



Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA
rising together for development

**FIRST ADJUSTMENT
BUDGET
2023/2024**

CHURCH SQAURE

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PART 1 – ADJUSTMENTS BUDGET

CHAPTER 1

MAYOR’S REPORT

Madam Speaker, fellow Councillors, and officials. It has become necessary to table our first adjustment budget for 2023/24.

In terms of section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) a municipality may revise an approved budget through an adjustment budget.

Municipal adjustments budgets: -

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- 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;
- may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- may authorise the spending of funds that were unspent at the end of the past 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 council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations stipulates as follows: -

Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.
- If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the Mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustment budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

National Treasury has indicated that according to their adjustments budget, allocates or transfers additional revenues to the municipality.

The main reasons for the first adjustment budget could be summarised as follow: -

- Correction of Property rates and Service charges
- Implementation of ward-based budgeting
- Downward adjustment of underperforming revenue categories
- Reduction of conditional grants to be received:
 - Regional Bulk Infrastructure Grant (RBIG)
 - Environmental Health Grant (Discontinued)
- Reprioritisation of grants:
 - MIG
 - FMG
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Ensuring alignment between mSCOA data strings and budget returns

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naude Municipality at a meeting on 29 February 2024 considered the first adjustment budget for 2023/24 for approval.

Council resolved:

- 1) That Council approves the First Adjustment Budget for 2023/2024 MTREF
- 2) That within ten (10) working days after the Municipal Council has approved the First Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved First Adjustments Budget and supporting documentation, as well as the resolutions referred to in Regulation 25(3).
- 3) That within ten (10) working days after the Municipal Council has approved the First Adjustments Budget it be submitted to National and Provincial Treasury
- 4) That the SDBIP be revised to include the changes to performance indicators as per First adjustment budget

CHAPTER 3

EXECUTIVE SUMMARY

The main reasons for the first adjustment budget could be summarised as follow: -

- Correction of Property rates and Service charges
- Implementation of ward-based budgeting
- Downward adjustment of underperforming revenue categories
- Reduction of conditional grants to be received:
 - Regional Bulk Infrastructure Grant (RBIG)
 - Environmental Health Grant (Discontinued)
- Reprioritisation of grants:
 - MIG
 - FMG
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Ensuring alignment between mSCOA data strings and budget returns

A summary of the operational adjustment budget is as follows:

EC101 Dr Beyers Naude - 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	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	45 043	-	-	-	-	-	6 717	6 717	51 761	47 250	49 566
Service charges	248 196	-	-	-	-	-	63 013	63 013	311 209	260 357	273 115
Investment revenue	616	-	-	-	-	-	580	580	1 196	646	678
Transfers recognised - operational	125 659	-	-	-	-	-	(2 020)	(2 020)	123 639	135 462	143 938
Other own revenue	33 622	-	-	-	-	-	11 936	11 936	45 558	35 270	36 998
Total Revenue (excluding capital transfers and contributions)	453 136	-	-	-	-	-	80 227	80 227	533 363	478 986	504 295
Employee costs	184 072	-	-	-	-	-	7 822	7 822	191 893	193 926	203 159
Remuneration of councillors	9 276	-	-	-	-	-	979	979	10 255	9 276	9 276
Depreciation & asset impairment	74 277	-	-	-	-	-	-	-	74 277	75 696	77 151
Finance charges	10 452	-	-	-	-	-	61 935	61 935	72 387	11 498	12 647
Inventory consumed and bulk purchases	136 396	-	-	-	-	-	1 463	1 463	137 860	153 553	180 246
Transfers and subsidies	150	-	-	-	-	-	-	-	150	162	175
Other expenditure	139 675	-	-	-	-	-	27 820	27 820	167 495	133 596	138 240
Total Expenditure	554 298	-	-	-	-	-	100 020	100 020	654 318	577 706	620 894
Surplus/(Deficit)	(101 162)	-	-	-	-	-	(19 793)	(19 793)	(120 954)	(98 720)	(116 599)

As can be seen expenditure will increase by R100 million and revenue R80 million resulting in an operating deficit of R121 million. The deficit is increasing by R20 million from R101 million.

