

***SOL PLAATJE LOCAL MUNICIPALITY
(NC091)***

ADJUSTMENT BUDGET 2023/24



27 FEBRUARY 2024

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ANNEXURE A : B-SCHEDULES

ANNEXURE B: ADJUSTED 2023/24 TOP LAYER SDBIP

Other supporting documents:

Summary of Observations and recommendations from National Treasury emanating from the 2023/24 Mid-year budget and performance engagement.

Debt Relief Compliance Certificates issued by National Treasury for November 2023 and December 2023, which is accompanied by the monthly debt relief non-compliance reports.

NC091_Sol Plaatje_2023/24 Proposed Stopping Letter in terms of Section 18 of 2023 DoRA

LIST OF ABBREVIATIONS AND ACRONYMS USED IN THE ADJUSTMENT BUDGET

AGSA - Auditor-General South Africa
BTO - Budget and Treasury Office
CAPEX – Capital Expenditure
CFO - Chief Financial Officer
COGHSTA - Department of Co-operative Governance, Human Settlement and Traditional Affairs
DBSA - Development Bank of South Africa
DoRA - Division of Revenue Act
DPW – Department of Public Works
DWS - Department of Water and Sanitation
ED - Executive Director
EEDG - Energy Efficiency and Demand Side Management Grant
EPWP - Expanded Public Works Programme
FBDM – Frances Baard District Municipality
GG – Government Gazette
GRAP - Generally Recognised Accounting Practices
IDP - Integrated Development Plan
INEP - Integrated National Electrification Programme
ISDG - Infrastructure Skills Development Grant
IT - Information Technology
KPA - Key Performance Area
KPI - Key Performance Indicator
MBRR - Municipal Budget and Reporting Regulations (GG 32141 of 17 April 2009)
MBS – Monthly Budget Statement
MFMA - Municipal Finance Management Act (Act 56 of 2003)
MIG - Municipal Infrastructure Grant
MM - Municipal Manager
MSA - Municipal Systems Act
MTREF - Medium Term Revenue and Expenditure Framework
NDPG - Neighbourhood Development Partnership Grant
NERSA - National Energy Regulator of South Africa (“the Regulator”)
NT - National Treasury
OPEX – Operational Expenditure
PMU – Project management unit
PPE - Property, Plant and Equipment
RBIG – Regional Bulk Infrastructure Grant
R&M - Repairs and Maintenance
SCM - Supply Chain Management
SCOA – Standard Charts of Accounts
SDBIP - Service Delivery and Budget Implementation Plan
SEDP - Strategic Economic Development and Planning
SLA -Service Level Agreement
SMME -Small, Medium and Micro Enterprises
SPLM - Sol Plaatje Local Municipality
VAT – Value Added Tax
WSIG – Water Services Infrastructure Grant
YTD – Year-to-date

PART 1 - ADJUSTMENT BUDGET

1. Executive Mayor's Report

THE EXECUTIVE MAYORS OPENING REMARKS ON THE OCCASSION OF THE 2023/24 ADJUSTMENTS BUDGET.

**HONOURABLE SPEAKER OF COUNCIL, CLLR NOMAZI MAPUTLE
HONOURABLE CHIEF WHIP, CLLR MARTIN WHITE
MEMBERS OF THE MAYORAL EXECUTIVE COMMITTEE
COUNCILLORS FROM VARIOUS POLITICAL PARTIES REPRESENTED HERE
THE MUNICIPAL MANAGER, MR THAPELO MATLALA AND THE EXECUTIVE
MANAGEMENT COMMITTEE.
LEADERSHIP OF POLITICAL DIFFERENT PARTIES PRESENT HERE THIS AFTERNOON.
MEMBERS OF THE PUBLIC
LADIES AND GENTLEMEN**

Allow me to take this opportunity to address you this afternoon as we table the 2023/24 Adjustments Budget.

This review comes at a time when the President of the Republic of South Africa, Mr Cyril Ramaphosa has just delivered the State of The Nation Address and in his address, the President said **“To address South Africa’s social and economic challenges; and to deliver the basic services that enhance quality of life for all citizens, government is working to strengthen the capabilities and resources of provinces and municipalities across the country.**

This means improving coordination between national, provincial and local governments and ensuring that public servants at all levels have the skills and support they need to do their jobs.

Government is implementing a number of interventions to address failures at local government level and improve basic service delivery. These include enhancing the capacity of public representatives and officials, maintaining and upgrading local infrastructure, and invoking the powers of national government to intervene where municipalities fail to meet their responsibilities”. This is the line of march from the President of the Republic.

Madam Speaker,

It is against this principle that we report to Council that the 2023/24 financial year has seen the municipality being faced with major challenges, in respect of the lower collection rate, resulting in an increase on the outstanding debtors that has put severe strain on the cash flow position of the municipality.

The material variance on capital expenditure as at mid-year have resulted in significant reductions in grants and potential of stopping further funds for the current year due to poor performance and possibly the outer years, if the situation does not improve drastically.

The loss of conditional grants will have a negative impact on service delivery and this is something that we must avoid at all costs, especially in light of our financial challenges, the municipality cannot afford to lose these much needed funds.

Additional funds were received from Frances Baard District Municipality for operations and maintenance and capital grants. The allocation for O&M is R1.8 million and R6 million for resealing of roads.

These funds are highly appreciated as it assists the municipality in improving the quality of our roads. The increase in debt owed to Eskom remains a significant challenge. The municipality was approved for the municipal debt relief effective 1 October 2023.

Since November 2023, we managed to settle the current accounts in full, whilst the December 2023 invoice was not paid in full, but we have since remedied this. The debt relief has added to the pressure of ensuring that the current accounts for both Eskom and Water are settled timeously, whilst also having sufficient cash to pay salaries and other creditors, but this is also a good thing as it forces us to focus on resolving the issue of settling our creditors timeously as we are in contravention of MFMA Section 65(2)(e).

The writing-off of outstanding debt to Eskom will add significant benefit in terms of cash outflow savings, however it is imperative that the stringent conditions of the municipal debt relief are strictly adhered to, as any non-compliance can have serious repercussions for the municipality.

The municipality has made significant strides in relation to the debt owed to the Department of Water and Sanitation and the municipality has an approved debt agreement in place with DWS. This agreement forms part of the Debt Incentive program offered by DWS that will result in the writing off, of all interest and interest is suppressed for the duration of the agreement.

The main priority for the municipality now is to improve the collection rate and ensure that money is coming in, because without money you cannot do anything. And it is not sustainable to have a situation where your expenses exceed your income, as this is a "recipe for disaster". It is about time that all councillors and employees take the matter of cost containment seriously and that we all take reasonable steps to minimise wastage and saving costs. The issue of the excessive overtime expenditure is alarming with the year-to-date actual as at 31 January 2024, standing at R41 million spent. Management must take immediate and urgent action to address this, as the current status quo cannot continue.

I urge everyone to read the observations and recommendations from National Treasury emanating from the 2023/24 Mid-year budget and performance engagement held on 01 & 02 February 2024.

Look at how, as a collective we can address the deficiencies and improve on them, because we all know what our problems are, we need to now find tangible solutions that will sustain this municipality in the long run.

Due to various indicators as per the mid-term budget assessment results, it became clear that the approved operational and capital budget for the 2023/24 MTREF must be revised. Some of the material underlying reasons include the following:

- ❖ Lower than projected revenue from Service charges Water
- ❖ Shift of Service charges Electricity to non-exchange operational revenue for availability and network access charges.
- ❖ Increased revenue from Interest earned on receivables and investments
- ❖ Projected increase in Other revenue
- ❖ Adjustments on Operational and Capital grants that became known after the approval of the MTREF.
- ❖ Various adjustments on Operational Expenditure

For the 2023/24 Adjustment budget the total operational revenue is adjusted upwards by R80,723 million, resulting in the final adjusted budget of R3,014,560 billion. The total operating expenditure moved upwards by R91,569 million resulting in the final adjusted budget of R2,782,911 billion.

The operating surplus for the year is estimated at R15,755 million for the period. The surplus for the year is budgeted at R231,649 million after taking into consideration the capital transfers and contributions of R215,894 million.

The capital expenditure budget is increasing by R21,811 million as a result of a combination of upward and downward adjustments on capital grants and adjustments on Internally generated funds. Rolled over funds have been declined and has therefore not been factored into the final adjusted capital budget. The final adjusted capital expenditure budget is R271,284 million for the 2023/24 financial year.

