



NDLAMBE
Local Municipality

**ADJUSTED
MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK
2023/24 TO 2025/26**

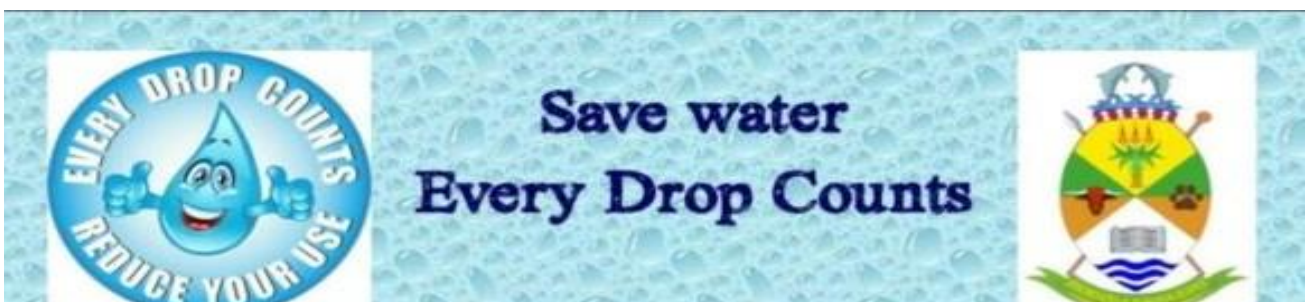




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Abbreviations and Acronyms

MM	Municipal Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DoRA	Division of Revenue Act
FBS	Free Basic Services
RM	Repairs and Maintenance
GDP	Gross Domestic Product
IDP	Integrated Development Plan
AFS	Annual Financial Statements
RO	Reverse Osmosis Plant
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator SouthAfrica
PPE	Property Plant and Equipment
SDBIP	Service Delivery Budget Implementation Plan
ES	Equitable Share
FMG	Financial Management Grant
WSIG	Water Services Infrastructure Grant
MBRR	Municipal Budget & Reporting Regulations
SLA	Service Level Agreements
EPWP	Expanded Public Works Programme
mSCOA	Municipal Standard Chart Of Accounts
EIA	Environmental Impact Assessment
GRAP	Generally Recognised Accounting Practice
GFS	Government Finance Statistics

**PART 1 – ANNUAL BUDGET****1.1 MAYOR’S REPORT**

Ndlambe municipality’s adjustments are mainly informed by additional grant allocations received by the municipality after the annual budget has been adopted. The municipality’s management has gone an extra mile to lobby funds from the spheres of government.

Furthermore, the national government has revised the initial allocations on grant funding to stabilize the South African economy. Ndlambe municipality was therefore among those municipalities that experienced reduction on Municipal Infrastructure grant (MIG) and Water Service Infrastructure grant and both grants are under schedule 5b of Division of Revenue Act (DORA).

It has always been the municipality’s main objective to prioritise basic service delivery and to ensure financial viability is not compromised. Capital expenditure is therefore adjusted by R106,122 million.

This adjustment also accommodates the upgrading of informal settlement and construction of RDP housing units. The Department of Human Settlement signed the service level agreements with the municipality as an implementing agent for certain projects. The amount allocated for this specific activity is R47,221 million.

We also believe that this adjustment budget will promote local economic development because it will create job opportunities through additional projects.

Ndlambe municipality’s adjustment budget complies with section 28 of the MFMA and it must be stated that the tabled adjusted budget is funded. Schedule B in terms of the municipal budget and reporting regulations outlines the movements made to derive the adjusted budget for 2023/2024. I therefore recommend Ndlambe Municipality’s council approves the adjustments.

In conclusion, the adjustments discussed in the entire document will necessitate changes to the service delivery implementation plan specifically on annual targets of the affected key performance indicators.



1.2 COUNCIL RESOLUTIONS

The following resolutions are listed here as required by the MBRR and it is recommended that the Council approves and adopts the following resolutions for the adjusted budget, in accordance with section 28 of the Municipal Finance Management Act)

THAT the capital adjusted budget of R169,766,000, (2025 R60,082,000) and (2026 R62,157,000) funded by external funding outlined in **Table B5** – Adjusted Budgeted Capital Expenditure by vote, standard classification and funding source and the overall capital expenditure of R186,052,000 be APPROVED.

THAT the operating adjusted budget for the 2023/2024 financial year as presented in **Table B4** – Adjusted Budgeted Financial Performance (revenue and expenditure) reflecting the operating deficit of - R11,126,000, (2025 -R4,503,000) and operating surplus of (2026 R5,081,000) be APPROVED.

THAT the adjusted financial position for the 2023/2024 financial year as presented in **Table B6**- Adjusted Budgeted Financial Position reflecting the community wealth/equity of R1 500,772 000, (2025 R 1,425, 879,000) and (2026 R1,520,354,000) be APPROVED.

THAT the adjusted cash flow for the 2023/2024 financial year as presented in **Table B7**- Adjusted Budgeted Cash Flow reflecting a projected positive cash and cash equivalent at the end of 2023/2024 financial year of R83,040,000, (2025 R19,597,000) and (2026 R41,328,000) be APPROVED.



1.3 EXECUTIVE SUMMARY

In June 2023 Ndlambe Municipality's council approved a funded budget for the MTREF 2023/24 and for the two outer years. Subsequent the approved annual budget the municipality did not make any adjustments during the past six months that are in terms of the relevant sub sections of section 28 of the MFMA. The mid-year adjustment budget is the first adjustment budget for Ndlambe municipality which is driven by various pointers.

Ndlambe municipality's proposed adjustments complies with section 28 of the MFMA and they comprise the following:

- i) Municipality's additional revenues that have become available over and above those anticipated in the annual budget,
- ii) The utilisation of projected savings in one vote towards spending under another vote.
- iii) 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 the council and
- iv) Correction of errors in the annual budget relating to incorrect use of data strings and misallocations.

The focus of 2023/24 adjustment is on service delivery, the provision of basic service delivery and ensuring that the Municipality remains financially viable:

How the adjustments affect service delivery and basic service delivery

- ❖ The approved rollover grant of R12.2 million from Water Service Infrastructure grant (WSIG) is allocated to the upgrading of sewer pipelines and linking of sewer pump stations in Port Alfred.

WSIG Projects rollover allocations:

PROJECT	REGION	BUDGET ALLOACTION
Upgrading of Sewer System Port Alfred: Phase 1	Ward 10	2,608,033.00
Contract 3: Pumping Main and Gravity line from Mbabela and Mswela Pumpstation	Ward 6	483,024.00
Thornhill Link Sanitation Services - Portion 1: Pump station and pumping mains	Ward 7	9,200,088.00



- ❖ The municipality's objectives to prioritise sewerage infrastructure upgrade are as follows:
- ❖ The previous sewerage line had about 8 pump stations transporting sewerage to the Wastewater Treatment Works in the township area. This means that the sewerage is pumped from one pump station to another that culminates in high maintenance costs and cost of electricity for running the pump stations.
- ❖ There have been several vandalisms in the pumpstations causing:
 1. Pollution of the environment,
 2. Contamination of Kowie river and
 3. Additional cost of repairs due to vandalism.
- ❖ The permanent solution to address the problems mentioned above was to eliminate most of the individual pumpstations, the outfall sewer line and a main pumpstation were planned as a feasibly project to eliminate the problematic pumpstations yielding to possible savings on the operating and maintenance costs and focusing only on one pumpstation and allow the effluent to gravitate to the Water Treatment Plant uninterruptedly.
- ❖ Secondly after drought declaration in 2020 a Water Reclamation Plant was planned and implemented but due to the shortage of sewerage effluent it was not completed.
- ❖ The effluent was insufficient because of drought in the area; however, a huge impact was because many pump stations were not operational due to vandalism causing insufficient sewerage effluent reaching the Wastewater Treatment Plant.
- ❖ Once the current projects are completed the Reclamation Plant will be fully operational and produce the desired quantities of water supply to meet the demand for Port Alfred town.

- ❖ The Public Safety grant from Sarah Baartman District municipality for R1.1 million was unspent at the end of June 2023 and the Council approved the roll over and the funds were allocated to procure a fire engine to service all wards demarcated on the West side of Ndlambe Municipality.

- ❖ Library grant from department of Sport, Arts and Culture for R1.1 million was unspent at the end of June 2023 and Council approved the roll over to allocate the funds to library services. to sustain and improve the level of service in all wards.



During the financial year the municipality was appointed as an implementing agent by the Department of Human Settlement to manage various projects such as bulk infrastructure, upgrading of informal settlement and construction of new structures 10 ISBT units. The allocated amount supported by the signed agreements is R169,396 million

Bulk infrastructure Projects:			
Project Short Desc	Region	Original Budget	Adjusted Budget
Water Treatment Works:Auxiliary Recticulation and Connectivity Port Alfred	Ward 8	0	10,267,131.00
Water Treatment Works:Bulk Infrastructure Refurbishment of Water Treatment Works and Package Plant Port Alfred	Ward 8	0	27,747,122.00
Reticulation:Upgrading of Internal Bulk Sewer Reticulation in Marselle (500 houses)	Ward 4	0	5,837,280.00
Ndlambe Bulk Infrastructure: Alexandria Brakfontein Pump	Ward 1	0	3,822,335.00
Ndlambe Bulk Infrastructure: Alexandria Brakfontein Pump	Ward 1	0	3,822,335.00
Ndlambe Bulk Infrastructure: Alexandria Brakfontein Pump	Ward 1	0	4,702,122.00
Ndlambe Bulk Infrastructure: Alexandria Brakfontein Pump	Ward 1	0	4,702,122.00
Ndlambe Bulk Infrastructure: Alexandria Brakfontein	Ward 1	0	7,789,497.00
Ndlambe Bulk Infrastructure Klipfontein: Pump Station 1	Ward 3	0	3,585,470.00
Ndlambe Bulk Infrastructure Klipfontein: Pump Station 2	Ward 3	0	3,348,604.00
Reticulation:Construction of Civil Engineering Services for	Ward 6	0	2,500,000.00
Power Plants:Installation of Solar Highmast Street Lights in Informal Settlements	Ndlambe:Administrative or Head Office	0	851,010.00
		0	78,975,028.00
Upgrading of Informal Settlement Program & New Housing			
Project Short Desc	Region	Original Budget	Adjusted Budget
Brakfontein 335: Phase 2 & 3	Ward 1	0	9,401,883.00
Cricketfield 130: Phase 2 & 3	Ward 7	0	1,944,224.00
Ezidonkini 79: Phase 2 & 3	Ward 8	0	1,768,365.00
Klipfontein 100: Phase 2 & 3	Ward 3	0	7,864,263.00
Marselle Zihagu 500: Phase 2 & 3	Ward 3	0	8,375,451.00
Nemato Bayso 50: Phase 2 & 3	Ward 9	0	389,125.00
New Housing Structures: Kenton-on-Sea 10 ISBT Houses		0	992,219.00
New Rest 556: Phase 2 & 3		0	16,485,756.00
Upgrading of Informal Settlement Program: Ndlambe LM		0	-
			47,221,286.00
Acquiring land for the construction of RDP houses			43,200,000.00
Total Alloactions from Dept. Human Settlement			169,396,314.00

The Housing Development Agency is co-funding the upgrading of informal settlements on the running projects approved by Dept. of Human Settlement. The allocation made based on the signed agreement is R38,964 million.



The municipality further received funding for bulk infrastructure grant from Depart. of Water and Sanitation. The projects allocated for the funding are:

Bulk Infrastructure Grant (RBIG)			
Project Short Desc	Region	Original Budget	Total Budget
Port Alfred Brackish Water RO Plant: WIP	Ward 6	0	4,766,000.00
Retrofitting GRP Pipeline: WIP	Ward 1	0	14,055,000.00
			18,821,000.00

The effect of the adjustments on service delivery and implementation plan.

The above adjustments affect mainly a key performance area on basic service delivery, the key performance indicators are already existing and they do not require adjustments. The adjustments on additional projects into the budget necessitate the revision of annual targets.