CHAPTER 4

BUDGET TABLES

EC101 Dr Beyers Naude - Table B1 Adjustments Budget Summary -

Description	Budget Year 2023/24									Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	45 043	-	-	-	-	-	6 717	6 717	51 761	47 250	49 566
Service charges	248 196	-	-	-	-	-	63 013	63 013	311 209	260 357	273 115
Investment revenue	616	-	-	-	-	-	580	580	1 196	646	678
Transfers recognised - operational	125 659	-	-	-	-	-	(2 020)	(2 020)	123 639	135 462	143 938
Other own revenue	33 622	-	-	-	-	-	11 936	11 936	45 558	35 270	36 998
Total Revenue (excluding capital transfers and contributions)	453 136	-	-	-	-	-	80 227	80 227	533 363	478 986	504 295
Employee costs	184 072	-	-	-	-	-	7 822	7 822	191 893	193 926	203 159
Remuneration of councillors	9 276	-	-	-	-	-	979	979	10 255	9 276	9 276
Depreciation & asset impairment	74 277	-	-	-	-	-	-	-	74 277	75 696	77 151
Finance charges	10 452	-	-	-	-	-	61 935	61 935	72 387	11 498	12 647
Inventory consumed and bulk purchases	136 396	-	-	-	-	-	1 463	1 463	137 860	153 553	180 246
Transfers and subsidies	150	-	-	-	-	-	-	-	150	162	175
Other expenditure	139 675	-	-	-	-	-	27 820	27 820	167 495	133 596	138 240
Total Expenditure	554 298	-	-	-	-	-	100 020	100 020	654 318	577 706	620 894
Surplus/(Deficit)	(101 162)	-	-	-	-	-	(19 793)	(19 793)	(120 954)	(98 720)	(116 599)
Transfers and subsidies - capital (monetary allocations)	74 871	-	-	-	-	-	882	882	75 753	60 436	67 570
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-	-	-
Financial position											
Total current assets	49 525	-	-	-	-	-	484	484	50 009	17 022	(14 495)
Total non current assets	1 114 966	-	-	-	-	-	17 139	17 139	1 132 105	1 109 186	1 091 674
Total current liabilities	523 463	-	-	-	-	-	162 246	162 246	685 709	523 463	523 463
Total non current liabilities	73 623	-	-	-	-	-	7 006	7 006	80 629	73 623	73 623
Community wealth/Equity	567 405	-	-	-	-	-	(151 629)	(151 629)	415 776	529 122	480 093
Cash flows											
Net cash from (used) operating	59 237	-	-	-	-	-	(45 122)	(45 122)	14 116	37 490	21 087
Net cash from (used) investing	(73 800)	-	-	-	-	-	(2 641)	(2 641)	(76 441)	(51 065)	(47 570)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	(13 639)	-	-	-	-	-	(47 691)	(47 691)	(61 330)	(12 651)	(25 559)
Cash backing/surplus reconciliation											
Cash and investments available	1 065 106	-	-	-	-	-	5 288	5 288	1 070 394	1 021 048	965 964
Application of cash and investments	500 276	-	-	-	-	-	162 892	162 892	663 168	470 458	465 731
Balance - surplus (shortfall)	564 830	-	-	-	-	-	(157 604)	(157 604)	407 227	550 590	500 233
Asset Management											
Asset register summary (WDV)	1 086 166	-	-	-	-	-	(52 696)	(52 696)	1 033 470	1 080 386	1 062 874
Depreciation	65 308	-	-	-	-	-	-	-	65 308	66 288	67 282
Renewal and Upgrading of Existing Assets	29 292	-	-	-	-	-	(4 950)	(4 950)	24 342	47 985	47 570
Repairs and Maintenance	41 152	-	-	-	-	-	7 074	7 074	48 226	38 637	39 508
Free services											
Cost of Free Basic Services provided	46 525	-	-	-	-	-	(18 576)	(18 576)	27 949	48 805	51 196
Revenue cost of free services provided	-	-	-	-	-	-	(7 262)	(7 262)	(221)	7 386	7 748
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

