

ITEM NO: 5.1

REPORT: APPROVED ADJUSTMENT BUDGET FOR 2023/2024

COUNCIL COMMITTEE: 28 FEBRUARY 2024

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REPORT OF THE DEPARTMENT OF FINANCE

1. PURPOSE OF THE REPORT

The purpose of this report is to table before the Executive Committee the proposed adjustments on the approved 2023/2024 Operational and Capital Budget and the two outer years for the approval thereof as required by the following:

- MFMA Section 28 (1) (2) (a)(b)(d)(e)(f) and (g).
- Municipal Budget and Reporting Regulations (MBRR) section 23 (1).

2. BACKGROUND

2.1 Municipal Finance Management Act (MFMA) section 28 (2) (a)(b)(d)(e)(f) and (g) respectively states that –

1. “A municipality may revise an approved annual budget through an adjustment budget”.
2. “An adjustments budget –
 - a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
 - b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
 - c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
 - d) may authorize the utilization of projected savings in one vote towards spending under another vote.
 - e) may authorize the spending of funds that were unspent at the end of the part financial year where the under-spending could not reasonably, have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
 - f) may correct any errors in the annual budget: and
 - g) may provide for any other expenditure within a prescribed framework.

2.2 MBRR (Municipal Budget and Reporting Regulations 23 (1) states that –

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

3. DISCUSSION

The municipality financial performance since the start of the financial year until the December 2024 depicts that items should be reviewed and aligned to the income received and expenditures incurred to be based on realistically anticipated revenues to be collected.

The discussion will cover Operating financial management review and Capital budget management review.

4. FINANCIAL IMPLICATIONS

4.1. Operating Financial Management Review

The municipality approved the budget which sets out revenue and expenditure targets. This mid-year budget and performance report is a tool to review the progress that has been made by the Municipality in realizing the targets it had set for itself at the beginning of the financial year. Furthermore, the Accounting Officer submits regular Section 71 Reports to the Mayor and other spheres of government on the monthly financial performance of the municipality. This provisional proposed adjustment budget is prepared based on the six months actuals and departmental consultation was performed from 19 - 26 January 2024 to obtain where budget could be reduced.

Table 1 Summary of Financial Performance Revenue and Expenditure (including Opex & Capex)

Description	HSR Code	2022/2023 Audited Actuals	6 months YTD Actuals - 31 Dec 2023	Approved Original 2023/2024 Budget	Total Inputs	%	Proposed Mid Year Adjustment 2023/2024 Budget	Proposed Mid Year Adjustment 2024/2025 Budget	Proposed Mid Year Adjustment 2025/2026 Budget
Total operating revenue		3,708,316,613	2,243,193,137	4,318,411,971	-	-1%	4,265,791,256	4,689,640,584	4,970,766,120
Total Operating expenditure		3,558,629,103	1,701,150,507	4,066,602,774	-	-4%	3,906,549,863	4,255,932,777	4,477,405,669
Operating surplus/(deficit)		149,687,510	542,042,630	251,809,197	107,432,196	3%	359,241,393	433,707,807	493,360,451
Capital grants - National		215,959,143	127,245,884	244,067,000	-	0%	244,067,000	235,859,000	264,887,000
Capital grants - Provincial		93,015,144	30,983,760	131,701,000	13,309,257	10%	145,010,257	151,959,101	161,849,661
Own Funded required capital		46,989,131	23,498,349	75,117,244	7,971,488	11%	83,088,732	19,735,282	1,050,000
Total Expenditure (opex & capex)		3,914,592,521	1,882,878,500	4,517,488,018	-	7%	4,378,715,853	4,663,486,160	4,905,192,330
Surplus (Deficit)		-	360,314,637	-	99,460,708	-8%	-	26,154,424	65,573,790

✓ The proposed mid-year adjustment budget for 2023/24 is driven by total projected revenue increase of R 4.3 billion and total projecting operating expenditure of R 3.9 billion, capital expenditure of R 472 million resulting in a deficit of -R113 million and -R21,1 million over the MTREF period. Notably there is a slight improvement of R99 million reduction on deficit against original budget.

REPORT



Table 2 - Statement of Financial Performance Revenue

Schedule 1

Description	mSCOA code_6.7	Audited Actuals - 30 June 2023		6 months Actuals		Original Budget 2023_2024	Total Adjustments	%	Proposed Adjustment		Proposed Adjustment 2025/2026 Budget	
		2023	2022	2023	2024				2023/2024 Budget	2024/2025 Budget		
Statement of Financial Performance												
Revenue												
Service charges - electricity revenue	0300	1 147 576 708	664 884 575	1 454 449 758	-	1 454 449 758	70 000 000	-4,81%	1 384 449 758	1 560 274 874	1 653 891 366	
Service charges - water revenue	0400	436 469 371	238 129 928	454 561 708	-	454 561 708	21 698 148	4,8%	476 259 856	504 835 446	535 125 571	
Service charges - waste water management	0500	267 736 427	158 252 086	281 182 700	-	281 182 700	35 321 472	12,6%	316 504 172	335 494 420	335 624 086	
Service charges - waste management	0600	125 667 154	67 979 189	127 498 822	-	127 498 822	8 459 556	6,6%	135 958 378	144 115 880	152 762 834	
Revenue Foregone - Indigents Subsidies	nil	-	-	-	-	-	-	0%	-	-	-	
Total Service Charges		1 977 449 660	1 129 245 778	2 317 692 988	-	2 317 692 988	4 520 824	-0,2%	2 313 172 164	2 544 720 620	2 697 403 857	
Sale of Goods and Rendering of Services	0700	11 427 469	8 932 162	27 454 700	-	27 454 700	11 391 629	-41,5%	16 063 071	17 026 855	18 048 468	
Income from agency services	0800	23 220 916	16 864 046	32 390 684	-	32 390 684	1 337 408	4,1%	33 728 092	35 751 778	37 896 884	
Interest	0900	-	-	-	-	-	-	0%	-	-	-	
Interest received - Outstanding debtors	1000	87 748 502	79 968 144	87 235 868	-	87 235 868	-	0,0%	87 235 868	92 470 021	98 018 222	
Interest received - investments	1100	7 177 467	8 011 654	4 128 127	-	4 128 127	11 895 181	288,1%	16 023 308	16 984 706	18 003 788	
Dividends received	1200	-	-	-	-	-	-	0%	-	-	-	
Rent on Land	1300	277 276	182 453	187 546	-	187 546	177 360	94,6%	364 906	386 800	410 008	
Rental of facilities and equipment	1400	7 563 438	2 081 293	6 891 193	-	6 891 193	2 728 667	-9,9%	4 162 526	4 412 276	4 677 013	
Exchange Revenue / Licence and permits	1500	-	-	-	-	-	-	0%	-	-	-	
Exchange Revenue / Operational Revenue	1600	21 121 661	6 113 835	37 746 732	-	37 746 732	1 391 156	3,7%	39 137 888	41 486 162	43 975 333	
Gains on disposal of PPE	1601	-	-	-	-	-	-	0%	-	-	-	
Total revenue from exchange transactions		2 135 966 389	1 251 399 335	2 513 727 838	-	2 513 727 838	3 840 015	-0,2%	2 509 887 823	2 753 239 218	2 918 433 573	
Revenue from non - exchange transactions												
Taxation revenue												
Property Rates	1800	614 122 238	324 683 797	647 121 486	-	647 121 486	2 246 108	0,3%	649 367 594	688 329 652	729 629 430	
Add: Estimated Property Supplementary Valuation	1801	-	-	-	-	-	-	0%	-	-	-	
Property Rates Net of Revenue Foregone		614 122 238	324 683 797	647 121 486	-	647 121 486	2 246 108	0,3%	649 367 594	688 329 652	729 629 430	
Surcharges and Taxes	1900	38 308 197	19 732 933	21 926 375	-	21 926 375	17 539 491	80,0%	39 465 866	41 833 818	44 343 847	
Fines and Penalties Imposed	2000	33 598 274	15 859 584	116 268 143	-	116 268 143	81 768 143	-70,3%	34 500 000	43 070 001	45 654 202	
Non-Exchange Revenue / Licences or permits	2100	68 228	23 586	89 360	-	89 360	42 188	-47,2%	47 172	50 002	53 002	
Operational grants & subsidies	2200	591 604 206	473 264 261	643 510 769	-	643 510 769	65 225	0,0%	643 445 544	724 627 824	767 852 593	
Capital grants & subsidies	4600	304 629 081	158 229 641	375 768 000	-	375 768 000	13 309 257	3,5%	389 077 257	438 490 069	464 799 473	
Non-Exchange Revenue / Operational Revenue	2500	-	-	-	-	-	-	0%	-	-	-	
Gains on disposal of Assets	2600	-	-	-	-	-	-	0%	-	-	-	
Total revenue from non - exchange transactions		1 572 330 224	991 793 802	1 804 684 133	-	1 804 684 133	48 780 700	-2,7%	1 755 903 433	1 936 401 366	2 052 332 547	
Total operating revenue		3 708 316 613	2 243 193 137	4 318 411 971	-	4 318 411 971	52 620 715	-1,2%	4 265 791 256	4 689 640 584	4 970 766 120	
Total revenue excluding capital grants		3 403 687 532	2 084 963 496	3 942 643 971	-	3 942 643 971	65 929 972	-2%	3 876 713 999	4 251 150 515	4 505 966 647	