Overview of the financial implications

The performance of the municipality has been assessed during the mid-year performance assessment and engagements were conducted by Provincial Treasury. After considering various factors such as material changes occurred in the municipality and in the SA economy as well as the comparison of historical trends budget assumptions remained constant to the assumptions applied in the original budget and they influence the figures in the adjustment budget..

The overall change in financial performance on the operating deficit increased by R208 thousand. The expenditure that is funded by refunds from LGSETA was under provided meaning the total of LGSETA related expenditure erroneously didn't match the total revenue from LGSETA refunds. The shortfall in expenditure when corrected resulted in an increase in deficit. There are no material changes made to the operating expenditure funded by tariffs the adjustments were mainly shifting funds within the project and the movement has no effect to the operating surplus.

The capital expenditure that is projected for the financial year has increased by R106,122 million. The breakdown is outlined on table B5, SB18a, SB18b, and SB18e.



EC105 Ndlambe - Table B1 Adjustments Budget Summary - 2023/07/27

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	154,154	-	-	-	-	-	-	-	154,154	161,861	169,954
Service charges	206,426	-	-	-	-	-	-	-	206,426	228,423	255,960
Investment revenue	6,893	-	-	-	-	-	-	-	6,893	7,238	7,600
Transfers recognised - operational	137,300	-	-	-	-	-	87,252	87,252	224,552	146,969	152,297
Other own revenue	45,079	-	-	-	-	-	15	15	45,093	47,399	49,769
Total Revenue (excluding capital transfers and contributions)	549,852						87,267	87,267	637,118	591,890	635,580
Employee costs	196,957	-	-	-	-	-	(379)	(379)	196,578	214,563	228,906
Remuneration of councillors	8,464	-	-	-	-	-	621	621	9,084	8,925	9,408
Depreciation & asset impairment	59,038	-	-	-	-	-	-	-	59,038	61,990	65,089
Finance charges	196	-	-	-	-	-	-	-	196	89	-
Inventory consumed and bulk purchases	121,829	-	-	-	-	-	(1,135)	(1,135)	120,694	128,546	135,580
Transfers and subsidies	3,980	-	-	-	-	-	517	517	4,497	4,172	4,374
Other expenditure	170,307	-	-	-	-	-	87,851	87,851	258,158	178,108	187,143
Total Expenditure	560,770						87,475	87,475	648,245	596,392	630,499
Surplus/(Deficit)	(10,918)						(208)	(208)	(11,126)	(4,503)	5,081
Transfers and subsidies - capital (monetary allocations)	63,644	-	-	-	-	-	106,122	106,122	169,766	60,275	62,157
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	52,726						105,914	105,914	158,640	55,772	67,237
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,726						105,914	105,914	158,640	55,772	67,237
Capital expenditure & funds sources											
Capital expenditure	79,930						106,122	106,122	186,052	69,722	71,797
Transfers recognised - capital	63,644	-	-	-	-	-	106,122	106,122	169,766	60,082	62,157
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16,285	-	-	-	-	-	-	-	16,285	9,640	9,640
Total sources of capital funds	79,930						106,122	106,122	186,052	69,722	71,797
Financial position											
Total current assets	296,342	-	-	-	-	-	50,350	50,350	346,691	361,406	514,434
Total non current assets	1,418,909	-	-	-	-	-	163,129	163,129	1,582,038	1,437,101	1,454,791
Total current liabilities	234,470	-	-	-	-	-	70,200	70,200	304,670	261,955	338,199
Total non current liabilities	110,673	-	-	-	-	-	12,614	12,614	123,286	110,673	110,673
Community wealth/Equity	1,370,107	-	-	-	-	-	130,665	130,665	1,500,772	1,425,879	1,520,354
Cash flows											
Net cash from (used) operating	87,270	-	-	-	-	-	119,457	119,457	206,727	78,130	104,416
Net cash from (used) investing	(91,919)	-	-	-	-	-	(97,467)	(97,467)	(189,386)	(80,181)	(82,566)
Net cash from (used) financing	(1,536)	-	-	-	-	-	-	-	(1,536)	(1,032)	(59)
Cash/cash equivalents at the year end	22,561						60,478	60,478	83,040	19,597	41,328
Cash backing/surplus reconciliation											
Cash and investments available	22,728	-	-	-	-	-	60,438	60,438	83,166	19,586	41,494
Application of cash and investments	(39,884)	-	-	-	-	-	83,532	83,532	43,648	(79,795)	(133,597)
Balance - surplus (shortfall)	62,612						(23,094)	(23,094)	39,518	99,381	175,091
Asset Management											
Asset register summary (WDV)	1,176,859	-	-	-	-	-	64,302	64,302	1,241,161	1,136,199	1,107,232
Depreciation	49,076	-	-	-	-	-	-	-	49,076	51,530	54,107
Renewal and Upgrading of Existing Assets	54,177	-	-	-	-	-	80,043	80,043	134,220	51,552	53,207
Repairs and Maintenance	38,691	-	-	-	-	-	(3,023)	(3,023)	35,668	40,629	42,941
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-



1.4 ADJUSTMENT BUDGET SUPPORTING TABLES

Adjustment budget supporting tables present the main budget tables as required in terms of schedule B of the Municipal Budget and Reporting Regulations. These tables are meant to give insight of the adjustment budget when it is transformed into figures. The B schedule will be presented as the appendix B of this document and the *explanatory note* for each table is provided below.

1.4.1 Table B2 Adjustment Budget Financial Performance (revenue and expenditure by standard classification)

1.4.1.1 Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile ‘whole of government’ reports.

1.4.1.2 Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

1.4.1.3 Other functions that show a deficit between revenue and expenditure are being financed from property rates revenues and other revenue sources.

Standard Description	Ref	2023/24									Budget Year 2024/25	Budget Year 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	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		231,585	-	-	-	-	-	15	15	231,600	246,114	256,621
Executive and council		4,100	-	-	-	-	-	-	-	4,100	4,348	4,518
Finance and administration		227,485	-	-	-	-	-	15	15	227,499	241,766	252,102
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		20,545	-	-	-	-	-	89,313	89,313	109,858	8,737	8,301
Community and social services		3,578	-	-	-	-	-	1,167	1,167	4,745	3,619	3,663
Sport and recreation		11,225	-	-	-	-	-	-	-	11,225	979	293
Public safety		1,900	-	-	-	-	-	1,110	1,110	3,010	105	111
Housing		1,948	-	-	-	-	-	87,036	87,036	88,984	2,045	2,147
Health		1,894	-	-	-	-	-	-	-	1,894	1,989	2,088
Economic and environmental services		20,784	-	-	-	-	-	-	-	20,784	9,833	24,243
Planning and development		5,214	-	-	-	-	-	-	-	5,214	5,460	5,718
Road transport		13,752	-	-	-	-	-	-	-	13,752	2,463	16,520
Environmental protection		1,818	-	-	-	-	-	-	-	1,818	1,909	2,005
Trading services		325,816	-	-	-	-	-	104,061	104,061	429,877	371,977	392,293
Energy sources		98,117	-	-	-	-	-	(201)	(201)	97,916	121,291	140,867
Water management		107,238	-	-	-	-	-	60,127	60,127	167,366	113,426	138,244
Waste water management		75,967	-	-	-	-	-	48,098	48,098	124,065	90,220	63,110
Waste management		44,494	-	-	-	-	-	(3,963)	(3,963)	40,531	47,040	50,073
Other		14,765	-	-	-	-	-	-	-	14,765	15,504	16,279
Total Revenue - Functional	2	613,496	-	-	-	-	-	193,389	193,389	806,885	652,165	697,737
Expenditure - Functional												
Governance and administration		153,490	-	-	-	-	-	2,196	2,196	155,686	167,243	176,527
Executive and council		46,363	-	-	-	-	-	253	253	46,616	48,795	51,218
Finance and administration		98,904	-	-	-	-	-	1,818	1,818	100,722	109,777	116,170
Internal audit		8,223	-	-	-	-	-	124	124	8,347	8,670	9,140
Community and public safety		45,879	-	-	-	-	-	87,871	87,871	133,749	48,815	51,947
Community and social services		12,170	-	-	-	-	-	1,150	1,150	13,320	12,967	13,843
Sport and recreation		15,969	-	-	-	-	-	(588)	(588)	15,381	16,989	18,084
Public safety		11,607	-	-	-	-	-	922	922	12,529	12,391	13,181
Housing		3,546	-	-	-	-	-	86,435	86,435	89,981	3,771	4,007
Health		2,586	-	-	-	-	-	(48)	(48)	2,539	2,697	2,832
Economic and environmental services		87,873	-	-	-	-	-	475	475	88,348	92,900	98,209
Planning and development		26,545	-	-	-	-	-	(266)	(266)	26,279	27,947	30,447
Road transport		58,371	-	-	-	-	-	1,153	1,153	59,525	61,810	64,423
Environmental protection		2,956	-	-	-	-	-	(412)	(412)	2,544	3,143	3,340



Trading services		270,512	-	-	-	-	-	(3,323)	(3,323)	267,189	284,204	300,304
Energy sources		108,986	-	-	-	-	-	(1,637)	(1,637)	107,349	115,550	121,771
Water management		101,507	-	-	-	-	-	(4,629)	(4,629)	96,877	106,478	112,144
Waste water management		24,749	-	-	-	-	-	2,902	2,902	27,650	25,176	26,909
Waste management		35,270	-	-	-	-	-	42	42	35,312	37,000	39,480
Other		3,016	-	-	-	-	-	257	257	3,273	3,231	3,512
Total Expenditure - Functional	3	560,770	-	-	-	-	-	87,475	87,475	648,245	596,392	630,499
Surplus/ (Deficit) for the year		52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237

1.4.2 Table B3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table B3 is a view of the budgeted financial performance in relation to revenue and expenditure per municipal vote. Ndlambe Municipality has 5 municipal votes which are:

1. Executive and Council
2. Office of the Municipal Manager
3. Corporate Services
4. Community Protection Services
5. Infrastructure Development

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		4,093	-	-	-	-	-	-	-	4,093	4,340	4,510
Vote 2 - MUNICIPAL MANAGER		7	-	-	-	-	-	-	-	7	8	8
Vote 3 - CORPORATE SERVICES		3,872	-	-	-	-	-	1,191	1,191	5,063	3,928	3,987
Vote 4 - COMMUNITY AND PROTECTION SERVICES		46,930	-	-	-	-	-	(3,963)	(3,963)	42,967	49,598	52,759
Vote 5 -		29,442	-	-	-	-	-	1,110	1,110	30,552	18,216	18,392
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		96,606	-	-	-	-	-	135,134	135,134	231,740	99,900	87,192
Vote 7 - ELECTRICITY SERVICES		98,117	-	-	-	-	-	(201)	(201)	97,916	121,291	140,867
Vote 8 - WATER WORKS		107,238	-	-	-	-	-	60,127	60,127	167,366	113,426	138,244
Vote 9 - FINANCIAL SERVICES		227,191	-	-	-	-	-	(10)	(10)	227,181	241,457	251,778
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	613,496	-	-	-	-	-	193,389	193,389	806,885	652,165	697,737
Expenditure by Vote	1											
Vote 1 - EXECUTIVE AND COUNCIL		14,652	-	-	-	-	-	37	37	14,689	15,458	16,213
Vote 2 - MUNICIPAL MANAGER		41,674	-	-	-	-	-	217	217	41,891	43,863	46,099
Vote 3 - CORPORATE SERVICES		32,839	-	-	-	-	-	2,307	2,307	35,146	34,771	36,903
Vote 4 - COMMUNITY AND PROTECTION SERVICES		68,814	-	-	-	-	-	(927)	(927)	67,887	77,156	82,421
Vote 5 -		26,188	-	-	-	-	-	914	914	27,101	27,745	29,439
Vote 6 - INFRASTRUCTURAL DEVELOPMENT		111,018	-	-	-	-	-	90,182	90,182	201,201	117,193	124,119
Vote 7 - ELECTRICITY SERVICES		108,986	-	-	-	-	-	(1,637)	(1,637)	107,349	115,550	121,771
Vote 8 - WATER WORKS		101,507	-	-	-	-	-	(4,629)	(4,629)	96,877	106,478	112,144
Vote 9 - FINANCIAL SERVICES		55,091	-	-	-	-	-	1,012	1,012	56,103	58,178	61,390
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	560,770	-	-	-	-	-	87,475	87,475	648,245	596,392	630,499
Surplus/ (Deficit) for the year	2	52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237