EC101 Dr Beyers Naude - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard 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	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1,4												
Revenue - Functional													
<i>Governance and administration</i>		142 983	-	-	-	-	-	33 708	33 708	176 691	151 654	156 569	
Executive and council		162	-	-	-	-	-	-	-	162	170	178	
Finance and administration		142 821	-	-	-	-	-	33 708	33 708	176 529	151 484	156 390	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		10 341	-	-	-	-	-	(3 829)	(3 829)	6 512	10 528	10 724	
Community and social services		2 456	-	-	-	-	-	(6)	(6)	2 451	2 464	2 471	
Sport and recreation		63	-	-	-	-	-	-	-	63	66	69	
Public safety		5 802	-	-	-	-	-	(1 803)	(1 803)	3 999	5 979	6 164	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		2 020	-	-	-	-	-	(2 020)	(2 020)	-	2 020	2 020	
<i>Economic and environmental services</i>		34 361	-	-	-	-	-	(68)	(68)	34 292	34 410	35 836	
Planning and development		2 513	-	-	-	-	-	1 005	1 005	3 519	1 257	1 319	
Road transport		31 847	-	-	-	-	-	(1 073)	(1 073)	30 774	33 153	34 517	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		340 267	-	-	-	-	-	51 298	51 298	391 565	342 771	368 675	
Energy sources		141 424	-	-	-	-	-	1 320	1 320	142 744	164 034	184 158	
Water management		99 415	-	-	-	-	-	16 897	16 897	116 312	74 437	75 106	
Waste water management		70 303	-	-	-	-	-	13 466	13 466	83 769	73 747	77 361	
Waste management		29 126	-	-	-	-	-	19 614	19 614	48 740	30 553	32 050	
<i>Other</i>		55	-	-	-	-	-	-	-	55	58	61	
Total Revenue - Functional	2	528 007	-	-	-	-	-	81 109	81 109	609 116	539 422	571 865	
Expenditure - Functional													
<i>Governance and administration</i>		148 512	-	-	-	-	-	79 946	79 946	228 458	153 014	160 009	
Executive and council		30 791	-	-	-	-	-	2 108	2 108	32 899	31 000	31 427	
Finance and administration		116 291	-	-	-	-	-	77 838	77 838	194 129	120 515	127 017	
Internal audit		1 431	-	-	-	-	-	-	-	1 431	1 499	1 565	
<i>Community and public safety</i>		42 570	-	-	-	-	-	(1 494)	(1 494)	41 076	42 426	44 201	
Community and social services		7 211	-	-	-	-	-	574	574	7 785	6 704	6 968	
Sport and recreation		22 111	-	-	-	-	-	(1 007)	(1 007)	21 104	21 885	22 722	
Public safety		9 451	-	-	-	-	-	(141)	(141)	9 310	9 985	10 506	
Housing		262	-	-	-	-	-	-	-	262	262	262	
Health		3 535	-	-	-	-	-	(920)	(920)	2 615	3 590	3 743	
<i>Economic and environmental services</i>		56 524	-	-	-	-	-	(917)	(917)	55 607	56 224	57 876	
Planning and development		21 718	-	-	-	-	-	(197)	(197)	21 522	21 039	22 140	
Road transport		34 806	-	-	-	-	-	(721)	(721)	34 085	35 185	35 737	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		304 452	-	-	-	-	-	22 187	22 187	326 639	323 810	356 529	
Energy sources		167 735	-	-	-	-	-	1 748	1 748	169 483	184 958	212 371	
Water management		68 905	-	-	-	-	-	6 926	6 926	75 830	68 512	70 351	
Waste water management		44 781	-	-	-	-	-	9 359	9 359	54 140	47 134	49 627	
Waste management		23 031	-	-	-	-	-	4 155	4 155	27 186	23 206	24 180	
<i>Other</i>		2 241	-	-	-	-	-	297	297	2 538	2 232	2 278	
Total Expenditure - Functional	3	554 298	-	-	-	-	-	100 020	100 020	654 318	577 706	620 894	
Surplus/ (Deficit) for the year		(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)	

