUNICIPAL COUNCIL ON THE OCCASION OF THE TABLING OF ADJUSTMENT BUDGET FOR 2023/2024 FINANCIAL YEAR AT MKHAMBATHINI MUNICIPALITY COUNCIL CHAMBER

ON Wednesday, 28 FEBRUARY 2024

Speaker of the Council,

Deputy Mayor,

Executive Committee Members,

Councillors,

Traditional leaders,

Municipal Manager,

All Senior Managers,

Chief Financial Officer,

All Staff members present,

Members of the media if any are present and Public,

Distinguish guest, Ladies and Gentlemen.

Greetings to all

Chairperson, Mr Speaker, I would like to greet you and all members of the council and officials, and I hereby present Adjustment Budget for 2023/2024 financial year as outlined in the Municipal Finance Management Act. (MFMA, Section 28 of MFMA in relation to the tabling of Adjustment Budget).

I would like to highlight the following items:

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	24,850	-	-	-	-	-	-	-	24,850	26,068	27,293
Service charges	653	-	-	-	-	-	-	-	653	685	718
Investment revenue	3,100	-	-	-	-	-	-	-	3,100	3,252	3,405
Transfers recognised - operational	89,672	-	-	-	-	-	108,678	108,678	198,350	94,419	93,538
Other own revenue	8,646	-	-	-	-	-	674	674	9,320	9,085	9,513
Total Revenue (excluding capital transfers and contributions)	126,922	-	-	-	-	-	109,352	109,352	236,273	133,509	134,466
Employee costs	49,690	-	-	-	-	-	-	-	49,690	52,125	54,575
Remuneration of councillors	7,329	-	-	-	-	-	-	-	7,329	7,688	8,050
Depreciation & asset impairment	23,643	-	-	-	-	-	-	-	23,643	24,584	25,739
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4,627	-	-	-	-	-	600	600	5,227	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55,319	-	-	-	-	-	104,137	104,137	159,456	55,431	58,102
Total Expenditure	140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466
Surplus/(Deficit)	(13,686)	-	-	-	-	-	4,614	4,614	(9,072)	(6,320)	(12,000)
Transfers and subsidies - capital (monetary allocations)	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	19,041	19,718
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Capital expenditure & funds sources											
Capital expenditure	20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Transfers recognised - capital	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total sources of capital funds	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Financial position											
Total current assets	52,200	-	-	-	-	-	47,054	47,054	99,254	39,347	45,795
Total non current assets	210,346	-	-	-	-	-	61,300	61,300	271,646	(26,285)	(32,176)
Total current liabilities	(12,160)	-	-	-	-	-	50,878	50,878	38,718	303	318
Total non current liabilities	7,019	-	-	-	-	-	(13,842)	(13,842)	(6,823)	-	-
Community wealth/Equity	267,687	-	-	-	-	-	71,318	71,318	339,005	12,721	7,718
Cash flows											
Net cash from (used) operating	(14,749)	-	-	-	-	-	9,938	9,938	(4,811)	12,938	11,263
Net cash from (used) investing	(26,360)	-	-	-	-	-	(395)	(395)	(26,755)	15,226	21,296
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	12,132	-	-	-	-	-	364	364	12,496	28,164	32,559
Cash backing/surplus reconciliation											
Cash and investments available	34,466	-	-	-	-	-	46,308	46,308	80,774	27,383	28,407
Application of cash and investments	(25,844)	-	-	-	-	-	93,089	93,089	67,245	7,044	10,948
Balance - surplus (shortfall)	60,310	-	-	-	-	-	(46,781)	(46,781)	13,529	20,340	17,460
Asset Management											
Asset register summary (WDV)	162,234	-	-	-	-	-	49,579	49,579	211,813	(26,285)	(32,176)
Depreciation	12,643	-	-	-	-	-	-	-	12,643	13,045	13,658
Renewal and Upgrading of Existing Assets	2,400	-	-	-	-	-	213	213	2,613	700	400
Repairs and Maintenance	12,919	-	-	-	-	-	7,600	7,600	20,519	13,370	14,189
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	3,618	3,795	3,974
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

Explanatory notes to MBRR Table B1 - Adjustment Budget Summary

1. Table B1 the adjustment budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Adjustment Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

The adjustment on the operating and capital expenditure are as follow and also the municipality has manage to implement the Cost Containment measure.

- i. The total operating revenue has increase by R674 000
- ii. The total operating expenditure has increase by R 9.6 million
- iii. The capital budget has increased by R 3.9 million
- iv. The municipality also receive the own R 78 million from department Transport for maintenance of transport road in ward 4,5, and 6 ,the agreement was signed between this two parties R 65 123 million of this grant is included in the 2023/2024 Adjustment budget while R 6,5 million was included in the previous year.
- v. The Municipality also receive Additional funding for electrification project for ward 2 to the amount of R 20 700 000. This funding came after the municipality had approved the 2023/24 Budget.

Honourable Speaker and Councillors, this report reflects the wishes and aspirations of the people of Mkhambathini Municipality and it is aligned with the priorities set by Treasury and it is in line with the Mkhambathini Municipality SDBIP and IDP priorities which according to my

administration's point of view should be implemented at a Local Level after considering the needs of the Community, therefore I recommend that the Municipal Council approves the adjustment budget and the revised Service Delivery and Budget Implementation Plan.

I would like to grant council members a chance to investigate the content and more details are contained in the attached reports.

As I conclude Speaker, as you are aware, the Country is experiencing harsh economic times and is experiencing a severe drought. As a result of this, food prices and other essential commodities are rising rapidly. This prompted National and Provincial Government to introduce cost cutting and saving measures to deliver services and sacrifice effectively including the. As the result of this funding to Local Government has been being reduced. Grant funding has been reduced and affects, Equitable Share and MIG. The effect of Governments austerity measures has placed the Municipal budget under pressure and the Municipality has also embarked on cost saving measures and introduced them in this budget. Prudent Financial Management and constant monitoring of the budget must take place during the year and throughout the year in monitoring.

The below factors must be noted

Governance

The Internal Audit Activity stills operate as an outsourced Internal Audit Services which is an indication of a commitment in promoting good governance. Internal Audit Activity has formed a working relationship with the Provincial Internal Audit Unit and National Treasury Risk and Internal Audit Support Unit for skills and resources sharing and to strengthen the Internal Audit Activities operations. A risk-based audit plan has been developed and systems of internal control were tested to effectively monitor the vulnerability of operations within the municipality. Internal Audit also meets on a regular basis as well MPAC.

Mkhambathini Municipality Youth Advisory Centre continues to service the youth who are seeking advice on careers, receiving vouchers for small businesses, life skills, and basic computer skills. The centre of gender issues also resides in the youth development office. The municipality have also established the Youth Council which was elected in 2018 and it is currently functional when it comes to youth programs.

Property Rates

The municipality appointed a service provider to prepare the New General Valuation Roll to be implemented as from 01 July 2019 with a validity period being 5 years. The process of inspection of the roll is currently under way.

I must mention Speaker, that after this meeting, the municipality will have public participation process to showcase the IDP and Budget and to share with our people different views on what I am about to table to this Council.