1.4.3 Table B4 Budgeted Financial Performance (Revenue and Expenditure)

Description	2023/24									Budget Year 2024/25	Budget Year 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		
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	92,700	-	-	-	-	-	(201)	(201)	92,499	107,530	125,810
Service charges - Water	66,182	-	-	-	-	-	3,292	3,292	69,474	70,318	75,586
Service charges - Waste Water Management	18,102	-	-	-	-	-	872	872	18,974	19,339	21,086
Service charges - Waste Management	29,442	-	-	-	-	-	(3,963)	(3,963)	25,479	31,236	33,478
Sale of Goods and Rendering of Services	3,076	-	-	-	-	-	-	-	3,076	3,230	3,392
Agency services	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8,389	-	-	-	-	-	-	-	8,389	8,875	9,318
Interest earned from Current and Non-Current Assets	6,893	-	-	-	-	-	-	-	6,893	7,238	7,600
Dividends	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1,092	-	-	-	-	-	-	-	1,092	1,147	1,204
Licence and permits	14,765	-	-	-	-	-	-	-	14,765	15,504	16,279
Operational Revenue	2,136	-	-	-	-	-	25	25	2,161	2,243	2,355
Non-Exchange Revenue											
Property rates	154,154	-	-	-	-	-	-	-	154,154	161,861	169,954
Surcharges and Taxes	9,110	-	-	-	-	-	-	-	9,110	9,565	10,043
Fines, penalties and forfeits	328	-	-	-	-	-	-	-	328	345	362
Licences or permits	1,927	-	-	-	-	-	-	-	1,927	2,023	2,125
Transfer and subsidies - Operational	137,300	-	-	-	-	-	87,252	87,252	224,552	146,969	152,297
Interest	4,254	-	-	-	-	-	-	-	4,254	4,467	4,690
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(10)	(10)	(10)	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	549,852	-	-	-	-	-	87,267	87,267	637,118	591,890	635,580
Expenditure By Type											
Employee related costs	196,957	-	-	-	-	-	(379)	(379)	196,578	214,563	228,906
Remuneration of councillors	8,464	-	-	-	-	-	621	621	9,084	8,925	9,408
Bulk purchases - electricity	79,082	-	-	-	-	-	(1,310)	(1,310)	77,772	83,661	88,506
Inventory consumed	42,747	-	-	-	-	-	175	175	42,922	44,885	47,073
Debt impairment	9,961	-	-	-	-	-	-	-	9,961	10,460	10,982
Depreciation and amortisation	49,076	-	-	-	-	-	-	-	49,076	51,530	54,107
Interest	196	-	-	-	-	-	-	-	196	89	-
Contracted services	88,806	-	-	-	-	-	86,816	86,816	175,621	92,924	97,724
Transfers and subsidies	3,980	-	-	-	-	-	517	517	4,497	4,172	4,374
Irrecoverable debts written off	29,039	-	-	-	-	-	-	-	29,039	30,490	32,015
Operational costs	52,463	-	-	-	-	-	1,027	1,027	53,490	54,693	57,403
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	8	8	8	-	-
Total Expenditure	560,770	-	-	-	-	-	87,475	87,475	648,245	596,392	630,499
Surplus/(Deficit)	(10,918)	-	-	-	-	-	(208)	(208)	(11,126)	(4,503)	5,081
Transfers and subsidies - capital (monetary allocations)	63,644	-	-	-	-	-	106,122	106,122	169,766	60,275	62,157
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation	52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52,726	-	-	-	-	-	105,914	105,914	158,640	55,772	67,237

- The item for bulk purchases is comprised of bulk Eskom and the 50 units paid to Eskom for the provision of free basic services to indigent. It must further be noted that the adjustment made relates to the decrease in the budget provision for the 50 units of the indigents.
- The item for councillor’s remuneration is adjusted to accommodate the shortfall on MPAC chair’s remuneration and to correctly allocate remuneration of the chair to the correct mSCOA data strings.



- The item for contracted is comprising of contractors that are appointed for the upgrading of informal settlement funded by grants of R86,185 million and the other adjustment relating to shifting of funds reflect at R630 thousand.
- Operational costs comprised of various operational items such as telephone, hire charges and subsistence and travelling and audit committee costs, bank charges, commissions etc. The adjustment on this item that is increasing the budget relates to the increase in hire charges for impounding animals and hiring of water tankers to deliver water to the community.

1.4.4 Table B5. Budgeted Capital Expenditure by Vote, Functional Classification, and Funding

Description	2023/24									Budget Year 2024/25	Budget Year 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	
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote											
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted											
Vote 1 - EXECUTIVE AND COUNCIL	603	-	-	-	-	-	-	-	603	-	-
Vote 2 - MUNICIPAL MANAGER	709	-	-	-	-	-	(150)	(150)	559	-	-
Vote 3 - CORPORATE SERVICES	117	-	-	-	-	-	305	305	422	-	-
Vote 4 - COMMUNITY AND PROTECTION SERVICES	2,468	-	-	-	-	-	(130)	(130)	2,338	2,020	1,840
Vote 5 -	17,655	-	-	-	-	-	1,116	1,116	18,771	3,020	-
Vote 6 - INFRASTRUCTURAL DEVELOPMENT	55,044	-	-	-	-	-	47,908	47,908	102,952	55,082	41,062
Vote 7 - ELECTRICITY SERVICES	500	-	-	-	-	-	11	11	511	8,500	9,500
Vote 8 - WATER WORKS	1,340	-	-	-	-	-	57,062	57,062	58,402	1,100	19,395
Vote 9 - FINANCIAL SERVICES	1,493	-	-	-	-	-	-	-	1,493	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	79,930	-	-	-	-	-	106,122	106,122	186,052	69,722	71,797
Total Capital Expenditure - Vote	79,930	-	-	-	-	-	106,122	106,122	186,052	69,722	71,797
Capital Expenditure - Functional											
Governance and administration	4,315	-	-	-	-	-	(402)	(402)	3,914	200	90
Executive and council	1,262	-	-	-	-	-	(150)	(150)	1,112	-	-
Finance and administration	3,003	-	-	-	-	-	(252)	(252)	2,751	200	90
Internal audit	51	-	-	-	-	-	-	-	51	-	-
Community and public safety	17,245	-	-	-	-	-	2,122	2,122	19,367	3,070	250
Community and social services	37	-	-	-	-	-	305	305	342	-	-
Sport and recreation	13,215	-	-	-	-	-	(110)	(110)	13,105	1,870	250
Public safety	3,958	-	-	-	-	-	1,076	1,076	5,034	1,200	-
Housing	-	-	-	-	-	-	851	851	851	-	-
Health	35	-	-	-	-	-	-	-	35	-	-
Economic and environmental services	15,752	-	-	-	-	-	4,384	4,384	20,136	2,500	18,000
Planning and development	860	-	-	-	-	-	(289)	(289)	571	-	-
Road transport	14,892	-	-	-	-	-	4,673	4,673	19,565	2,500	18,000
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	42,617	-	-	-	-	-	99,838	99,838	142,455	63,952	53,457
Energy sources	500	-	-	-	-	-	11	11	511	8,500	9,500
Water management	1,340	-	-	-	-	-	57,062	57,062	58,402	1,100	19,395
Waste water management	39,257	-	-	-	-	-	42,765	42,765	82,022	52,582	23,062
Waste management	1,520	-	-	-	-	-	-	-	1,520	1,770	1,500
Other	-	-	-	-	-	-	180	180	180	-	-
Total Capital Expenditure - Functional	79,930	-	-	-	-	-	106,122	106,122	186,052	69,722	71,797
Funded by:											
National Government	60,358	-	-	-	-	-	25,937	25,937	86,295	60,082	62,157
Provincial Government	-	-	-	-	-	-	79,075	79,075	79,075	-	-
District Municipality	1,800	-	-	-	-	-	1,110	1,110	2,910	-	-
Transfers and subsidies - capital (in-kind)	1,486	-	-	-	-	-	-	-	1,486	-	-
Transfers recognised - capital	63,644	-	-	-	-	-	106,122	106,122	169,766	60,082	62,157
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16,285	-	-	-	-	-	-	-	16,285	9,640	9,640
Total Capital Funding	79,930	-	-	-	-	-	106,122	106,122	186,052	69,722	71,797

- The municipality receives additional grants during the year after the original budget was approved. The grants were received from the provincial and national government through



submissions of business plans and the approved roll overs. In most cases the municipality is appointed as the implementing agent.

- As mentioned in the executive summary, an additional amount reflecting at R 106,122 million is allocated for funding of bulk infrastructure. In terms of the MOU's the municipality claims invoices for the work done from the funders. Capital expenditure increases to reflect R186,052 million for 2023/24 budget.
- The national department effected reductions on allocations, the gazette was published on the 16 February. The municipality was also affected, water service infrastructure grant (WSIG) decreased by R3,080 million and Municipal Infrastructure grant decreased by R 2,137 million. The projects that are funded by the two grants were revised to align with the allocation of MIG R29,819 million and WSIG R26,962 million

1.4.5 Table B6 Budgeted Financial Position.

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 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		
ASSETS												
Current assets												
Cash and cash equivalents		22,679	-	-	-	-	-	67,801	67,801	90,481	19,537	41,446
Trade and other receivables from exchange transactions	1	49,331	-	-	-	-	-	(18,578)	(18,578)	30,753	52,154	82,522
Receivables from non-exchange transactions	1	55,521	-	-	-	-	-	(3,451)	(3,451)	52,070	90,149	144,238
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		4,395	-	-	-	-	-	(638)	(638)	3,757	7,209	10,201
VAT		164,152	-	-	-	-	-	11,955	11,955	176,107	192,094	235,764
Other current assets		263	-	-	-	-	-	602	602	865	263	263
Total current assets		296,342	-	-	-	-	-	57,691	57,691	354,033	361,406	514,434
Non current assets												
Investments		49	-	-	-	-	-	(22)	(22)	26	49	49
Investment property		260,082	-	-	-	-	-	(1,550)	(1,550)	258,533	257,988	255,789
Property, plant and equipment	3	1,159,375	-	-	-	-	-	164,008	164,008	1,323,383	1,179,722	1,199,671
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		0	-	-	-	-	-	-	-	0	0	0
Intangible assets		(598)	-	-	-	-	-	693	693	95	(658)	(718)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1,418,909	-	-	-	-	-	163,129	163,129	1,582,038	1,437,101	1,454,791
TOTAL ASSETS		1,715,250	-	-	-	-	-	220,820	220,820	1,936,070	1,798,507	1,969,226
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		973	-	-	-	-	-	(13)	(13)	960	(0)	(0)
Consumer deposits		2,817	-	-	-	-	-	(96)	(96)	2,721	2,875	2,934
Trade and other payables from exchange transactions		7,379	-	-	-	-	-	62,961	62,961	70,340	6,230	6,604
Trade and other payables from non-exchange transactions		16,751	-	-	-	-	-	34,173	34,173	50,924	7,274	11,999
Provisions		30,329	-	-	-	-	-	(14,184)	(14,184)	16,146	30,329	30,329
VAT		176,221	-	-	-	-	-	(5,300)	(5,300)	170,921	215,246	286,331
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		234,470	-	-	-	-	-	77,541	77,541	312,012	261,955	338,199
Non current liabilities												
Borrowing	1	(0)	-	-	-	-	-	13	13	13	(0)	(0)
Provisions	1	68,184	-	-	-	-	-	(132)	(132)	68,052	68,184	68,184
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		42,489	-	-	-	-	-	12,732	12,732	55,221	42,489	42,489
Total non current liabilities		110,673	-	-	-	-	-	12,614	12,614	123,286	110,673	110,673
TOTAL LIABILITIES		345,143	-	-	-	-	-	90,155	90,155	435,298	372,628	448,871
NET ASSETS	2	1,370,107	-	-	-	-	-	130,665	130,665	1,500,772	1,425,879	1,520,354
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1,370,107	-	-	-	-	-	130,665	130,665	1,500,772	1,425,879	1,520,354
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		1,370,107	-	-	-	-	-	130,665	130,665	1,500,772	1,425,879	1,520,354



- The community wealth / equity has increased after the adjustments from R 1,370,107 billion to R1,500,772 billion. Community wealth/equity is the remaining balance after the total liabilities are taken away from the total assets.
- Total non- current assets have increased from the original budget of R1,418,909 billion to the adjusted budget of R1,582,038 billion. The increase in non-current assets is because of additional capital projects to the value of R106,122 million. The projects are all under construction and they are classified as work-in -progress within property plant and equipment.
- It must further be noted that the projected opening balances effected in the original budget were revised to reflect the audited opening balances for 2023/2024 financial year. Therefore, the changes in balances will also emanate from the changes of opening balances.