The onus is on the Executive Mayor and the Municipal Manager to ensure that this budget is implemented and delivers the expected outcomes as per the adjusted SDBIP, but we need to work together to make Sol Plaatje improve and strive for excellence as a cohesive unit that has the community's best interests at heart.

2. Resolutions

Approval of the Adjustments Budget and Adjusted Service Delivery and Budget Implementation Plan (SDBIP) for 2023/24 for the year ending 30 June 2024.

Purpose

The purpose of this report is to obtain approval of the adjustments to the approved 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) for the year ending 30 June 2024 and to obtain approval for the adjustments to the SDBIP for 2023/24 financial year.

For noting / for decision by

For decision by:

- Council (to approve)
- The item/report has NOT been considered by a portfolio committee.
- This item is for decision by Council.

Background

The 2023/24 MTREF was approved by Council on the 31 May 2023 in accordance with MFMA Section 24 (1). In terms of Section 28(1) of the MFMA, a municipality may revise an approved annual budget through an adjustments budget, and section 28 (4) stipulates that only the mayor may table an adjustments budget in the municipal council.

After careful consideration of the actual year to date performance and adjustments from grantors of the approved original capital and operational budgets, it became necessary that the municipality's budgets be adjusted to reflect the actual performance as well as the projected performance for the rest of the financial year.

In terms of section 23 (1) of the Municipal Budget and Reporting Regulations Government Gazette No.32141 17 April 2009, the following is required; ***"An adjustments budget may be tabled in council at any time after the mid-year budget and performance assessment has been tabled in council, but not later than 28 February of the current financial year"***.

In terms of section 54 (1)(c) of the MFMA, "the mayor must consider and, if necessary, make any revisions to the SDBIP, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget".

Sol Plaatje Local Municipality – Adjustment Budget 2023/24

Annexures

Adjustments Budget 2023/24 MTREF including Schedule B tables and charts

Adjusted SDBIP for 2023/24

NT Observations and recommendations emanating from the 2023/24 Mid-year budget and performance engagement

Debt Relief Compliance Certificates issued by National Treasury for November 2023 and December 2023, which is accompanied by the monthly debt relief non-compliance reports.

Motivation

None

Personnel Implications

None

Financial Implications

There are no further financial implications other than as indicated in the annexure.

Legal Authority and Implications

Section 28 and 54 of the MFMA and the Municipal Budget and Reporting Regulations 2009

Consultation

The Municipal Manager, all Executive Directors and Senior Managers, and the Mayoral Committee.

Contact Person

Ald K.J.B Sonyoni – Executive Mayor

B.S Matlala – Municipal Manager

L.K Samolapo – acting Chief Financial Officer

O Gopane - IDP Manager

RECOMMENDATION:

1. That the operational and capital adjustment budget as tabled in Schedule B tables and charts be approved as listed below:
 - 1.1 Table B1 – Adjustment Budget Summary
 - 1.2 Table B2 – Adjustment Budget Financial Performance (functional classification)
 - 1.3 Table B3 – Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)
 - 1.4 Table B4 – Adjustment Budget Financial Performance (revenue and expenditure)
 - 1.5 Table B5 – Adjustment Capital Expenditure Budget by vote and funding
 - 1.6 Table B6 – Adjustments Financial Position
 - 1.7 Table B7 – Adjustment Budget Cash Flows
 - 1.8 Table B8 – Cash back reserves and accumulated surplus reconciliation
 - 1.9 Table B9 - Asset Management
 - 1.10 Table B10 – Basic Service Delivery MeasurementTable SB1 – SB19 – Supporting tables
2. That council notes the adjustments in conditional grants appropriated for 2023/24 financial year and the implications of the adjustments in the implementation of projects as planned for the year.
3. That due to mSCOA Reporting requirements, the schedules may change from what is presented here, with the bottom-line totals remaining the same, that Council gives the

Municipal Manager and the CFO permission to effect, all necessary corrections as a result of reporting requirements.

4. That the adjusted budget be approved and submitted to the relevant stakeholders accordingly
5. That council committees as set up gives attention in the implementation and reporting on this adjustments budget.
6. That the adjusted Service Delivery and Budget Implementation Plan (SDBIP) be approved
7. That the Municipal Manager ramps up collection of arrears from all customer groups as a matter of urgency and apply 100% of the Credit Control Policy as recommended by National Treasury during the 2023/24 Mid-year engagement.
8. That Council take note of the observations and recommendations from National Treasury emanating from the 2023/24 Mid-year budget and performance engagement.
9. That the municipality continues implementing cost containment measures, re-instate the soft lock in the filling of vacancies and place a moratorium on contract extensions and appointment of new contract workers to improve on the liquidity position of the municipality, whilst the development of the Financial Recovery Plan is in progress.
10. That Council notes, that the municipality submitted a repayment proposal to ESKOM on the debt that accumulated after March 2023 amounting to R163 million. The municipality is awaiting feedback from ESKOM. The proposed monthly debt instalment is R6.7 million for a period of 24 months, over and above the monthly current account.
11. That Council notes, that an approved debt agreement is in place with Department of Water and Sanitation as part of the Department's Debt Incentive scheme provided to municipalities.
12. That Council notes the Debt Relief Compliance Certificates issued by National Treasury for November 2023 and December 2023, which is accompanied by the monthly debt relief non-compliance reports.

ADDITIONAL RECOMMENDATIONS

13. Council recommend that added projects linked to CRR only to be awarded if the CRR funding is cash backed and confirmed by MM and CFO.
14. Council recommends that due to late transfer of the BEAR grant funding and the fact that expenditure include expenditure of 2022/23 and 2023/24 the corrective accounting procedures be followed to allocate expenditure and budget to the correct year to prevent unauthorized expenditure. The amount reversed in the adjustment budget 2022/23 to be reinstated.

3. Executive Summary

3.1 Adjustment Budget Overview

The 2023/24 financial year has seen the municipality being faced with major challenges, in respect of the lower collection rate, resulting in an increase on the outstanding debtors that has put severe strain on the cash flow position of the municipality. The material variance on capital expenditure as at mid-year have resulted in significant reductions in grants and potential of stopping further funds for the current year and possibly the outer years, if the situation does not improve drastically. The loss of conditional grants will have a negative impact on service delivery. The increase in debt owed to Eskom remains a significant challenge. The municipality was approved for the municipal debt relief effective 1 October 2023. This has added to the pressure of ensuring that the current accounts for both Eskom and Water are settled timeously, whilst also having sufficient cash to pay salaries and other creditors.

The write-off of outstanding debt to Eskom will add significant benefit in terms of cash outflow savings, however it is imperative that the stringent conditions of the municipal debt relief are strictly adhered to, as any non-compliance can have serious repercussions for the municipality. The municipality has made significant strides in relation to the debt owed to the Department of Water and Sanitation and the municipality has an approved debt agreement in place with DWS. This agreement forms part of the Debt Incentive program offered by DWS that will result in the writing off of all interest and interest is suppressed for the duration of the agreement.

The Cost coverage ratio is less than one month versus a healthy position of three months, as per MFMA Circular 71 that deals with uniform ratios and standards. Cash is monitored on a daily basis and a concerted effort should be done to recoup all outstanding debt. The municipality introduced a debt relief programme and offered a settlement discount to encourage customers to settle their accounts, who were arrears for more than 90 days..

The main priority for the municipality now is to improve the collection rate, to enable the municipality to settle its current account to Eskom and DWS, whilst at the same time concluding payment arrangements so that the municipality can reduce the arrear debt. This positively influence the current status quo of incurring Interest on overdue accounts which will reduce the Fruitless and Wasteful expenditure. There is some instability in Executive management with current vacancies, but the municipality will expedite the process of appointing suitably qualified and experienced incumbents as Chief Financial Officer, Executive directors for Corporate services and Infrastructure services.

