

Rec 28/6/22
12/6/22
AMP



SPECIAL ADJUSTMENT BUDGET 2022/23 – MTREF JUNE 2023

1. PURPOSE OF THIS REPORT

The purpose of this report is to request Council to consider and the approval of 2022/23 Special Adjustment budget and the related changes in the Integrated Development Plan in line with section 28 (1) and (2) (a); (b) & (c) of the MFMA.

2. INTRODUCTION AND LEGAL REQUIREMENTS

Section 28. Municipal adjustments budgets. —

(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustment budget

(a) 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, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

3. BACKGROUND AND DISCUSSION OF THE THIRD ADJUSTMENT BUDGET PROPOSED ADJUSTMENTS

TABLE 1 SUMMARY OR SNAPSHOT

Description	Budget Year 2022/23					Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	6 F	7 G	8 H		
R thousands							
Financial Performance							
Total Revenue	1 654 442	1 768 642	9 289	9 289	1 777 367	1 867 136	1 899 498
Total Expenditure	1 413 567	1 417 609	3 217	3 217	1 420 826	1 585 196	1 648 407
Surplus/(Deficit)	240 875	350 470	6 072	6 072	356 541	281 940	251 091
Surplus/(Deficit) after capital transfers & contributions	240 875	350 470	6 072	6 072	356 541	281 940	251 091
Surplus/ (Deficit) for the year	240 875	350 470	6 072	6 072	356 541	281 940	251 091
Capital expenditure & funds sources							
Capital expenditure	238 918	341 222	4 930	4 930	346 152	222 426	169 833

OPERATING REVENUE BUDGET

An adjustment upwards of the operating revenue including capital receipts by R9,289 million from R1.768 billion to R1.777 billion

OPERATING EXPENDITURE BUDGET

Approval of an adjustment of the operating expenditure upwards by R3,217 million from R1.417 billion to R1.421 billion.

CAPITAL BUDGET EXPENDITURE BUDGET

There is a increase in Capital Expenditure of R4,930 million from R341 million to R346 million.

3.1. REVENUE SUMMARY**Table 2 : PROPOSED OPERATIONAL REVENUE BUDGET ADJUSTMENTS**

King Sabata Dalindyebo municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original	Prior Adjusted	Other Adjusts.	3rd Total	Adjusted	Adjusted	Adjusted
		Budget	3	8	9	Budget	Budget	Budget
R thousands	1	A	A1	F	G	H		
Revenue By Source								
Property rates	2	298 662	298 662	-	-	298 662	312 111	325 835
Service charges - electricity revenue	2	554 536	554 796	-	-	554 796	587 288	613 716
Service charges - refuse revenue	2	50 824	54 296	-	-	54 296	62 460	65 267
Rental of facilities and equipment		18 575	19 174	-	-	19 174	19 393	20 265
Interest earned - external investments		1 302	1 302	-	-	1 302	1 359	1 420
Interest earned - outstanding debtors		20 662	36 662	-	-	36 662	21 571	22 542
Fines, penalties and forfeits		7 778	8 439	-	-	8 439	8 120	8 485
Licences and permits		1 272	2 002	-	-	2 002	1 333	1 397
Agency services		12 116	14 716	-	-	14 716	10 996	11 491
Transfers and subsidies		425 596	427 743	3 929	3 929	431 671	447 019	476 916
Other revenue	2	32 754	35 977	-	-	35 977	34 195	35 734
Gains		564	564	-	-	564	564	564
Total Revenue (excluding capital transfers and contributions)		1 424 641	1 454 333	3 929	3 929	1 458 262	1 506 408	1 583 632

The municipality has received additional allocations and other income as follows:

- Grant from department of human settlement amounting to R197,598 for funding of graduate programme.
- Donations received of R3,300,000 in the form of a compactor truck from Department of Environmental Affairs.
- Disaster response grant amounting to R5,360,000 from Cooperative Governance and Traditional Affairs.
- LGSETA grant amounting R431,078.

3.2. TABLE 3: PROPOSED OPERATIONAL EXPENDITURE BUDGET ADJUSTMENTS

King Sabata Dalindyebo municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23				Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	Adjusted Budget	
			3	8	9	10	+1 2023/24	+2 2024/25
Expenditure By Type								
Employee related costs		556 029	534 551	(510)	(510)	534 040	570 608	588 553
Remuneration of councillors		34 079	34 863	-	-	34 863	35 149	36 836
Debt impairment		15 000	15 000	-	-	15 000	21 153	22 190
Depreciation & asset impairment		158 272	158 272	-	-	158 272	157 347	165 057
Finance charges		6 553	6 553	-	-	6 553	16 000	16 784
Bulk purchases - electricity		452 820	452 820	-	-	452 820	479 989	503 509
Inventory consumed		20 509	27 425	3 433	3 433	30 858	29 161	30 581
Contracted services		44 801	52 351	177	177	52 529	121 709	124 945
Other expenditure		125 003	135 393	117	117	135 510	154 079	159 951
Losses		-	-	-	-	-	-	-
Total Expenditure		1 413 567	1 417 609	3 217	3 217	1 420 826	1 585 196	1 648 407
Surplus/(Deficit)		11 074	36 724	712	712	37 436	85 834	108 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		229 801	302 046	5 360	5 360	307 406	196 106	142 484
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	11 700	-	-	11 700	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		240 875	350 470	6 072	6 072	356 541	281 940	251 091
Surplus/(Deficit) after taxation		240 875	350 470	6 072	6 072	356 541	281 940	251 091
Attributable to minorities		-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		240 875	350 470	6 072	6 072	356 541	281 940	251 091