1.4.6 Table B7 Budgeted Cash Flow

Description	2023									Budget Year 2024/25	Budget Year 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	3 A1	4	5 C	6 D	7	8 F	9 G	10 H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	135,655	-	-	-	-	-	-	-	135,655	142,560	149,688
Service charges	208,903	-	-	-	-	-	-	-	208,903	231,164	259,032
Other revenue	39,850	-	-	-	-	-	25	25	39,875	41,010	42,229
Transfers and Subsidies - Operational	137,300	-	-	-	-	-	78,844	78,844	216,144	146,969	152,297
Transfers and Subsidies - Capital	63,644	-	-	-	-	-	135,821	135,821	199,465	46,867	62,762
Interest	6,893	-	-	-	-	-	-	-	6,893	7,238	7,600
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees	(504,780)	-	-	-	-	-	(91,118)	(91,118)	(595,899)	(537,767)	(569,191)
Finance charges	(196)	-	-	-	-	-	-	-	(196)	89	-
Transfers and Subsidies	-	-	-	-	-	-	(4,114)	(4,114)	(4,114)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	87,270	-	-	-	-	-	119,457	119,457	206,727	78,130	104,416
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	18	18	18	-	-
Payments											
Capital assets	(91,919)	-	-	-	-	-	(97,486)	(97,486)	(189,405)	(80,181)	(82,566)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(91,919)	-	-	-	-	-	(97,467)	(97,467)	(189,386)	(80,181)	(82,566)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(59)	-	-	-	-	-	-	-	(59)	(59)	(59)
Payments											
Repayment of borrowing	(1,477)	-	-	-	-	-	-	-	(1,477)	(973)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(1,536)	-	-	-	-	-	-	-	(1,536)	(1,032)	(59)
NET INCREASE/ (DECREASE) IN CASH HELD	(6,185)	-	-	-	-	-	21,990	21,990	15,804	(3,083)	21,791
Cash/cash equivalents at the year begin:	28,747	-	-	-	-	-	38,489	38,489	67,235	22,679	19,537
Cash/cash equivalents at the year end:	22,561	-	-	-	-	-	60,478	60,478	83,040	19,597	41,328

- The cash equivalents at the year-end original budget have increased to reflect an adjusted budget of R90,381 million.
- The increase is because of a revised opening balance to reflect the audited opening balance for 2023/2024 financial year. The audited opening balance includes the unspent grants.



- It must further be noted that the additional grants merely affected the receipts and the payments and the cash at year end includes R43,200 million received from Human Settlement for acquiring land.

1.4.7 Table B8 Cash backed reserves/accumulated surplus reconciliation.

1.4.9.1 The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

1.4.9.1 In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

1.4.9.2 The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”. The municipality’s budget is cash-funded and thus in compliance with the requirements of the MFMA.

1.4.9.3 As part of the budgeting and planning guidelines that informed the compilation of the 2022/23 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Description	2023/24									Budget Year 2024/25	Budget Year 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	22,561	-	-	-	-	-	60,478	60,478	83,040	19,597	41,328
Other current investments > 90 days	118	-	-	-	-	-	(18)	(18)	99	(59)	118
Non current assets - Investments	49	-	-	-	-	-	(22)	(22)	26	49	49
Cash and investments available:	22,728	-	-	-	-	-	60,438	60,438	83,166	19,586	41,494
Applications of cash and investments											
Unspent conditional transfers	13,410	-	-	-	-	-	30,173	30,173	43,583	422	1,468
Unspent borrowing	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	12,069	-	-	-	-	-	(17,255)	(17,255)	(5,186)	23,152	50,567
Other working capital requirements	(95,692)	-	-	-	-	-	84,797	84,797	(10,895)	(133,699)	(215,962)
Other provisions	30,329	-	-	-	-	-	(14,184)	(14,184)	16,146	30,329	30,329
Long term investments committed	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:	(39,884)	-	-	-	-	-	83,532	83,532	43,648	(79,795)	(133,597)
Surplus(shortfall)	62,612	-	-	-	-	-	(23,094)	(23,094)	39,518	99,381	175,091

- The original budget when it was assessed was a funded budget. The funding status didn’t change with the adjusted budget it remained a funded budget.
- The original surplus reflects a decrease compared to the adjusted budget because of the revised opening balances on unspent grants and cash and cash equivalents at year end.
- The unspent conditional grant is mainly relating to R43,200 million from human settlement and



1.4.10 Table B9 Asset Management

1.4.10.1 Table A9 provides an overview of municipal capital allocations to building new assets and the renewal and upgrade of existing assets, as well as spending on repairs and maintenance by asset class in line with the mSCOA classifications.

1.4.10.2 The National Treasury has recommended that municipalities should allocate at least 40 per cent. of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Ndlambe Municipality repairs and maintenance as a % of Property plant and equipment and investment is 2%

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	25,752	-	-	-	-	-	26,079	26,079	51,832	18,170	18,590
Roads Infrastructure		-	-	-	-	-	-	252	252	252	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		300	-	-	-	-	-	851	851	1,151	8,100	9,000
Water Supply Infrastructure		840	-	-	-	-	-	19,042	19,042	19,882	500	-
Sanitation Infrastructure		8,057	-	-	-	-	-	7,160	7,160	15,217	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		100	-	-	-	-	-	-	-	100	-	-
Infrastructure		9,297	-	-	-	-	-	27,304	27,304	36,601	8,600	9,000
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		350	-	-	-	-	-	(89)	(89)	261	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	350	-	-	-	-	-	(89)	(89)	261	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		973	-	-	-	-	-	(112)	(112)	861	-	-
Furniture and Office Equipment		1,044	-	-	-	-	-	246	246	1,290	-	40
Machinery and Equipment		4,100	-	-	-	-	-	(1,505)	(1,505)	2,595	1,350	1,500
Transport Assets		9,988	-	-	-	-	-	236	236	10,224	8,220	8,050
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	40	-	-	-	-	-	67	67	107	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-



Repairs and Maintenance by asset class	80	-	-	-	-	-	210	210	290	84	88
Roads Infrastructure	350	-	-	-	-	-	700	700	1,050	368	386
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	18,408	-	-	-	-	-	(5,656)	(5,656)	12,752	19,329	20,295
Water Supply Infrastructure	813	-	-	-	-	-	455	455	1,268	854	897
Sanitation Infrastructure	6,750	-	-	-	-	-	-	-	6,750	7,088	7,442
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	26,401	-	-	-	-	-	(4,291)	(4,291)	22,110	27,722	29,108
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	150	-	-	-	-	-	(5)	(5)	145	158	165
Sport and Recreation Facilities	150	-	-	-	-	-	(5)	(5)	145	158	165
Community Assets	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	39	-	-	-	-	-	13	13	52	40	42
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	39	-	-	-	-	-	13	13	52	40	42
Investment properties	2,792	-	-	-	-	-	1,667	1,667	4,459	2,932	3,079
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Housing	2,792	-	-	-	-	-	1,667	1,667	4,459	2,932	3,079
Other Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	62	-	-	-	-	-	19	19	82	66	69
Computer Equipment	177	-	-	-	-	-	35	35	212	187	250
Furniture and Office Equipment	4,104	-	-	-	-	-	(163)	(163)	3,941	4,310	4,753
Machinery and Equipment	4,966	-	-	-	-	-	(298)	(298)	4,668	5,214	5,475
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	87,767	-	-	-	-	-	(3,023)	(3,023)	84,744	92,159	97,048
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	67.8%	0.0%							72.1%	73.9%	74.1%
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	110.4%	0.0%							273.5%	100.0%	98.3%
<i>R&M as a % of PPE</i>	3.3%	0.0%							2.9%	3.6%	3.9%
<i>Renewal and upgrading and R&M as a % of PPE</i>	7.9%	0.0%							13.7%	8.1%	8.7%

PART 2 SUPPORTING DOCUMENTATION

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

Budget assumptions have not changed from the original budget assumptions.

2.1.1 Collection Rates

The municipality projected collection rate remains at 88%. The projected collection rate was based on the average collection rate for the current year 2022/23.

2.1.2 General inflation outlook and its impact on the municipal activities

The inflation outlook for South Africa is indicated below and has been taken into consideration in the compilation of the 2023/24 MTREF.

Fiscal year	2021/22	2022/23	2023/24	2024/25	2025/26
	Actual	Estimate	Forecast		
CPI Inflation	4.9%	6.9%	5.3%	4.9%	4.7%



2.2 ADJUSTMENTS TO BUDGET FUNDING

- The operating expenditure is funded by property rates, service charges, and operating transfers and subsidies. Trading services are ring fenced and they are funded by its own revenue generated from tariffs.
- Operating transfers and subsidies that are funding operating expenditure based on the conditions attached to the grant. It has increased from the original budget by R137,300 million resulting to adjusted operating transfers and subsidies of R224,552 million.
- The capital expenditure is predominantly funded by capital transfers from the various spheres of government such as Department of Water and Sanitation, Department of Human Settlement and National Treasury. There are conditions attached to each individual grant. Capital transfers original budget has increased from R63,644 million to R169,766 million.

**Revenue Collections by Service**

The table below outlines the movements of the cash inflow from operating activities. Property rates and service charge's collection projections are determined by applying the projected collection rate of 88%.

Description:	Adjusted 2023/24 Medium Term Revenue & Expenditure Framework			
	Budget Year 2023/24	Adjusted Budget 2023/24	Forecast 2024/25	Forecast 2025/26
R thousand (R'000)				
Receipts				
Property rates	135,655	135,655	142,560	149,688
Service charges	208,903	208,903	231,164	259,032
Other revenue	39,850	39,875	41,010	42,229
Government – operating	137,300	223,486	146,969	152,297
Government – capital	63,644	199,465	46,867	62,762
Interest	6,893	6,893	7,238	7,600

Revenue Collection Strategies

The municipality is implementing the strategies stated below to ensure that the collection rate is improved:

- The billing clearance method of collection is applied
- Electricity blocking and linking strategy is in place
- The revenue completeness strategy is ensuring consumers are billed for all services
- Credit control is making use of the Crosscheck system to obtain Debtors information and contacting all slow paying customers.
- Further returned accounts via post and email is followed up monthly to ensure consumers latest contact details are obtained and updated to the system
- Government debts are closely monitored where regular follow-ups will be made, ensuring that their accounts are accurate by performing reconciliations and maintaining good relations.