EC101 Dr Beyers Naude - 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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	141 120	-	-	-	-	-	1 059	1 059	142 179	148 035	155 289
Service charges - Water	2	40 832	-	-	-	-	-	15 593	15 593	56 426	42 833	44 932
Service charges - Waste Water Management	2	59 557	-	-	-	-	-	11 460	11 460	71 016	62 475	65 536
Service charges - Waste Management	2	6 686	-	-	-	-	-	34 901	34 901	41 588	7 014	7 358
Sale of Goods and Rendering of Services		2 819	-	-	-	-	-	(666)	(666)	2 153	2 957	3 102
Agency services		6 134	-	-	-	-	-	(293)	(293)	5 841	6 435	6 750
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 481	-	-	-	-	-	8 753	8 753	13 234	4 700	4 931
Interest earned from Current and Non Current Assets		616	-	-	-	-	-	580	580	1 196	646	678
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 727	-	-	-	-	-	(1 601)	(1 601)	2 127	3 910	4 102
Licence and permits		1 144	-	-	-	-	-	(180)	(180)	964	1 200	1 259
Operational Revenue		8 557	-	-	-	-	-	(104)	(104)	8 453	8 976	9 416
Non-Exchange Revenue												
Property rates	2	45 043	-	-	-	-	-	6 717	6 717	51 761	47 250	49 566
Surcharges and Taxes		4 176	-	-	-	-	-	5 857	5 857	10 033	4 380	4 595
Fines, penalties and forfeits		720	-	-	-	-	-	(626)	(626)	94	755	792
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		125 659	-	-	-	-	-	(2 020)	(2 020)	123 639	135 462	143 938
Interest		1 865	-	-	-	-	-	796	796	2 661	1 956	2 052
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		453 136	-	-	-	-	-	80 227	80 227	533 363	478 986	504 295
Expenditure By Type												
Employee related costs		184 072	-	-	-	-	-	7 822	7 822	191 893	193 926	203 159
Remuneration of councillors		9 276	-	-	-	-	-	979	979	10 255	9 276	9 276
Bulk purchases - electricity		130 815	-	-	-	-	-	2 292	2 292	133 107	147 428	173 523
Inventory consumed		5 582	-	-	-	-	-	(828)	(828)	4 753	6 124	6 723
Debt impairment		8 969	-	-	-	-	-	-	-	8 969	9 408	9 869
Depreciation and amortisation		65 308	-	-	-	-	-	-	-	65 308	66 288	67 282
Interest		10 452	-	-	-	-	-	61 935	61 935	72 387	11 498	12 647
Contracted services		19 285	-	-	-	-	-	7 091	7 091	26 376	15 943	14 549
Transfers and subsidies		150	-	-	-	-	-	-	-	150	162	175
Irrecoverable debts written off		4 829	-	-	-	-	-	-	-	4 829	5 071	5 324
Operational costs		115 560	-	-	-	-	-	20 729	20 729	136 290	112 582	118 366
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		554 298	-	-	-	-	-	100 020	100 020	654 318	577 706	620 894
Surplus/(Deficit)		(101 162)	-	-	-	-	-	(19 793)	(19 793)	(120 954)	(98 720)	(116 599)
Transfers and subsidies - capital (monetary allocations)		74 871	-	-	-	-	-	882	882	75 753	60 436	67 570
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	(26 291)	-	-	-	-	-	(18 911)	(18 911)	(45 201)	(38 284)	(49 029)