4.1.1. Revenue Analysis

a. Electricity revenue

Electricity revenue has decrease by 4.81% amounting to R 1,38 billion due to R70 million that was expected from the new tariff restructuring but didn't happen due to delay from NERSA in approving cost of supply. The municipality is waiting for feedback from NERSA with regards to approval of new tariffs proposed.

b. Water revenue

Water revenue has increased by 4.8% amounting to R 22 million based on the mid-year performance actuals.

c. Sanitation

Sanitation revenue increased by 12,6% based on mid-year performance actuals. The projected revenue from sanitation services at the time of compiling the original budget was R 281,182,700. The performance of the service for the six months of the financial year was R 158,252,086. Based on the performance, the projected revenue for the financial year was adjusted to R 316 504 172.

d. Refuse revenue.

The refuse removal revenue increased by 6.6% against the approved original budget. The revenue that was projected to be received as at December 2023 from refuse removal services at the time of compiling the original budget was R 127 498 822. The performance of the service for the six months of the financial year amounted to R 67 979 189. The projected revenue from this service is proposed to increase by R 8 459 556 because of this performance.

e. Property rates

The property rates increased by 0.3% amounting to R 2 million based on mid-year performance actuals.

f. Operation and Capital grants

The Operation and Capital grants increased due to the approved rollovers from other spheres of government. The roll overs are as follows:

- Human Settlement Development Grant (HSDG): R 13 336 343
- Sports Arts and Recreation (SRAC): R 1 624 803
- West Rand District Municipality (WRDM): R 733 642

g. Traffic Fines

Traffic Fines decreased by R82 million or 70.3%, the proposed adjusted budget is based on the six months actual collection which is caused by delay on municipality not having speed cameras and traffic system to capture and upload traffic fines as planned, the municipality is still waiting for calibration certificate from the service provider. The department is encouraged to start the process of terminating the contract and re-advertise as it is impacting on the municipal income before the implementation of AARTO to generate some of income.

h. Other revenue streams

Other revenue increased by 3.7% or R1.3 million against approved original budget due to increase income on various items mainly on service connections.

4.1.2 Expenditure Analysis

Table 3 Statement of Financial Performance Expenditure

Description	mSCOA code_6.7	Audited Actuals 30 June 2023	6 months Actuals	Original Budget 2023_2024	Total Adjustments	%		
						2023/2024 Budget	Proposed Adjustment 2024/2025 Budget	Proposed Adjustment 2025/2026 Budget
Statement of Financial Performance								
Expenditure								
Employee related costs	3100	923,696,485	476,904,651	1,012,779,826	- 51,974,317	960,805,509	1,007,885,102	1,055,255,782
Remuneration of Councillors	3200	38,575,216	20,646,152	42,957,832	-	42,957,832	47,561,611	50,266,371
Bulk purchases : Electricity	3300	944,762,035	588,567,610	1,207,386,875	- 100,904,459	1,106,482,416	1,247,005,683	1,321,826,024
Other materials & Inventory Consumed	3400	4,316,045	1,429,231	8,013,195	- 2,116,489	5,896,706	6,601,454	6,968,884
Water Inventory	3401	443,870,549	251,651,858	493,573,409	-	493,573,409	556,257,232	589,632,666
Debt impairment	3500	331,114,214	-	351,265,350	- 250,218	351,015,132	392,904,527	415,453,259
Depreciation and amortisation	3600	213,198,966	130,548,303	238,766,898	12,000,000	250,766,898	281,918,750	298,533,662
Impairment loss/Reversal of impairments	3601	13,483,308	-	32,280,421	- 12,280,421	20,000,000	20,000,000	20,260,000
Finance costs	3700	22,305,730	13,364,256	24,208,312	- 548,226	23,660,086	26,664,916	28,264,811
Collection costs	4101	29,449,828	11,885,230	26,005,210	- 2,377,096	23,628,114	26,628,885	28,226,618
Contracted services	3800	427,365,745	135,215,150	423,740,248	- 23,860,631	399,879,617	388,580,356	396,351,959
Grants and subsidies paid	3900	1,031,514	193,850	5,861,193	1,075,976	6,937,169	7,175,647	7,361,179
Irrecoverable debts written off	4000	-	-	-	-	-	-	-
Operational costs	4100	175,862,955	70,744,216	199,763,464	21,183,511	220,946,975	246,748,614	259,004,454
Losses on disposal of Assets	4200	-	-	-	-	-	-	-
Other Losses	4300	- 10,403,487	-	541	541	-	-	-
Total Operating expenditure		3,558,629,103	1,701,150,507	4,066,602,774	- 160,052,911	3,906,549,863	4,255,932,777	4,477,405,669

i. Employee related cost.

Employee-related costs decreased by 5.1 % amounting to R52 million due to the municipality applying the zero-based budgeting method, however it should be noted that the reduction is not considering both internal vacancy appointments and external vacancies not yet filled. The reduction was mainly on the following items:

- Reallocation of Cellphone allowance to general expenses.
- The following items were overbudgeted for in the original budget based on the six months actual figures:
 - Medical aid
 - Insurance group life
 - Overtime
 - Emergency services
 - Long service award

ii. Remuneration of Councilors

Remuneration to councilors is proposed to remain the same as 2023/24 approved original budget amounting to R43 million.

iii. Bulk purchases

Bulk purchases decreased by 8.36% amounting to R101 million the analysis of Eskom consumption account of the first half of the financial year indicated a reduction and also the municipality is no longer paying interest on overdue account as the current account is being paid on time.

iv. Water inventory

Water inventory to remain the same as 2023/24 approved original budget amounting to R49 million.

v. Contracted services.

Item Description	Pr No	Pr Description	ORGB	Total Adjustments	ADIB_2023_2024	ADIB_2024_2025	ADIB_2025_2026
SECURITY SERVICES	238	Cds_Security Management_Ps	70,000,000.00	50,132,024.00	120,132,024.00	122,534,664.00	124,985,357.00
UPGRADING OF FINANCIAL SYSTEM	294	Css-Ict User Support_Ict	70,330,148.00	(18,000,000.00)	52,330,148.00	19,692,559.00	20,086,410.00
REFUSE REMOVAL	380	Iem-Refuse Collection And Litter Picking_Wim	23,402,731.00	13,789,011.00	37,191,742.00	37,935,577.00	38,694,289.00
SECURITY SERVICES-UNPLANNED	238	Cds_Security Management_Ps	30,000,000.00	5,830,700.00	35,830,700.00	36,547,314.00	37,278,260.00
RENTAL- TOILETS	835	IDS_Provision of Chemical Toilets	25,000,000.00	-	25,000,000.00	25,500,000.00	26,010,000.00
NETWORK: MATERIAL	069	IDS-Maintenance Of Water Network	13,062,386.00	(100,000.00)	12,962,386.00	13,221,634.00	13,486,067.00
NETWORK: MATERIAL	479	IDS-Maintenance Of Waste Water Network	12,030,715.00	(300,000.00)	11,730,715.00	11,765,329.00	12,000,636.00
ELECTRICAL INFRASTRUCTURE- UNCONTROLABLE VANDALISM	483	IDS- Electrical Uncontrolable Vandalism_Ep	10,563,728.00	(2,500,000.00)	8,063,728.00	8,225,003.00	8,389,503.00
DEBT COLLECTORS	034	Fin-Debt Collection	6,472,796.00	819,020.00	7,291,816.00	7,437,652.00	7,586,405.00
NETWORK: MATERIAL	477	Ums-Maintenance Of Street Lights_Eds	7,408,366.00	(1,500,000.00)	5,908,366.00	6,026,533.00	6,147,064.00
sum			268,270,870.00	48,170,755.00	316,441,625.00	288,886,265.00	294,663,991.00
Other			155,469,202.00	(72,031,386.00)	83,437,992.00	99,694,091.00	101,687,968.00
Grand total			423,740,072.00	(23,860,631.00)	399,879,617.00	388,580,356.00	396,351,959.00