Adjustments to grant allocations for both operating and capital transfers

Description	Ref	2023/24							Budget Year 2024/25	Budget Year 2025/26
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		132,784	-	-	-	-	-	132,784	142,364	147,599
Local Government Financial Management Grant		2,650	-	-	-	-	-	2,650	2,650	2,788
Municipal Infrastructure Grant		1,598	-	-	-	-	-	1,598	1,663	1,731
Equitable Share		128,536	-	-	-	-	-	128,536	138,051	143,080
Provincial Government:		2,750	-	-	-	47,221	47,221	49,971	2,750	2,750
EC Human Settlement		-	-	-	-	47,221	47,221	47,221	-	-
Libraries and Achieves (DESRAC)		2,750	-	-	-	-	-	2,750	2,750	2,750
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	38,964	38,964	38,964	-	-
Housing Development Agency		-	-	-	-	38,964	38,964	38,964	-	-
Total Operating Transfers and Grants	5	135,534	-	-	-	86,185	86,185	221,719	145,114	150,349
Capital Transfers and Grants										
National Government:		30,358	-	-	-	43,646	43,646	74,004	26,192	42,500
Municipal Infrastructure Grant		30,358	-	-	-	(2,137)	(2,137)	28,221	2,192	15,500
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	24,000	27,000
Regional Bulk Infrastructure Grant		-	-	-	-	18,821	18,821	18,821	-	-
Water Services Infrastructure Grant		-	-	-	-	26,962	26,962	26,962	-	-
Provincial Government:		-	-	-	-	122,175	122,175	122,175	-	-
EC Human Settlement		-	-	-	-	122,175	122,175	122,175	-	-
District Municipality:		31,800	-	-	-	(30,000)	(30,000)	1,800	20,675	20,262
Public Safety		-	-	-	-	1,800	1,800	1,800	-	-
Public Safety		31,800	-	-	-	(31,800)	(31,800)	-	20,675	20,262
Other grant providers:		1,486	-	-	-	-	-	1,486	-	-
Human Settlement Re-development Programme		1,486	-	-	-	-	-	1,486	-	-
Total Capital Transfers and Grants	5	63,644	-	-	-	135,821	135,821	199,465	46,867	62,762
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	199,178	-	-	-	222,006	222,006	421,184	191,982	213,111



2.3 ADJUSTMENTS EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Description	2023/24							Budget Year 2024/25	Budget Year 2025/26
	Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands									
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	4,248	-	-	-	-	-	4,248	4,313	4,519
Local Government Financial Management Grant	2,650	-	-	-	-	-	2,650	2,650	2,788
Municipal Infrastructure Grant	1,598	-	-	-	-	-	1,598	1,663	1,731
Provincial Government:	2,750	-	-	-	48,288	48,288	51,038	2,750	2,750
EC Human Settlement	-	-	-	-	47,221	47,221	47,221	-	-
Libraries and Achieves (DESRAC)	2,750	-	-	-	1,067	1,067	3,817	2,750	2,750
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	(400)	-	-	-	38,981	38,981	38,581	(420)	(441)
Social Assistance	(400)	-	-	-	17	17	(383)	(420)	(441)
Housing Development Agency	-	-	-	-	38,964	38,964	38,964	-	-
Total operating expenditure of Transfers and Grants:	6,598	-	-	-	87,269	87,269	93,867	6,643	6,828
Capital expenditure of Transfers and Grants									
National Government:	60,358	-	-	-	25,937	25,937	86,295	60,275	62,157
Municipal Infrastructure Grant	30,358	-	-	-	(2,137)	(2,137)	28,221	31,600	32,895
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	8,000	9,000
Regional Bulk Infrastructure Grant	-	-	-	-	18,821	18,821	18,821	-	-
Water Services Infrastructure Grant	30,000	-	-	-	9,253	9,253	39,253	20,675	20,262
Provincial Government:	-	-	-	-	79,075	79,075	79,075	-	-
EC Human Settlement	-	-	-	-	78,975	78,975	78,975	-	-
Specify (Add grant description)	-	-	-	-	100	100	100	-	-
District Municipality:	1,800	-	-	-	1,110	1,110	2,910	-	-
EC Human Settlement	1,800	-	-	-	1,110	1,110	2,910	-	-
Other grant providers:	1,486	-	-	-	-	-	1,486	-	-
Human Settlement Re-development Programme	1,486	-	-	-	-	-	1,486	-	-
Total capital expenditure of Transfers and Grants	63,644	-	-	-	106,122	106,122	169,766	60,275	62,157
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	70,242	-	-	-	193,391	193,391	263,633	66,918	68,985



2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY NDLAMBE MUNICIPALITY

Below are allocations and grants budgeted for by the municipality. During the financial year, Council may resolve to make further allocations or grants based on the merits of the applicant.

The grants/ donations are eligible to the non-profit organizations, SMME’s and Matriculants who obtained grade 12 certificates, that reside within the jurisdiction of Ndlambe municipality. The applications to be considered for the donations / grants are made through the office of the Local Economic development, Special Programme Unit and Human Resources. Each individual application will be evaluated and assessed based on its merits and authorized by the Municipal Manager

Grant Name	Original Budget	Adjustment	Total Budget
Public Protection and Safety: Public Security in Ndlambe Area	230,000.00	-	230,000.00
Human Resource Management: Bursaries for non-employees	500,000.00	-	500,000.00
Community Development Initiatives: Donations	100,000.00	150,000.00	250,000.00
Protecting the Poor: Mayoral assistance	140,000.00	-	140,000.00
Feeding/Nutritional Scheme: Support for Soup Kitchen	240,000.00	-	240,000.00
Community Development Initiatives: Donations	40,000.00	-	40,000.00
Sport Development and Sponsorships (Internal): Sport Donations	200,000.00	-	200,000.00
Disability: Casual Day	10,000.00	-	10,000.00
Youth Development: Youth Empowerment	50,000.00	-	50,000.00
Child Programmes: Donations	100,000.00	-	100,000.00
Gender Development: Gender Based Violence	100,000.00	-	100,000.00
Gender Development: Men’s Forum	10,000.00	15,000.00	25,000.00
Tourism Development: Tourism Development	900,000.00	-	900,000.00
Library Programmes:Grade 12 Intervention Programme	-	240,000.00	240,000.00
Community Development Initiatives: Donations 013014	50,000.00	-	50,000.00
Community Development Initiatives: Alexandria Victim Support Center	-	29,000.00	29,000.00
Community Development Initiatives: Donations	100,000.00	30,000.00	130,000.00
Municipal Games: Mayoral Cup (052565)	60,000.00	-30,000.00	30,000.00
Entrepreneurial Support System:SMME Support	125,000.00	50,000.00	175,000.00
Project Implementation: LED project implementation	400,000.00	-17,000.00	383,000.00
Entrepreneurial Support System: SMME Support	625,000.00	50,000.00	675,000.00
	3,980,000.00	517,000.00	4,497,000.00



2.5 ADJUSTMENTS TO COUNCILLOR'S ALLOWANCES AND EMPLOYEE BENEFITS

Summary of remuneration	Ref	2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5,623	-			-		519	519	6,142	9.2%
Pension and UIF Contributions		393	-			-		18	18	411	4.6%
Medical Aid Contributions		152	-			-		-	-	152	0.0%
Motor Vehicle Allowance		1,438	-			-		47	47	1,486	3.3%
Cellphone Allowance		857	-			-		36	36	893	4.2%
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		-	-			-		-	-	-	
Sub Total - Councillors		8,464	-			-		621	621	9,084	7.3%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		5,791	-	-		-		-	-	5,791	0.0%
Pension and UIF Contributions		783	-	-		-		150	150	933	19.2%
Medical Aid Contributions		307	-	-		-		-	-	307	0.0%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		450	-	-		-		22	22	472	4.8%
Motor Vehicle Allowance		972	-	-		-		16	16	988	1.6%
Cellphone Allowance		96	-	-		-		27	27	123	27.5%
Housing Allowances		138	-	-		-		-	-	138	0.0%
Other benefits and allowances		91	-	-		-		-	-	91	0.0%
Payments in lieu of leave		-	-	-		-		25	25	25	#DIV/0!
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
Entertainment		-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		-	-	-		-		-	-	-	
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		8,628	-	-		-		239	239	8,867	2.8%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		120,847	-	-	-	-	-	(3,487)	(3,487)	117,360	-2.9%
Pension and UIF Contributions		22,595	-	-	-	-	-	(179)	(179)	22,416	-0.8%
Medical Aid Contributions		17,647	-	-	-	-	-	(323)	(323)	17,324	-1.8%
Overtime		5,460	-	-	-	-	-	2,231	2,231	7,691	40.9%
Performance Bonus		9,400	-	-	-	-	-	(392)	(392)	9,008	
Motor Vehicle Allowance		4,659	-	-	-	-	-	342	342	5,000	7.3%
Cellphone Allowance		271	-	-	-	-	-	9	9	280	3.2%
Housing Allowances		614	-	-	-	-	-	15	15	628	
Other benefits and allowances		3,665	-	-	-	-	-	159	159	3,825	4.3%
Payments in lieu of leave		-	-	-	-	-	-	562	562	562	#DIV/0!
Long service awards		1,027	-	-	-	-	-	32	32	1,060	3.1%
Post-retirement benefit obligations	5	2,101	-	-	-	-	-	-	-	2,101	0.0%
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	
Acting and post related allowance		40	-	-	-	-	-	414	414	455	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		188,329	-	-	-	-	-	(618)	(618)	187,711	-0.3%
% increase											
Total Parent Municipality		205,420	-	-	-	-	-	242	242	205,662	0.1%

- Councillor's allowance was increased by R620 thousand from the original budget of R8 464 million, due to the error in allocation of MPAC chairperson in the payroll budget module, the councillor was allocated as an ordinary councillor and the system budgeted as such.
- Senior manager's employee costs increased to cover the shortfall on bonuses as result of the cost-of-living increases, during the original budget process it was not anticipated that packages of the senior managers will be revised.
- Other municipal staff budget decreased due to vacancies that are not filled, the saving was used to adjust senior manager's budget.



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2.6 ADJUSTMENTS TO SERVICES DELIVERY AND BUDGET IMPLEMENTATION PLANS PER DIRECTORATE

Adjustments to the service delivery budget implementation plan for 2023/2024 are presented below.

Material changes to the budget will influence adjustments to service delivery implementation plans focusing more on additional and adjusted projects. The key performance area that is affected by the adjustment is Basic Service Delivery. The adjustment does not require changes to the key performance indicators as they already exist and it necessitates adjustment on annual on targets.

NDLAMBE LOCAL MUNICIPALITY													
SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN (SDBIP) 2023/2024 FINANCIAL YEAR													
KEY PERFORMANCE AREA (KPA) 1: SPATIAL PLANNING													
Goal(s): (2). Destination of choice for laid-back living for families													
Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	1_2_2.1_1	1. Percentage turnaround time for processing of land use applications within 16 months in accordance with SPLUMA	1. Spatial Planning: Establishment of Tribunals in Ndlambe area 2. Spatial Planning: Consultant – Management – Town Planning Services	100,000	16 months	100% (Within 16 months)	100% (Within 16 months)	100% (Within 16 months)	100% (Within 16 months)	100% (Within 16 months)	Lead Schedule Register, Return Approval/Rejection on letter to applicant, Progress reports	Director: Infrastructure Development
KEY PERFORMANCE AREA (KPA) 2: BASIC SERVICE DELIVERY													





Goal(s): (1) A premier place to work and do business; (2). Destination of choice for laid-back living for families (3) Tourist destination of choice for people who love natural and cultural heritage, adventure, and water sports													
Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Community Protection Services	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_2	2. Number of formal households with access to refuse removal as per schedule	Clean-up Actions: Refuse removal collection from consumers in all wards	18,031,632	21711	21200	21200	21200	21200	21200	Refuse Removal Schedule, Billing confirmation from the Finance Department, Lead Schedule	Director: Community Protection Services
Community Protection Services	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_3	3. Number of skip bins to be placed in the informal settlement	External Facilities: Maintenance of landfill sites – Solid Waste Removal: Refuse Disposal (011035)	50,000	6	1. PA: New Rest, 2. PA: Cricket Field, 3. KOS: Haysplace, 4. Bushmans: eRayini, 5. Alex : Kwandzayi, 6. Alex: eTenteni	6 skip bins to be placed in the informal settlement	6 skip bins to be placed in the informal settlement	6 skip bins to be placed in the informal settlement	6 skip bins to be placed in the informal settlement	Registers, Skip Bin pick up Report, Lead Schedule	Director: Community Protection Services
Community Protection Services	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	2_1_1.5_4	4. Number of beaches with full blue flag status	Tourism Development: Blue Flag International Standard Maintenance For Tourists Attraction	1,759,570	2	2 (2 Blue Flag beach status maintained with aim to increase to 3 Blue Flag beaches in 2023/2024 financial year)	N/A	2 Blue Flag Beaches (December to April)	2 Blue Flag Beaches (December to April)	2 Blue Flag Beaches (December to April) During May and June apply for next year status	Lead Schedule Blue Flag Certificates	Director: Community Protection Services