At mid-year these were the following key results:

Description	Original Budget / Target	Year-to-Date Actual	% Achieved
Billed revenue excl Capital grants versus Original budget. Acceptable based on in-year percentage of 50.00%. Higher % achieved, is as a result of the annual billing on Property rates	2,719,603,794	1,494,152,824	54.9%
Billed revenue excl Capital grants versus Projected target. Satisfactory. Higher % achieved, is as a result of the annual billing on Property rates.	1,359,801,672	1,494,152,824	109.9%
Capital grants recognised in the Statement of Financial Performance vs Projected target. Unsatisfactory, poor capex, urgent intervention required.	107,116,584	32,147,502	30.0%
Actual capital grants received vs Original budget.	214,233,000	99,050,000	46.2%
Actual Operational Expenditure versus Original budget. Acceptable based on in-year percentage of 50.00%.	2,691,252,382	1,330,168,694	49.4%
Actual Operational Expenditure versus Projected target. Acceptable, however depreciation is not provided for, only at year-end	1,345,631,178	1,330,168,694	98.9%
Capital Expenditure vs Original Capital Budget. Capex extremely poor, require serious intervention.	249,473,000	38,942,879	15.6%
Capital Expenditure vs Projected target. Capex extremely poor, require serious intervention.	124,736,616	38,942,879	31.2%
Outstanding debtors. Debt over 90 days vs Total Outstanding Debtors	3,310,614,509	3,699,364,207	89%
Arrear Debt including the current account due to Eskom (Bulk Electricity). Payment of current account is compulsory and no formal agreement has been signed. (Current Account, Arrear Debt, Total Debt)	64,311,189	913,587,756	977,898,945
Arrear Debt including the current account to Department of Water and Sanitation (Bulk Water). Debt agreement signed. (Current Account, Arrear Debt, Total Debt)	13,332,895	103,660,037	116,992,932

The municipality managed to achieve 54.9% of its total billable revenue, total operational expenditure was 49.4% spent, whilst the total capital budget was 15.6% spent. The average collection rate was 73.1%. The total outstanding consumer debt amounted to R3,699,364 billion.as at the end of December 2023.

Based on the challenges facing the municipality, it was necessary to adjust both the operational revenue, operational and capital expenditure budgets.

The capital budget, where additional funding was received or funds being reduced as per the amended DoRA, had to be taken into account. National Treasury declined the rollover request for 2022/23 financial year.

Drastic action is required to ensure the liquidity and sustainability of the municipality. This implies that the Credit Control and Debt Collection Policy has to be implemented diligently, fairly and timeously. The municipality is in the process to conclude payment arrangements with ESKOM for the debt that accrued after 31 March 2023. The debt agreement with the Department of Water and Sanitation was approved in February 2023. As at 31 December 2023, the total debt due to ESKOM amounted to R977,899 million and total debt due to DWS an amounted of R116,993 million.

National Treasury reiterated that essentially the Municipal Budget Assessment and Benchmark Engagement recommendations for the 2023/24 MTREF should be considered during the compilation of the 2023/24 financial year Adjustments Budget and as part of the finalisation of the 2024/25 MTREF. The municipality will consider these recommendations for both the 2023/24 Adjustment Budget and 2024/2 MTREF and will endeavour to implement any such recommendations where it is possible and practical to do so, especially from a financial perspective.

OBSERVATIONS AND RECOMMENDATIONS EMANATING FROM THE 2023/24 MID-YEAR BUDGET AND PERFORMANCE ENGAGEMENT HELD ON 01 & 02 FEBRUARY 2024

The annual mid-year budget and performance assessment engagement focused on the municipality's 2023/24 financial year's performance, the 2023/24 mid-year performance and preparations for the 2024/25 Medium Term Revenue and Expenditure Framework.

The delegation comprised of various units within the National Treasury and officials from the Department of Cooperative Governance and Traditional Affairs (CoGTA), and the Development Bank of South Africa (DBSA).

A summation of the observations, recommendations and resolutions emanating from the discussions is presented below; these should inform the municipality's 2024/25 MTREF where appropriate.

KEY OBSERVATIONS

Institutional Arrangements

The municipality's **institutional arrangements have declined** due to the following concerning reasons:

- Although the municipality has a permanent Municipal Manager (MM), effective from 01 July 2022, the Chief Financial Officer (CFO)'s position is currently vacant for more than a year;
- Position of Executive Director (ED): Corporate Services and Executive Director (ED): Infrastructure Services has been shortlisted;
- Position of CFO has been re-advertised due to the error in the advert in the previously advertised post for the CFO;
- Ordinary Council Meeting regularly sit to resolve on matters, including Council Committees;
- Some minimum competencies remain outstanding. Not all Senior Managers are compliant with Minimum Competency Regulations, which include Budget and Treasury Office (BTO), Supply Chain Management (SCM), and all Finance Section staff. However the municipality has mentioned that plans are underway to resolve this;
- The Audit Action Plan (AAP) is 96.2 per cent complete. A Clean Audit Committee, comprising Executive Management and other managers, has been formed to address the Qualified Audit Outcome for 2022/2023.
- Underfunded and unfunded mandates still remain a major challenge to the municipality, which has a cashflow risk and a Value Added Tax (VAT) liability risk for the municipality;
- The Disciplinary Board is inactive, posing a risk to effective governance, and lack of consequence management in the municipality as it relates to financial misconduct matters, including Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE);
- There's a history of non-compliance with MFMA Circular 124, although current efforts have settled all outstanding invoices post-approval. The low rate of cash collection remains a persistent threat;
- The organizational structure is current bloated, with most of the staff lacking the necessary behavioral and technical competencies required for the organization to achieve its desired developmental state;
- The New Staff Regulation has placed middle management in five contracts which affects succession plan within the municipality; and
- The numeration of senior managements and middle management is not market related thus the municipality is unable to attract or retain highly skills individuals.

Financial health

The municipality's **financial health has declined** due to the following concerning reasons:

- The municipality tabled an artificially funded budget for 2023/24 MTREF. This is due to huge outstanding debtors not being collected for a number of years and yet not being written off by the municipality;

- The municipal operational expenditure at mid-year 2023/24 is R1.3 billion, and the operational revenue is R1.5 billion, which results in a municipality realising a R164 million surplus, but it is important to note that depreciation was not factored for in this expenditure;
- The municipality's current collection rate is not at desired level. Collection rate for 2023/24 was only 70 per cent and was reported at 76.4 per cent during the mid-year 2023/24 which is below the norm of 95 per cent;
- As a result of these operational inefficiencies the municipality is unable to pay current accounts for Eskom and Water Boards;
- Total owed to Eskom is R977.9 million while to Water Board it is R116.9 million;
- The Debtors keep ballooning as the municipality is unable to collect revenue. The municipality has reported a total of R3.7 billion debts for 2023/24 mid-year and net debtors after considering the impairment are at R2.2 billion. Of the total debts, R787.1 million or 21.3 per cent is owed by the Organs of State. Debt owed by the households is also high at 59.2 per cent;
- The municipality has implemented early payment incentives for customers who settle their bills before the due date as part of its efforts to enhance the collection rate;
- The total creditor owed by the municipality slightly decreased from R1.157 billion in 2023/24 to R1.149 billion in 2023/24;
- The ratios show a notable decline in the municipality's overall performance and financial health in recent years, highlighting severe cash flow constraints; and
- The cost coverage ratio is less than 1 month, as a result it doesn't cover fixed operations of the municipality.

Financial governance

The municipality's **financial governance has declined** due to the following concerning reasons:

- For the past five financial years the municipality has received a qualified audit opinion;
- There is lack of consequence management, lack of effective leadership and lack of exercising oversight responsibility by the respective EDs;
- The Accounting Officer established a task team made up of EDs and managers that meets weekly to review progress of the Audit Action Plan;
- The risk culture at the municipality has not been fully integrated, leading to a lack of alignment with the Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP);
- The 2023/24 Annual Report was not tabled before 31 January 2024, as legislated;
- There is lack of internal controls in the municipality which is partly the cause of qualified audit report;
- Audit concerns persist regarding revenue completeness (affecting material losses and performance data) and the accuracy of the fixed asset register (Property, Plant and Equipment, Inventory, and Investment Property), potentially impacting the current financial year;
- The audit action plan implementation is lacking within the municipality, which will lead to audit findings being repeated and the municipality not obtaining an unqualified audit; and
- The initial draft of the 2021/22 Annual Report has been submitted, but some essential information is pending before the final draft can be completed.