Adjustment in expenditure

- Alignment of salary items with net adjustment of R510 million
- Increase in protective clothing amounting to R600,000
- Transfer of savings on MIG operating budget to Capital budget amounting to R800,000
- Graduate programme amounting to R197,598
- Virements amounting to R50,000

3.3. TABLE 3: PROPOSED CAPITAL EXPENDITURE BUDGET ADJUSTMENTS

King Sabata Dalindyebo Municipality- Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	5 A1	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands								
Governance and administration		2 417	3 616	(280)	(280)	3 336	-	-
Executive and council		-	-	-	-	-	-	-
Finance and administration		2 417	3 616	(280)	(280)	3 336	-	-
Internal audit		-	-	-	-	-	-	-
Community and public safety		118 704	188 666	(250)	(250)	188 416	-	-
Community and social services		200	200	(200)	(200)	-	-	-
Sport and recreation		-	-	-	-	-	-	-
Public safety		4 750	1 840	(50)	(50)	1 790	-	-
Housing		113 754	186 626	-	-	186 626	-	-
Health		-	-	-	-	-	-	-
Economic and environmental services		112 851	136 143	6 260	6 260	142 403	128 118	119 658
Planning and development		19 000	30 223	100	100	30 323	-	-
Road transport		93 851	105 920	6 160	6 160	112 080	128 118	119 658
Environmental protection		-	-	-	-	-	-	-
Trading services		4 945	23 318	(800)	(800)	22 518	18 000	18 808
Energy sources		3 195	21 568	-	-	21 568	18 000	18 808
Water management		-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-
Waste management		1 750	1 750	(800)	(800)	950	-	-
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	238 918	351 743	4 930	4 930	356 673	146 118	138 466
Funded by:								
National Government		97 046	97 046	5 360	5 360	102 406	116 118	121 466
Provincial Government		132 754	204 999	-	-	204 999	30 000	17 000
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	11 700	-	-	11 700	-	-
Transfers recognised - capital	4	229 801	313 746	5 360	5 360	319 106	146 118	138 466
Internally generated funds		9 117	37 997	(430)	(430)	37 567	-	-
Total Capital Funding		238 918	351 743	4 930	4 930	356 673	146 118	138 466

The capital budget has increased by R4,930 million

TABLE 4: B4 FINANCIAL PERFORMANCE (REVENUE BY SOURCE & EXPENDITURE BY TYPE)

King Sabata Dalindyebo municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	3 A1	8 F	9 G	10 H		
R thousands	1	A	A1	F	G	H		
Revenue By Source								
Property rates	2	298 662	298 662	–	–	298 662	312 111	325 835
Service charges - electricity revenue	2	554 536	554 796	–	–	554 796	587 288	613 716
Service charges - refuse revenue	2	50 824	54 296	–	–	54 296	62 460	65 267
Rental of facilities and equipment		18 575	19 174	–	–	19 174	19 393	20 265
Interest earned - external investments		1 302	1 302	–	–	1 302	1 359	1 420
Interest earned - outstanding debtors		20 662	36 662	–	–	36 662	21 571	22 542
Fines, penalties and forfeits		7 778	8 439	–	–	8 439	8 120	8 485
Licences and permits		1 272	2 002	–	–	2 002	1 333	1 397
Agency services		12 116	14 716	–	–	14 716	10 996	11 491
Transfers and subsidies		425 596	427 743	3 929	3 929	431 671	447 019	476 916
Other revenue	2	32 754	35 977	–	–	35 977	34 195	35 734
Gains		564	564	–	–	564	564	564
Total Revenue (excluding capital transfers and contributions)		1 424 641	1 454 333	3 929	3 929	1 458 262	1 506 408	1 583 632
Expenditure By Type								
Employee related costs		556 029	534 751	(195)	(195)	534 556	576 801	602 755
Remuneration of councillors		34 079	34 863	–	–	34 863	35 579	37 180
Debt impairment		15 000	15 000	(1 910)	(1 910)	13 090	10 440	10 910
Depreciation & asset impairment		158 272	158 272	–	–	158 272	165 236	172 672
Finance charges		6 553	6 553	–	–	6 553	6 841	7 149
Bulk purchases - electricity		452 820	452 820	–	–	452 820	472 744	494 018
Inventory consumed		20 509	27 789	–	–	27 789	21 411	22 374
Contracted services		44 801	53 930	50	50	53 980	44 932	48 283
Other expenditure		125 003	133 175	5 870	5 870	139 045	128 268	134 300
Total Expenditure		1 413 567	1 417 433	4 013	4 013	1 421 446	1 462 775	1 530 187
Surplus/(Deficit)		11 074	36 900	(84)	(84)	36 816	43 633	53 444
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		229 801	313 746	5 360	5 360	319 106	146 118	138 466
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	11 700	–	–	11 700	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		240 875	362 346	5 276	5 276	367 621	189 751	191 910
Surplus/(Deficit) after taxation		240 875	362 346	5 276	5 276	367 621	189 751	191 910
Attributable to minorities		–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		240 875	362 346	5 276	5 276	367 621	189 751	191 910