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Community Protection Services	3.1 Preserve the natural beautiful environment, cultural heritage, and biodiversity	2_3_3.1_5	5. Number of patrols conducted within the estuaries (Kowie, Bushmans, Kariega, Beaches)	Pollution Control: Environmental Compliance (011021)	1,031,208	333	Kowie 59 patrols, Kariega 59 patrols, Bushmans 59 patrols, beaches 45	Kowie 12 patrols, Kariega 12 patrols, Bushmans 12 patrols, beaches 9	Kowie 20 patrols, Kariega 20 patrols, Bushmans 20 patrols, beaches 15	Kowie 15 patrols, Kariega 15 patrols, Bushmans 15 patrols, beaches 12	Kowie 12 patrols, Kariega 12 patrols, Bushmans 12 patrols, beaches 9	Patrol Sheets, Schedule of Patrols, Lead Schedule	Director: Community Protection Services
Community Protection Services	3.1 Preserve the natural beautiful environment, cultural heritage, and biodiversity	2_3_3.1_6	6. Number of biodiversity priority areas patrolled (nature reserves) - Kap River-, RoundHill-, Joan Muirhead Local Authority Nature Reserves	Biodiversity and Climate Change: Reserves and Management Alien and Invasive Trees: Animal and Control of Animals	974,686	4	3 Local Authority Nature Reserves	3	3	3	3	Patrol Sheets, Lead Schedule	Director: Community Protection Services
Community Protection Services	2.3 Create a pleasant, safe and secure living environment for all our citizens	2_2_2.3_7	7. Percentage of incidents reported to fire department attended to	Public Protection and Safety: Ndlambe Fire Protection Services	9,517,642	100%	100%	100%	100%	100%	100%	Incident / Analysis Report, Lead Schedule	Director: Community Protection Services
Community Protection Services	2.3 Create a pleasant, safe and secure living environment for all our citizens	2_2_2.3_8	8. Number of vehicle check points (VCPs) carried out to enhance vehicle safety in terms of the National Road Traffic Act.	Operational: Municipal Running Cost	-	160	160	40	50	40	30	National Road Enforcement Plans (NREP1), Lead Schedule	Director: Community Protection Services
Community Protection Services	2.3 Create a pleasant, safe and secure living environment for all our citizens	2_2_2.3_9	9. Number of identified by-laws to be reviewed within the CPS directorate	Operational: Municipal Running Cost	-	3	1. Public Nuisance and keeping of animals 2. Commonage; 3. Impoundment of animals – Items to council for approval of reviewed by-laws	N/A	N/A	N/A	1. Public Nuisance and keeping of animals 2. Commonage 3. Impoundment of animals – Items to council for approval of reviewed by-laws	Lead Schedule Reviewed Bylaws, Council Resolution	Director: Community Protection Services



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Community Protection Services	2.3 Create a pleasant, safe and secure living environment for all our citizens	2_2_2.3_10	10. Number of municipal offices/assets provided with security services	Public Protection and Safety: Public Security in Ndlambe Area	8,245,000	54 Sites	Number of sites secured by alarms and armed response (54 sites) & Number of physical sites secured by guards (6 guards Ndlambe West; 7 guards Ndlambe East)	Number of sites secured by alarms and armed response (54 sites) & Number of physical sites secured by guards (6 guards Ndlambe West; 7 guards Ndlambe East)	Number of sites secured by alarms and armed response (54 sites) & Number of physical sites secured by guards (6 guards Ndlambe West; 7 guards Ndlambe East)	Number of sites secured by alarms and armed response (54 sites) & Number of physical sites secured by guards (6 guards Ndlambe West; 7 guards Ndlambe East)	Number of sites secured by alarms and armed response (54 sites) & Number of physical sites secured by guards (6 guards Ndlambe West; 7 guards Ndlambe East)	Lead Schedule Agreement between Security Company and the Municipality Monthly Security Company Report, Lead Schedule	Director: Community Protection Services
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_11	11. Number of sanitation infrastructure projects completed	1. Thornhill Ministerial Housing Project Ph 2: Sewer Contract 3 2. Acquisition: Sanitation Infrastructure 3. Acquisition: Sanitation Infrastructure 4. Gravity Sewer Line in Wharf Street pump station 5. Upgrading of Port Alfred Sewerage Pump Station	54,330,761	3	6	N/A	1	1	4	Lead Schedule Completion Certificates	Director: Infrastructure Development



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Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_12	12. Number of informal settlement projects completed	1. Housing Projects: Management of Informal Settlements 2. Operational: Municipal Running Cost	44,328,385	9	9(Braamfontein, Klipfontein, New Rest, Ezidonkini, Kenton-on-Sea, Bathurst, Alexandria-Kruifontein, Port Alfred-Potyopayi, Marselle-Ezihagwini)	N/A	1(Brakfontein)	1(New Rest)	7(Klipfontein, Ezidonkini, Kenton-on-Sea, Bathurst, Alexandria-Kruifontein, Port Alfred-Potyopayi, Marselle-Ezihagwin)	Lead Schedule Completion Certificates	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_13	13. Number of new roads completed	1. Housing Projects: Management of Informal Settlements 2. Operational: Municipal Running Cost	400,000	New Indicator	2 (New Rest-1.2km, Klipfontein-600sqm)	N/A	N/A	N/A	2 (New Rest-1.2km, Klipfontein-600sqm)	Lead Schedule Completion Certificates	Director: Infrastructure Development
Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_14	14. Percentage of households with access to basic sanitation	Sewerage: Sewerage	1,713,247	80%	80%	80%	80%	80%	80%	Lead Schedule Building Inspector Monthly Report, IDP	Director: Infrastructure Development
Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_15	15. Percentage of households with access to water supply	1. Operational: Maintenance 2. Operational: Municipal Running Cost	18,402,553	100%	100%	100%	100%	100%	100%	Lead Schedule Billing Report from Finance, IDP	Director: Infrastructure Development
Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_16	16. Percentage reduction of non-revenue water	1. Operational: Maintenance 2. Operational: Municipal Running Cost	(Included as part of budget for KPI no. 15)	38%	38%	38%	38%	38%	38%	Lead Schedule Non-Revenue Water Report	Director: Infrastructure Development



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Infrastructural Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_17	17. Percentage of wastewater samples compliant to water use license conditions.	1. Wastewater Treatment Works: Chemicals 2. Waste Water Treatment Works: Green Drop Compliance 3. Waste Water Treatment Works: Hire of Service Provider 4. Waste Water Treatment Works: Testing Specimen	750,000	100%	100%	100%	100%	100%	100%	Lead Schedule Lab Results Detailed Lead Schedule	Director: Infrastructural Development
Infrastructural Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_18	18. Percentage of total new water connections metered	Operational: Municipal Running Cost	-	100%	100%	100%	100%	100%	100%	Lead Schedule Works Order (New Meter Connections Installed), Finance Report (New Meter Connections Paid)	Director: Infrastructural Development
Infrastructural Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_19	19. Percentage of households with access to electricity in municipal service areas	Electrification: Provision of Electricity services to the Households	100,950,573	100%	100%	100%	100%	100%	100%	Lead Schedule Billing Report, IDP	Director: Infrastructural Development
Financial Services	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_20	20. Percentage registered Indigent households having access to free basic services	1. Indigent and Cultural Management and Services: Free basic alternative energy (gel and stoves) 2. Indigent and Cultural Management and Services: Indigent support and management in all wards	5,632,238	100%	100%	100%	100%	100%	100%	Lead Schedule Indigent Register, Transaction Report, Meter Report	Chief Financial Officer



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Infrastructure Development	2.1. Provide sustainable, efficient, cost effective, adequate and affordable services to all our citizens	2_2_2.1_21	21. Percentage of water samples complying to SANS241	1. Drinking Water Quality: Chemicals 2. Drinking Water Quality: Laboratory services (water) 3. Drinking Water Quality: Water Services Authority	379,863	100%	100%	100%	100%	100%	100%	Lead Schedule Monthly Lab results, Detailed Lead Schedule	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_22	22. Metres of road improved (paving)	1. Roads: Roads and general works 2. Operational: Municipal Running Cost	80,000	1530m	2938m	420m	518m	N/A	2000m	Lead Schedule Completion Certificates, Project Reports	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_23	23. Percentage of unsurfaced road graded	Operational: Municipal Running Cost	-	16%	13% (17.6km)	3% (4,1km)	4% (5,3km)	3% (4,1km)	3% (4,1km)	Lead Schedule Monthly Project Reports, Roads Maintenance Plan	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_24	24. Kilometers of surfaced municipal roads which have been maintained (resealing)	Operational: Municipal Running Cost	-	0%	5km	N/A	N/A	N/A	5km	Lead Schedule Monthly Project Reports, Roads Maintenance Plan	Director: Infrastructure Development
Infrastructure Development	1.3 Develop state-of-the-art innovative develop and technological infrastructure	2_1_1.3_25	25. Number of surfaced municipal roads with potholes patched	Operational: Municipal Running Cost	-	TBC	45 (Kilometres)	N/A	15 (Kilometres)	15 (Kilometres)	15 (Kilometres)	Lead Schedule Monthly Report, Roads Maintenance Plan	Director: Infrastructure Development



KEY PERFORMANCE AREA (KPA) 3: MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

Goal(s): (1) A premier place to work and do business

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1.1_26	26. Percentage of official complaints developed to through the municipal complaint management system	Operational: Municipal Running Cost	-	100%	100%	100%	100%	100%	100%	Lead Schedule Complaints Register, Proof of Submission to other department, Progress Report	Director: Corporate Services
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1.1_27	27. Staff Vacancy Rate	Operational: Municipal Running Cost	-	10%	10%	N/A	N/A	N/A	10%	Lead Schedule Positions advertised, Appointment letters issued, Calculation of the staff vacancy rate, Approved Institutional Organogram	Director: Corporate Services
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1.1_28	28. Percentage of vacant posts filled within 3 months	Operational: Municipal Running Cost	-	0%	60%	60%	60%	60%	60%	Lead Schedule Positions advertised, Appointment letters issued,	Director: Corporate Services
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1.1_29	29. The number of people from employment equity target groups employed in the entire organisation in compliance with a municipality's approved employment equity plan	Operational: Municipal Running Cost	-	1	1	N/A	N/A	N/A	1	Lead Schedule Employment Equity Report Employment Contract Appointment Letter	Director: Corporate Services



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Corporate Services	1.4. Create a comfortable remote working environment and develop new economy skills	3_1_1.4_30	30. The percentage of a municipality's budget (OPEX) spent on implementing its workplace skills plan	Workshops Seminars and Subject Matter Training: Training of municipal staff on skills development	4,124,419	0.9%	0.31%	N/A	N/A	0.21%	0.1%	Lead Schedule Municipal Budget Training Report	Director: Corporate Services
Office of the Municipal Manager	1.1. Improve the governance of the Municipality	3_1_1.1_31	31. Number of ICT Strategies approved	Operational: Municipal Running Cost	-	1	1	N/A	1 (Approved and operational Business Continuity Strategy)	N/A	N/A	Lead Schedule Minutes of ICT Steering Committee meeting, Final Business Continuity Strategy, Council Resolution	Municipal Manager
Office of the Municipal Manager	1.1. Improve the governance of the Municipality	3_1_1.1_32	32. Number of benchmarking reports produced on the effectiveness of permanent senior managers	Operational: Municipal Running Cost	-	New Indicator	1	N/A	N/A	N/A	1	Lead Schedule Benchmarking Report	Municipal Manager
Corporate Services	1.1. Improve the governance of the Municipality	3_1_1.1_33	33. Number of NLM Organograms updated	Operational: Municipal Running Cost	-	New Indicator	1	N/A	N/A	1	N/A	Lead Schedule NLM Organogram	Director: Corporate Services