Contracted services decreased by 5,7% amounting to R 24 million mainly due to the calculations effected on the following items:

- Maintenance of the building decreased by R 17 million, as there is no contract.
- Network material-water network decreased by R 8.4 million, the department indicated that they will not be needing the funds. Funds were previously used to pay for maintenance of Enviroloo toilets.
- Vehicle leases decreased by R 16 million, as old leases have been terminated.
- Upgrading of financial system decreased by R18 million based on amounts payable in the current year as per Service Level Agreement (SLA).
- Security Services increase from R100 million to R156 million, an increase of 56%, based on the six months actual performance on both planned and unplanned security services.

vi. Collection cost

Collection cost has decreased by 9.1% based on actuals recorded on the mid-term budget and expenditure. The municipality is in the process of appointing a new service provider for debt collection.

vii. Depreciation

Depreciation is based on last year's audited amount and an additional which will cover new assets acquired and capitalized in the current financial year.

viii. Debt impairment

There is no increase on the provision for debt impairment. Debt impairment is derived from estimation of billed revenue that is likely not to be collected from customers. Municipality has reassessed the collection rate and debt impairment provision calculations using the MFMA circular no 71: financial ratios from National Treasury and noted that the collection rate for financial year ending 2022/23 is 93% and for the first half of the current financial year ending in December 2023 is 88 %.

Based on the collection rate calculated above, the municipality anticipate average collection of 89% on the revenue billed for 2023/24 financial year and 11% which is projected not to be collected from customers (debt impairment). The municipality anticipates collecting 89%

revenue by year end since they have embarked on Mogale Ya Tima campaign to collect debts from customers owing and intensifying credit control implementation on businesses.

ix. General expenses

General expenses increased by 10,6% amounting to R 21 million against the approved original budget mainly on the refuse removal, safety equipment & clothing (PPE).

4.2 Capital budget expenditure review

4.2.1 Capital budget.

1. Capital Budget

The capital grants have increased by R 21 million, which is primarily made up of:

- ❖ the roll overs of R13 million relating to HSDG from the previous financial year.
- ❖ Savings identified by departments amounting to R7 million (consisting of R5 million from Opex budget and R2 million additional for computers and a Roadblock bus under CDS).

Table 4 Proposed Capital Budget per department

Department	Proposed Final 2023/2024 Budget	Total Adjustments	Proposed Final 2023/2024 Budget	Proposed Final 2024/2025 Budget	Proposed Final 2025/2026 Budget
Community Development Services	33,479,000	1,491,883	34,970,883	7,258,101	41,389,761
Corporate Support Services	986,000	1,158,921	2,144,921	10,750,000	1,050,000
Economic Development Services	40,550,000	250,000	40,800,000	30,020,000	45,000,000
Financial Mangement Services	708,000	1,198,859	1,906,859	970,000	-
Infrastructure Development Service	171,480,644	12,588,757	303,770,401	294,281,682	320,346,900
Intergrated Environmental Magement	43,217,600	- 9,841,008	33,376,592	63,733,600	20,000,000
Internal Audit	100,000	-	100,000	250,000	-
Municipal Council	200,000	-	200,000	90,000	-
Operations Management	253,000	-	253,000	-	-
Strategic Investment Programme	159,911,000	14,333,333	54,543,333	200,000	-
Municipal Manager		100,000	100,000	-	-
Total	450,885,244	21,280,745	472,165,989	407,553,383	427,786,661

Table 5 Proposed Capital Budget Per Source of Funding

Funding source description	Original 2023/2024 Budget	Total Adjustments	Proposed 2023/2024 Adjustment Budget	Proposed 2024/2025 Adjustment Budget	Proposed 2025/2026 Adjustment Budget
Human Settlement Development Grant	129,701,000	13,336,343	143,037,343	149,701,000	159,701,000
Integrated National Electrification Programme Grant	13,493,000	-	13,493,000	15,000,000	20,000,000
Integrated Urban Development Grant	153,792,000	-	153,792,000	147,088,000	153,938,000
Local Government Financial Management Grant	-	-	-	-	-
Neighbourhood Development Partnership Grant	30,000,000	-	30,000,000	25,000,000	40,000,000
Sports and Recreation Grant	2,000,000	27,086	1,972,914	2,258,101	2,148,661
Water Services Infrastructure Grant	46,782,000	-	46,782,000	48,771,000	50,949,000
Transfer from Operational Revenue	75,117,244	7,971,488	83,088,732	19,735,282	1,050,000
Total	450,885,244	21,280,745	472,165,989	407,553,383	427,786,661

Table 6 Proposed Cash Flow position

Choose name from list - Table B7 Adjustments Budget Cash Flows - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		575 938						1 999	1 999	577 937	688 330	678 555
Service charges		2 062 747						(4 024)	(4 024)	2 058 723	2 315 696	2 508 586
Other revenue		509 786						(24 494)	(24 494)	485 291	514 721	539 569
Transfers and Subsidies - Operational	1	643 511					(65)		(65)	643 446	724 628	767 853
Transfers and Subsidies - Capital	1	375 768					13 309		13 309	389 077	438 490	464 799
Interest		91 364						54 750	54 750	146 114	152 930	160 202
Dividends									-	-		
Payments												
Suppliers and employees		(3 727 441)						(50 658)	(50 658)	(3 778 099)	(4 328 651)	(4 610 145)
Finance charges		(24 208)						548	548	(23 660)	(26 665)	(27 918)
Transfers and Subsidies	1	(5 861)						(4 135)	(4 135)	(9 996)	(10 389)	(10 817)
NET CASH FROM/(USED) OPERATING ACTIVITIES		501 603	-	-	-	-	13 244	(26 013)	(12 769)	488 833	469 091	470 683
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		(450 885)						(21 677)	(21 677)	(472 563)	(407 553)	(427 787)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(450 885)	-	-	-	-	-	(21 677)	(21 677)	(472 563)	(407 553)	(427 787)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-		
Borrowing long term/financing									-	-		
Increase (decrease) in consumer deposits									-	-		
Payments												
Repayment of borrowing		(33 599)						1 484	1 484	(32 115)	(33 599)	(35 321)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33 599)	-	-	-	-	-	1 484	1 484	(32 115)	(33 599)	(35 321)
NET INCREASE/ (DECREASE) IN CASH HELD		17 119	-	-	-	-	13 244	(46 207)	(32 963)	(15 844)	27 939	7 576
Cash/cash equivalents at the year begin	2	1 239						17 119	17 119	18 358	2 514	30 453
Cash/cash equivalents at the year end	2	18 358						(29 088)	(15 844)	2 514	30 453	38 029

The proposed adjusted cash flow budget indicates that the municipality will close its books with a surplus of R3 million for the financial year 2023/24, R30 million and R38 million for two outer years.

The above table depicts that Mogale City will continue to struggle to pay all creditors within 30 days. The municipality must reduce contracted services drastically especially the cost of rendering security to realize funds for service delivery.

4.3 Legislative Implications

Section 28 of the Municipal Finance Management Act 56 of 2003 (MFMA)

4.4 Human Resources Implications

None

4.5 Business Risks Implications

Meeting financial obligations and service delivery mandate.