TABLE 5 B5 CAPITAL EXPENDITURE BY VOTE

King Sabata Dalindyebo Municipality- Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	5 A1	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands								
Governance and administration		2 417	3 616	(280)	(280)	3 336	-	-
Executive and council		-	-	-	-	-	-	-
Finance and administration		2 417	3 616	(280)	(280)	3 336	-	-
Internal audit		-	-	-	-	-	-	-
Community and public safety		118 704	188 666	(250)	(250)	188 416	-	-
Community and social services		200	200	(200)	(200)	-	-	-
Sport and recreation		-	-	-	-	-	-	-
Public safety		4 750	1 840	(50)	(50)	1 790	-	-
Housing		113 754	186 626	-	-	186 626	-	-
Health		-	-	-	-	-	-	-
Economic and environmental services		112 851	136 143	6 260	6 260	142 403	128 118	119 658
Planning and development		19 000	30 223	100	100	30 323	-	-
Road transport		93 851	105 920	6 160	6 160	112 080	128 118	119 658
Environmental protection		-	-	-	-	-	-	-
Trading services		4 945	23 318	(800)	(800)	22 518	18 000	18 808
Energy sources		3 195	21 568	-	-	21 568	18 000	18 808
Water management		-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-
Waste management		1 750	1 750	(800)	(800)	950	-	-
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	238 918	351 743	4 930	4 930	356 673	146 118	138 466
Funded by:								
National Government		97 046	97 046	5 360	5 360	102 406	116 118	121 466
Provincial Government		132 754	204 999	-	-	204 999	30 000	17 000
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-	11 700	-	-	11 700	-	-
Transfers recognised - capital	4	229 801	313 746	5 360	5 360	319 106	146 118	138 466
Internally generated funds		9 117	37 997	(430)	(430)	37 567	-	-
Total Capital Funding		238 918	351 743	4 930	4 930	356 673	146 118	138 466

Table 6 : SB8 Adjustments Budget - expenditure on transfers and grant programme -

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Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	2 A1	5 D	6 E	7 F	Adjusted Budget	Adjusted Budget
R thousands								
Operating expenditure of Transfers and Grants								
National Government:		423 164	423 922	431	431	424 353	434 071	455 191
Local Government Equitable Share		401 683	402 045	-	-	402 045	419 414	438 288
Finance Management		2 850	2 850	-	-	2 850	-	-
Energy Efficiency and Demand Management		4 000	4 000	-	-	4 000	4 000	5 515
EPWP Incentive		4 191	4 191	-	-	4 191	-	-
Infrastructure Skills Development Grant		5 500	5 500	-	-	5 500	5 500	6 000
Municipal Infrastructure Grant		4 940	4 940	-	-	4 940	5 157	5 389
LGSETA		-	397	431	431	828	-	-
Provincial Government:		-	-	198	198	198	-	-
Department of Human Settlements		-	-	198	198	198	-	-
District Municipality:		-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		423 164	423 922	629	629	424 551	434 071	455 191
Capital expenditure of Transfers and Grants								
National Government:		97 046	97 046	5 360	5 360	102 406	116 118	121 466
Municipal Infrastructure Grant (MIG)		93 851	93 851	-	-	93 851	98 118	102 658
Integrated National Electrification Programme Grant		3 195	3 195	-	-	3 195	18 000	18 808
Disaster Response Grant		-	-	5 360	5 360	5 360	-	-
Provincial Government:		151 754	212 926	-	-	212 926	-	-
Capacity Building		132 754	193 926	-	-	193 926	-	-
Small town revitalisation		19 000	19 000	-	-	19 000	-	-
Other grant providers:		-	11 700	-	-	11 700	-	-
National Small Business Council		-	11 700	-	-	11 700	-	-
Total capital expenditure of Transfers and Grants		248 801	321 673	5 360	5 360	327 033	116 118	121 466
Total capital expenditure of Transfers and Grants		671 965	745 595	5 989	5 989	751 584	550 189	576 657

1. STAFF IMPLICATIONS

None

2. FINANCIAL IMPLICATIONS

- An adjustment upwards of the operating revenue including capital receipts by R9,289 million from R1.768 billion to R1.777 billion
- Approval of an adjustment of the operating expenditure upwards by R3,217 million from R1.417 billion to R1.421 billion.
- There is a increase in Capital Expenditure of R4,930 million from R341 million to R346 million.

3. ANNEXURES

Supporting tables

4. RECOMMENDATIONS

It is recommended that the council considers the report and approves the 3rd adjustment budget 2022.23 as follows:

- An adjustment upwards of the operating revenue including capital receipts by R9,289 million from R1.768 billion to R1.777 billion
- Approval of an adjustment of the operating expenditure upwards by R3,217 million from R1.417 billion to R1.421 billion.
- There is a increase in Capital Expenditure of R4,930 million from R341 million to R346 million.