Back to basics

Speaker, we all aware of the concept of Back to basics and the importance of implementing a back to basic plan. We are fortunate that through the COGTA assessment, Mkhambathini Municipality was found to be functional, but we must still make every effort to improve on upholding the 5 pillars of the Back to Basics concept and improve the lives of our citizens. We continue to align ourselves to the programmes rolled out by National and Provincial Government. We have provided an amount in our budget to deal with some priorities of Back to basics.

mSCOA

Speaker, Local Government has seen many reforms since the Implementation of the Municipal Management Finance Act over the years. Recently National Treasury has commenced with the roll out of programmes to implement the Municipal standard chart of accounts - mSCOA. Funding for implementation mSCOA is from the Financial Management Grant and Municipal System Improvement Grant and own funding. Reports have been coming to Council during the last 3 years on the implementation and readiness towards mSCOA.

Current Economic Conditions and Funding

Speaker, as you are aware, the Country is experiencing harsh economic times and is experiencing a severe drought. As a result of this, food prices and other essential commodities are rising rapidly. This prompted National and Provincial Government to introduce cost cutting and saving measures in order to deliver services and sacrifice effectively. As the result of this funding to Local Government has been being reduced. Grant funding has been reduced and affects, MIG. The effect of Governments austerity measures has placed the Municipal budget under pressure and the Municipality has also embarked on cost saving measures and introduced them in this budget. Prudent Financial Management and constant monitoring of the budget must take place during the year and throughout the year in monitoring

And I would like council members to have in mind the need to provide quality services to our community when considering Adjustment Budget, I thank you for this wonderful opportunity granted to me to present this report to the Council of Mkhambathini Municipality

I thank you.

RESOLUTION

On the 28th February 2024, the Council of Mkhambathini Local Municipality met in the Council Chambers of Mkhambathini Local Municipality to adopt the 2023/24 Adjustment Budget. The council approved and adopted the following resolutions:

2.1. The Council of Mkhambathini Local Municipality, acting in terms of section 28 (1) of the Municipal Finance Management Act (Act 56 of 2003) approves and adopt:

- 2023/24 Adjustment Budget
 - 1.1 Adjusted Financial Performance (revenue & expenditure by standard classification)
 - 1.2 Adjusted Financial Performance (revenue and expenditure by municipal vote)
 - 1.3 Adjusted Financial Performance (revenue by source and expenditure by type)
 - 1.4 Single year capital appropriations by municipal vote and standard classification and associated funding by source
- 2. That the adjustment budget and Medium-Term Revenue and Expenditure Framework (MTEF) for the three-year period commencing in 2023/2024 financial year be adopted.
- 3. To take note of the operational and Capital adjustment budget for 2023/24
- 4. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables
 - 4.1 Adjusted Financial Position
 - 4.2 Adjusted Cash Flows
 - 4.3 Cash backed reserves and accumulated surplus reconciliation
 - 4.4 Asset Management

4.5 Basic service delivery measurement

5. That the tabled Adjustment budget for the year 2023/2024 & indicative figures for the 2 projected outer years be adopted by Council as set out in the following schedules:

- Table B1 Summary
- Table B2 Financial Performance (By Standard Classification)
- Table B3 Financial Performance (By Municipal Vote)
- Table B4 Financial Performance (Revenue & Expenditure)
- Table B5 Capital Expenditure
- Table B6 Financial Position
- Table B7 Cash Flows
- Table B8 Cash Backed Reserves
- Table B9 Asset Management
- Table B10 Basic Service Delivery Measurement
- Supporting documents from SB1 – SB20

That once this Adjustment budget is tabled the information be uploaded to the Go Muni with the necessary MSCOA information

Executive Summary

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. Key areas where savings were realized were on telephone and internet usage, printing, workshops, travel, accommodation, and catering.

The Municipality has embarked on implementing a revenue collection strategy to optimize the collection of debt owed by ratepayers. In addition to supplementing the declining revenue base, and reduction in grant funding the Municipality has introduced a refuse tariff to areas within the Municipality which refuse is being collected. The tariff which is being introduced will be reviewed during the course of the year to ensure that it is cost reflective and sustainable, however this is still a challenge as the service is only be carried out in the urban area of Camperdown.

The main challenges experienced during the compilation of the 2023/24 adjustment can be summarised as follows:

- The ongoing difficulties in the national and local economy.
- Aging and poorly maintained roads infrastructure.
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and limited cash position of the municipality
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- The implementation of a sustainable refuse tariff
- Un rest that was started in July 2023

Adjustment Budget Financial Performance (revenue and expenditure)

The summary for the adjustment budget has been summarised as bellow :

Choose name from list - Table B1 Adjustments Budget Summary -

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	24,850	-	-	-	-	-	-	-	24,850	26,068	27,293
Service charges	653	-	-	-	-	-	-	-	653	685	718
Investment revenue	3,100	-	-	-	-	-	-	-	3,100	3,252	3,405
Transfers recognised - operational	89,672	-	-	-	-	-	108,678	108,678	198,350	94,419	93,538
Other own revenue	8,646	-	-	-	-	-	674	674	9,320	9,085	9,513
Total Revenue (excluding capital transfers and contributions)	126,922	-	-	-	-	-	109,352	109,352	236,273	133,509	134,466
Employee costs	49,690	-	-	-	-	-	-	-	49,690	52,125	54,575
Remuneration of councillors	7,329	-	-	-	-	-	-	-	7,329	7,688	8,050
Depreciation & asset impairment	23,643	-	-	-	-	-	-	-	23,643	24,584	25,739
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4,627	-	-	-	-	-	600	600	5,227	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55,319	-	-	-	-	-	104,137	104,137	159,456	55,431	58,102
Total Expenditure	140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466
Surplus/(Deficit)	(13,686)	-	-	-	-	-	4,614	4,614	(9,072)	(6,320)	(12,000)
Transfers and subsidies - capital (monetary allocations)	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	19,041	19,718
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Capital expenditure & funds sources											
Capital expenditure	20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Transfers recognised - capital	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total sources of capital funds	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Financial position											
Total current assets	52,200	-	-	-	-	-	47,054	47,054	99,254	39,347	45,795
Total non current assets	210,346	-	-	-	-	-	61,300	61,300	271,646	(26,285)	(32,176)
Total current liabilities	(12,160)	-	-	-	-	-	50,878	50,878	38,718	303	318
Total non current liabilities	7,019	-	-	-	-	-	(13,842)	(13,842)	(6,823)	-	-
Community wealth/Equity	267,687	-	-	-	-	-	71,318	71,318	339,005	12,721	7,718
Cash flows											
Net cash from (used) operating	(14,749)	-	-	-	-	-	9,938	9,938	(4,811)	12,938	11,263
Net cash from (used) investing	(26,360)	-	-	-	-	-	(395)	(395)	(26,755)	15,226	21,296
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	12,132	-	-	-	-	-	364	364	12,496	28,164	32,559
Cash backing/surplus reconciliation											
Cash and investments available	34,466	-	-	-	-	-	46,308	46,308	80,774	27,383	28,407
Application of cash and investments	(25,844)	-	-	-	-	-	93,089	93,089	67,245	7,044	10,948
Balance - surplus (shortfall)	60,310	-	-	-	-	-	(46,781)	(46,781)	13,529	20,340	17,460
Asset Management											
Asset register summary (WDV)	162,234	-	-	-	-	-	49,579	49,579	211,813	(26,285)	(32,176)
Depreciation	12,643	-	-	-	-	-	-	-	12,643	13,045	13,658
Renewal and Upgrading of Existing Assets	2,400	-	-	-	-	-	213	213	2,613	700	400
Repairs and Maintenance	12,919	-	-	-	-	-	7,600	7,600	20,519	13,370	14,189
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	3,618	3,795	3,974
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

Adjustment Budget Assumption

In the compilation of the Adjustment Budget , the following influencing factors were considered:

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public

Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling Mkhambathini Local Municipality adjustment budget.