5. STAKEHOLDERS CONSULTED

Internal Departments, National Treasury Advisor and Provincial treasury advisor

6. RECOMMENDATIONS:

That cognizance be taken on the following:

- 6.1.1 Of the report tabling proposed adjustment budgets of Mogale City Local Municipality for the financial year 2023/2024 and the indicative estimates for the two projected outer years 2024/2025 and 2025/2026, as set out in the schedules attached below **MBRR Table B1 to Table B10 (from pages 15-25)**.
- 6.1.2 Of the Adjusted Operating revenue, expenditure, and Capital Budget of the Municipality for the financial year 2023/2024 and the outer years as set out in the following tables:
 - 6.1.2.1 Adjustment Budget Summary as contained in **(MBRR Table B1)**.
 - 6.1.2.2 Adjustments Budget Financial Performance (functional classification) in **(MBRR Table B2)**.
 - 6.1.2.3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) in **(MBRR Table B3)**.
 - 6.1.2.4 Adjustments Budget Financial Performance (revenue and expenditure) **(MBRR Table B4)**.
 - 6.1.2.5 Adjustments Capital Expenditure Budget by vote and funding in **(MBRR Table B5)**.
- 6.1.3 Of the adjustment budget financial position, cash flows, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be adopted and approved as set out in the following tables:
 - 6.1.3.1 Adjustments Budget Financial Position as contained in **(MBRR Table B6)**.
 - 6.1.3.2 Adjustments Budget Cash Flows as contained in **(MBRR Table B7)**.
 - 6.1.3.3 Cash backed reserves and accumulated surplus reconciliation as contained in **(MBRR Table B8)**

- 6.1.3 Of the adjustment budget financial position, cash flows, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets be adopted and approved as set out in the following tables:
- 6.1.3.1 Adjustments Budget Financial Position as contained in (MBRR Table B6).
 - 6.1.3.2 Adjustments Budget Cash Flows as contained in (MBRR Table B7).
 - 6.1.3.3 Cash backed reserves and accumulated surplus reconciliation as contained in (MBRR Table B8)
 - 6.1.3.4 Asset management as contained in (MBRR Table B9); and
 - 6.1.3.5 Basic service delivery measurement as contained in (MBRR Table B10).
- 6.1.2 That the adjusted operating revenue, expenditure, and capital budget of Mogale City Local Municipality for the financial year 2023/2024 and the indicative estimates for the two projected outer years 2024/2025 and 2025/2026, as set out in the schedules listed be approved.
- 6.1.3 That the attached proposed Capital and Operational budget to be noted and outstanding creditors from previous years into the projected cash flow amounting to R111,203,962.14 excluding R208,955,335.95 for Eskom approved as part of debt relief was not considered as the City is still experiencing financial constraints.
- 6.1.4 That it should be noted that the increase of R56 million on security is main contributor to the deficit of R113 million, security services is a major cost driver that is contributing to the unfunded budget, reduction of security costs is paramount.
- 6.1.5 That the proposed adjustment budget in its current form is still unfunded by R 223 million in the 2023/2024 financial year, municipality will utilise the proposed adjusted budget support plan to mitigate the non-compliance and will duly report to the MEC for local government in the province as per section 54 (b) of the MFMA.
- 6.1.6 That the following annexures be noted:
- ✓ Annexure A (Proposed Operational adjustment Budget for 2023/24 and MTERF)
 - ✓ Annexure B (Proposed Capital adjustment budget for 2023/24 and MTERF)
 - ✓ Annexure C (Proposed Supporting table MBRR Table SB1 to SB20)



ALDERMAN D. THUPANE
EXECUTIVE MAYOR

DATE: 23.02.24

7. ADJUSTED BUDGET TABLES

Table 1 MBRR Table B1 – Adjustments Budget Summary

Choose name from list - Table B1 Adjustments Budget Summary - 29/FEBRUARY/2024

Description	Budget Year 2023/24										Budget Year	Budget Year
	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjts.	Total Adjts.	Adjusted	Adjusted	+1 2024/25	+2 2025/26
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H	Adjusted	Adjusted	
R thousands												
Financial Performance												
Property rates	647 121	-	-	-	-	-	2 246	2 246	649 368	688 330	729 629	
Service charges	2 317 693	-	-	-	-	-	(4 521)	(4 521)	2 313 172	2 544 721	2 697 404	
Investment revenue	4 128	-	-	-	-	-	11 895	11 895	16 023	16 985	18 004	
Transfers recognised - operational	643 511	-	-	-	-	(65)	-	(65)	643 446	724 628	767 853	
Other own revenue	330 191	-	-	-	-	-	(75 485)	(75 485)	254 705	276 488	293 077	
Total Revenue (excluding capital transfers and contributions)	3 942 644	-	-	-	-	(65)	(65 865)	(65 930)	3 876 714	4 251 151	4 505 967	
Employee costs	1 012 780	-	-	-	-	(397)	(51 577)	(51 974)	960 806	1 007 885	1 055 256	
Remuneration of councillors	42 958	-	-	-	-	-	-	-	42 958	47 562	50 266	
Depreciation & asset impairment	622 313	-	-	-	-	-	(531)	(531)	621 782	694 823	734 247	
Finance charges	24 208	-	-	-	-	-	(548)	(548)	23 660	26 665	28 265	
Inventory consumed and bulk purchases	1 708 973	-	-	-	-	66	(103 086)	(103 021)	1 605 953	1 809 864	1 918 428	
Transfers and subsidies	5 861	-	-	-	-	-	1 076	1 076	6 937	7 176	7 361	
Other expenditure	649 509	-	-	-	-	269	(5 323)	(5 055)	644 455	661 958	683 583	
Total Expenditure	4 066 603	-	-	-	-	(63)	(159 990)	(160 053)	3 906 550	4 255 933	4 477 406	
Surplus/(Deficit)	(123 959)	-	-	-	-	(2)	94 125	94 123	(29 836)	(4 782)	28 561	
Transfers and subsidies - capital (monetary allocations)	375 768	-	-	-	-	13 309	-	13 309	389 077	438 490	464 799	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360	
Capital expenditure & funds sources												
Capital expenditure	450 885	-	-	-	-	17 161	4 516	21 677	472 583	407 213	427 787	
Transfers recognised - capital	375 768	-	-	-	-	13 309	-	13 309	389 077	387 818	426 737	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	75 117	-	-	-	-	-	8 368	8 368	83 485	19 735	1 050	
Total sources of capital funds	450 885	-	-	-	-	13 309	8 368	21 677	472 583	407 553	427 787	
Financial position												
Total current assets	841 576	-	-	-	-	13 178	(26 906)	(13 727)	827 848	862 589	882 874	
Total non current assets	6 704 152	-	-	-	-	13 309	8 368	21 677	6 725 829	7 020 351	7 093 384	
Total current liabilities	1 566 246	-	-	-	-	-	-	-	1 566 246	1 654 633	1 746 950	
Total non current liabilities	513 568	-	-	-	-	-	(3 082)	(3 082)	510 487	584 266	749 853	
Community wealth/Equity	5 465 913	-	-	-	-	26 488	(15 456)	11 032	5 476 945	5 644 040	5 479 455	
Cash flows												
Net cash from (used) operating	501 603	-	-	-	-	13 244	(26 013)	(12 769)	488 833	469 091	470 683	
Net cash from (used) investing	(450 885)	-	-	-	-	-	(21 677)	(21 677)	(472 563)	(407 553)	(427 787)	
Net cash from (used) financing	(33 599)	-	-	-	-	-	1 484	1 484	(32 115)	(33 599)	(35 321)	
Cash/cash equivalents at the year end	18 358	-	-	-	-	13 244	(29 088)	(15 844)	2 514	30 453	38 029	
Cash backing/surplus reconciliation												
Cash and investments available	313 026	-	-	-	-	13 244	(29 088)	(15 844)	297 182	342 909	367 663	
Application of cash and investments	705 208	-	-	-	-	-	(5 135)	(5 135)	700 073	722 795	763 103	
Balance - surplus (shortfall)	(392 182)	-	-	-	-	13 244	(23 953)	(10 709)	(402 891)	(379 886)	(395 440)	
Asset Management												
Asset register summary (WDV)	6 703 553	-	-	-	-	13 309	8 368	21 677	6 725 230	7 019 609	7 092 608	
Depreciation	250 767	-	-	-	-	-	-	-	250 767	281 919	294 947	
Renewal and Upgrading of Existing Assets	88 892	-	-	-	-	(14 203)	-	(14 203)	74 689	237 049	226 177	
Repairs and Maintenance	717 484	-	-	-	-	-	(41 842)	(41 842)	675 641	745 974	783 596	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	15	-	-	-	-	-	-	-	15	15	15	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	23	-	-	-	-	-	-	-	23	24	26	
Energy:	4	-	-	-	-	-	-	-	4	4	5	
Refuse:	7	-	-	-	-	-	-	-	7	8	9	