Prepared by



Cllr GN Nelani
Executive Mayor

TABLE 1 SUMMARY OR SNAPSHOT

EC157 King Sabata Dalindyebo - Table B1 Adjustments Budget Summary -

Description	Budget Year 2022/23									Budget Year	Budget Year	
	Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted	
	Budget	1	Funds	capital	Unavoid.	Govt	6	7	Budget	Budget	Budget	
R thousands	A	A1	2	3	4	5	F	G	H			
Financial Performance												
Property rates	298 662	298 662	-	-	-	-	-	-	298 662		331 582	347 629
Service charges	605 381	609 093	-	-	-	-	-	-	609 093		708 382	743 093
Investment revenue	1 302	1 302	-	-	-	-	-	-	1 302		1 380	1 447
Transfers recognised - operational	425 596	427 743	-	-	-	-	3 929	3 929	431 671		458 457	485 025
Other own revenue	93 721	117 534	-	-	-	-	(0)	(0)	117 534		171 229	179 620
Total Revenue (excluding capital transfers and contributions)	1 424 641	1 454 333					3 929	3 929	1 458 262		1 671 030	1 757 014
Employee costs	556 029	534 551	-	-	-	-	(510)	(510)	534 040		570 608	588 553
Remuneration of councillors	34 079	34 863	-	-	-	-	-	-	34 863		35 149	36 836
Depreciation & asset impairment	158 272	158 272	-	-	-	-	-	-	158 272		157 347	165 057
Finance charges	6 553	6 553	-	-	-	-	-	-	6 553		16 000	16 784
Inventory consumed and bulk purchases	473 329	480 245	-	-	-	-	3 433	3 433	483 678		509 150	534 090
Transfers and grants	500	380	-	-	-	-	-	-	380		-	-
Other expenditure	184 804	202 745	-	-	-	-	294	294	203 039		296 941	307 085
Total Expenditure	1 413 567	1 417 609					3 217	3 217	1 420 826		1 585 196	1 648 407
Surplus/(Deficit)	11 074	36 724					712	712	37 436		85 834	108 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	229 801	302 046	-	-	-	-	5 360	5 360	307 406		196 106	142 484
	-	11 700	-	-	-	-	-	-	11 700		-	-
Surplus/(Deficit) after capital transfers & contributions	240 875	350 470					6 072	6 072	356 541		281 940	251 091
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-		-	-
Surplus/ (Deficit) for the year	240 875	350 470					6 072	6 072	356 541		281 940	251 091
Capital expenditure & funds sources												
Capital expenditure	238 918	341 222					4 930	4 930	346 152		222 426	169 833
Transfers recognised - capital	229 801	313 746	-	-	-	-	800	800	314 546		196 106	142 484
Borrowing	-	-	-	-	-	-	-	-	-		-	-
Internally generated funds	9 117	11 843	-	-	-	-	14 339	14 339	26 181		26 071	27 348
Total sources of capital funds	238 918	325 588					15 139	15 139	340 727		222 176	169 833
Financial position												
Total current assets	870 157	878 246	-	-	-	-	1 142	1 142	879 388		568 845	815 161
Total non current assets	2 463 792	2 565 297	-	-	-	-	4 930	4 930	2 570 227		7 727 948	7 935 736
Total current liabilities	855 884	855 884	-	-	-	-	-	-	855 884		492 897	492 897
Total non current liabilities	92 704	92 704	-	-	-	-	-	-	92 704		68 967	68 967
Community wealth/Equity	2 385 360	2 567 650	-	-	-	-	(66 624)	(66 624)	2 501 026		2 607 662	2 858 753
Cash flows												
Net cash from (used) operating	377 585	453 566	-	-	-	-	41 257	41 257	494 823		415 289	390 870
Net cash from (used) investing	(239 038)	(340 593)	-	-	-	-	430	430	(340 163)		(222 176)	(169 833)
Net cash from (used) financing	1 527	1 527	-	-	-	-	-	-	1 527		-	-
Cash/cash equivalents at the year end	24 396	(1 179)					41 687	41 687	40 508		209 863	417 351
Cash backing/surplus reconciliation												
Cash and investments available	188 071	162 264	-	-	-	-	36 308	36 308	198 571		195 794	402 986
Application of cash and investments	(119 207)	(141 524)	-	-	-	-	13 881	13 881	(127 643)		228 457	190 073
Balance - surplus (shortfall)	307 278	303 788					22 427	22 427	326 214		(32 663)	212 913
Asset Management												
Asset register summary (WDV)	2 146 164	2 296 978	-	-	-	-	152 731	152 731	2 449 709		2 422 730	2 410 505
Depreciation	158 272	158 272	-	-	-	-	-	-	158 272		157 347	165 057
Renewal and Upgrading of Existing Assets	58 082	97 080	-	-	-	-	43 732	43 732	140 813		97 655	127 477
Repairs and Maintenance	53 370	49 713	-	-	-	-	1 108	1 108	50 822		87 856	92 161
Free services												
Cost of Free Basic Services provided	17 000	17 000	-	-	-	-	-	-	17 000		17 918	18 796
Revenue cost of free services provided	9 000	9 000	-	-	-	-	-	-	9 000		9 540	10 007
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-		-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-		-	-
Energy:	-	-	-	-	-	-	-	-	-		-	-
Refuse:	-	-	-	-	-	-	-	-	-		-	-

TABLE 2: B2 ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE (FUNCTIONAL CLASSIFICATION) -