Service delivery

The municipality's **service delivery has declined** due to the following concerning reasons:

- The municipality has recorded a capital expenditure of only 66.9 per cent in 2023/24 financial year. This is therefore an indication that the municipality has challenges with regard to planning for capital projects;
- The municipality's high grant dependency poses a significant risk to capital project implementation, threatening basic service delivery in both current and future years;
- The total year-to-date capital expenditure is funded from Capital grants R33.9 million (87 per cent) and internally generated funds R5.1 million (13 per cent). Capital expenditure of only 15.6 per cent as at mid-year, is extremely low and major intervention is required for the financial year;
- There are operational inefficiencies as there are excessive water and electricity losses. The recorded high-water losses are still a concern even though there is a slight decrease from 64.6 per cent in 2021/22 to 63.9 per cent in 2023/24 financial year. There are also high losses for electricity. Losses slightly decrease to 29.4 per cent in 2023 from 29.7 per cent in 2022, while the norm is between 7-10 per cent.
- In accordance with the Division of Revenue Amendment (DoRA) Bill, there was a downward adjustment of R12.2 million for Integrated National Electrification Programme (INEP) and a corresponding downward adjustment of R11 million for Regional Bulk Infrastructure Grant (RBIG);
- Conditional grants expenditure was 94 per cent in 2023/24. Non-performing grants were Water Services Infrastructure Grant (WSIG) at 62.6 per cent (a concern that this is an infrastructure grant) and Infrastructure Skills Development Grant (ISDG) at 70 per cent. A Roll over request of R7.2 million was not approved by National Treasury;
- At mid-year conditional grants expenditure is standing at 15 per cent and it is a major concern.
- Continuous water provision to consumers is a challenge thus the water reductions are being implemented at night;
- Contract management policy needs to be revised due to inefficient procedures which affect the overall monitoring of contracts; and
- The municipality is considering selecting a pool of contractors to undertake emergency maintenance.

RECOMMENDATIONS

It is recommended that the municipality:

- Should improve the low collection rate as it is not an ideal situation and is having a dire impact on the cash flow of the municipality;
- Must continue to enforce strict credit controls against Organs of State not paying the municipality;
- Must implement debt control and credit policy fully as approved by Council;
- Must develop and monitor the implementation of action plans to address internal control deficiencies;
- Must on a monthly basis pay Eskom and the Department of Water and Sanitation current account in full and they must honour any arrangements or agreements entered into with Eskom and the Dept of Water and Sanitation;
- Must also address water and electricity losses. Water and electricity losses must be kept within the norms;

- Must build enough capacity to be able to spend the Budget Facility (BFI) funding on critically needed infrastructure;
- Must journalize Depreciation on a Monthly Basis;
- Fast track the commencement of work to be done by the service provider as there are only 5 months left of the current financial year to resolve asset management issues;
- Must apply the UIFWE requirements of section 32 of the MFMA and Regulation 74 of the Municipal Budget and Reporting Regulations read together with MFMA Circular 68;
- Municipality is advised to approach National Treasury for NT to assist in SCM internal processes;
- Approach the National Auditor General on matters that they disagreed with, with the AG during the audit process;
- Municipality is advised to consider performing the interim financial statements;
- Must take advantage of South African Revenue Services (SARS) training on claiming of VAT on unfunded mandates;
- Should approach NT for clarity with regard to Regulation 36 and how to avoid Auditor General findings and must liaise with National Treasury to be trained on Circular 106;
- Must have a pipelining of infrastructure project that are well packed, sequenced and ready for implementation and must improve of infrastructure planning and budget in order reduce variation orders and deviations;
- Must strengthen risk management unit and identify risk management champions in all units/departments to entrench the risk management culture;
- Must capacitate the officials in bid committees on the roles and responsibilities (Bid adjudication and evaluation);
- Must take the conditions of MFMA Circular 124 very seriously and ensure 100 per cent compliance going forward, as non-compliance will have major repercussions for the municipality and its electricity business; and
- Must thoroughly prepare for the infrastructure visit by ensuring that the project managers are available on site.
- That the municipality must urgently resolve the draft and final mSCOA Roadmap and the Quarterly mSCOA Implementation Progress Reports for the current year (Q1 and Q2)
- Priority should be given to the finalisation of the 2020/21, 2021/22 and 2023/24 Annual Report and be uploaded onto GoMuni, the same applies to the Oversight Report

RESOLUTIONS

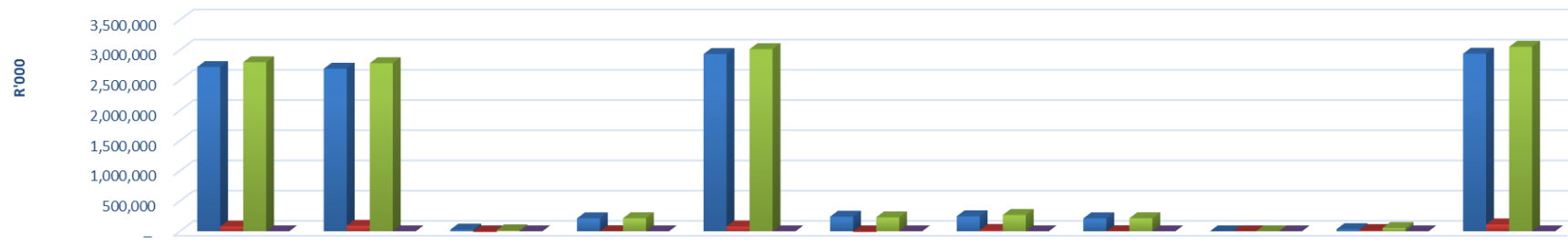
It was resolved at the engagement that:

- NT will visit the municipality for a live mSCOA demonstration before the draft budget for 2024/25 is tabled; and
- Municipality must request training from NT in respect of the interpretation of GRAP 12 pertaining to the treatment and disclosure of Water inventory and Water losses.

Due to various indicators as per the mid-term budget assessment results, it became clear that the approved operational and capital budget for the 2023/24 MTREF must be revised. Some of the material underlying reasons include the following:

- ❖ Lower than projected revenue from Service charges Water
- ❖ Shift of Service charges Electricity to non-exchange operational revenue for availability and network access charges.
- ❖ Increased revenue from Interest earned on receivables and investments
- ❖ Projected increase in Other revenue
- ❖ Adjustments on Operational and Capital grants that became known after the approval of the MTREF.
- ❖ Various adjustments on Operational Expenditure

Consolidated Overview of the 2023/24 Adjustment Budget



	Total Operating Revenue (Excl Capital transfers and contributions)	Total Operating Expenditure	Operating Surplus/(Deficit)	Capital transfers and contributions	Total Operating Revenue (Incl Capital transfers and contributions)	Surplus/(Deficit) for the year	Total Capital expenditure	Transfer recognised - Capital	Borrowing	Internally generated funds	Total exp (Opex and Capex)
■ Original Budget	2,719,604	2,691,252	28,351	214,233	2,933,837	242,584	249,473	214,233	–	35,240	2,940,725
■ Adjustments Increase (Decrease)	79,062	91,659	(12,597)	1,661	80,723	(10,936)	21,811	1,661	–	20,150	113,470
■ Final Adjustment Budget	2,798,666	2,782,911	15,755	215,894	3,014,560	231,649	271,284	215,894	–	55,390	3,054,195
■ % Increase / (Decrease)	2.91%	3.41%	-44.43%	0.78%	2.75%	-4.51%	8.74%	0.78%	0.00%	57.18%	3.86%

Consolidated Overview of the 2023/24 Adjustment Budget	Original Budget	Adjustments Increase (Decrease)	Final Adjustment Budget	% Increase / (Decrease)	Comment
	R'000	R'000	R'000		
Total Operating Revenue (Excl Capital transfers and contributions)	2,719,604	79,062	2,798,666	2.91%	Net upward adjustment of R79,062m
Total Operating Expenditure	2,691,252	91,659	2,782,911	3.41%	Net upward adjustment of R91,659m
Operating Surplus/(Deficit)	28,351	(12,597)	15,755	-44.43%	Increase in Operating Deficit of R12,597m
Capital transfers and contributions	214,233	1,661	215,894	0.78%	Net upward adjustment of R1,661m
Total Operating Revenue (Incl Capital transfers and contributions)	2,933,837	80,723	3,014,560	2.75%	Net upward adjustment of R80,723m
Surplus/(Deficit) for the year	242,584	(10,936)	231,649	-4.51%	Decrease in Surplus for the year of R10,936m
Total Capital expenditure	249,473	21,811	271,284	8.74%	Increase in Capex of R21,811m
Transfer recognised - Capital	214,233	1,661	215,894	0.78%	Increase in Capital transfers of R1,661m
Borrowing	–	–	–	0.00%	No adjustments
Internally generated funds	35,240	20,150	55,390	57.18%	Increase in Internally generated funds of R20,150m
Total exp (Opex and Capex)	2,940,725	113,470	3,054,195	3.86%	Upward adjustment of R113,740m

The chart and table above articulate the consolidated overview of the 2023/24 Adjustment budget with an upward adjustment on total operational revenue of R80,723 million resulting in the final adjusted budget of R3,014,560 billion. The total operating expenditure moved upwards by R91,569 million resulting in the final adjusted budget of R2,782,911 billion. The operating surplus for the year is estimated at R15,755 million for the period. The surplus for the year is budgeted at R231,649 million after taking into consideration the capital transfers and contributions of R215,894 million.