Table 2 MBRR Table B2 – Adjustments Budget Financial Performance (functional classification)

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) - 29/FEBRUARY/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2024/25	+2 2025/26
Revenue - Functional												
<i>Governance and administration</i>		848 773	--	--	--	--	--	186 495	186 495	1 035 268	849 655	900 634
Executive and council		9 808	--	--	--	--	--	451	451	10 259	--	--
Finance and administration		838 965	--	--	--	--	--	186 044	186 044	1 025 009	849 655	900 634
Internal audit		--	--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		854 469	--	--	--	--	13 641	(237 607)	(223 966)	630 503	527 129	558 757
Community and social services		231 235	--	--	--	--	--	--	--	231 235	--	--
Sport and recreation		239 335	--	--	--	--	305	98	403	239 738	45 623	48 361
Public safety		64 119	--	--	--	--	--	(74 402)	(74 402)	(10 283)	38 802	41 130
Housing		115 000	--	--	--	--	13 336	(164 481)	(151 145)	(36 145)	201 098	213 164
Health		204 779	--	--	--	--	--	1 178	1 178	205 957	241 606	256 103
<i>Economic and environmental services</i>		106 983	--	--	--	--	(397)	(9 106)	(9 503)	97 479	91 804	97 060
Planning and development		64 917	--	--	--	--	(397)	(10 297)	(10 694)	54 223	51 043	53 853
Road transport		42 066	--	--	--	--	--	2 258	2 258	44 325	45 407	48 132
Environmental protection		--	--	--	--	--	--	(1 068)	(1 068)	(1 068)	(4 646)	(4 925)
<i>Trading services</i>		2 507 094	--	--	--	--	--	(5 647)	(5 647)	2 501 447	3 209 782	3 402 369
Energy sources		1 328 741	--	--	--	--	--	(62 544)	(62 544)	1 266 197	1 750 556	1 855 589
Water management		514 558	--	--	--	--	--	46 791	46 791	561 349	1 086 091	1 151 256
Waste water management		332 264	--	--	--	--	--	--	--	332 264	--	--
Waste management		331 532	--	--	--	--	--	10 107	10 107	341 638	373 135	395 523
<i>Other</i>		1 094	--	--	--	--	--	--	--	1 094	11 270	11 946
Total Revenue - Functional	2	4 318 412	--	--	--	--	13 244	(65 865)	(52 621)	4 265 791	4 689 641	4 970 766
Expenditure - Functional												
<i>Governance and administration</i>		1 016 458	--	--	--	--	--	(87 087)	(87 087)	929 372	831 360	870 664
Executive and council		132 807	--	--	--	--	--	10 506	10 506	143 313	110 073	115 248
Finance and administration		861 099	--	--	--	--	--	(96 134)	(96 134)	764 965	703 392	737 718
Internal audit		22 552	--	--	--	--	--	(1 459)	(1 459)	21 093	17 895	17 698
<i>Community and public safety</i>		664 107	--	--	--	--	334	25 349	25 684	689 790	467 717	484 079
Community and social services		58 628	--	--	--	--	--	--	--	58 628	--	--
Sport and recreation		273 135	--	--	--	--	334	(11 711)	(11 377)	261 757	120 238	125 502
Public safety		270 251	--	--	--	--	--	41 337	41 337	311 589	280 594	288 341
Housing		22 333	--	--	--	--	--	(976)	(976)	21 356	21 082	22 085
Health		39 760	--	--	--	--	--	(3 300)	(3 300)	36 460	45 802	48 151
<i>Economic and environmental services</i>		228 220	--	--	--	--	(397)	4 278	3 881	232 101	316 758	332 662
Planning and development		94 436	--	--	--	--	(397)	(2 759)	(3 156)	91 280	77 796	81 452
Road transport		122 542	--	--	--	--	--	5 519	5 519	128 061	147 152	154 974
Environmental protection		11 242	--	--	--	--	--	1 518	1 518	12 761	91 810	96 235
<i>Trading services</i>		2 151 999	--	--	--	--	--	(100 604)	(100 604)	2 051 394	2 632 526	2 782 438
Energy sources		1 292 072	--	--	--	--	--	(114 714)	(114 714)	1 177 358	1 569 713	1 662 222
Water management		600 099	--	--	--	--	--	(4 476)	(4 476)	595 623	922 091	973 731
Waste water management		139 347	--	--	--	--	--	--	--	139 347	--	--
Waste management		120 481	--	--	--	--	--	18 585	18 585	139 066	140 722	146 484
<i>Other</i>		5 819	--	--	--	--	--	(1 927)	(1 927)	3 893	7 572	7 583
Total Expenditure - Functional	3	4 086 603	--	--	--	--	(63)	(159 990)	(160 053)	3 906 550	4 255 933	4 477 406
Surplus/ (Deficit) for the year		251 809	--	--	--	--	13 307	94 125	107 432	359 241	433 708	493 360

Table 3 MBRR Table B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal votes)

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 29/FEBRUARY/2024

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2024/25	+2 2025/26
Revenue by Vote	1											
Vote 1 - MUNICIPAL COUNCIL		5 622	-	-	-	-	-	451	451	6 073	6 438	6 824
Vote 2 - MUNICIPAL MANAGERS OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - INTERNAL AUDIT		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - OPERATIONS MANAGEMENT		86	-	-	-	-	-	(75)	(75)	11	11	12
Vote 5 - CORPORATE SUPPORT SERVICES		(2 422)	-	-	-	-	-	(2 687)	(2 687)	(5 109)	(5 555)	(5 888)
Vote 6 - FINANCIAL MANAGEMENT SERVICES		768 229	-	-	-	-	-	24 558	24 558	792 787	840 448	890 875
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		325 985	-	-	-	-	-	9 038	9 038	335 023	368 489	390 598
Vote 8 - COMMUNITY DEVELOPMENT SERVICES		389 161	-	-	-	-	305	(71 320)	(71 015)	318 146	361 202	382 874
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		62 595	-	-	-	-	(397)	(10 285)	(10 682)	51 913	58 138	61 627
Vote 10 - STRATEGIC INVESTMENT PROGRAMMES		165 021	-	-	-	-	13 336	111	13 448	178 469	201 098	213 164
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES		2 604 135	-	-	-	-	-	(15 656)	(15 656)	2 588 478	2 859 371	3 030 680
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	4 318 412	-	-	-	-	13 244	(65 865)	(52 621)	4 265 791	4 689 641	4 970 766
Expenditure by Vote	1											
Vote 1 - MUNICIPAL COUNCIL		78 056	-	-	-	-	-	450	450	78 505	85 051	89 356
Vote 2 - MUNICIPAL MANAGERS OFFICE		14 104	-	-	-	-	-	10 057	10 057	24 160	25 022	25 892
Vote 3 - INTERNAL AUDIT		17 640	-	-	-	-	-	(1 459)	(1 459)	16 181	17 895	17 698
Vote 4 - OPERATIONS MANAGEMENT		59 113	-	-	-	-	-	(3 484)	(3 484)	55 630	59 166	62 052
Vote 5 - CORPORATE SUPPORT SERVICES		267 169	-	-	-	-	-	(88 229)	(88 229)	178 941	153 417	159 893
Vote 6 - FINANCIAL MANAGEMENT SERVICES		334 643	-	-	-	-	-	23 392	23 392	358 034	388 751	409 234
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		204 185	-	-	-	-	-	20 586	20 586	224 771	237 805	248 242
Vote 8 - COMMUNITY DEVELOPMENT SERVICES		434 816	-	-	-	-	334	25 740	26 074	460 890	479 952	496 908
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		75 325	-	-	-	-	(397)	(3 248)	(3 645)	71 680	77 654	80 969
Vote 10 - STRATEGIC INVESTMENT PROGRAMMES		20 953	-	-	-	-	-	(976)	(976)	19 977	21 082	22 085
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES		2 560 599	-	-	-	-	-	(142 819)	(142 819)	2 417 780	2 710 139	2 865 077
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 066 603	-	-	-	-	(63)	(159 990)	(160 053)	3 906 550	4 255 933	4 477 406
Surplus/ (Deficit) for the year	2	251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360