EC157 King Sabata Dalindyebo - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									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
		5	6	7	8	9	10	11	12	+1 2023/24	+2 2024/25	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		757 921	773 657	-	-	-	-	3 929	3 929	777 586	839 940	889 305
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		757 921	773 657	-	-	-	-	3 929	3 929	777 586	839 940	889 305
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		133 360	193 427	-	-	-	-	-	-	193 427	126 283	59 303
Community and social services		772	2 426	-	-	-	-	-	-	2 426	2 714	1 011
Sport and recreation		-	233	-	-	-	-	-	-	233	347	364
Public safety		18 834	15 842	-	-	-	-	-	-	15 842	55 222	57 928
Housing		113 754	174 926	-	-	-	-	-	-	174 926	68 000	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		152 111	179 040	-	-	-	-	5 360	5 360	184 400	179 317	171 084
Planning and development		104 671	117 979	-	-	-	-	5 360	5 360	123 339	112 072	116 895
Road transport		47 439	61 062	-	-	-	-	-	-	61 062	67 245	54 189
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		609 731	620 623	-	-	-	-	-	-	620 623	720 186	778 326
Energy sources		557 725	564 511	-	-	-	-	-	-	564 511	650 020	704 722
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		52 006	56 112	-	-	-	-	-	-	56 112	70 166	73 604
<i>Other</i>		1 319	1 331	-	-	-	-	-	-	1 331	1 411	1 480
Total Revenue - Functional	2	1 654 442	1 768 079	-	-	-	-	9 289	9 289	1 777 367	1 867 136	1 899 498
Expenditure - Functional												
<i>Governance and administration</i>		449 911	454 653	-	-	-	-	(15 251)	(15 251)	439 402	515 225	528 329
Executive and council		88 450	85 503	-	-	-	-	2 489	2 489	87 992	88 409	92 663
Finance and administration		353 433	361 919	-	-	-	-	(17 380)	(17 380)	344 540	420 109	428 635
Internal audit		8 028	7 231	-	-	-	-	(360)	(360)	6 870	6 708	7 031
<i>Community and public safety</i>		151 438	152 879	-	-	-	-	7 864	7 864	160 744	180 049	188 709
Community and social services		13 211	17 188	-	-	-	-	3 841	3 841	21 029	43 190	45 267
Sport and recreation		19 803	19 814	-	-	-	-	(1 159)	(1 159)	18 655	4 882	5 116
Public safety		112 505	111 072	-	-	-	-	5 907	5 907	116 979	127 388	133 515
Housing		5 919	4 805	-	-	-	-	(725)	(725)	4 080	4 589	4 811
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		207 462	199 013	-	-	-	-	4 918	4 918	203 931	220 042	228 744
Planning and development		43 513	40 821	-	-	-	-	(4 253)	(4 253)	36 568	36 345	38 004
Road transport		160 375	152 222	-	-	-	-	10 317	10 317	162 539	177 244	183 978
Environmental protection		3 575	5 971	-	-	-	-	(1 146)	(1 146)	4 825	6 452	6 762
<i>Trading services</i>		604 755	611 064	-	-	-	-	5 686	5 686	616 749	669 881	702 624
Energy sources		506 923	510 001	-	-	-	-	204	204	510 205	574 790	602 927
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		12 852	13 241	-	-	-	-	(190)	(190)	13 051	13 305	13 953
Waste management		84 981	87 821	-	-	-	-	5 672	5 672	93 494	81 786	85 744
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 413 567	1 417 609	-	-	-	-	3 217	3 217	1 420 826	1 585 196	1 648 407
Surplus/ (Deficit) for the year		240 875	350 470	-	-	-	-	6 072	6 072	356 541	281 940	251 091

3rd Adjustment budget 2022.23

TABLE B3 ADJUSTMENTS BUDGET FINANCIAL PERFORMANCE (REVENUE AND EXPENDITURE BY MUNICIPAL VOTE
King Sabata Dalindyebo Municipality- Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23								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 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25
R thousands												
Revenue by Vote	1											
Vote 1 - Executive AND Council (11: IE)		1 911	2 211	-	-	-	-	(8 752)	(8 752)	(6 541)	2 344	2 459
Vote 2 - Corporate Services (12: IE)		691	800	-	-	-	-	431	431	1 231	672	705
Vote 3 - Finance AND Asset Management (13: IE)		747 825	764 385	-	-	-	-	3 300	3 300	767 685	830 978	881 150
Vote 4 - Planning, Social AND Ec Dev (14: IE)		1 466	15 000	-	-	-	-	-	-	15 000	2 924	3 068
Vote 5 - Human Settlement (15: IE)		113 956	177 167	-	-	-	-	198	198	177 364	70 103	2 206
Vote 6 - Community Services (16: IE)		57 909	62 116	-	-	-	-	-	-	62 116	78 170	79 603
Vote 7 - Public Safety (17: IE)		30 120	29 678	-	-	-	-	8 752	8 752	38 430	74 033	76 976
Vote 8 - Infrastructure (18: IE)		699 999	716 723	-	-	-	-	5 360	5 360	722 083	807 912	853 331
Total Revenue by Vote	2	1 653 878	1 768 079	-	-	-	-	9 289	9 289	1 777 367	1 867 136	1 899 498
Expenditure by Vote	1											
Vote 1 - Executive AND Council (11: IE)		109 933	102 330	-	-	-	-	2 269	2 269	104 599	137 401	144 033
2.2 - Human Resources - ADMIN (210)		56 334	65 459	-	-	-	-	(6 185)	(6 185)	59 275	84 828	88 915
3.2 - Accounting AND Finance (310)		193 655	195 302	-	-	-	-	(1 950)	(1 950)	193 352	223 771	234 798
4.2 - Inter Governmental Relations (116)		53 369	50 991	-	-	-	-	(3 429)	(3 429)	47 561	20 517	21 513
5.2 - Human Settlement - Land ADMIN (510)		47 023	46 217	-	-	-	-	(3 580)	(3 580)	42 637	27 818	29 164
6.2 - Health - ADMIN (600)		111 644	115 583	-	-	-	-	3 346	3 346	118 928	141 207	147 469
7.2 - Civil Protection - Disaster Management (702)		147 424	143 090	-	-	-	-	3 138	3 138	146 228	154 244	160 978
8.2 - Civil Engineering - ADMIN (800)		694 185	698 637	-	-	-	-	9 608	9 608	708 245	795 411	821 536
		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 413 567	1 417 609	-	-	-	-	3 217	3 217	1 420 826	1 585 196	1 648 407
Surplus/ (Deficit) for the year	2	240 312	350 470	-	-	-	-	6 072	6 072	356 541	281 940	251 091