The capital expenditure budget is increasing by R21,811 million as a result of a combination of upward and downward adjustments on capital grants and adjustments on Internally generated funds. Rolled over funds have been declined and has therefore not been factored into the final adjusted capital budget. The final adjusted capital expenditure budget is R271,284 million for the 2023/24 financial year.

4. Adjustment budget tables and narratives

4.1 Adjustment Budget – Revenue Framework

The municipality relies heavily on successful collection of billed revenue to finance its operations. It very important that monthly cash expenditure is measured against monthly billed revenue and collected revenue at the same time. The collection rate is one of the critical key performance indicators that are reported on, on a monthly basis.

It is becoming more and more challenging to collect revenue and recover debt as a result of economic conditions that are not favourable for both businesses and residential customers. The indigent register is growing, and the situation is exacerbated by demand for land for informal settlement purposes which put more pressure on demand for services. The municipality should place more emphasis on the pursuance to expedite the sale of land for possible revenue generation enhancements. Electricity remains the main revenue source for the municipality and more stringent revenue protection measures must be implemented to minimise theft, illegal connections and bypassed meters. This will positively influence the high electricity losses.

Indicated in the table below is the adjustments per Revenue by Source for the adjustments for February 2024 after the Mid-year budget assessment.

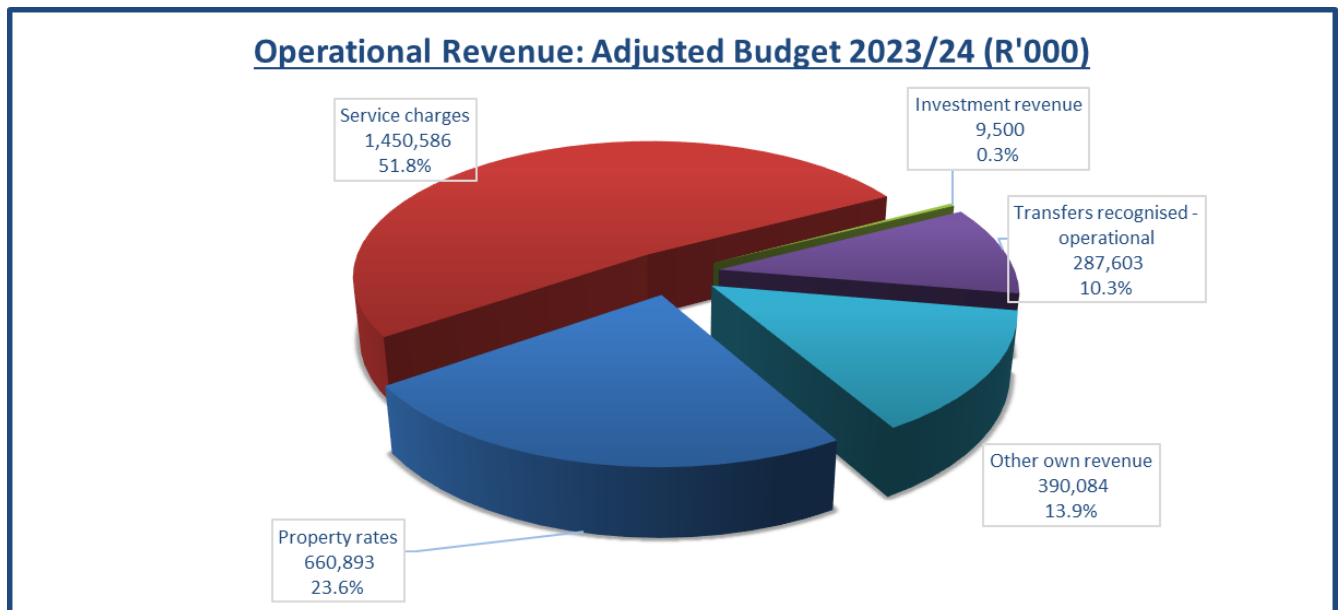
NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,034,872	-	-	-	-	-	(39,670)	(39,670)	995,202	1,151,590	1,281,753
Service charges - Water	2	327,114	-	-	-	-	-	(27,000)	(27,000)	300,114	346,815	367,859
Service charges - Waste Water Management	2	89,858	-	-	-	-	-	-	-	89,858	95,380	100,732
Service charges - Waste Management	2	66,412	-	-	-	-	-	-	-	66,412	70,452	75,461
Sale of Goods and Rendering of Services	2	15,579	-	-	-	-	-	1,800	1,800	17,379	16,462	17,367
Agency services												
Interest												
Interest earned from Receivables		168,880	-	-	-	-	-	81,520	81,520	250,400	-	-
Interest earned from Current and Non Current Assets		7,000	-	-	-	-	-	2,500	2,500	9,500	12,000	15,000
Dividends												
Rent on Land												
Rental from Fixed Assets		26,930	-	-	-	-	-	1,200	1,200	28,130	28,278	29,833
Licence and permits		1,200	-	-	-	-	-			1,200	1,260	1,329
Operational Revenue		3,134	-	-	-	-	-			3,134	3,333	3,514
Non-Exchange Revenue												
Property rates		660,893	-	-	-	-	-			660,893	706,943	746,365
Surcharges and Taxes												
Fines, penalties and forfeits		30,660	-	-	-	-	-	7,250	7,250	37,910	30,714	32,403
Licences or permits		6,150	-	-	-	-	-			6,150	6,480	6,836
Transfer and subsidies - Operational		281,921	-	-	-	-	-	5,682	5,682	287,603	302,302	328,343
Interest												
Fuel Levy												
Operational Revenue								44,680	44,680	44,680		
Gains on disposal of Assets								1,100	1,100	1,100		
Other Gains	2											
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		2,719,604						79,062	79,062	2,798,666	2,772,009	3,006,795

Exchange Revenue

- **Service charges of Water and Electricity** – downward adjustment of R39,670 million on Service charges Electricity, due to correction on availability charges and network access charges that is resorting under Operational Revenue from non-exchange transactions. A downward adjustment of R27,000 million on Service charges Water, due to the projected shortfall based on the actuals from July 2023 to January 2024 which is attributable to metering issues that the municipality is busy working on and the nightly water shutdowns.
- **Sale of goods and services** – upward adjustment of R1,800 million for the estimated income of R1,000 million from building plan approvals. Revenue received from unapproved building plans as at 30 June 2023 also contributed to the adjustment. An upward adjustment of R800 thousand for receipts from training fees.
- **Interest earned from receivables** – an upward adjustment of R81,520 million based on the full year forecast, the increase in debt over 90 days and the interest rate hikes also contributed to this. However, it should be noted that this revenue is considered a non-cash item as the municipality is struggling to recoup long outstanding debt and interest is written-off in full when consumers settle their account in full.
- **Interest earned from Current and Non-current Assets** – an upward adjustment of R2,500 million due to an increase in investments and improvement in cash management.
- **Rental of facilities and equipment** – upward adjustment of R1,200 million based on the YTD actuals from the rental of flats which was showing a projected over-recovery for the year under review.