Mkhambathini Local Municipality expenditure framework for the 2023/24 Adjustment Budget is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan.
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA.
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan.
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made

Expenditure Changes

- Legal fees increased by R 500 000, the budget was R 600 000 and its move to R 1.1 M
- Maintenance of Roads increased by R 7 m due to damage of several roads and other municipal assets
- Materials and Supplies increased by R 500 000
- Additional budget for electrification Projects of R 20 700 000
- DOT Funding to the amount for R 65 122 971000 was allocated to the municipality and the fund was accepted and approved by the council

The adjustment on the table are as per below tables

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		6,287	-	-	-	-	-	10,415	10,415	16,701	2,850	400
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Total Capital Expenditure - Vote		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Capital Expenditure - Functional												
Governance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,037	-	-	-	-	-	(10,957)	(10,957)	80	(16,891)	(19,718)
Community and social services		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Public safety		-	-	-	-	-	-	80	80	80	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Funded by:												
National Government		18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total Capital Funding		22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)

Capital

Capital Funding

The municipal MIG was decrease by R 1.2 m and the municipality had to use its own funding in order to fundind the current projects .The below is table for Capital budget .

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		6,287	-	-	-	-	-	10,415	10,415	16,701	2,850	400
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Total Capital Expenditure - Vote		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Capital Expenditure - Functional												
Governance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,037	-	-	-	-	-	(10,957)	(10,957)	80	(16,891)	(19,718)
Community and social services		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Public safety		-	-	-	-	-	-	80	80	80	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Funded by:												
National Government		18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total Capital Funding		22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)

Votes that affected by adjustment Budget

Community Department

Account	Item Description	Budget 2023/2024	Adjustment	Adjusted
1400 - Rental from Fixed Assets [Revenue - Exchange]				
D0001/IR01149/F0046/X006/R1331/001/COMM	Community Assets		7846.09	7846.09
4200 - Contracted Services [Expenditure]				
O0007-1/IE00677/F0041/X028/R1331/001/COMM	Catering Services	50 000.00	30000	80 000.00
O1220-2/IE00677/F0041/X076/R1330/001/COMM	Catering Services		25000	25 000.00
O1220-2/IE00694/F0041/X076/R1331/001/COMM	VIP Protection	195 000.00	-53000	142 000.00
O1243-4/IE00703/F0041/X028/R1331/001/COMM	Transport Services	80 000.00	53000	133 000.00
O1244-1/IE00677/F0041/X021/R1331/001/COMM	Catering Services	120 000.00	50000	170 000.00
O1244-1/IE00703/F0041/X021/R1331/001/COMM	Transport Services	100 000.00	-50000	50 000.00
O1244-2/IE00671/F0041/X018/R1331/001/COMM	Transportation	50 000.00	-50000	0.00
O1244-2/IE00677/F0041/X018/R1331/001/COMM	Catering Services	150 000.00	138800	288 800.00
O1244-4/IE00694/F0041/X018/R1331/001/COMM	VIP Protection	70 000.00	-30000	40 000.00
O1244-4/IE00703/F0041/X018/R1331/001/COMM	Transport Services	30 000.00	30000	60 000.00

O1245- 2/IE00677/F0041/X028/R1331/001/COMM	Catering Services	100 000.00	-36000	64 000.00
O1245- 2/IE00703/F0041/X028/R1331/001/COMM	Transport Services	50 000.00	-16000	34 000.00
O1252- 1/IE00694/F0041/X028/R1331/001/COMM	VIP Protection	60 000.00	-60000	0.00
O1252- 1/IE00703/F0041/X028/R1331/001/COMM	Transport Services	45 000.00	60000	105 000.00
O1264- 1/IE00677/F0041/X019/R1331/001/COMM	Catering Services	60 000.00	20000	80 000.00
O1264- 1/IE00703/F0041/X019/R1331/001/COMM	Transport Services	80 000.00	-20000	60 000.00
O1275- 1/IE00677/F0041/X132/R1330/001/COMM	Catering Services	36 800.00	-36800	0.00
O1305- 1/IE00632/F0041/X098/R1331/001/COMM	Catering Services	30 000.00	50000	80 000.00
O1305- 1/IE00694/F0041/X098/R1331/001/COMM	VIP Protection	150 000.00	-90000	60 000.00
O1305- 1/IE00703/F0041/X098/R1331/001/COMM	Transport Services	20 000.00	40000	60 000.00
O1333- 1/IE00640/F0041/X125/R1331/001/COMM	First Aid	30 000.00	-20000	10 000.00
O1333- 1/IE00703/F0041/X125/R1331/001/COMM	Transport Services	30 000.00	20000	50 000.00
O1333- 5/IE00694/F0041/X129/R1331/001/COMM	VIP Protection	80 000.00	-29000	51 000.00
O1333- 5/IE00703/F0041/X129/R1331/001/COMM	Transport Services	60 000.00	-20000	40 000.00

O1333-6/IE00694/F0041/X125/R1331/001/COMM	VIP Protection	150 000.00	-100000	50 000.00
O1333-7/IE00640/F0041/X129/R1331/001/COMM	First Aid	10 000.00	-10000	0.00
O1333-7/IE00677/F0041/X129/R1331/001/COMM	Catering Services	180 000.00	-45000	135 000.00
O1333-7/IE00703/F0041/X129/R1331/001/COMM	Transport Services	26 200.00	20000	46 200.00
Total Adjustment		2 043 000.00	-129 000.00	1 914 000.00

Community

Account	Item Description	Budget 2023/2024	Adjustment	Adjusted
4600 - Inventory Consumed [Expenditure]				
O1243-5/IE00534/F0041/X012/R1331/001/COMM	Materials and Supplies	130 000.00	-30000	100 000.00
O1245-1/IE00534/F0041/X028/R1812/001/COMM	Materials and Supplies	120 000.00	30000	150 000.00
O1333-6/IE00738/F0041/X129/R1331/001/COMM	Standard Rated	230 000.00	100000	330 000.00
Total Adjustment		480 000.00	100 000.00	580 000.00

Corporate Department

Account	Item Description	Budget 2023/2024	Adjustment	Adjusted
1300 - Operational Revenue [Revenue - Exchange Rev				
D0001/IR01424/F0001/X046/R133 0/001/CORP	Skills Development Levy Refund		440000	440 000.00
Total Adjustment Revenue		0	440000	440000
4200 - Contracted Services [Expenditure]				
O0001/IE00008/F0041/X053/R133 1/001/CORP	Legal Advice and Litiga	600 000.00	500000	1 100 000.00
O0001/IE00545/F0041/X046/R133 1/001/CORP	Machinery and Equipm	242 190.00	-33471.47	208 718.53
Total Adjustment Exp		842 190.00	466 528.53	1 308 718.53
4710 - Operational Cost [Expenditure]				
O0001/IE00595/F0041/X046/R133 0/001/CORP	Skills Development Fur	56 891.00	80000	136 891.00
O0001/IE00751/F0041/X046/R133 1/001/CORP	Corporate and Municip	210 600.00	50000	260 600.00
Total Adjustment		267 491.00	130 000.00	397 491.00