Table B4 Adjustments Budget Financial Performance (revenue and expenditure) –

King Sabata Dalindyebo municipality - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	3 A1	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands	1							
Revenue By Source								
Property rates	2	298 662	298 662	–	–	298 662	331 582	347 829
Service charges - electricity revenue	2	554 536	554 796	–	–	554 796	640 141	671 508
Service charges - refuse revenue	2	50 824	54 296	–	–	54 296	68 241	71 585
Rental of facilities and equipment		18 575	19 174	–	–	19 174	20 669	21 682
Interest earned - external investments		1 302	1 302	–	–	1 302	1 380	1 447
Interest earned - outstanding debtors		20 662	36 662	–	–	36 662	38 862	40 766
Fines, penalties and forfeits		7 778	8 439	–	–	8 439	46 705	48 994
Licences and permits		1 272	2 002	–	–	2 002	3 222	3 380
Agency services		12 116	14 716	–	–	14 716	19 891	20 866
Transfers and subsidies		425 596	427 743	3 929	3 929	431 671	458 457	485 025
Other revenue	2	32 754	35 977	(0)	(0)	35 977	41 880	43 932
Gains		564	564	–	–	564	–	–
Total Revenue (excluding capital transfers and contributions)		1 424 641	1 454 897	4 492	4 492	1 459 389	1 671 030	1 757 014
Expenditure By Type								
Employee related costs		556 029	534 551	(510)	(510)	534 040	570 608	588 553
Remuneration of councillors		34 079	34 863	–	–	34 863	35 149	36 836
Debt impairment		15 000	15 000	–	–	15 000	21 153	22 190
Depreciation & asset impairment		158 272	158 272	–	–	158 272	157 347	165 057
Finance charges		6 553	6 553	–	–	6 553	16 000	16 784
Bulk purchases - electricity		452 820	452 820	–	–	452 820	479 989	503 509
Inventory consumed		20 509	27 425	3 433	3 433	30 858	29 161	30 581
Contracted services		44 801	52 351	177	177	52 529	121 709	124 945
Other expenditure		125 003	135 393	117	117	135 510	154 079	159 951
Losses		–	–	–	–	–	–	–
Total Expenditure		1 413 567	1 417 609	1 307	1 307	1 418 916	1 585 196	1 648 407
Surplus/(Deficit)		11 074	37 287	3 185	3 185	40 472	85 834	108 607
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		229 801	302 046	5 360	5 360	307 406	196 106	142 484
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	11 700	–	–	11 700	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		240 875	351 033	8 545	8 545	359 578	281 940	251 091
Surplus/(Deficit) after taxation		240 875	351 033	8 545	8 545	359 578	281 940	251 091
Attributable to minorities		–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		240 875	351 033	8 545	8 545	359 578	281 940	251 091

TABLE 5: B5 CAPITAL EXPENDITURE BY VOTE

King Sabata Dalindyebo municipality - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	5 A1	10 F	11 G	12 H		
R thousands								
Capital expenditure - Vote								
Capital single-year expenditure sub-total		238 918	341 222	4 930	4 930	346 152	222 426	169 833
Total Capital Expenditure - Vote		238 918	341 222	4 930	4 930	346 152	222 426	169 833
Capital Expenditure - Functional								
Governance and administration		2 597	4 270	(230)	(230)	4 040	7 971	8 099
Executive and council		-	-	-	-	-	1 200	1 259
Finance and administration		2 597	4 270	(230)	(230)	4 040	6 741	6 809
Internal audit		-	-	-	-	-	30	31
Community and public safety		116 904	176 056	(150)	(150)	178 906	75 761	7 920
Community and social services		150	361	(150)	(150)	211	311	105
Sport and recreation		-	769	-	-	769	1 000	1 049
Public safety		3 000	-	-	-	3 000	6 450	6 766
Housing		113 754	174 926	-	-	174 926	68 000	-
Health		-	-	-	-	-	-	-
Economic and environmental services		114 471	137 463	6 160	6 160	143 623	129 694	121 521
Planning and development		45 826	19 610	1 155	1 155	20 765	5 217	-
Road transport		68 645	117 853	5 005	5 005	122 858	124 478	121 521
Environmental protection		-	-	-	-	-	-	-
Trading services		4 945	23 318	(800)	(800)	22 518	9 000	32 292
Energy sources		3 195	21 568	-	-	21 568	5 000	28 096
Water management		-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-
Waste management		1 750	1 750	(800)	(800)	950	4 000	4 196
Other		-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	238 918	341 107	4 980	4 980	349 087	222 426	169 833
Funded by:								
National Government		97 046	97 046	800	800	97 846	98 106	125 484
Provincial Government		132 754	204 999	-	-	204 999	98 000	17 000
District Municipality		-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	11 700	-	-	11 700	-	-
Transfers recognised - capital	4	229 801	313 746	800	800	314 546	196 106	142 484
Borrowing		-	-	-	-	-	-	-
Internally generated funds		9 117	11 843	14 339	14 339	26 181	26 071	27 348
Total Capital Funding		238 918	325 588	15 139	15 139	340 727	222 176	169 833