EC101 Dr Beyers Naude - Table B6 Adjustments Budget Financial Position -

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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		(39 034)		-	-	-	-	(17 656)	(17 656)	(56 690)	(77 115)	(114 476)
Trade and other receivables from exchange transactions	1	8 952	-	-	-	-	-	(3 342)	(3 342)	5 610	14 727	20 782
Receivables from non-exchange transactions	1	26 396	-	-	-	-	-	5 764	5 764	32 160	26 198	25 987
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		4 589	-	-	-	-	-	366	366	4 955	4 589	4 589
VAT		48 156	-	-	-	-	-	15 290	15 290	63 445	48 156	48 156
Other current assets		467	-	-	-	-	-	62	62	529	467	467
Total current assets		49 525	-	-	-	-	-	484	484	50 009	17 022	(14 495)
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		26 124	-	-	-	-	-	(41)	(41)	26 083	26 124	26 124
Property, plant and equipment	3	1 077 744	-	-	-	-	-	17 180	17 180	1 094 924	1 071 965	1 054 452
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		11 098	-	-	-	-	-	-	-	11 098	11 098	11 098
Intangible assets		0	-	-	-	-	-	-	-	0	0	0
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 114 966	-	-	-	-	-	17 139	17 139	1 132 105	1 109 186	1 091 674
TOTAL ASSETS		1 164 491	-	-	-	-	-	17 623	17 623	1 182 114	1 126 208	1 077 179
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 820	-	-	-	-	-	85	85	3 905	3 820	3 820
Trade and other payables from exchange transactions		481 704	-	-	-	-	-	153 095	153 095	634 799	481 704	481 704
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		12 279	-	-	-	-	-	1 158	1 158	13 437	12 279	12 279
VAT		25 661	-	-	-	-	-	7 908	7 908	33 569	25 661	25 661
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		523 463	-	-	-	-	-	162 246	162 246	685 709	523 463	523 463
Non current liabilities												
Borrowing	1	7 608	-	-	-	-	-	3 361	3 361	10 969	7 608	7 608
Provisions	1	66 015	-	-	-	-	-	3 645	3 645	69 659	66 015	66 015
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		73 623	-	-	-	-	-	7 006	7 006	80 629	73 623	73 623
TOTAL LIABILITIES		597 086	-	-	-	-	-	169 252	169 252	766 338	597 086	597 086
NET ASSETS	2	567 405	-	-	-	-	-	(151 629)	(151 629)	415 776	529 122	480 093
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		554 363	-	-	-	-	-	(151 629)	(151 629)	402 734	516 080	467 051
Funds and Reserves		13 042	-	-	-	-	-	-	-	13 042	13 042	13 042
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		567 405	-	-	-	-	-	(151 629)	(151 629)	415 776	529 122	480 093

EC101 Dr Beyers Naude - 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		49 500		-	-	-	-	2 051	2 051	51 551	48 470	50 845
Service charges		307 044		-	-	-	-	23 146	23 146	330 191	322 090	337 872
Other revenue		25 830		-	-	-	-	(3 324)	(3 324)	22 506	27 089	28 410
Transfers and Subsidies - Operational	1	69 370		-	-	-	-	26 533	26 533	95 903	79 870	85 622
Transfers and Subsidies - Capital	1	74 871		-	-	-	-	6 760	6 760	81 631	48 436	47 570
Interest		616		-	-	-	-	580	580	1 196	646	678
Dividends		-		-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(467 994)		-	-	-	-	(100 868)	(100 868)	(568 862)	(489 111)	(529 910)
Finance charges		-		-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		59 237		-	-	-	-	(45 122)	(45 122)	14 116	37 490	21 087
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		(73 800)		-	-	-	-	(2 641)	(2 641)	(76 441)	(51 065)	(47 570)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(73 800)		-	-	-	-	(2 641)	(2 641)	(76 441)	(51 065)	(47 570)
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		(14 563)		-	-	-	-	(47 763)	(47 763)	(62 326)	(13 575)	(26 483)
Cash/cash equivalents at the year begin:	2	924		-	-	-	-	72	72	996	924	924
Cash/cash equivalents at the year end:	2	(13 639)		-	-	-	-	(47 691)	(47 691)	(61 330)	(12 651)	(25 559)

EC101 Dr Beyers Naude - 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	(13 639)		-	-	-	-	(47 691)	(47 691)	(61 330)	(12 651)	(25 559)
Other current investments > 90 days		1 000		-	-	-	-	35 799	35 799	36 800	(38 266)	(62 930)
Non current assets - Investments	1	1 077 744		-	-	-	-	17 180	17 180	1 094 924	1 071 965	1 054 452
Cash and investments available:		1 065 106		-	-	-	-	5 288	5 288	1 070 394	1 021 048	965 964
Applications of cash and investments												
Unspent conditional transfers		-		-	-	-	-	-	-	-	-	-
Unspent borrowing		-		-	-	-	-	-	-	-	-	-
Statutory requirements		48 156		-	-	-	-	15 290	15 290	63 445	22 495	22 495
Other working capital requirements	2	451 357		-	-	-	-	154 269	154 269	605 626	447 200	442 473
Other provisions		(12 279)		-	-	-	-	(1 158)	(1 158)	(13 437)	(12 279)	(12 279)
Long term investments committed		-		-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		13 042		-	-	-	-	(5 509)	(5 509)	7 533	13 042	13 042
Total Application of cash and investments:		500 276		-	-	-	-	162 892	162 892	663 168	470 458	465 731
Surplus(shortfall)		564 830		-	-	-	-	(157 604)	(157 604)	407 227	550 590	500 233