Finance Department

Account	Item Description	Budget 2023/2024	Adjustment	Adjusted
1400 - Rental froA63:E72m Fixed Assets [Revenue - Exchang				0.00
D0001/IR01193/F0001/X049/R1330/001/FIN	Other Assets	73805.00	215672.23	289477.23
Total Adjustment		73805.00	215672.23	289477.23
4710 - Operational Cost [Expenditure]				
O0001/IE00060/F1177/X049/R1330/001/FIN	Accommodation	200000.00	50000.00	250000.00
O0001/IE00567/F0041/X049/R1330/001/FIN	External Audit Fees	1895400.00	100000.00	1995400.00
O0001/IE00607/F0041/X050/R1330/001/FIN	Wet Fuel	1895400.00	1333727.00	3229127.00

O0011-1/IE00573/F0041/X049/R1331/001/FIN	Indigent Relief FBE	219024.00	-80000.00	139024.00
Total Adjustment		4209824.00	1403727.00	5613551.00

Executive and Council

Account	Item Description	Budget 2023/2024	Adjustment	Adjusted
4200 - Contracted Services [Expenditure]				
O0001/IE00844/F0041/X045/R1331/01/EXEC	Project Management	400 000.00	-200000	200 000.00
O1359-1/IE00694/F0041/X044/R1331/001/EXEC	VIP Protection	100 000.00	-100000	0.00
4710 - Operational Cost [Expenditure]				0.00
O0001/IE00060/F0041/X044/R1331/01/EXEC	Accommodation	150 000.00	100 000.00	250 000.00
Total Adjustment		650 000.00	-200 000.00	450 000.00

Municipal Managers Department

Account		Budget 2023/2024	Adjustment	Adjusted
4200 - Contracted Services [Expenditure]				
O1305-2/IE00694/F0041/X045/R1331/001/MM	VIP Protection	610 740.00	1415064	2 025 804.00
O1350-1/IE00694/F0041/X045/R1331/001/MM	VIP Protection	935 064.00	-935064	0.00
4600 - Inventory Consumed [Expenditure]				
O1236-1/IE00534/F0041/X045/R1331/001/MM	Materials and Supplies	842 400.00	500000	1 342 400.00
Total		2388204	980000	3368204

Account		Budget 2023/2024	Adjustment	Adjusted
4200 - Contracted Services [Expenditure]				
O1762- 1/IE00651/F0041/X116/R1814/001/ TECH	Maintenance of Unspec	9 000 000.00	7000000	16 000 000.00
Total		12 500 000.00	7000000	19 500 000.00

2 Part 2 - Supporting Documentation

2.1 Overview of the Adjustment budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act. EXCO acts as the Budget Steering Committee.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Process Overview

The municipality has table section 72 report and also have engage with provincial treasury about the assessment.

The treasury mid-year assessment has guided the municipality on the adjustment budget assessment and all department has an input on the adjustment budget preparation

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the adjustment , extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the adjustment budget :

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- Cash Flow Management Strategy
- Debtor payment levels

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 108 have been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of Adjustment Budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;

- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2022/2024 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 1 IDP Strategic Objectives

2023/2024 Financial Year	2023/2024 Adjustment
1. The provision of quality basic services and infrastructure	1. Provision of quality basic services and infrastructure
2. Acceleration of higher and shared economic growth and development	2. Economic growth and development that leads to sustainable job creation
3. Fighting of poverty, building clean, healthy, safe and sustainable communities	3.1 Fight poverty and build clean, healthy, safe and sustainable communities
	3.2 Integrated Social Services for empowered and sustainable communities
4. Fostering participatory democracy and adherence to MKHAMBATHINI principles through a caring, accessible and accountable service	4. Foster participatory democracy and Mk principles through a caring, accessible and accountable service
5. Good governance, Financial viability and institutional governance	5.1 Promote sound governance
	5.2 Ensure financial sustainability
	5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;
 - Provide Municipality planning services; and
 - Maintaining the infrastructure of the Municipality.
2. Economic growth and development that leads to sustainable job creation by:
 - Ensuring there is a clear structural plan for the Municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
 - Effective implementation of the Indigent Policy;
 - Working with the provincial department of health to provide primary health care services;
 - Extending waste removal services and ensuring effective Municipality cleansing;
 - Ensuring all waste water treatment works are operating optimally;
 - Working with strategic partners such as SAPS to address crime;
 - Ensuring safe working environments by effective enforcement of building and health regulations;
 - Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.2 Integrated Social Services for empowered and sustainable communities
 - Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
4. Foster participatory democracy and Mkhambathini principles through a caring, accessible and accountable service by:
 - Optimising effective community participation in the ward committee system; and
 - Implementing Mkhambathini in the revenue management strategy.
- 5.1 Promote sound governance through:
 - Publishing the outcomes of all tender processes on the municipal website

5.2 Ensure financial sustainability through:

- Reviewing the use of contracted services
- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan

5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the 2023/24 revised IDP, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;

- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2023/24 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

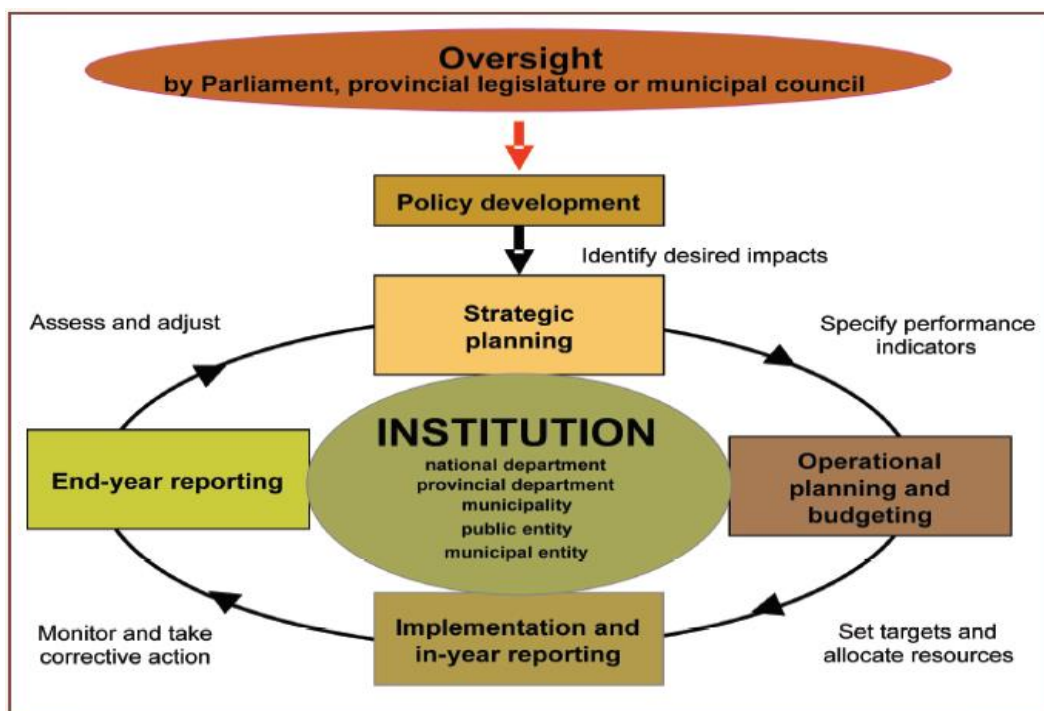
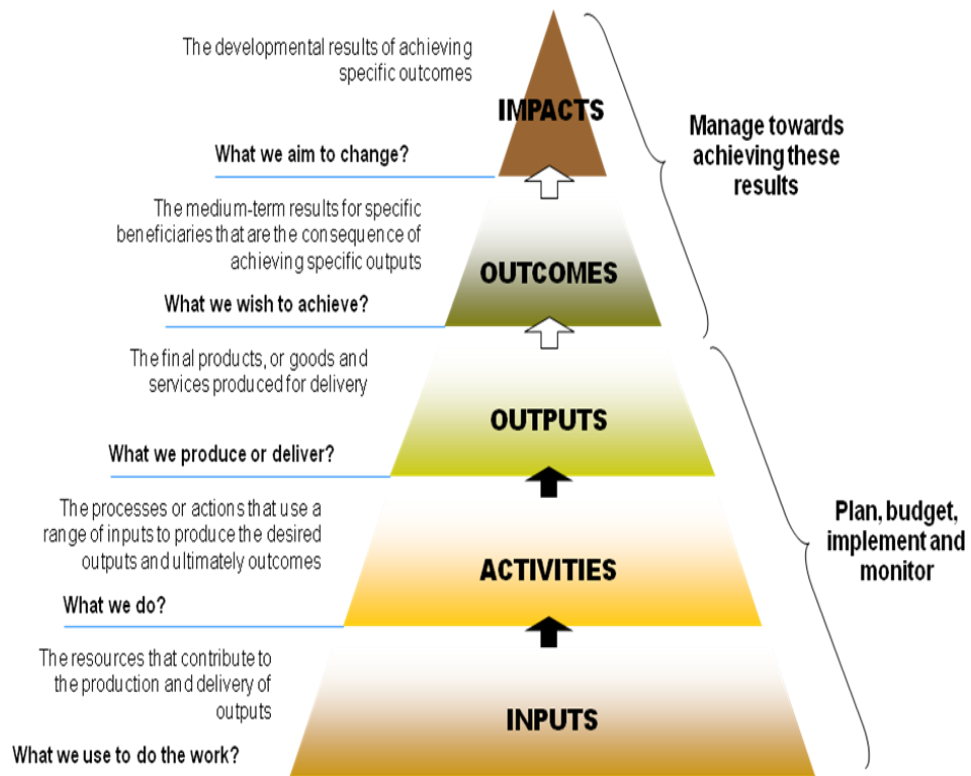


Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:



Choose name from list - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands													
REVENUE ITEMS													
Non-exchange revenue by source													
Property rates													
Total Property Rates		28,468	–					–	–	28,468	29,863	31,266	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3,618	–					–	–	3,618	3,795	3,974	
Net Property Rates		24,850	–					–	–	24,850	26,068	27,293	
Exchange revenue service charges													
Service charges - Electricity													
Total Service charges - Electricity		–	–					–	–	–	–	–	
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)		–	–	–	–	–	–	–	–	–	–	–	
Net Service charges - Electricity		–	–					–	–	–	–	–	
Service charges - Water													
Total Service charges - water		–	–					–	–	–	–	–	
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–					–	–	–	–	–	
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–	–	
Net Service charges - Water		–	–					–	–	–	–	–	
Service charges - Waste Water Management													
Total Service charges - Waste Water Management		–	–					–	–	–	–	–	
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–					–	–	–	–	–	
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–	–	
Net Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	
Service charges - Waste Management													
Total refuse removal revenue		653	–					–	–	653	685	718	
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)		–	–	–	–	–	–	–	–	–	–	–	
Service charges - Waste Management		653	–	–	–	–	–	–	–	653	685	718	
EXPENDITURE ITEMS													
Employee related costs													
Basic Salaries and Wages		34,267	–					–	–	34,267	35,946	37,635	
Pension and UIF Contributions		5,284	–					–	–	5,284	5,543	5,804	
Medical Aid Contributions		2,286	–					–	–	2,286	2,398	2,511	
Overtime		861	–					–	–	861	903	946	
Performance Bonus		2,712	–					–	–	2,712	2,845	2,978	
Motor Vehicle Allowance		267	–					–	–	267	280	293	
Cellphone Allowance		160	–					–	–	160	168	176	
Housing Allowances		434	–					–	–	434	455	477	
Other benefits and allowances		18	–					–	–	18	19	20	
Payments in lieu of leave		2,134	–					–	–	2,134	2,239	2,344	
Long service awards		947	–					–	–	947	994	1,040	
Post-retirement benefit obligations		85	–					–	–	85	89	94	
Entertainment		–	–					–	–	–	–	–	
Scaroly		–	–					–	–	–	–	–	
Aging and post related allowance		235	–					–	–	235	246	258	
In kind benefits		–	–					–	–	–	–	–	
sub-total		49,690	–	–	–	–	–	–	–	49,690	52,125	54,575	
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–	–	
Total Employee related costs		49,690	–	–	–	–	–	–	–	49,690	52,125	54,575	
Depreciation and amortisation													
Depreciation of Property, Plant & Equipment		12,435	–					–	–	12,435	13,045	13,658	
Lease amortisation		207	–					–	–	207	–	–	
Capital asset impairment		–	–					–	–	–	–	–	
Total Depreciation and amortisation		12,643	–	–	–	–	–	–	–	12,643	13,045	13,658	
Bulk purchases													
Electricity Bulk Purchases		–	–					–	–	–	–	–	
Total bulk purchases		–	–	–	–	–	–	–	–	–	–	–	
Transfers and grants													
Cash transfers and grants		22,855	22,855					–	–	22,855	–	–	
Non-cash transfers and grants		(22,855)	(22,855)					–	–	(22,855)	–	–	
Total transfers and grants		–	–	–	–	–	–	–	–	–	–	–	
Contracted services													
Outsourced Services		11,457	–					114	114	11,571	9,874	10,338	
Consultants and Professional Services		3,871	–					300	300	4,171	4,061	4,252	
Contractors		13,705	–					102,073	102,073	115,778	14,194	15,052	
Total contracted services		29,033	–	–	–	–	–	102,487	102,487	131,519	28,129	29,642	
Operational Costs													
Collection costs		–	–					–	–	–	–	–	
Contributions to 'other' provisions		–	–					–	–	–	–	–	
Audit fees		1,895	–					100	100	1,995	1,988	2,082	
Other Operational Costs		24,391	–					1,551	1,551	25,942	25,314	26,379	
Total Other Operational Costs	1	26,286	–	–	–	–	–	1,651	1,651	27,937	27,302	28,460	
Repairs and Maintenance by Expenditure Item	14												
Employee related costs		–	–					–	–	–	–	–	
Inventory Consumed (Project Maintenance)		12,919	–					–	–	12,919	13,370	14,189	
Contracted Services		–	–					–	–	–	–	–	
Other Expenditure		–	–					–	–	–	–	–	
Total Repairs and Maintenance Expenditure	15	12,919	–	–	–	–	–	–	–	12,919	13,370	14,189	
Inventory Consumed													
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–	–	
Inventory Consumed - Other		4,627	–	–	–	–	–	600	600	5,227	–	–	
Total Inventory Consumed & Other Material		4,627	–	–	–	–	–	600	600	5,227	–	–	

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The following financial performance indicators have formed part of the compilation of the Adjustment Budget :

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF is nil per cent.

2.3.1.2 Safety of Capital

2.3.1.3 Liquidity

2.3.1.4 *Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the Municipality has set a limit of 1, hence at no point in time should this ratio be less than 1.*

2.3.1.5 *The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.*

2.3.1.6 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework is going to be implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection. For this purpose and exercise with Trans Union has commenced.