Table 4 MBRR Table B4 - Adjustments Budget Financial Performance (revenue and expenditure)

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2024/25	+2 2025/26
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1 454 450	-	-	-	-	-	(70 000)	(70 000)	1 384 450	1 560 275	1 653 891
Service charges - Water	2	454 562	-	-	-	-	-	21 698	21 698	476 260	504 835	535 126
Service charges - Waste Water Management	2	281 183	-	-	-	-	-	35 321	35 321	316 504	335 494	355 624
Service charges - Waste Management	2	127 499	-	-	-	-	-	8 460	8 460	135 958	144 116	152 763
Sale of Goods and Rendering of Services		27 455	-	-	-	-	-	(11 392)	(11 392)	16 063	17 027	18 048
Agency services		32 391	-	-	-	-	-	1 337	1 337	33 728	35 752	37 897
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		87 236	-	-	-	-	-	-	-	87 236	92 470	98 018
Interest earned from Current and Non Current Assets		4 128	-	-	-	-	-	11 895	11 895	16 023	16 985	18 004
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		188	-	-	-	-	-	177	177	365	387	410
Rental from Fixed Assets		6 891	-	-	-	-	-	(2 729)	(2 729)	4 163	4 412	4 677
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		37 747	-	-	-	-	-	1 391	1 391	39 138	41 486	43 975
Non-Exchange Revenue												
Property rates	2	647 121	-	-	-	-	-	2 246	2 246	649 368	688 330	729 629
Surcharges and Taxes		21 926	-	-	-	-	-	17 539	17 539	39 466	41 834	44 344
Fines, penalties and forfeits		116 268	-	-	-	-	-	(81 768)	(81 768)	34 500	43 070	45 654
Licences or permits		89	-	-	-	-	-	(42)	(42)	47	50	53
Transfer and subsidies - Operational		643 511	-	-	-	-	(65)	-	(65)	643 446	724 628	767 853
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3 942 644	-	-	-	-	(65)	(65 865)	(65 930)	3 876 714	4 251 151	4 505 987
Expenditure By Type												
Employee related costs		1 012 780	-	-	-	-	(397)	(51 577)	(51 974)	960 806	1 007 885	1 055 256
Remuneration of councillors		42 958	-	-	-	-	-	-	-	42 958	47 562	50 266
Bulk purchases - electricity		1 207 387	-	-	-	-	-	(100 904)	(100 904)	1 106 482	1 247 006	1 321 826
Inventory consumed		501 587	-	-	-	-	66	(2 182)	(2 116)	499 470	562 859	596 602
Debt impairment		351 265	-	-	-	-	-	(250)	(250)	351 015	392 905	415 453
Depreciation and amortisation		271 047	-	-	-	-	-	(280)	(280)	270 767	301 919	318 794
Interest		24 208	-	-	-	-	-	(548)	(548)	23 660	26 665	28 265
Contracted services		423 740	-	-	-	-	(70)	(23 790)	(23 861)	399 880	388 580	396 352
Transfers and subsidies		5 861	-	-	-	-	-	1 076	1 076	6 937	7 176	7 361
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		225 769	-	-	-	-	339	18 468	18 806	244 575	273 377	287 231
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		1	-	-	-	-	-	(1)	(1)	-	-	-
Total Expenditure		4 066 603	-	-	-	-	(63)	(159 990)	(160 053)	3 906 550	4 255 933	4 477 406
Surplus/(Deficit)		(123 959)	-	-	-	-	(2)	94 125	94 123	(29 836)	(4 782)	28 581
Transfers and subsidies - capital (monetary allocations)		375 768	-	-	-	-	13 309	-	13 309	389 077	438 490	464 799
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	251 809	-	-	-	-	13 307	94 125	107 432	359 241	433 708	493 360

Table 5 MBRR Table B5 – Adjustments Capital Expenditure by vote and funding

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		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 - MUNICIPAL COUNCIL		--	--	--	--	--	--	--	--	--	--	--
Vote 2 - MUNICIPAL MANAGERS OFFICE		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - INTERNAL AUDIT		--	--	--	--	--	--	--	--	--	--	--
Vote 4 - OPERATIONS MANAGEMENT		--	--	--	--	--	--	--	--	--	--	--
Vote 5 - CORPORATE SUPPORT SERVICES		986	--	--	--	--	--	--	--	986	10 900	50
Vote 6 - FINANCIAL MANAGEMENT SERVICES		--	--	--	--	--	--	--	--	--	--	--
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		9 928	--	--	--	--	200	--	200	10 128	63 984	15 000
Vote 8 - COMMUNITY DEVELOPMENT SERVICES		15 850	--	--	--	--	213	--	213	16 063	6 210	913
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		40 000	--	--	--	--	14 892	--	14 892	54 892	75 250	80 000
Vote 10 - STRATEGIC INVESTMENT PROGRAMMES		159 701	--	--	--	--	(38 639)	--	(38 639)	121 062	149 951	159 701
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES		60 033	--	--	--	--	29 791	--	29 791	89 823	84 060	120 646
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--	--
Capital multi-year expenditure sub-total	3	286 497	--	--	--	--	6 456	--	6 456	292 954	390 354	376 310
Single-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL COUNCIL		200	--	--	--	--	--	--	--	200	--	--
Vote 2 - MUNICIPAL MANAGERS OFFICE		500	--	--	--	--	(500)	100	(400)	100	734	698
Vote 3 - INTERNAL AUDIT		100	--	--	--	--	--	--	--	100	--	--
Vote 4 - OPERATIONS MANAGEMENT		253	--	--	--	--	--	--	--	253	--	--
Vote 5 - CORPORATE SUPPORT SERVICES		--	--	--	--	--	--	1 159	1 159	1 159	600	1 000
Vote 6 - FINANCIAL MANAGEMENT SERVICES		708	--	--	--	--	--	1 077	1 077	1 785	970	--
Vote 7 - INTEGRATED ENVIRONMENTAL MANAGEMENT		3 290	--	--	--	--	2 749	(17)	2 733	6 023	--	5 000
Vote 8 - COMMUNITY DEVELOPMENT SERVICES		8 129	--	--	--	--	10 759	20	10 779	18 908	565	43 778
Vote 9 - ECONOMIC DEVELOPMENT SERVICES		550	--	--	--	--	--	250	250	800	20	--
Vote 10 - STRATEGIC INVESTMENT PROGRAMMES		39 210	--	--	--	--	32 651	--	32 651	71 861	--	--
Vote 11 - INFRASTRUCTURE DEVELOPMENT SERVICES		111 448	--	--	--	--	(34 955)	1 927	(33 028)	78 420	13 971	1 000
Vote 12 - [NAME OF VOTE 12]		--	--	--	--	--	--	--	--	--	--	--
Vote 13 - [NAME OF VOTE 13]		--	--	--	--	--	--	--	--	--	--	--
Vote 14 - [NAME OF VOTE 14]		--	--	--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--	--	--
Capital single-year expenditure sub-total		164 388	--	--	--	--	10 705	4 516	15 221	179 609	16 859	51 477
Total Capital Expenditure - Vote		450 885	--	--	--	--	17 161	4 516	21 677	472 563	407 213	427 787
Capital Expenditure - Functional												
Governance and administration		82 457	--	--	--	--	(21 975)	9 213	(12 763)	69 694	82 060	76 050
Executive and council		30 410	--	--	--	--	(21 975)	100	(21 875)	8 535	90	--
Finance and administration		51 947	--	--	--	--	--	9 113	9 113	61 060	81 720	76 050
Internal audit		100	--	--	--	--	--	--	--	100	250	--
Community and public safety		45 447	--	--	--	--	42 582	1 248	43 829	89 276	7 258	50 390
Community and social services		12 559	--	--	--	--	2 722	1 448	4 170	16 729	2 258	25 390
Sport and recreation		32 888	--	--	--	--	(1 792)	(200)	(1 992)	30 896	5 000	25 000
Public safety		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	41 651	--	41 651	41 651	--	--
Health		--	--	--	--	--	--	--	--	--	--	--
Economic and environmental services		146 771	--	--	--	--	13 336	(3 974)	9 362	156 134	175 721	191 701
Planning and development		134 893	--	--	--	--	13 336	(4 582)	8 755	143 647	154 721	164 701
Road transport		11 879	--	--	--	--	--	607	607	12 486	21 000	27 000
Environmental protection		--	--	--	--	--	--	--	--	--	--	--
Trading services		176 210	--	--	--	--	(20 633)	1 882	(18 751)	157 459	142 514	108 646
Energy sources		61 744	--	--	--	--	--	(106)	(106)	61 638	29 810	27 697
Water management		52 966	--	--	--	--	(7 615)	1 897	(5 719)	47 247	13 971	15 000
Waste water management		30 000	--	--	--	--	16 782	--	16 782	46 782	35 000	50 949
Waste management		31 500	--	--	--	--	(29 800)	92	(29 708)	1 792	63 734	15 000
Other		--	--	--	--	--	--	--	--	--	--	1 000
Total Capital Expenditure - Functional	3	450 885	--	--	--	--	13 309	8 368	21 677	472 563	407 553	427 787
Funded by:												
National Government		244 067	--	--	--	--	--	--	--	244 067	235 859	264 887
Provincial Government		131 701	--	--	--	--	13 309	--	13 309	145 010	151 959	161 850
District Municipality		--	--	--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (in-kind)		--	--	--	--	--	--	--	--	--	--	--
Transfers recognised - capital	4	375 768	--	--	--	--	13 309	--	13 309	389 077	387 818	426 737
Borrowing		--	--	--	--	--	--	--	--	--	--	--
Internally generated funds		75 117	--	--	--	--	--	8 368	8 368	83 485	19 735	1 050
Total Capital Funding		450 885	--	--	--	--	13 309	8 368	21 677	472 563	407 553	427 787