KEY PERFORMANCE AREA (KPA) 4: LOCAL ECONOMIC DEVELOPMENT



Goal(s): (1) A premier place to work and do business; (2).Destination of choice for laid-back living for families (3) Tourist destination of choice for people who love natural and cultural heritage, adventure, and water sports

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_1.5_34	34. Number of work opportunities created by the municipality through Public Employment Programs (incl. EPWP, CWP and other related employment programs)	Operational: Municipal Running Cost	-	910	1229	60	579	419	171	Lead Schedule Employment contracts, Letters of appointment	Municipal Manager
Office of the Municipal Manager	3.1. Develop and support adventure and extreme water sports	4_3_3.1_35	35. Number of tourisms developed supported	1. Project Implementation: LED Tourism Development 2. Tourism Development: Tourism Development	1,055,000	3	4	2 (Heritage Event/ Amanzi Festival)	1 (Music Festival)	N/A	1 (Sports)	Lead Schedule Proof of payments, Requests/Proposals, Report	Manager: Local Economic Development
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_1.5_36	36. Number of farmers develop (subsistence and emerging)	1. Assistance and Support: Agricultural assistance and support. 2. Project Implementation: LED Chicory Projects. 3. Project Implementation: LED Commonages. 4. Project Implementation: LED Piggery Project	1,111,498	4	12	3	3	3	3	Lead Schedule Proof of payments, Attendance registers, Delivery Notes, Proof of submissions of business proposals, Applications for Funding/ Support, Reports	Manager: Local Economic Development



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Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_1.5_37	37. Number of SMME's and Cooperatives supported	1. Entrepreneurial Support Systems Support 2. Project Implementation: LED project implementation	1,356,500	12	12	3	3	3	3	Lead Schedule Proof of payments, Attendance registers, Delivery Notes, Applications for Funding/ Support	Manager: Local Economic Development
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	4_1_1.1_38	38. Number of LED Strategies developed	Operational: Municipal Running Cost	-	4	2 (Small Town Revitalisation Master Plan, Local Economic Development Strategy)	N/A	1 (Small Town Revitalisation Master Plan – Stakeholder Engagement, Situational Analysis, Establishment of Steering Committee)	N/A	1 Local Economic Development Strategy	Lead Schedule Small Town Revitalisation, Local Economic Development Strategy, Attendance Registers, Situation Analysis Report	Manager: Local Economic Development
Office of the Municipal Manager	1.5 Develop a vibrant rapidly growing employment generating economy based on tourism, agriculture, ocean resources and new digital technologies	4_1_1.5_39	39. Number of milestones towards the establishment of the Economic Development Advisory Committee	Operational: Municipal Running Cost	-	New Indicator	5	1 (Drafting Terms of Reference)	2 (Approval of Terms of Reference, Issuing of Advert)	1 (Recruitment and Selection)	1 (Establishment of Economic Development Advisory Committee (EDAC))	Lead Schedule Terms of Reference, Council Resolution Adverts, Committee Minutes, Appointment Letters	Manager: Local Economic Development



KEY PERFORMANCE AREA (KPA) 5: FINANCIAL VIABILITY AND MANAGEMENT

Goal(s): (1) A premier place to work and do business

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_40	40. Percentage Collection Rate	1. Customer Account Expenses: Information Technology Customer Accounts Expenses 2. Interim Valuations: Annual property valuations and valuation certificate 3. Valuation: Property valuation – general valuation roll	16,951,513	78%	78%	74%	81%	77%	80%	Lead Schedule Revenue Collection Report	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_41	41. Cash/ Cost Coverage Ratio (Excluding Unspent Conditional Grants)	Operational: Municipal Running Cost	-	1.0	1.1	0.9	0.95	1.1	1.1	Lead Schedule Financial Viability Report, Cashflow statement Investment, Register	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_42	42. Percentage reduction of Irregular, Fruitless and Wasteful, Unauthorised Expenditure prior years	Operational: Municipal Running Cost	-	80% (based on closing balance of 20/21 AFS & Cumulative balance for 21/22)	70% (based on closing balance of 21/22 AFS)	N/A	40%	60%	70%	Lead Schedule Audited Financial Statements, Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager



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Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_42.2	42.2 Percentage reduction of Irregular, Fruitless and Wasteful, Unauthorised Expenditure current FY	Operational: Municipal Running Cost	-	New Indicator	30% (Cumulative balance for current FY)	N/A	N/A	N/A	30%	Lead Schedule Draft Audited Financial Statements, Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_43	43. Irregular, Fruitless and Wasteful Expenditure as a percentage of Total Operating Expenditure	Operational: Municipal Running Cost	-	New Indicator	35%	N/A	N/A	N/A	35%	Lead Schedule Draft Audited Financial Statements, Quarterly Report, Council Resolutions (Quarter 2, 3 and 4)	Municipal Manager
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_44	44. Repairs and Maintenance as a % of Property, Plants and Equipment and Investment Property (Carrying Value)	Buildings: Maintenance of Building and Facilities Buildings: Maintenance of municipal offices	19,796,215	1%	0.02%	0.01%	0.01%	0.015%	0.02%	Lead Schedule Monthly budget actuals for expenditure, AFS for Carrying Value of previous financial year	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_45	45. Debt coverage	Operational: Municipal Running Cost	-	2	1.75	1.5	N/A	N/A	2	Lead Schedule Received Revenue Report, Report on Total Payments	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_46	46. Current Ratio	Operational: Municipal Running Cost	-	1.06	1.13	1.10	1.10	1.10	1.20	Lead Schedule Monthly actuals, Debtors Age Analysis, Bank Reconciliation, Investment Register	Chief Financial Officer
Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_47	47. Percentage of Total Funded budget (Internal) spent	Operational: Municipal Running Cost	-	-	100%	N/A	N/A	N/A	75% (Adjusted Budget)	Lead Schedule June 2023 Section 71 Report	Chief Financial Officer



Ndlambe Municipality

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Financial Services	1.2. Improve financial viability of the municipality	5_1_1.2_48	48. Liquidity ratio	Operational: Municipal Running Cost	-	1:1.22	1:7.3	N/A	1:7.3	N/A	N/A	Lead Schedule Annual Financial Statements	Chief Financial Officer
Office of the Municipal Manager	1.2. Improve financial viability of the municipality	5_1_1.2_49	49. Total Capital Expenditure as a percentage of Total Capital Budget	1. Computer Software and Applications: Computer Software and Applications 2. Machinery and Equipment: Plant and Machinery 3. Computer Software and Applications: Computer Software and Applications 4. Furniture and Office Equipment: Furniture and Office Equipment 5. Operational: Municipal Running Cost	15,014,355	86%	100%	25%	40%	85%	100%	Lead Schedule Monthly budget actuals Section 71 Report	Chief Financial Officer
Financial Services	1.1 Improve the governance of the Municipality	6_1_1.1_50	50. Audit Opinion	1. Audit Outcomes: Addressing of Audit Findings To Improve the Audit Outcomes 2. Budget and Treasury Office: Strengthen capacity and up skill official in the Budget and Treasury Office 3. Financial Recovery Plans: Compilation of Irregular Expenditure Report 4. Financial Statements: Financial Statement readiness and preparation 5. Financial Systems: Assistance on mScoa Implementation (Schedule N)	2,821,944	Unqualified	1 (Unqualified audit without matters of emphasis)	N/A	1 (unqualified audit without matters of emphasis)	N/A	N/A	Lead Schedule Auditor -General Report	Chief Financial Officer



KEY PERFORMANCE AREA (KPA) 6: GOOD GOVERNANCE AND PUBLIC PARTICIPATION

Goal(s): (1) A premier place to work and do business; (2). Destination of choice for laid-back living for families (3) Tourist destination of choice for people who love natural and cultural heritage, adventure, and water sports

Department	Strategic Objective	Code	Key Performance Indicator (KPI)	Project	Budget 2023/2024	Baseline 2022/2023 (estimated)	Annual Targets					Means of Verification	Custodian
							2023/2024	Quarter 1 23/24	Quarter 2 23/24	Quarter 3 23/24	Quarter 4 23/24		
Corporate Services	1.1 Improve the governance of the Municipality	6_1_1.1_51	51. Percentage of functional ward committees with 6 or more ward committee develop (excluding the ward councilor)	Operational: Municipal Running Cost	-	100%	100%	100%	100%	100%	100%	Lead Schedule List of ward committee members per ward, Schedule of Meetings, Attendance Registers, Agendas	Director: Corporate Services
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_52	52. Number of alleged fraud and corruption cases reported	Financial Recovery Plans: Compilation of Irregular Expenditure Report	50,000	0	0	0	0	0	0	Lead Schedule MM's Report, Auditor-General Reports (December), Legal Reports	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_53	53. Number of Public Participation meetings and formal engagements held with the Local Communities (excluding tavern owner engagements, roundtable engagements and initiation forums)	1. Awareness Campaign: Moral Regeneration Movement 2. Awareness Campaign: Petitions 3. Awareness Campaign: CDWS 4. Awareness Campaign: 10 Ward Rooms @ R10000 each 5. Awareness Campaign: Presidential Hotline 6. Awareness Campaign: Environmental health Awareness Campaigns 7. Awareness Campaign: Education and Awareness	161,219	4		2	2	2	2	Lead Schedule Attendance Registers, Programs	Municipal Manager



Ndlambe Municipality

Adjusted Budget 2023/24 MTREF

Corporate Services	1.1 Improve the governance of the Municipality	6_1_1.1_55	55. Percentage of councilors who have declared their financial interests	Operational: Municipal Running Cost	-	100%	100%	100%	N/A	N/A	N/A	Lead Schedule Completed and signed Declaration forms	Director: Corporate Services
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_56	56. Number of Risk assessments for the 2024/2025 financial year conducted	Operational: Municipal Running Cost	-	1	1 (Conduct one risk assessment for 2024/2025 including updated risk registers)	N/A	N/A	N/A	1 (Conduct one risk assessment for 2024/2025 including updated risk registers)	Lead Schedule Assessment Report, Registers	Manager: Internal Audit
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_57	57. Number of Risk assessments for the 2023/2024 financial year conducted	Operational: Municipal Running Cost	-	1	1(Conduct one risk assessment for 2023/2024 including updated risk registers)	1(Conduct one risk assessment for 2023/2024 including updated risk registers)	N/A	N/A	N/A	Lead Schedule Assessment Report, Registers	Manager: Internal Audit
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_58	58. Number of developed IDPs approved by council	1. IDP Implementation and Monitoring Review and Implementation Process 2. IDP Planning and Revision: Organisational Strategic Planning	643,351	1	1 (Development of 1 credible Integrated Development Plan submitted to Council by end May 2024 for approval)	N/A	N/A	N/A	1 (Development of 1 credible Integrated Development Plan submitted to Council by end June 2024 for approval)	Lead Schedule Final IDP, Council resolution	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_59	59. Number of developed SDBIPs approved by the council	Operational: Municipal Running Cost	-	New Indicator	1 (Development of SDBIP submitted to Council by end June 2024 for approval)	N/A	N/A	N/A	1 (Development of SDBIP submitted to Council by end June 2024 for approval)	Lead Schedule Final SDBIP, Council resolution	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1.1_58	58. Number of developed IDPs approved by council	1. IDP Implementation and Monitoring Review and Implementation Process 2. IDP Planning and	643,351	1	1 (Development of 1 credible Integrated Development	N/A	N/A	N/A	1 (Development of 1 credible Integrated	Lead Schedule Final IDP, Council resolution	Municipal Manager