EC101 Dr Beyers Naude - Table B9 Asset Management -

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2024/25	+2 2025/26
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	44 758	-	-	-	-	-	7 561	7 561	52 320	12 523	2 200
Roads Infrastructure		-	-	-	-	-	-	6 581	6 581	6 581	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3 517	-	-	-	-	-	-	-	3 517	-	-
Water Supply Infrastructure		36 584	-	-	-	-	-	(6 392)	(6 392)	30 192	2 750	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 288	-	-	-	-	-	-	-	4 288	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	40	40	40	-	-
Infrastructure		44 388	-	-	-	-	-	229	229	44 618	2 750	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		90	-	-	-	-	-	30	30	120	63	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	90	-	-	-	-	-	30	30	120	63	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		160	-	-	-	-	-	(20)	(20)	140	9 310	2 200
Furniture and Office Equipment		20	-	-	-	-	-	(10)	(10)	10	300	-
Machinery and Equipment		100	-	-	-	-	-	-	-	100	100	-
Transport Assets		-	-	-	-	-	-	7 332	7 332	7 332	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	11 209	-	-	-	-	-	-	-	11 209	2 000	5 000
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		11 209	-	-	-	-	-	-	-	11 209	2 000	5 000
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		11 209	-	-	-	-	-	-	-	11 209	2 000	5 000
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 Upgrading of Existing Assets to be adjusted	2a	18 083	-	-	-	-	-	(4 950)	(4 950)	13 133	45 985	42 570
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4 676	-	-	-	-	-	(4 510)	(4 510)	166	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		3 000	-	-	-	-	-	(3 000)	(3 000)	-	-	5 000
Sanitation Infrastructure		3 791	-	-	-	-	-	6 776	6 776	10 567	21 199	11 830
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		11 467	-	-	-	-	-	(734)	(734)	10 733	21 199	16 830
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6 616	-	-	-	-	-	(4 216)	(4 216)	2 400	24 786	25 740
Community Assets		6 616	-	-	-	-	-	(4 216)	(4 216)	2 400	24 786	25 740
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	74 050	-	-	-	-	-	2 611	2 611	76 661	60 508	49 770
<i>Roads Infrastructure</i>		-	-	-	-	-	-	6 581	6 581	6 581	-	-
<i>Storm water Infrastructure</i>		4 676	-	-	-	-	-	(4 510)	(4 510)	166	-	-
<i>Electrical Infrastructure</i>		3 517	-	-	-	-	-	-	-	3 517	-	-
<i>Water Supply Infrastructure</i>		50 792	-	-	-	-	-	(9 392)	(9 392)	41 401	4 750	10 000
<i>Sanitation Infrastructure</i>		3 791	-	-	-	-	-	6 776	6 776	10 567	21 199	11 830
<i>Solid Waste Infrastructure</i>		4 288	-	-	-	-	-	-	-	4 288	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	40	40	40	-	-
Infrastructure		67 064	-	-	-	-	-	(505)	(505)	66 559	25 949	21 830
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		6 616	-	-	-	-	-	(4 216)	(4 216)	2 400	24 786	25 740
Community Assets		6 616	-	-	-	-	-	(4 216)	(4 216)	2 400	24 786	25 740
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		90	-	-	-	-	-	30	30	120	63	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets		90	-	-	-	-	-	30	30	120	63	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		160	-	-	-	-	-	(20)	(20)	140	9 310	2 200