2.3.1.7 Creditors Management

- The Municipality managed to ensure that creditors are settled within the legislated 30 days of invoice.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following budget-related policies have been approved by Council, or have been reviewed or amended and/or are currently being reviewed/amended in line with National Guidelines and other legislation. The policies are opened for inspection and comment and the final copies will be tabled when the budget is adopted in May.

- 2.4.1 Budget Policy
- 2.4.2 Supply Chain Management Policy
- 2.4.3. Property Rates Policy
- 2.4.4 Tariff Policy
- 2.4.5 Credit Control & Debt Collection Policy
- 2.4.6 Subsistence & Travel Policy
- 2.4.7 Leave Policy
- 2.4.8 Virement Policy
- 2.4.9 Cash Management and Investment Policy
- 2.4.10 Overtime Policy
- 2.4.11 Budget policy
- 2.4.12 Banking Policy
- 2.4.12 Indigent Policy

Adjustment supporting tables are as follow

Choose name from list - Table B1 Adjustments 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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	24,850	-	-	-	-	-	-	-	24,850	26,068	27,293
Service charges	653	-	-	-	-	-	-	-	653	685	718
Investment revenue	3,100	-	-	-	-	-	-	-	3,100	3,252	3,405
Transfers recognised - operational	89,672	-	-	-	-	-	108,678	108,678	198,350	94,419	93,538
Other own revenue	8,646	-	-	-	-	-	674	674	9,320	9,085	9,513
Total Revenue (excluding capital transfers and contributions)	126,922	-	-	-	-	-	109,352	109,352	236,273	133,509	134,466
Employee costs	49,690	-	-	-	-	-	-	-	49,690	52,125	54,575
Remuneration of councillors	7,329	-	-	-	-	-	-	-	7,329	7,688	8,050
Depreciation & asset impairment	23,643	-	-	-	-	-	-	-	23,643	24,584	25,739
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	4,627	-	-	-	-	-	600	600	5,227	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55,319	-	-	-	-	-	104,137	104,137	159,456	55,431	58,102
Total Expenditure	140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466
Surplus/(Deficit)	(13,686)	-	-	-	-	-	4,614	4,614	(9,072)	(6,320)	(12,000)
Transfers and subsidies - capital (monetary allocations)	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	19,041	19,718
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Capital expenditure & funds sources											
Capital expenditure	20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Transfers recognised - capital	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total sources of capital funds	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Financial position											
Total current assets	52,200	-	-	-	-	-	47,054	47,054	99,254	39,347	45,795
Total non current assets	210,346	-	-	-	-	-	61,300	61,300	271,646	(26,285)	(32,176)
Total current liabilities	(12,160)	-	-	-	-	-	50,878	50,878	38,718	303	318
Total non current liabilities	7,019	-	-	-	-	-	(13,842)	(13,842)	(6,823)	-	-
Community wealth/Equity	267,687	-	-	-	-	-	71,318	71,318	339,005	12,721	7,718
Cash flows											
Net cash from (used) operating	(14,749)	-	-	-	-	-	9,938	9,938	(4,811)	12,938	11,263
Net cash from (used) investing	(26,360)	-	-	-	-	-	(395)	(395)	(26,755)	15,226	21,296
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	12,132	-	-	-	-	-	364	364	12,496	28,164	32,559
Cash backing/surplus reconciliation											
Cash and investments available	34,466	-	-	-	-	-	46,308	46,308	80,774	27,383	28,407
Application of cash and investments	(25,844)	-	-	-	-	-	93,089	93,089	67,245	7,044	10,948
Balance - surplus (shortfall)	60,310	-	-	-	-	-	(46,781)	(46,781)	13,529	20,340	17,460
Asset Management											
Asset register summary (WDV)	162,234	-	-	-	-	-	49,579	49,579	211,813	(26,285)	(32,176)
Depreciation	12,643	-	-	-	-	-	-	-	12,643	13,045	13,658
Renewal and Upgrading of Existing Assets	2,400	-	-	-	-	-	213	213	2,613	700	400
Repairs and Maintenance	12,919	-	-	-	-	-	7,600	7,600	20,519	13,370	14,189
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	3,618	3,795	3,974
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	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	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		134,272	-	-	-	-	-	(568)	(568)	133,704	140,963	142,056	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		134,272	-	-	-	-	-	(568)	(568)	133,704	140,963	142,056	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,027	-	-	-	-	-	12	12	2,039	2,131	2,228	
Community and social services		2,027	-	-	-	-	-	12	12	2,039	2,131	2,228	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		400	-	-	-	-	-	65,123	65,123	65,523	420	439	
Planning and development		400	-	-	-	-	-	-	-	400	420	439	
Road transport		-	-	-	-	-	-	65,123	65,123	65,123	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		653	-	-	-	-	-	43,555	43,555	44,208	685	718	
Energy sources		-	-	-	-	-	-	43,555	43,555	43,555	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		653	-	-	-	-	-	-	-	653	685	718	
<i>Other</i>		7,961	-	-	-	-	-	-	-	7,961	8,351	8,743	
Total Revenue - Functional	2	145,314	-	-	-	-	-	108,122	108,122	253,435	152,550	154,184	
Expenditure - Functional													
<i>Governance and administration</i>		91,737	-	-	-	-	-	867	867	92,604	91,196	95,399	
Executive and council		20,093	-	-	-	-	-	(962)	(962)	19,131	17,603	18,430	
Finance and administration		71,644	-	-	-	-	-	1,829	1,829	73,473	73,593	76,969	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		29,484	-	-	-	-	-	3,275	3,275	32,759	29,209	30,731	
Community and social services		26,365	-	-	-	-	-	3,717	3,717	30,082	26,151	27,529	
Sport and recreation		2,794	-	-	-	-	-	(414)	(414)	2,380	2,690	2,816	
Public safety		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		325	-	-	-	-	-	(28)	(28)	297	368	386	
<i>Economic and environmental services</i>		17,308	-	-	-	-	-	63,609	63,609	80,917	18,135	18,988	
Planning and development		589	-	-	-	-	-	(20)	(20)	569	596	624	
Road transport		16,720	-	-	-	-	-	63,629	63,629	80,348	17,539	18,363	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		1,407	-	-	-	-	-	36,987	36,987	38,394	584	612	
Energy sources		-	-	-	-	-	-	37,874	37,874	37,874	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,407	-	-	-	-	-	(887)	(887)	520	584	612	
<i>Other</i>		672	-	-	-	-	-	-	-	672	704	737	
Total Expenditure - Functional	3	140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466	
Surplus/ (Deficit) for the year		4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718	