Non-exchange revenue

- **Fines, penalties and forfeits** – an upward adjustment of R7,200 million based on the YTD actuals and projected for the full year based on the plan for disconnections for the rest of the year and R50 thousand adjustment for fines for law enforcement generated from peace officers.
- **Transfers and subsidies operational**– a net upward adjustment of R5,682 million as a result of the following adjustments:
 - An upward adjustment of R5,600 million on Transfers and subsidies for funds received from FBDM for Environmental health services (R3,800 million) and Roads and Sewer maintenance (R1,800 million).
 - An upward adjustment of R566 thousand for the Library grant.
 - A downward adjustment of R184 thousand for EPWP and ISDG R500 thousand as per the adjusted 2023 DoRA.
 - An upward adjustment of R200 thousand for funds received COGHSTA for housing accreditation.
- The net upward adjustment on Capital Grants of R1,661 million, due to downward adjustment of INEP R12,189 million, RBIG R11,000 million, an upward adjustment for funds from the received from European Union of R18,850 million, that relates to 2022/23 financial year and an upward adjustment of R6,000 million received from FBDM for resealing of roads.



Overall Service charges contribute 51.8% of total revenue of the municipality, whilst Property rates and taxes contribute 23.6%, Other own revenue sources make up 13.9%, Investment revenue 0.3% and Transfers recognised – operational 10.3%.

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2024												
Vote Description	Ref	Budget Year 2023/24									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		580,455	-	-	-	-	-	12,567	12,567	593,022	903,372	1,020,303
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		6,961	-	-	-	-	-	300	300	7,261	7,048	7,132
Vote 05 - Community Services		109,495	-	-	-	-	-	11,356	11,356	120,851	104,838	111,737
Vote 06 - Financial Services		683,585	-	-	-	-	-	7,200	7,200	690,785	729,727	770,440
Vote 07 - Strategy Econ Development And Planning		8,015	-	-	-	-	-	19,900	19,900	27,915	8,440	8,904
Vote 08 - Infrastructure And Services		1,545,325	-	-	-	-	-	29,400	29,400	1,574,725	1,622,771	1,780,925
Total Revenue by Vote	2	2,933,837	-	-	-	-	-	80,723	80,723	3,014,560	3,376,196	3,699,441

Senior Managers are charged with the responsibilities of sound financial management and as such, the assets and resources assigned to the votes generates revenue for the municipality. Financial services vote has the full responsibility of billing and collecting on all services rendered by the municipality. The Municipal and General vote deals with council wide revenue generation including the conditional and unconditional grants, interest received from investments etc.

Executive and Council vote and the Municipal Manager's vote generates R0 revenue, and their final budget remained unadjusted.

Municipal and general the net upward adjustment of R12,567 million for predominantly grant adjustments with a final budget of R593,022 million.

Corporate services a net upward adjustment of R300 thousand as a result of the downward adjustment of R500 thousand for ISDG and the upward adjustment of R800 thousand for training fees.

Community Services has been adjusted upwards by R11,356 million as a result of the increase in income from availability charges of R370 thousand, increase of R566 thousand for the Library grant, R3,800 million from FBDM for Environmental Health Services and upward adjustment of R6,620 million for Interest earned from receivables.

Financial Services net upward adjustment of R7,200 million due to the upward adjustment of Penalties on disconnection.

Strategy, Economic Development and Planning an upward adjustment of R19,900 million for the capital grant from the European Union and increase revenue from Building plan approvals and fines and penalties.

Infrastructure and Services net upward adjustment for adjustments necessitated on Service charges, availability charges and Interest earned from Receivables.

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2024												Budget Year +1 2024/25	Budget Year +2 2025/26
Standard Description	Ref	Budget Year 2023/24									Adjusted Budget	Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
			5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Governance and administration		1,271,802	-	-	-	-	-	20,067	20,067	1,291,869	1,640,987	1,798,761	
Executive and council		580,455	-	-	-	-	-	12,567	12,567	593,022	903,372	1,020,303	
Finance and administration		691,347	-	-	-	-	-	7,500	7,500	698,847	737,615	778,458	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		41,568	-	-	-	-	-	5,766	5,766	47,334	43,795	46,204	
Community and social services		11,782	-	-	-	-	-	566	566	12,348	12,489	13,176	
Sport and recreation		2,265	-	-	-	-	-	-	-	2,265	2,401	2,533	
Public safety		750	-	-	-	-	-	-	-	750	795	839	
Housing		26,701	-	-	-	-	-	1,400	1,400	28,101	28,036	29,578	
Health		70	-	-	-	-	-	3,800	3,800	3,870	74	78	
Economic and environmental services		16,520	-	-	-	-	-	19,900	19,900	36,420	16,846	17,774	
Planning and development		5,595	-	-	-	-	-	19,900	19,900	25,495	5,898	6,223	
Road transport		10,925	-	-	-	-	-	-	-	10,925	10,948	11,551	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Trading services		1,594,737	-	-	-	-	-	34,990	34,990	1,629,727	1,664,872	1,826,474	
Energy sources		1,052,252	-	-	-	-	-	4,330	4,330	1,056,582	1,151,590	1,281,753	
Water management		364,714	-	-	-	-	-	8,980	8,980	373,694	347,448	368,527	
Waste water management		101,358	-	-	-	-	-	14,690	14,690	116,048	95,380	100,732	
Waste management		76,413	-	-	-	-	-	6,990	6,990	83,403	70,453	75,462	
Other		9,210	-	-	-	-	-	-	-	9,210	9,696	10,229	
Total Revenue - Functional	2	2,933,837	-	-	-	-	-	80,723	80,723	3,014,560	3,376,196	3,699,441	

The table above presents revenue adjustment by functional classification. The net upward adjustment amounts to R80,723 million resulting in total operational revenue of R3,014,560 billion.

Governance and administration - The net upward adjustment of R20,067 million relates to adjustments on grants and penalties from disconnections.

Community and public safety – the net upwards adjustment relates to the increase in the library grant, projected increase on rental of facilities and grants from COGHSTA for Housing and the R3,800 million allocation from FBDM for Environmental Health Services.

Trading services – the net upward adjustment of R34,990 million is for predominantly amendments to service charges and operational revenue from non-exchange transactions for availability charges and increased income from Interest earned on receivables.

4.2 Adjustment Budget – Expenditure Framework

The precarious financial situation that the municipality is facing, necessitated that there be adjustments made in the operational expenditure budget. It is imperative that councillors, management and employees seriously take heed of the dire financial constraints and change their mindsets in how they perceive spending and more critically, the prioritisation of that spending. It is also of the utmost importance that relevant stakeholders seriously consider the financial impact of their decisions. In such difficult financial circumstances, it is essential that decision makers are pro-active and employ all positive mitigations to improve the situation so that it can have a positive end-result which is stabilising Sol Plaatje's cash flow position. It is prudent that wastage be curbed, spending funds with good value for money and adhering to cost containment measures at all times. And to remember, above all else that the municipality is constitutionally obligated to render reliable services at the highest quality.

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		881,637	-	-	-	-	-	28,729	28,729	910,366	963,475	1,016,709
Remuneration of councillors		35,559	-	-	-	-	-	-	-	35,559	37,337	39,390
Bulk purchases - electricity		785,000	-	-	-	-	-	5,100	5,100	790,100	901,600	1,016,103
Inventory consumed		305,900	-	-	-	-	-	31,056	31,056	336,955	271,555	285,224
Debt impairment		317,500	-	-	-	-	-	-	-	317,500	336,730	356,180
Depreciation and amortisation		86,650	-	-	-	-	-	-	-	86,650	91,153	96,166
Interest		19,495	-	-	-	-	-	560	560	20,055	17,872	16,050
Contracted services		48,113	-	-	-	-	-	8,800	8,800	56,913	50,948	57,799
Transfers and subsidies		4,560	-	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		145,639	-	-	-	-	-	13,614	13,614	159,253	153,369	161,738
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		61,200	-	-	-	-	-	4,800	4,800	66,000	64,566	68,117
Total Expenditure		2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156

Indicated in the table above is the adjustments to Expenditure by Type that were effected for 2023/24 adjustments budget after the Mid-year budget assessment. The net upward adjustment amounts to R91,659 million, increasing the total expenditure to R2,782,911 billion.