Ndlambe Municipality

Adjusted Budget 2023/24 MTREF

				Revision: Organisational Strategic Planning			Plan submitted to Council by end May 2024 for approval)				Developmen t Plan submitted to Council by end June 2024 for approval)		
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1. 1_59	59. Number of developed SDBIPs approved by the council	Operational: Municipal Running Cost	-	New Indicato r	1 (Development of SDBIP submitted to Council by end June 2024 for approval)	N/A	N/A	N/A	1 (Developme nt of SDBIP submitted to Council by end June 2024 for approval)	Lead Schedule Final SDBIP, Council resolution	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1. 1_58	58. Number of developed IDPs approved by council	1. IDP Implementation and Monitoring Review and Implementation Process 2. IDP Planning and Revision: Organisational Strategic Planning	643,351	1	1 (Development of 1 credible Integrated Development Plan submitted to Council by end May 2024 for approval)	N/A	N/A	N/A	1 (Developme nt of 1 credible Integrated Developmen t Plan submitted to Council by end June 2024 for approval)	Lead Schedule Final IDP, Council resolution	Municipal Manager
Office of the Municipal Manager	1.1 Improve the governance of the Municipality	6_1_1. 1_59	59. Number of developed SDBIPs approved by the council	Operational: Municipal Running Cost	-	New Indicato r	1 (Development of SDBIP submitted to Council by end June 2024 for approval)	N/A	N/A	N/A	1 (Developme nt of SDBIP submitted to Council by end June 2024 for approval)	Lead Schedule Final SDBIP, Council resolution	Municipal Manager
Financial Services	1.1 Improve the governance of the Municipality	6_1_1. 1_60	60. Number of Risk Management personnel recruited	Operational: Municipal Running Cost	-	New Indicato r	1 (Risk Specialist)	N/A	N/A	N/A	1 (Risk Specialist)	Lead Schedule Appointment Letter	Municipal Manager



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2.7 ADJUSTMENTS TO CAPITAL EXPENDITURE DETAILS

The adjustments below are adjustments to capital expenditure by class the breakdown is as follows:

SB18a- details the capital expenditure on new assets by class.

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		9,297	-	-	-	-	-	27,304	27,304	36,601	8,600	9,000
Roads Infrastructure		-	-	-	-	-	-	252	252	252	-	-
Roads		-	-	-	-	-	-	252	252	252	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		300	-	-	-	-	-	851	851	1,151	8,100	9,000
Power Plants		300	-	-	-	-	-	851	851	1,151	100	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	8,000	9,000
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		840	-	-	-	-	-	19,042	19,042	19,882	500	-
Dams and Weirs		500	-	-	-	-	-	234	234	734	350	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		40	-	-	-	-	-	18,810	18,810	18,850	-	-
Bulk Mains		150	-	-	-	-	-	-	-	150	150	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		150	-	-	-	-	-	(2)	(2)	148	-	-
Sanitation Infrastructure		8,057	-	-	-	-	-	7,160	7,160	15,217	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	2,500	2,500	2,500	-	-
Waste Water Treatment Works		-	-	-	-	-	-	2,608	2,608	2,608	-	-
Outfall Sewers		8,057	-	-	-	-	-	2,052	2,052	10,109	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		100	-	-	-	-	-	-	-	100	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		100	-	-	-	-	-	-	-	100	-	-



Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	350	-	-	-	-	-	(89)	(89)	261	-	-	-
Operational Buildings	350	-	-	-	-	-	(89)	(89)	261	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	350	-	-	-	-	-	(89)	(89)	261	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	973	-	-	-	-	-	(112)	(112)	861	-	-	-
Computer Equipment	973	-	-	-	-	-	(112)	(112)	861	-	-	-
Furniture and Office Equipment	1,044	-	-	-	-	-	246	246	1,290	-	40	-
Furniture and Office Equipment	1,044	-	-	-	-	-	246	246	1,290	-	40	-
Machinery and Equipment	4,100	-	-	-	-	-	(1,505)	(1,505)	2,595	1,350	1,500	-
Machinery and Equipment	4,100	-	-	-	-	-	(1,505)	(1,505)	2,595	1,350	1,500	-
Transport Assets	9,988	-	-	-	-	-	236	236	10,224	8,220	8,050	-



Transport Assets		9,988	-	-	-	-	-	-	236	236	10,224	8,220	8,050
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	25,752	-	-	-	-	-	-	26,079	26,079	51,832	18,170	18,590

SB 18 b- details capital expenditure on renewal of existing assets by class

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure												
Roads Infrastructure												
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure												
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure												
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution												
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure												
Pump Station												
Reticalation												
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												



Core Layers	-	-	-	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
EC105 Ndlambe - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2023/07/27												
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	67	67	67	-	-	-
Operational Buildings	-	-	-	-	-	-	67	67	67	-	-	-
Municipal Offices	-	-	-	-	-	-	67	67	67	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sevitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	40	-	-	-	-	-	-	-	-	40	-	-
Computer Equipment	40	-	-	-	-	-	-	-	-	40	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-



Total Capital Expenditure on renewal of existing assets to be adjusted	1	40	-	-	-	-	-	-	67	67	107	-	-
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SB18 c- details the expenditure on repairs and maintenance by asset class.

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2023/26	
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget	
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		26,401	-	-	-	-	(4,291)	(4,291)	22,110	27,722	29,108		
Roads Infrastructure		80	-	-	-	-	210	210	290	84	88		
Roads		80	-	-	-	-	210	210	290	84	88		
Road Structures		-	-	-	-	-	-	-	-	-	-		
Road Furniture		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Storm water Infrastructure		350	-	-	-	-	700	700	1,050	368	386		
Drainage Collection		350	-	-	-	-	700	700	1,050	368	386		
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-	-	-	-		
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-		
Power Plants		-	-	-	-	-	-	-	-	-	-		
HV Substations		-	-	-	-	-	-	-	-	-	-		
HV Switching Stations		-	-	-	-	-	-	-	-	-	-		
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-	-	-	-		
MV Switching Stations		-	-	-	-	-	-	-	-	-	-		
MV Networks		-	-	-	-	-	-	-	-	-	-		
LV Networks		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Water Supply Infrastructure		18,408	-	-	-	-	(5,656)	(5,656)	12,752	19,329	20,295		
Dams and Weirs		100	-	-	-	-	-	-	100	105	110		
Boreholes		166	-	-	-	-	(81)	(81)	85	174	183		
Reservoirs		65	-	-	-	-	(65)	(65)	-	69	72		
Pump Stations		1,277	-	-	-	-	(303)	(303)	974	1,341	1,408		
Water Treatment Works		16,799	-	-	-	-	(5,207)	(5,207)	11,592	17,639	18,521		
Bulk Mains		-	-	-	-	-	-	-	-	-	-		
Distribution		-	-	-	-	-	-	-	-	-	-		
Distribution Points		-	-	-	-	-	-	-	-	-	-		
PRV Stations		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Sanitation Infrastructure		813	-	-	-	-	455	455	1,268	854	897		
Pump Station		813	-	-	-	-	355	355	1,168	854	897		
Reticulation		-	-	-	-	-	-	-	-	-	-		
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-		
Outfall Sewers		-	-	-	-	-	100	100	100	-	-		
Toilet Facilities		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Solid Waste Infrastructure		6,750	-	-	-	-	-	-	6,750	7,088	7,442		
Landfill Sites		6,750	-	-	-	-	-	-	6,750	7,088	7,442		
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-		
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-		
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-		
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-		
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-		
Rail Lines		-	-	-	-	-	-	-	-	-	-		
Rail Structures		-	-	-	-	-	-	-	-	-	-		
Rail Furniture		-	-	-	-	-	-	-	-	-	-		
Drainage Collection		-	-	-	-	-	-	-	-	-	-		
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-		
Attenuation		-	-	-	-	-	-	-	-	-	-		
MV Substations		-	-	-	-	-	-	-	-	-	-		
LV Networks		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-		
Sand Pumps		-	-	-	-	-	-	-	-	-	-		
Piers		-	-	-	-	-	-	-	-	-	-		
Revetments		-	-	-	-	-	-	-	-	-	-		
Promenades		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-		
Data Centres		-	-	-	-	-	-	-	-	-	-		
Core Layers		-	-	-	-	-	-	-	-	-	-		
Distribution Layers		-	-	-	-	-	-	-	-	-	-		
Capital Spares		-	-	-	-	-	-	-	-	-	-		
Community Assets		150	-	-	-	-	(5)	(5)	145	158	165		
Community Facilities		-	-	-	-	-	-	-	-	-	-		
Halls		-	-	-	-	-	-	-	-	-	-		
Centres		-	-	-	-	-	-	-	-	-	-		
Crèches		-	-	-	-	-	-	-	-	-	-		
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-		
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-		
Testing Stations		-	-	-	-	-	-	-	-	-	-		
Museums		-	-	-	-	-	-	-	-	-	-		
Galleries		-	-	-	-	-	-	-	-	-	-		
Theatres		-	-	-	-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-	-	-	-		



Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	150	-	-	-	-	(5)	(9)	145	158	165
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	150	-	-	-	-	(5)	(5)	145	158	165
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	39	-	-	-	-	13	13	52	40	42
Revenue Generating	39	-	-	-	-	13	13	52	40	42
Improved Property	39	-	-	-	-	13	13	52	40	42
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	2,792	-	-	-	-	1,667	1,667	4,459	2,932	3,079
Operational Buildings	2,792	-	-	-	-	1,667	1,667	4,459	2,932	3,079
Municipal Offices	2,792	-	-	-	-	1,667	1,667	4,459	2,932	3,079
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	62	-	-	-	-	19	19	82	66	69
Computer Equipment	62	-	-	-	-	19	19	82	66	69
Furniture and Office Equipment	177	-	-	-	-	35	35	212	187	250
Furniture and Office Equipment	177	-	-	-	-	35	35	212	187	250
Machinery and Equipment	4,104	-	-	-	-	(163)	(163)	3,941	4,310	4,753
Machinery and Equipment	4,104	-	-	-	-	(163)	(163)	3,941	4,310	4,753
Transport Assets	4,966	-	-	-	-	(298)	(298)	4,668	5,214	5,475
Transport Assets	4,966	-	-	-	-	(298)	(298)	4,668	5,214	5,475
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be	1	38,691	-	-	-	(3,023)	(3,023)	35,668	40,629	42,941



SB 18 e- details the capital expenditure on upgrading of existing assets by asset class.

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 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		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		41,427	-	-	-	-	-	79,730	79,730	121,157	50,082	53,157
Roads Infrastructure		11,427	-	-	-	-	-	6,411	6,411	17,838	-	15,500
Roads		11,427	-	-	-	-	-	6,411	6,411	17,838	-	15,500
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	38,014	38,014	38,014	-	17,395
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	38,014	38,014	38,014	-	17,395
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		30,000	-	-	-	-	-	35,305	35,305	65,305	50,082	20,262
Pump Station		30,000	-	-	-	-	-	29,468	29,468	59,468	4,505	15,026
Reticulation		-	-	-	-	-	-	5,837	5,837	5,837	45,578	5,236
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		11,060	-	-	-	-	-	(29)	(29)	11,035	920	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-



Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	11,060	-	-	-	-	-	(25)	(25)	11,035	920	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	10,960	-	-	-	-	-	-	-	10,960	920	-	-
Capital Spares	100	-	-	-	-	-	(25)	(25)	75	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	1,300	-	-	-	-	-	270	270	1,570	550	50	-
Operational Buildings	1,300	-	-	-	-	-	270	270	1,570	550	50	-
Municipal Offices	1,300	-	-	-	-	-	270	270	1,570	550	50	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	350	-	-	-	-	-	-	-	350	-	-	-
Machinery and Equipment	350	-	-	-	-	-	-	-	350	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	54,137	-	-	-	-	79,975	79,975	134,113	51,552	53,207	-



2.8 MUNICIPAL MANAGERS' QUALITY CERTIFICATION



QUALITY CERTIFICATE

I **Rolly Dumezweni**, Municipal Manager of **Ndlambe Municipality**, hereby certify that the budget and the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the annual budget and supporting documentation are consistent with the Integrated Development Plan of the municipality.

Rolly Dumezweni

Municipal Manager of Ndlambe Municipality (EC105)

R DUMEZWENI

27/02/2024

DATE