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance and Administration		134,272	-	-	-	-	-	(568)	(568)	133,704	140,963	142,056
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		2,027	-	-	-	-	-	-	-	2,027	2,116	2,211
Vote 5 - Community and Social Services2		-	-	-	-	-	-	12	12	12	15	17
Vote 6 - Energy Sources		-	-	-	-	-	-	43,555	43,555	43,555	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	65,123	65,123	65,123	-	-
Vote 8 - Planning and Development		400	-	-	-	-	-	-	-	400	420	439
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		7,961	-	-	-	-	-	-	-	7,961	8,351	8,743
Vote 12 - Waste Management		653	-	-	-	-	-	-	-	653	685	718
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	145,314	-	-	-	-	-	108,122	108,122	253,435	152,550	154,184
Expenditure by Vote	1											
Vote 1 - Finance and Administration		71,359	-	-	-	-	-	2,114	2,114	73,473	73,593	76,969
Vote 2 - Finance and Administration2		284	-	-	-	-	-	(284)	(284)	-	-	-
Vote 3 - Executive and Council		20,093	-	-	-	-	-	(962)	(962)	19,131	17,603	18,430
Vote 4 - Community and Social Services		10,735	-	-	-	-	-	3,717	3,717	14,452	9,441	10,033
Vote 5 - Community and Social Services2		15,630	-	-	-	-	-	-	-	15,630	16,710	17,496
Vote 6 - Energy Sources		-	-	-	-	-	-	37,874	37,874	37,874	-	-
Vote 7 - Road Transport		16,720	-	-	-	-	-	63,629	63,629	80,348	17,539	18,363
Vote 8 - Planning and Development		589	-	-	-	-	-	(20)	(20)	569	596	624
Vote 9 - Sport and Recreation		2,794	-	-	-	-	-	(414)	(414)	2,380	2,690	2,816
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		672	-	-	-	-	-	-	-	672	704	737
Vote 12 - Waste Management		1,407	-	-	-	-	-	(887)	(887)	520	584	612
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		325	-	-	-	-	-	(28)	(28)	297	368	386
Total Expenditure by Vote	2	140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466
Surplus/ (Deficit) for the year	2	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A		B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	653	-	-	-	-	-	-	-	653	685	718
Sale of Goods and Rendering of Services		529	-	-	-	-	-	6	6	535	555	581
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		3,100	-	-	-	-	-	-	-	3,100	3,252	3,405
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		74	-	-	-	-	-	228	228	301	92	98
Licence and permits		7,961	-	-	-	-	-	-	-	7,961	8,351	8,743
Operational Revenue		81	-	-	-	-	-	440	440	521	85	89
Non-Exchange Revenue												
Property rates	2	24,850	-	-	-	-	-	-	-	24,850	26,068	27,293
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2	-	-	-	-	-	-	-	2	2	2
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		89,672	-	-	-	-	-	108,678	108,678	198,350	94,419	93,538
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		126,922	-	-	-	-	-	109,352	109,352	236,273	133,509	134,466
Expenditure By Type												
Employee related costs		49,690	-	-	-	-	-	-	-	49,690	52,125	54,575
Remuneration of councillors		7,329	-	-	-	-	-	-	-	7,329	7,688	8,050
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		4,627	-	-	-	-	-	600	600	5,227	-	-
Debt impairment		11,000	-	-	-	-	-	-	-	11,000	11,539	12,081
Depreciation and amortisation		12,643	-	-	-	-	-	-	-	12,643	13,045	13,658
Interest		-	-	-	-	-	-	-	-	-	-	-
Contracted services		29,033	-	-	-	-	-	102,487	102,487	131,519	28,129	29,642
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		26,286	-	-	-	-	-	1,651	1,651	27,937	27,302	28,460
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		140,608	-	-	-	-	-	104,737	104,737	245,345	139,828	146,466
Surplus/(Deficit)		(13,686)	-	-	-	-	-	4,614	4,614	(9,072)	(6,320)	(12,000)
Transfers and subsidies - capital (monetary allocations)		18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	19,041	19,718
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	4,706	-	-	-	-	-	3,384	3,384	8,090	12,721	7,718

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		6,287	-	-	-	-	-	10,415	10,415	16,701	2,850	400
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Total Capital Expenditure - Vote		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Capital Expenditure - Functional												
Governance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,037	-	-	-	-	-	(10,957)	(10,957)	80	(16,891)	(19,718)
Community and social services		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Public safety		-	-	-	-	-	-	80	80	80	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Funded by:												
National Government		18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total Capital Funding		22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)

Choose name from list - Table B6 Adjustments Budget Financial Position -

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	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		20,756	–					66,175	66,175	86,932	37,211	42,031
Trade and other receivables from exchange transactions	1	2,282	–	–	–	–	–	231	231	2,513	–	–
Receivables from non-exchange transactions	1	13,710	–	–	–	–	–	(19,867)	(19,867)	(6,158)	(9,828)	(13,623)
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		33	–	–	–	–	–	4	4	38	5,584	11,390
VAT		15,330	–					600	600	15,929	6,380	5,998
Other current assets		88	–					(88)	(88)	–	–	–
Total current assets		52,200	–	–	–	–	–	47,054	47,054	99,254	39,347	45,795
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		10,965	–					3,800	3,800	14,765	–	–
Property, plant and equipment	3	199,381	–	–	–	–	–	57,586	57,586	256,967	(26,285)	(32,176)
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		–	–					(86)	(86)	(86)	–	–
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		210,346	–	–	–	–	–	61,300	61,300	271,646	(26,285)	(32,176)
TOTAL ASSETS		262,546	–	–	–	–	–	108,354	108,354	370,900	13,062	13,619
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		6,521	–	–	–	–	–	132,651	132,651	139,172	89	94
Trade and other payables from non-exchange transactions		(22,111)	–	–	–	–	–	(74,979)	(74,979)	(97,090)	–	–
Provisions		3,228	–					(6,828)	(6,828)	(3,600)	–	–
VAT		202	–					35	35	237	214	224
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		(12,160)	–	–	–	–	–	50,878	50,878	38,718	303	318
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		7,019	–					(13,842)	(13,842)	(6,823)	–	–
Total non current liabilities		7,019	–	–	–	–	–	(13,842)	(13,842)	(6,823)	–	–
TOTAL LIABILITIES		(5,141)	–	–	–	–	–	37,036	37,036	31,895	303	318
NET ASSETS	2	267,687	–	–	–	–	–	71,318	71,318	339,005	12,759	13,301
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		266,433	–	–	–	–	–	72,572	72,572	339,005	12,721	7,718
Funds and Reserves		1,253	–	–	–	–	–	(1,253)	(1,253)	–	–	–
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		267,687	–	–	–	–	–	71,318	71,318	339,005	12,721	7,718

Choose name from list - Table B7 Adjustments Budget Cash Flows -

Description	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
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		21,122	–					–	–	21,122	24,356	28,835
Service charges		601	–					0	0	601	788	825
Other revenue		126	–					16	16	142	149	158
Transfers and Subsidies - Operational	1	89,672	–					108,678	108,678	198,350	94,419	93,538
Transfers and Subsidies - Capital	1	18,392	–					(1,230)	(1,230)	17,162	19,041	19,718
Interest		3,100	–					–	–	3,100	3,252	3,405
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(147,763)	–					(74,671)	(74,671)	(222,434)	(129,067)	(135,215)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	–	–					(22,855)	(22,855)	(22,855)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(14,749)	–	–	–	–	–	9,938	9,938	(4,811)	12,938	11,263
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		(26,360)	–					(395)	(395)	(26,755)	15,226	21,296
NET CASH FROM/(USED) INVESTING ACTIVITIES		(26,360)	–	–	–	–	–	(395)	(395)	(26,755)	15,226	21,296
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–					–	–	–	–	–
Borrowing long term/refinancing		–	–					–	–	–	–	–
Increase (decrease) in consumer deposits		–	–					–	–	–	–	–
Payments												
Repayment of borrowing		–	–					–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/(DECREASE) IN CASH HELD		(41,109)	–	–	–	–	–	9,543	9,543	(31,567)	28,164	32,559
Cash/cash equivalents at the year begin:	2	53,241	–					(9,178)	(9,178)	44,063	–	–
Cash/cash equivalents at the year end:	2	12,132	–					364	364	12,496	28,164	32,559