Considering the municipality's dire cash flow position, it is imperative that the operational expenditure should ideally be adjusted downwards, to ensure that the municipality is sustainable, however, the municipality must at same time make sure that critical service delivery issues are adequately addressed and funded. And the municipality was forced to make the adjustments as to avoid incurring unauthorised expenditure. The areas of adjustments that will be proposed are as follow:

Employee related costs – an upward adjustment of R28,729 million. The adjustment was necessitated due to the excessive Overtime expenditure which remains a major concern as the current year's budget is fully spent. More stringent internal controls must be put in place to curb the over-expenditure. Provision was also made for the danger allowances that was approved that was not budgeted for, for the current year. As a result of the re-opening of the filling of vacancies and the continuous appointment of contract workers, the municipality does not envisage to realise a significant saving on salary and other benefits. It is strongly recommended that the municipality continue implementing cost containment measures, by re-instating the soft lock in the filling of vacancies, place a moratorium on new contract appointments and contract extensions to improve the liquidity position of the municipality. The total adjustment for Overtime and danger allowances amounted to R30,000 million. The total projected shortfall on Overtime based on the YTD monthly actuals amounted to R33,000 million. The Municipal Manager indicated that he would implement measures to curb overtime for the rest of financial year, to remain within the adjusted budget. Salaries funded from ISDG was also adjusted downwards by R500 thousand in line with the 2023 adjusted DoRA. A movement of R771 thousand from salaries to operational costs as a result of the additional allocation of the library grant.

Contracted services – the net upward adjustment amounted to R8,800 million. Indicated in the table below are the major adjustments to Contracted services with brief explanatory notes.

Row Labels	Sum of Projection Increase (Decrease)
Contracted services	8,800,000
Burial fees for Contract workers (R25k) and EPWP workers (R15k)	200,000
Catering for Council meetings	200,000
External security for Market	100,000
Funds needed to name streets	500,000
Increase on Legal fees	2,000,000
Personal Health: Additional funds required for Burial Fees	300,000
Savings used for cable theft	(500,000)
Reduction on expenditure to ensure funded budget, contracted services	(4,000,000)
Projected savings on commission for Prepaid vendor	(10,000,000)
Commission fees for Macrocomm who was appointed as part of the revenue enhancement strategy	20,000,000

Finance charges is adjusted upwards by R560 thousand, due to projected increase in the interest for long-term loan of R500 thousand and other minor interest charges on overdue accounts of R10 thousand. The municipality did not factor in any amendments on the interest of ESKOM for overdue accounts, due to municipal debt relief, however it is imperative that the municipality adheres to settling the monthly current account.

Other materials (Repairs and maintenance) – Indicated in the table below are the major adjustments to Inventory consumed with brief explanatory notes.

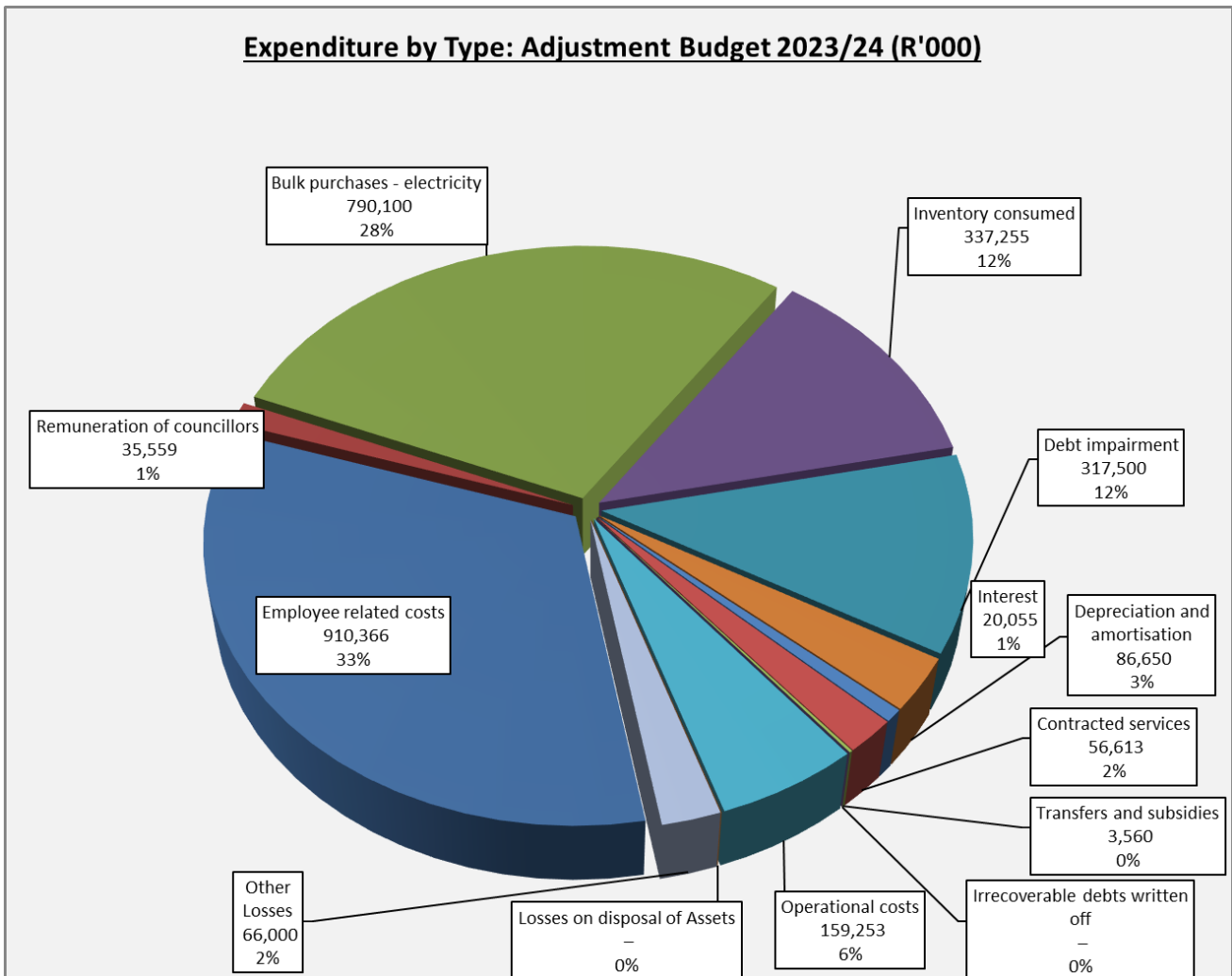
Row Labels	Sum of Projection Increase (Decrease)
Inventory consumed	31,055,615
Cable theft	1,500,000
Cartridges	40,000
Cemeteries: Additional funds required for maintenance, fuel, protective clothing	570,000
Emergency Services: Additional funds required for General and Fleet Maintenance & Eskom bill for various stations	1,000,000
Funding from FBDM for Environmental Health	3,800,000
Funds from FBDM - Roads	1,400,000
Funds from FBDM - Sewerage	400,000
Funds needed for cartridges	50,000
Halls: Allocation funds from Stadiums Maintenance to Halls Protective Clothing	(70,000)
Halls: Request submitted for Rollover of insurance funds which could not be utilised in PY	3,298,515
Increase on day-to-day maintenance for Sewerage	8,000,000
Increase on fuel fleet - Sewerage	900,000
Increase on fuel fleet - Water	650,000
Increase on fuel non-fleet - Water (Jerry cans)	173,000
Increase on purification chemicals	13,000,000
IT stationary	30,000
Maintenance of Properties	2,000,000
Mlab invoice outstanding	350,000
Personal Health: Additional funds for maintenance, from Refuse	(640,000)
Projected shortfall on Bulk purchases water	3,200,000
Refuse: Additional funds for protective clothing	(300,000)
Resorts Langleg/ Riverton: Additional funds required for Fuel & Maintenance	60,000
Resorts Langleg/ Riverton: Funds required for refurbishment of Resorts. Request from Mayor	1,000,000
Resorts Rekaofella: Additional funds required	20,000
Shanties (shacks burning repairs)	200,000
Shifting funds for BCX payments to software vote under operational cost	(165,000)
Take from postage to stationary	50,000
Traffic: Additional funds required for Protective Clothing	(80,000)
Unknown projects	500,000
Water maintenance	8,000,000
EPWP grant is reduced as per DoRA bill	(184,000)
Provision for fleet maintenance for Water	400,000
Libraries: Additional grant funding - INV-CONSUMABLE-SR/STATIONARY	40,500
Libraries: Additional grant funding - INV-MAT & SUPPLIES/HARDWARE IN YARD	1,062,600
Cold rooms maintenance - Market	100,000
Increase on fuel fleet - Mechanical Workshop, Roads and Electrical Dept	700,000
Reduction on expenditure to ensure funded budget, Roads maint	(5,000,000)
Reduction on expenditure to ensure funded budget, counter funding for sewerage maint	(7,000,000)
Reduction on expenditure to ensure funded budget, review of organigramme	(8,000,000)

Operational costs – Indicated in the table below is the net adjustments of R13,614 million on Operational costs with brief explanatory notes.