Table 6 MBRR Table B6 – Adjustments Budget Financial Position

Choose name from list - Table B6 Adjustments Budget Financial Position - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	3	4	5	6	7	8	9	10		
			A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		18 358	-	-	-	-	13 244	(29 088)	(15 844)	2 514	30 453	38 029
Trade and other receivables from exchange transactions	1	468 719	-	-	-	-	-	-	-	468 719	490 310	517 277
Receivables from non-exchange transactions	1	294 069	-	-	-	-	-	-	-	294 069	311 713	328 857
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		13 471	-	-	-	-	(66)	2 182	2 116	15 587	(20 066)	(54 931)
VAT		46 940	-	-	-	-	-	-	-	46 940	50 179	53 642
Other current assets		19	-	-	-	-	-	-	-	19	-	-
Total current assets		841 576	-	-	-	-	13 178	(26 906)	(13 727)	827 848	862 589	882 874
Non current assets												
Investments		599	-	-	-	-	-	-	-	599	743	777
Investment property		698 724	-	-	-	-	-	-	-	698 724	698 724	698 724
Property, plant and equipment	3	5 991 622	-	-	-	-	13 309	8 368	21 677	6 013 299	6 307 678	6 380 677
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		2 735	-	-	-	-	-	-	-	2 735	2 735	2 735
Heritage assets		2 450	-	-	-	-	-	-	-	2 450	2 450	2 450
Intangible assets		8 022	-	-	-	-	-	-	-	8 022	8 022	8 022
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		6 704 152	-	-	-	-	13 309	8 368	21 677	6 725 829	7 020 351	7 093 384
TOTAL ASSETS		7 545 727	-	-	-	-	26 488	(18 538)	7 950	7 553 677	7 882 940	7 976 258
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		32 202	-	-	-	-	-	-	-	32 202	33 668	35 377
Consumer deposits		85 603	-	-	-	-	-	-	-	85 603	91 509	97 823
Trade and other payables from exchange transactions		1 314 360	-	-	-	-	-	-	-	1 314 360	1 386 650	1 462 915
Trade and other payables from non-exchange transactions		118 051	-	-	-	-	-	-	-	118 051	125 724	132 639
Provisions		16 031	-	-	-	-	-	-	-	16 031	17 073	18 182
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	9	13
Total current liabilities		1 566 246	-	-	-	-	-	-	-	1 566 246	1 654 633	1 746 950
Non current liabilities												
Borrowing	1	156 268	-	-	-	-	-	(3 082)	(3 082)	153 186	215 108	368 294
Provisions	1	357 301	-	-	-	-	-	-	-	357 301	369 158	381 558
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		513 568	-	-	-	-	-	(3 082)	(3 082)	510 487	584 266	749 853
TOTAL LIABILITIES		2 079 814	-	-	-	-	-	(3 082)	(3 082)	2 076 733	2 238 900	2 496 803
NET ASSETS	2	5 465 913	-	-	-	-	26 488	(15 456)	11 032	5 476 945	5 644 040	5 479 455
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		5 465 913	-	-	-	-	26 488	(15 456)	11 032	5 476 945	5 644 040	5 479 455
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		5 465 913	-	-	-	-	26 488	(15 456)	11 032	5 476 945	5 644 040	5 479 455

Table 7 MBRR Table B7 – Adjustments Budget Cash Flow

Choose name from list - Table B7 Adjustments Budget Cash Flows - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2024/25	+2 2025/26
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		575 938						1 999	1 999	577 937	688 330	678 555
Service charges		2 062 747						(4 024)	(4 024)	2 058 723	2 315 696	2 508 586
Other revenue		509 786						(24 494)	(24 494)	485 291	514 721	539 569
Transfers and Subsidies - Operational	1	643 511						(65)	(65)	643 446	724 628	767 853
Transfers and Subsidies - Capital	1	375 768						13 309	13 309	389 077	438 490	464 799
Interest		91 364						54 750	54 750	146 114	152 930	160 202
Dividends												
Payments												
Suppliers and employees		(3 727 441)						(50 658)	(50 658)	(3 778 099)	(4 328 651)	(4 610 145)
Finance charges		(24 208)						548	548	(23 660)	(26 665)	(27 918)
Transfers and Subsidies	1	(5 861)						(4 135)	(4 135)	(9 996)	(10 386)	(10 817)
NET CASH FROM/(USED) OPERATING ACTIVITIES		501 603	-	-	-	-	13 244	(26 013)	(12 769)	488 833	469 091	470 683
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		(450 885)						(21 677)	(21 677)	(472 563)	(407 553)	(427 787)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(450 885)	-	-	-	-	-	(21 677)	(21 677)	(472 563)	(407 553)	(427 787)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans										-	-	
Borrowing long term/refinancing										-	-	
Increase (decrease) in consumer deposits										-	-	
Payments												
Repayment of borrowing		(33 599)						1 484	1 484	(32 115)	(33 599)	(35 321)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(33 599)	-	-	-	-	-	1 484	1 484	(32 115)	(33 599)	(35 321)
NET INCREASE/ (DECREASE) IN CASH HELD		17 119	-	-	-	-	13 244	(46 207)	(32 963)	(15 844)	27 939	7 576
Cash/cash equivalents at the year begin:	2	1 239						17 119	17 119	18 358	2 514	30 453
Cash/cash equivalents at the year end:	2	18 358						(29 088)	(15 844)	2 514	30 453	38 029

Table 8 MBRR Table B8 – Cash backed reserves/accumulated surplus reconciliation.