<i>Furniture and Office Equipment</i>		20	-	-	-	-	-	(10)	(10)	10	300	-
<i>Machinery and Equipment</i>		100	-	-	-	-	-	-	-	100	100	-
Transport Assets		-	-	-	-	-	-	7 332	7 332	7 332	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	74 050	-	-	-	-	-	2 611	2 611	76 661	60 508	49 770
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 086 166	-	-	-	-	-	(52 696)	(52 696)	1 033 470	1 080 386	1 062 874
<i>Roads Infrastructure</i>		(273 039)	-	-	-	-	-	(56 150)	(56 150)	(329 189)	(284 080)	(295 287)
<i>Storm water Infrastructure</i>		(5 299)	-	-	-	-	-	(4 510)	(4 510)	(9 809)	(15 424)	(25 701)
<i>Electrical Infrastructure</i>		3 517	-	-	-	-	-	-	-	3 517	3 517	3 517
<i>Water Supply Infrastructure</i>		1 151 276	-	-	-	-	-	3 192	3 192	1 154 468	1 124 288	1 102 075
<i>Sanitation Infrastructure</i>		(1 469)	-	-	-	-	-	6 776	6 776	5 307	14 392	20 802
<i>Solid Waste Infrastructure</i>		20 599	-	-	-	-	-	(872)	(872)	19 727	19 489	18 361
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	40	40	40	-	-
Infrastructure		895 585	-	-	-	-	-	(51 525)	(51 525)	844 060	862 182	823 768
Community Assets		1 926	-	-	-	-	-	(5 316)	(5 316)	(3 390)	26 712	52 452
Heritage Assets		11 098	-	-	-	-	-	-	-	11 098	11 098	11 098
Investment properties		26 124	-	-	-	-	-	(41)	(41)	26 083	26 124	26 124
Other Assets		99 763	-	-	-	-	-	(2 559)	(2 559)	97 205	96 455	93 033
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		0	-	-	-	-	-	-	-	0	0	0
<i>Computer Equipment</i>		160	-	-	-	-	-	(20)	(20)	140	9 470	11 670
<i>Furniture and Office Equipment</i>		20	-	-	-	-	-	(10)	(10)	10	320	320
<i>Machinery and Equipment</i>		(13 017)	-	-	-	-	-	(1 383)	(1 383)	(14 400)	(16 481)	(20 097)
Transport Assets		9 677	-	-	-	-	-	8 986	8 986	18 663	9 677	9 677
<i>Land</i>		54 830	-	-	-	-	-	(828)	(828)	54 002	54 830	54 830
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 086 166	-	-	-	-	-	(52 696)	(52 696)	1 033 470	1 080 386	1 062 874
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		65 308	-	-	-	-	-	-	-	65 308	66 288	67 282
Repairs and Maintenance by asset class	3	41 152	-	-	-	-	-	7 074	7 074	48 226	38 637	39 508
<i>Roads Infrastructure</i>		4 999	-	-	-	-	-	-	-	4 999	4 051	3 299
<i>Storm water Infrastructure</i>		775	-	-	-	-	-	-	-	775	814	857
<i>Electrical Infrastructure</i>		3 495	-	-	-	-	-	-	-	3 495	3 405	3 437
<i>Water Supply Infrastructure</i>		290	-	-	-	-	-	-	-	290	232	186
<i>Sanitation Infrastructure</i>		16 346	-	-	-	-	-	7 480	7 480	23 826	17 494	18 749
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		25 905	-	-	-	-	-	7 480	7 480	33 385	25 996	26 527
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		2 502	-	-	-	-	-	267	267	2 769	860	791
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
Other Assets		2 502	-	-	-	-	-	267	267	2 769	860	791
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		12 745	-	-	-	-	-	(674)	(674)	12 072	11 781	12 190
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		106 460	-	-	-	-	-	7 074	7 074	113 534	104 925	106 790