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	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
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	12,132	–	–	–	–	–	364	364	12,496	28,164	32,559
Other current investments > 90 days		22,334	–	–	–	–	–	45,944	45,944	68,278	(781)	(4,151)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		34,466	–	–	–	–	–	46,308	46,308	80,774	27,383	28,407
Applications of cash and investments												
Unspent conditional transfers		(22,111)	–	–	–	–	–	(52,124)	(52,124)	(74,235)	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	(3,733)	–	–	–	–	–	145,214	145,214	141,481	7,044	10,948
Other provisions		–	–	–	–	–	–	–	–	–	–	–
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		(25,844)	–	–	–	–	–	93,089	93,089	67,245	7,044	10,948
Surplus(shortfall)		60,310	–	–	–	–	–	(46,781)	(46,781)	13,529	20,340	17,460

Choose name from list - Table B9 Asset Management -

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjus. 12	Total Adjus. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	20,522	-	-	-	-	-	3,620	3,620	24,142	(13,940)	(18,918)
Roads Infrastructure		7,355	-	-	-	-	-	13,557	13,557	20,912	2,150	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		7,355	-	-	-	-	-	13,557	13,557	20,912	2,150	-
Community Facilities		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and Recreation Facilities		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Community Assets		11,037	-	-	-	-	-	(11,037)	(11,037)	-	(16,891)	(19,718)
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		480	-	-	-	-	-	-	-	480	400	400
Furniture and Office Equipment		900	-	-	-	-	-	1,000	1,000	1,900	400	400
Machinery and Equipment		750	-	-	-	-	-	100	100	850	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2,400	-	-	-	-	-	(680)	(680)	1,720	700	400
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,400	-	-	-	-	-	(680)	(680)	1,720	700	400
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	2,400	-	-	-	-	-	(680)	(680)	1,720	700	400
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets, to be adjusted	2a	-	-	-	-	-	-	893	893	893	-	-
Roads Infrastructure		-	-	-	-	-	-	893	893	893	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	893	893	893	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	22,922	-	-	-	-	-	3,833	3,833	26,755	(13,240)	(18,518)
Roads Infrastructure		7,355	-	-	-	-	-	14,450	14,450	21,805	2,150	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		7,355	-	-	-	-	-	14,450	14,450	21,805	2,150	-
Community Facilities		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and Recreation Facilities		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Community Assets		11,037	-	-	-	-	-	(11,037)	(11,037)	-	(16,891)	(19,718)
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,400	-	-	-	-	-	(680)	(680)	1,720	700	400
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2,400	-	-	-	-	-	(680)	(680)	1,720	700	400
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		480	-	-	-	-	-	-	-	480	400	400
Furniture and Office Equipment		900	-	-	-	-	-	1,000	1,000	1,900	400	400
Machinery and Equipment		750	-	-	-	-	-	100	100	850	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	22,922	-	-	-	-	-	3,833	3,833	26,755	(13,240)	(18,518)

ASSET REGISTER SUMMARY - PPE (WDV)	5	162,234	-	-	-	-	-	49,579	49,579	211,813	(26,285)	(32,176)
Roads Infrastructure		72,510	-	-	-	-	-	31,454	31,454	103,965	(2,370)	(4,733)
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		72,510	-	-	-	-	-	31,454	31,454	103,965	(2,370)	(4,733)
Community Assets		84,282	-	-	-	-	-	(832)	(832)	83,450	(21,411)	(24,451)
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		10,965	-	-	-	-	-	3,800	3,800	14,765	-	-
Other Assets		(3,784)	-	-	-	-	-	5,682	5,682	1,897	49	(282)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	(86)	(86)	(86)	-	-
Computer Equipment		701	-	-	-	-	-	16	16	717	(450)	(490)
Furniture and Office Equipment		564	-	-	-	-	-	885	885	1,449	(797)	(853)
Machinery and Equipment		992	-	-	-	-	-	142	142	1,134	(198)	(207)
Transport Assets		(4,723)	-	-	-	-	-	8,518	8,518	3,795	(1,106)	(1,158)
Land		728	-	-	-	-	-	-	-	728	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	162,234	-	-	-	-	-	49,579	49,579	211,813	(26,285)	(32,176)
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		12,643	-	-	-	-	-	-	-	12,643	13,045	13,658
<u>Repairs and Maintenance by asset class</u>	3	12,919	-	-	-	-	-	7,600	7,600	20,519	13,370	14,189
Roads Infrastructure		9,000	-	-	-	-	-	7,000	7,000	16,000	9,441	9,885
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9,000	-	-	-	-	-	7,000	7,000	16,000	9,441	9,885
Community Facilities		700	-	-	-	-	-	-	-	700	734	769
Sport and Recreation Facilities		700	-	-	-	-	-	-	-	700	734	769
Community Assets		1,400	-	-	-	-	-	-	-	1,400	1,469	1,538
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,100	-	-	-	-	-	-	-	2,100	2,021	2,306
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2,100	-	-	-	-	-	-	-	2,100	2,021	2,306
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		419	-	-	-	-	-	600	600	1,019	439	460
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		25,562	-	-	-	-	-	7,600	7,600	33,162	26,415	27,847

2.5 Adjustment budgets and SDBIPs - internal departments

In terms of section 53(1)©(ii) the Mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

2.6 Adjustment of Capital expenditure details

The following tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	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	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Finance and Administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		6,287	-	-	-	-	-	10,415	10,415	16,701	2,850	400
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Total Capital Expenditure - Vote		20,454	-	-	-	-	-	478	478	20,931	(13,240)	(18,518)
Capital Expenditure - Functional												
Governance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3,130	-	-	-	-	-	1,100	1,100	4,230	800	800
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		11,037	-	-	-	-	-	(10,957)	(10,957)	80	(16,891)	(19,718)
Community and social services		7,612	-	-	-	-	-	(7,612)	(7,612)	-	-	(19,718)
Sport and recreation		3,425	-	-	-	-	-	(3,425)	(3,425)	-	(16,891)	-
Public safety		-	-	-	-	-	-	80	80	80	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		8,755	-	-	-	-	-	13,770	13,770	22,525	2,850	400
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)
Funded by:												
National Government		18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	18,392	-	-	-	-	-	(1,230)	(1,230)	17,162	(14,740)	(19,718)
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4,530	-	-	-	-	-	5,143	5,143	9,673	1,500	1,200
Total Capital Funding		22,922	-	-	-	-	-	3,913	3,913	26,835	(13,240)	(18,518)

2.7 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.
2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the Municipality has successfully employed and trained 5 interns through this programme and a majority of them were appointed either in Mkhambathini Municipality or other municipalities.
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan
The detail SDBIP document is in line with the Adjusted budget
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.8 Other supporting documents

The below listed annexures for another supporting document

- i. Annexure A: Data strings
- ii. Annexure B: Grant registrar
- iii. Annexure C: Fixed Assets Registrar
- iv. Annexure D: B Schedule
- v. SDBIP with the supporting documentation



Municipal Manager's Quality Certificate

OFFICE OF THE MUNICIPAL MANAGER

QUALITY CERTIFICATE

I, Mr. S Mngwengwe, Municipal Manager of Mkhambathini Local Municipality, hereby certify that the Adjustment Budget and SDBIP with the supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mr. S Mngwengwe

Municipal Manager of Mkhambathini Local Municipality KZ226

Signature: _____

Date: 28 February 2024