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10	+1 2024/25	+2 2025/26
			A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	18 358	-	-	-	-	13 244	(29 088)	(15 844)	2 514	30 453	38 029
Other current investments > 90 days		294 069	-	-	-	-	-	-	-	294 069	311 713	328 857
Non current assets - Investments	1	599	-	-	-	-	-	-	-	599	743	777
Cash and investments available:		313 026	-	-	-	-	13 244	(29 088)	(15 844)	297 182	342 909	367 663
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	705 208	-	-	-	-	-	(5 135)	(5 135)	700 073	722 795	763 103
Other provisions												
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		705 208	-	-	-	-	-	(5 135)	(5 135)	700 073	722 795	763 103
Surplus(shortfall)		(392 182)	-	-	-	-	13 244	(23 953)	(10 709)	(402 891)	(379 886)	(395 440)

Table 9 MBRR Table B9 – Asset Management

Choose name from list - Table B9 Asset Management - 29/FEBRUARY/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		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	7	8	9	10	11	12	13	14	2024/25	2025/26
			Δ1	B	C	D	E	F	G	H		
ASSET REGISTER	5	6 703 553	–	–	–	–	13 309	8 368	21 677	6 725 230	7 019 609	7 092 608
Roads Infrastructure		29 687					2 749		2 749	32 436	24 042	18 548
Storm water Infrastructure		10 114							–	10 114	15 114	25 114
Electrical Infrastructure		5 689 756						(106)	(106)	5 689 650	5 644 388	5 594 536
Water Supply Infrastructure		149 351					(297)	(2 814)	(3 112)	146 239	98 994	65 216
Sanitation Infrastructure		30 261					16 782		16 782	47 043	96 736	49 558
Solid Waste Infrastructure		19 863					(29 827)		(29 827)	(9 964)	119 994	112 302
Rail Infrastructure		–					–		–	–	–	–
Coastal Infrastructure		–					–		–	–	–	–
Information and Communi Infrastructure		5 929 033	–	–	–	–	(10 593)	(2 921)	(13 514)	5 915 519	5 999 269	5 865 275
Community Assets		21 892					25 694		25 694	47 586	165 156	311 946
Heritage Assets		2 450					–		–	2 450	2 450	2 450
Investment properties		698 724					–		–	698 724	698 724	698 724
Other Assets		10 274					(1 792)		(1 792)	8 482	90 519	145 887
Biological or Cultivated Assets		2 735					–		–	2 735	2 735	2 735
Intangible Assets		8 022					–		–	8 022	8 022	8 022
Computer Equipment		9 308					–	5 031	5 031	14 339	26 031	30 889
Furniture and Office Equipment		7 923					–	355	355	8 278	8 991	9 053
Machinery and Equipment		7 284					–	1 030	1 030	8 314	14 781	15 744
Transport Assets		5 908					–	4 873	4 873	10 781	2 932	1 884
Land		–					–	–	–	–	–	–
Zoo's, Marine and Non-biological Resources		–					–	–	–	–	–	–
TOTAL ASSET REGISTER	5	6 703 553	–	–	–	–	13 309	8 368	21 677	6 725 230	7 019 609	7 092 608
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		250 767	–	–	–	–	–	–	–	250 767	281 919	294 947
Repairs and maintenance	3	717 484	–	–	–	–	–	(41 842)	(41 842)	675 641	745 974	783 596
Roads Infrastructure		38 806						(5 418)	(5 418)	33 388	34 913	36 308
Storm water Infrastructure		–						–	–	–	–	–
Electrical Infrastructure		104 669						(2 954)	(2 954)	101 715	110 340	115 898
Water Supply Infrastructure		48 015						(848)	(848)	47 167	49 371	51 292
Sanitation Infrastructure		63 592						2 161	2 161	65 753	69 336	72 233
Solid Waste Infrastructure		–						–	–	–	–	–
Rail Infrastructure		–						–	–	–	–	–
Coastal Infrastructure		–						–	–	–	–	–
Information and Communi Infrastructure		255 082						(7 059)	(7 059)	248 023	263 959	275 730
Community Facilities		53 584						3 364	3 364	56 948	60 516	63 432
Sport and Recreation Facilities		11 280						(622)	(622)	10 658	11 192	11 719
Community Assets		64 864						2 741	2 741	67 605	71 708	75 151
Heritage Assets		–						–	–	–	–	–
Revenue Generating		–						–	–	–	–	–
Non-revenue Generating		–						–	–	–	–	–
Investment properties		–						–	–	–	–	–
Operational Buildings		48 992						(18 017)	(18 017)	30 975	46 347	48 153
Housing		–						–	–	–	–	–
Other Assets		48 992						(18 017)	(18 017)	30 975	46 347	48 153
Biological or Cultivated Assets		–						–	–	–	–	–
Servitudes		–						–	–	–	–	–
Licences and Rights		–						–	–	–	–	–
Intangible Assets		–						–	–	–	–	–
Computer Equipment		–						–	–	–	–	–
Furniture and Office Equipment		–						–	–	–	–	–
Machinery and Equipment		74 285						(11 992)	(11 992)	62 293	65 952	69 136
Transport Assets		274 260						(7 516)	(7 516)	266 744	298 006	315 426
Land		–						–	–	–	–	–
Zoo's, Marine and Non-biological Resources		–						–	–	–	–	–
Mature		–						–	–	–	–	–
Immature		–						–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		968 250	–	–	–	–	–	(41 842)	(41 842)	926 408	1 027 892	1 078 543
Renewal and upgrading of Existing Assets		19,7%	0,0%							15,8%	50,3%	44,5%
Renewal and upgrading of Existing Assets as a % of PPE		35,4%	0,0%							29,8%	84,1%	76,7%
Renewal and upgrading and R&M as a % of PPE		10,7%	0,0%							10,0%	10,6%	11,0%
Renewal and upgrading and R&M as a % of PPE		12,0%	0,0%							11,2%	14,0%	14,2%

Table 10 MBRR Table B10 – Basic Service Delivery Measurement

Choose name from list - Table B10 Basic service delivery measurement - 29/FEBRUARY/2024

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
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		79861								79,861	83854	88046
Piped water inside yard (but not in dwelling)		0										
Using public tap (at least min service level)	2	12405								12,405	13025	13676
Other water supply (at least min service level)		10839								10,839	11381	11950
<i>Minimum Service Level and Above sub-total</i>		103								103,105	108	114
Using public tap (< min service level)	3											
Other water supply (< min service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5									103	108	114
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		79861								79,861	83854	88046
Flush toilet (with septic tank)		0										
Chemical toilet		23243								23,243	24405	25625
Pit toilet (ventilated)		0										
Other toilet provisions (> min service level)		0										
<i>Minimum Service Level and Above sub-total</i>		103,104								103,104	108,259	113,671
Bucket toilet												
Other toilet provisions (< min service level)		23243								23,243	24405	25625
No toilet provisions		0										
<i>Below Minimum Service Level sub-total</i>		23,243								23,243	24,405	25,625
Total number of households	5	126,347								126,347	132,664	139,296
Energy:												
Electricity (at least min. service level)		22562								22,562	24818	27300
Electricity - prepaid (> min service level)		11572								11,572	12729	14002
<i>Minimum Service Level and Above sub-total</i>		34,134								34,134	37,547	41,302
Electricity (< min service level)		3996								3,996	4396	4836
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>		3,996								3,996	4,396	4,836
Total number of households	5	38,130								38,130	41,943	46,138
Refuse:												
Removed at least once a week (min service)		101054								101,054	111,159	122,275
<i>Minimum Service Level and Above sub-total</i>		101,054								101,054	111,159	122,275
Removed less frequently than once a week		7347								7,347	8082	8890
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>		7,347								7,347	8,082	8,890
Total number of households	5	108,401								108,401	119,241	131,165
Households receiving Free Basic Service	15											
Water (6 kilolites per household per month)		8								8	8	8
Sanitation (free minimum level service)		8								8	8	8
Electricity/other energy (50kwh per household per month)		8								8	8	8
Refuse (removed at least once a week)		8								8	8	8
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolites per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)		50000								50,000	50000	50000
Water (kilolites per household per month)		6 4872								6	6 4872	6 4872
Sanitation (kilolites per household per month)		6 4872								6	6 4872	6 4872
Sanitation (Rand per household per month)												
Electricity (kw per household per month)		50								50	50	50
Refuse (average lites per week)		240								240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (brief adjustment) (impermissible values per section 17 of MPRA)		15								15	15	15
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolites per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates	6											
Housing - bp structure subsidies												
Other												
Total revenue cost of subsidised services provided		15								15	15	15