EC101 Dr Beyers Naude - Table B10 Basic service delivery measurement -

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									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		7 543	-	-	-	-	-	(1 416)	(1 416)	6 127	7 913	8 301
Sanitation (free sanitation service to indigent households)		10 731	-	-	-	-	-	1 997	1 997	12 727	11 256	11 808
Electricity/other energy (50kwh per indigent household per month)		5 811	-	-	-	-	-	(3 870)	(3 870)	1 942	6 096	6 395
Refuse (removed once a week for indigent households)		22 440	-	-	-	-	-	(15 287)	(15 287)	7 153	23 539	24 693
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		46 525	-	-	-	-	-	(18 576)	(18 576)	27 949	48 805	51 196
Highest level of free service provided												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (brill adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		7 041	-	-	-	-	-	(7 262)	(7 262)	(221)	7 386	7 748
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	(7 262)	(7 262)	(221)	7 386	7 748

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. When compiling the annual budget for 2023/24 certain assumptions were made with regards to external factors and the current economic climate. Only one assumption made in the original budget changed during the compilation of the first adjustment budget and that is:

- No growth in revenue sources has been provided for in view of current consumption trends in municipal services.

During the adjustment budget the growth in revenue sources has been provided for in line with the revenue enhancement strategies implemented.

Below is summary of original assumptions made:

- 1) The municipal fiscal environment is influenced by a variety of macro-economic control measures.
- 2) National Treasury provides guidelines on the ceiling of year-on-year increases in the total Operating Budget, whilst the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases.
- 3) The Municipality's employee related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.
- 4) Various government departments also affect municipal service delivery through the level of grants and subsidies.
- 5) The following principles and guidelines directly informed the compilation of the Budget:
 - The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
 - The need to enhance the municipality's revenue base.
 - The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs, including the expansion of services.
 - The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
 - Raising of loan funding should be considered to address critical needs.
 - No growth in revenue sources has been provided for in view of current consumption trends in municipal services.
 - The growth in property rates income has been provided for as per valuation roll.
 - Restructuring of major trade creditors over long term periods to ensure financial sustainability and a funded budget
 - Restructuring of tariffs to uniform tariffs and ensuring baseline tariff as per cost of supply study

The Municipality is still facing the following significant challenges

Budget:

- Fully implementing cost containment measures.
- Maintaining revenue collection rates at the targeted levels.
- Maintaining electricity and water losses at acceptable levels.
- Dealing with an unfunded budget of the past and measures to address this in the future
- Creditors inherited from former municipalities which is still placing financial strain on the cash flow and hence the restructuring of creditors over long term period
- Introducing cost reflective tariffs
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure;
- Maintaining an acceptable cost coverage ratio.

The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2023/2024 budget.

The Credit Control Policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors. None is in place with Eskom as the matter is sub judice.

ADJUSTMENTS TO REVENUE

Revenue estimates have been changed due to the implementation of cost reflective tariffs, ward-based budgeting, and reduction of grant funding.

- Correction of Rates and Service charges
- Implementation of ward-based budgeting
- Grant allocation changes – RBIG and Environmental Health Grant
- Downward adjustment of underperforming revenue categories

ADJUSTMENT TO EXPENDITURE

1. Repairs and Maintenance

- a. Increase due to Unforeseen or unavoidable expenditure.
 - i. Fixing of Klipplaat municipal building
 - ii. Fixing of vehicles and rental of equipment
 - iii. Provision of sanitation services to avoid sewage spillages.
 - iv. Virements within different departments.
- b. Decrease in several Repairs & maintenance categories.

2. Employee cost
 - a. Increase in overtime.
 - b. Funding of critical positions
 - c. To cater for job evaluation outcomes and placement costs
 - d. Virements within different categories
3. Increase in Interest paid (Eskom)
4. Increase in Contracted services.
 - a. Addition of Job evaluation costs
 - b. Increase in Security services.
 - c. Increase in Valuation services to cater for general property valuations.
5. Increase in General Expenses
 - a. Computer maintenance
 - b. Rental of equipment – yellow plant
 - c. Training (decrease)
 - d. Travelling and subsistence
 - e. Adverts and printing
 - f. Town planning services
6. Vehicle expenses
 - a. Increase in Fuel
 - b. Increase in tracking services.
7. Increase in Remuneration of councillors (Upper limits)

ADJUSTMENT TO CAPITAL EXPENDITURE

1. Reduction of conditional grants to be received, RBIG.
2. Revision of FMG grant business plan to cater for office equipment.
3. Revision of the MIG plan

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2023/24 first adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting regulations made under the Act, and that the 2023/24 first adjustments budget and the supporting documentation are consistent with Integrated Development Plan of the municipality.

Name: DR. E.M. RANKWANA

Designation: Municipal Manager

Municipality: Dr. Beyers Naude Municipality

Signature : 