Table 6: ADJUSTMENT BUDGET FINANCIAL POSITION

EC157 King Sabata Dalindyebo - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		163 325	137 518	-	-	-	-	36 308	36 308	173 826	186 790	393 982
Call investment deposits	1	24 745	24 745	-	-	-	-	-	-	24 745	9 004	9 004
Consumer debtors	1	131 157	164 938	-	-	-	-	(35 166)	(35 166)	129 772	150 633	189 758
Other debtors		412 995	412 995	-	-	-	-	-	-	412 995	26 470	26 470
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		137 935	138 050	-	-	-	-	-	-	138 050	195 948	195 948
Total current assets		870 157	878 246	-	-	-	-	1 142	1 142	879 388	568 845	815 161
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		215 163	215 163	-	-	-	-	(60 145)	(60 145)	155 018	275 622	212 071
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	2 243 662	2 345 168	-	-	-	-	65 075	65 075	2 410 242	7 447 947	7 719 286
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		1 766	1 766	-	-	-	-	-	-	1 766	1 177	1 177
Other non-current assets		3 201	3 201	-	-	-	-	-	-	3 201	3 201	3 201
Total non current assets		2 463 792	2 565 297	-	-	-	-	4 930	4 930	2 570 227	7 727 948	7 935 736
TOTAL ASSETS		3 333 949	3 443 543	-	-	-	-	6 072	6 072	3 449 615	8 296 793	8 750 897
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		26 419	26 419	-	-	-	-	-	-	26 419	29 531	29 531
Consumer deposits		24 324	24 324	-	-	-	-	-	-	24 324	25 786	25 786
Trade and other payables		805 139	805 139	-	-	-	-	-	-	805 139	437 577	437 577
Provisions		3	3	-	-	-	-	-	-	3	3	3
Total current liabilities		855 884	855 884	-	-	-	-	-	-	855 884	492 897	492 897
Non current liabilities												
Borrowing	1	41 004	41 004	-	-	-	-	-	-	41 004	12 908	12 908
Provisions	1	51 700	51 700	-	-	-	-	-	-	51 700	56 060	56 060
Total non current liabilities		92 704	92 704	-	-	-	-	-	-	92 704	68 967	68 967
TOTAL LIABILITIES		948 588	948 588	-	-	-	-	-	-	948 588	561 864	561 864
NET ASSETS	2	2 385 360	2 494 955	-	-	-	-	6 072	6 072	2 501 026	7 734 929	8 189 032
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 115 704	2 297 995	-	-	-	-	(66 624)	(66 624)	2 231 370	2 076 518	2 327 610
Reserves		269 656	269 656	-	-	-	-	-	-	269 656	531 143	531 143
TOTAL COMMUNITY WEALTH/EQUITY		2 385 360	2 567 650	-	-	-	-	(66 624)	(66 624)	2 501 026	2 607 662	2 858 753

3rd Adjustment budget 2022.23

TABLE 7: ADJUSTMENT BUDGET CASH FLOWS

EC157 King Sabata Dalindyebo - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2022/23									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 2023/24	+2 2024/25
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		283 783	283 779	-	-	-	-	14 879	14 879	298 658	324 123	340 005
Service charges		583 543	591 252	-	-	-	-	19 007	19 007	610 259	730 941	766 757
Other revenue		71 094	72 513	-	-	-	-	1 299	1 299	73 812	133 209	139 736
Transfers and Subsidies - Operational	1	428 969	427 743	-	-	-	-	9 289	9 289	437 031	431 376	456 722
Transfers and Subsidies - Capital	1	226 606	313 746	-	-	-	-	-	-	313 746	196 206	142 484
Interest		20 930	3 330	-	-	-	-	-	-	3 330	3 530	3 703
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(1 230 788)	(1 232 243)	-	-	-	-	(3 217)	(3 217)	(1 235 460)	(1 388 096)	(1 441 753)
Finance charges		(6 553)	(6 553)	-	-	-	-	-	-	(6 553)	(16 000)	(16 784)
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		377 585	453 566	-	-	-	-	41 257	41 257	494 823	415 289	390 870
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	564	-	-	-	-	-	-	564	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(239 038)	(341 157)	-	-	-	-	430	430	(340 727)	(222 176)	(169 833)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(239 038)	(340 593)	-	-	-	-	430	430	(340 163)	(222 176)	(169 833)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		1 527	1 527	-	-	-	-	-	-	1 527	-	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 527	1 527	-	-	-	-	-	-	1 527	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	140 074	114 500	-	-	-	-	41 687	41 687	156 187	193 113	221 037
Cash/cash equivalents at the year end:	2	(115 679)	(115 679)	-	-	-	-	-	-	(115 679)	16 750	196 314
Cash/cash equivalents at the year end:	2	24 396	(1 179)	-	-	-	-	41 687	41 687	40 508	209 863	417 351

TABLE 8: CASH BACK RESERVES/ ACCUMULATED SURPLUS RECONCILIATION

EC157 King Sabata Dalindyebo - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									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		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	24 396	(1 179)	-	-	-	-	41 687	41 687	40 508	209 863	417 351
Other current investments > 90 days		163 675	163 442	-	-	-	-	(5 379)	(5 379)	158 063	(14 068)	(14 365)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		188 071	162 264	-	-	-	-	36 308	36 308	198 571	195 794	402 986
Applications of cash and investments												
Unspent conditional transfers		17 686	17 686	-	-	-	-	-	-	17 686	17 452	17 452
Unspent borrowing												
Statutory requirements												
Other working capital requirements	2	(140 728)	(163 045)					13 881	13 881	(149 164)	207 124	168 740
Other provisions												
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		3 834	3 834					-	-	3 834	3 882	3 882
Total Application of cash and investments:		(119 207)	(141 524)	-	-	-	-	13 881	13 881	(127 643)	228 457	190 073
Surplus(shortfall)		307 278	303 788	-	-	-	-	22 427	22 427	326 214	(32 663)	212 913

TABLE 9: ASSET MANAGEMENT

King Sabata Dalindyebo municipality - Table B9 Asset Management -

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	12 F	13 G	14 H	+1 2023/24	+2 2024/25
R thousands								
CAPITAL EXPENDITURE								
Total New Assets to be adjusted	1	180 836	244 027	63 437	63 437	307 463	124 771	42 355
Roads Infrastructure		39 420	37 573	(691)	(691)	36 882	32 139	17 000
Electrical Infrastructure		5 878	20 211	14 333	14 333	34 545	-	-
Information and Communication Infrastructure		1 000	1 000	-	-	1 000	3 750	3 934
Infrastructure		46 298	58 785	13 642	13 642	72 427	35 889	20 934
Community Facilities		3 750	4 297	518	518	4 815	2 711	2 623
Community Assets		3 750	4 297	518	518	4 815	2 711	2 623
Housing		113 754	174 926	61 172	61 172	236 098	68 000	-
Other Assets	6	113 754	174 926	61 172	61 172	236 098	68 000	-
Computer Equipment		580	2 199	1 669	1 669	3 867	1 880	1 710
Furniture and Office Equipment		4 280	901	(3 530)	(3 530)	(2 629)	1 795	1 883
Machinery and Equipment		9 173	2 869	(7 084)	(7 084)	(4 214)	9 896	10 381
Transport Assets		3 000	50	(2 950)	(2 950)	(2 900)	4 600	4 825
Total Renewal of Existing Assets to be adjusted	2	56 362	94 004	42 476	42 476	136 480	97 055	126 848
Roads Infrastructure		56 362	82 304	30 776	30 776	113 080	95 755	102 633
Storm water Infrastructure		-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	22 851
Infrastructure		56 362	82 304	30 776	30 776	113 080	95 755	125 484
Community Facilities		-	11 700	11 700	11 700	23 400	-	-
Community Assets		-	11 700	11 700	11 700	23 400	-	-
Machinery and Equipment		-	-	-	-	-	1 300	1 364
Total Upgrading of Existing Assets to be adjusted	2a	1 720	3 076	1 256	1 256	4 332	600	629
Electrical Infrastructure		-	1 356	1 356	1 356	2 712	-	-
Infrastructure		-	1 356	1 356	1 356	2 712	-	-
Community Facilities		1 720	1 720	(100)	(100)	1 620	600	629
Sport and Recreation Facilities		-	-	-	-	-	-	-
Community Assets		1 720	1 720	(100)	(100)	1 620	600	629
Total Capital Expenditure to be adjusted	4	238 918	341 107	107 169	107 169	448 276	222 426	169 833
Roads Infrastructure		95 782	119 877	30 085	30 085	149 962	127 894	119 633
Storm water Infrastructure		-	-	-	-	-	-	-
Electrical Infrastructure		5 878	21 568	15 689	15 689	37 257	-	22 851
Information and Communication Infrastructure		1 000	1 000	-	-	1 000	3 750	3 934
Infrastructure		102 660	142 445	45 774	45 774	188 219	131 644	146 418
Community Facilities		5 470	17 717	12 118	12 118	29 835	3 311	3 252
Sport and Recreation Facilities		-	-	-	-	-	-	-
Community Assets		5 470	17 717	12 118	12 118	29 835	3 311	3 252
Housing		113 754	174 926	61 172	61 172	236 098	68 000	-
Other Assets		113 754	174 926	61 172	61 172	236 098	68 000	-
Computer Equipment		580	2 199	1 669	1 669	3 867	1 880	1 710
Furniture and Office Equipment		4 280	901	(3 530)	(3 530)	(2 629)	1 795	1 883
Machinery and Equipment		9 173	2 869	(7 084)	(7 084)	(4 214)	11 196	11 744
Transport Assets		3 000	50	(2 950)	(2 950)	(2 900)	4 600	4 825
TOTAL CAPITAL EXPENDITURE to be adjusted	4	238 918	341 107	107 169	107 169	448 276	222 426	169 833

TABLE 10:SB8 Adjustments Budget - expenditure on transfers and grant programme -

C

Description	Ref	Budget Year 2022/23					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	3rd Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		A	2 A1	5 D	6 E	7 F	Adjusted Budget	Adjusted Budget
R thousands								
<u>Operating expenditure of Transfers and Grants</u>								
National Government:		423 164	423 922	431	431	424 353	434 071	455 191
Local Government Equitable Share		401 683	402 045	–	–	402 045	419 414	438 288
Finance Management		2 850	2 850	–	–	2 850	–	–
Energy Efficiency and Demand Management		4 000	4 000	–	–	4 000	4 000	5 515
EPWP Incentive		4 191	4 191	–	–	4 191	–	–
Infrastructure Skills Development Grant		5 500	5 500	–	–	5 500	5 500	6 000
Municipal Infrastructure Grant		4 940	4 940	–	–	4 940	5 157	5 389
LGSETA		–	397	431	431	828	–	–
Provincial Government:		–	–	198	198	198	–	–
Department of Human Settlements		–	–	198	198	198	–	–
District Municipality:		–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		423 164	423 922	629	629	424 551	434 071	455 191
<u>Capital expenditure of Transfers and Grants</u>								
National Government:		97 046	97 046	5 360	5 360	102 406	116 118	121 466
Municipal Infrastructure Grant (MIG)		93 851	93 851	–	–	93 851	98 118	102 658
Integrated National Electrification Programme Grant		3 195	3 195	–	–	3 195	18 000	18 808
Disaster Response Grant		–	–	5 360	5 360	5 360	–	–
Provincial Government:		151 754	212 926	–	–	212 926	–	–
Capacity Building		132 754	193 926	–	–	193 926	–	–
Small town revitalisation		19 000	19 000	–	–	19 000	–	–
Other grant providers:		–	11 700	–	–	11 700	–	–
<i>National Small Business Council</i>		–	11 700	–	–	11 700	–	–
Total capital expenditure of Transfers and Grants		248 801	321 673	5 360	5 360	327 033	116 118	121 466
Total capital expenditure of Transfers and Grants		671 965	745 595	5 989	5 989	751 584	550 189	576 657