Reason for adjustment	Sum of Projection Increase (Decrease)
Operational costs	13,614,300
Emergency Services: Additional funds required for General and Fleet Maintenance & Eskom bill for various stations	125,000
Halls: Allocation funds from Stadiums Maintenance to Halls Protective Clothing	70,000
Housing accreditation from COGHSTA	200,000
Increase on consultant fees for BCX	1,000,000
Increase on licence fees for Ignite for the Performance Management System	450,000
Laptops	40,000
Legal claims / Court settlements for Infra projects	8,000,000
Premiums on short-term insurance	5,000,000
Printers	40,000
Refuse: Additional funds for protective clothing	300,000
Resorts Rekaofella: Additional funds required	120,000
Shifting funds for BCX payments to software vote under operational cost	165,000
Take to stationery	(50,000)
Traffic: Additional funds required for Protective Clothing	80,000
Traveling will transfer to other votes	40,000
Libraries: Additional grant funding - OC: PRINTING & PUBLICATIONS	142,700
Libraries: Additional grant funding - OC: REG FEES NATIONAL	11,400
Libraries: Additional grant funding - OC: T&S DOM - ACCOMMODATION	15,000
Libraries: Additional grant funding - OC: T&S DOM - DAILY ALLOWANCE	7,100
Libraries: Additional grant funding - OC: T&S DOM - FOOD & BEVERAGE (SERVED)	8,000
Libraries: Additional grant funding - OC: T&S DOM - INCIDENTAL COST	10,000
Libraries: Additional grant funding - OC: T&S DOM TRP - W/OUT OPR OWN TRANSPRT	40,100
Emergency Services Training Institute (accredited with LGSETA) it is requested that the current Training budget be increased by R800k to facilitate the purchasing of the 16 NARYSEC fire fighters with their training books, PPE and medical assessments. Funds will be re-imbursed	800,000
Reduction on expenditure to ensure funded budget, indigent relief	(3,000,000)

Water losses - is adjusted upwards by R4,800 million based on the projected shortfall on bulk purchases water.

Indicated in the chart below is the weighting of each expenditure category. The major cost drivers of the municipality is Employee related costs (33%), Bulk purchases electricity (28%), Debt impairment (12%) and Inventory consumed (12%).



The table below indicates adjustment budget of operational expenditure by vote and functional classification for the 2023/24 MTREF. The adjustment budget assumptions had been limited to the current financial year as the municipality is currently busy with 2024/25 MTREF which will be tabled to Council in March 2024 as per the IDP and Budget Process Plan.

To ensure an easy understanding of the movements, amounts in brackets indicate a reduction in original budget allocated, thus the final budget is expected to be lower with the amount. Budget reductions or increases are informed by year-to-date expenditure, the previous years' actuals, the progress made to date in executing programmes as planned for the year, changes in GRAP standards, the current negative cash flow situation and **to ensure a funded Adjustment budget.**

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2024/25
		3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	G	H		
Expenditure by Vote	1											
Vote 01 - Executive & Council		59,173	-	-	-	-	-	454	454	59,628	62,250	65,674
Vote 02 - Municipal And General		214,468	-	-	-	-	-	184,933	184,933	399,401	213,730	228,526
Vote 03 - Municipal Manager		26,161	-	-	-	-	-	2,540	2,540	28,701	28,059	29,638
Vote 04 - Corporate Services		81,959	-	-	-	-	-	(4,668)	(4,668)	77,301	80,556	84,683
Vote 05 - Community Services		312,712	-	-	-	-	-	16,519	16,519	329,231	351,783	371,809
Vote 06 - Financial Services		237,712	-	-	-	-	-	(77,462)	(77,462)	160,249	247,970	251,156
Vote 07 - Strategy Econ Development And Planning		143,730	-	-	-	-	-	(76,285)	(76,285)	67,445	164,240	182,329
Vote 08 - Infrastructure And Services		1,615,337	-	-	-	-	-	45,618	45,618	1,660,955	1,744,587	1,904,343
Total Expenditure by Vote	2	2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/ (Deficit) for the year	2	242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		5	6	7	8	9	10	11	12	Adjusted Budget	Adjusted Budget	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Governance and administration		662,700	-	-	-	-	-	111,425	111,425	774,125	678,322	708,347
Executive and council		287,301	-	-	-	-	-	187,388	187,388	474,688	290,817	309,852
Finance and administration		368,723	-	-	-	-	-	(75,963)	(75,963)	292,760	380,429	390,994
Internal audit		6,676	-	-	-	-	-	-	-	6,676	7,076	7,501
Community and public safety		195,332	-	-	-	-	-	16,024	16,024	211,356	220,666	232,392
Community and social services		49,529	-	-	-	-	-	5,695	5,695	55,224	55,679	58,285
Sport and recreation		56,350	-	-	-	-	-	2,947	2,947	59,297	66,155	69,794
Public safety		42,115	-	-	-	-	-	2,326	2,326	44,440	48,590	51,263
Housing		26,752	-	-	-	-	-	695	695	27,448	28,176	29,771
Health		20,586	-	-	-	-	-	4,361	4,361	24,947	22,066	23,279
Economic and environmental services		256,194	-	-	-	-	-	(79,282)	(79,282)	176,912	270,706	294,034
Planning and development		132,278	-	-	-	-	-	(78,626)	(78,626)	53,652	152,158	169,582
Road transport		123,016	-	-	-	-	-	(657)	(657)	122,359	117,594	123,444
Environmental protection		900	-	-	-	-	-	-	-	900	954	1,007
Trading services		1,551,892	-	-	-	-	-	42,983	42,983	1,594,875	1,695,229	1,853,579
Energy sources		1,031,152	-	-	-	-	-	(4,337)	(4,337)	1,026,815	1,146,079	1,274,421
Water management		341,800	-	-	-	-	-	31,916	31,916	373,716	358,326	376,704
Waste water management		102,527	-	-	-	-	-	14,751	14,751	117,278	108,766	114,750
Waste management		76,413	-	-	-	-	-	654	654	77,066	82,058	87,705
Other		25,135	-	-	-	-	-	509	509	25,644	28,251	29,805
Total Expenditure - Functional	3	2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/ (Deficit) for the year		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285

The table below presents the final expenditure budget per vote after taking into consideration the movements as indicated in the adjustments by expenditure type and by functional classifications as explained above. The significant movements between Municipal and General, Financial services and Strategy and Economic Development is as a result of the correction that was done on Debt impairment that was allocated against the wrong vote during the Original budget. The movement on Infrastructure services pertains to significant upward adjustments made to Overtime, purchase of purification chemicals, Water and Sewer maintenance, Water inventory and water losses and Bulk purchases electricity and downward adjustment on Contracted services and road maintenance in order to achieve a funded Adjustment budget.

4.4 Adjustment Budget – Financial Position

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
ASSETS												
Current assets												
Cash and cash equivalents		174,327	-	-	-	-	-	(133,154)	(133,154)	41,172	180,103	257,652
Trade and other receivables from exchange transactions	1	734,354	-	-	-	-	-	78,222	78,222	812,576	754,694	730,032
Receivables from non-exchange transactions	1	2,173,122	-	-	-	-	-	-	-	2,173,122	2,254,221	2,311,003
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		27,461	-	-	-	-	-	-	-	27,461	23,883	29,258
VAT		362,625	-	-	-	-	-	-	-	362,625	362,625	362,625
Other current assets		126	-	-	-	-	-	-	-	126	126	126
Total current assets		3,472,014	-	-	-	-	-	(54,933)	(54,933)	3,417,081	3,575,652	3,690,697
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		223,856	-	-	-	-	-	-	-	223,856	237,377	249,317
Property, plant and equipment	3	2,190,939	-	-	-	-	-	2,961	2,961	2,193,900	2,740,920	3,362,330
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		12,071	-	-	-	-	-	-	-	12,071	12,071	12,071
Intangible assets		3,492	-	-	-	-	-	18,850	18,850	22,342	2,121	750
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		35,716	-	-	-	-	-	-	-	35,716	35,716	35,716
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		2,466,074	-	-	-	-	-	21,811	21,811	2,487,885	3,028,204	3,660,184
TOTAL ASSETS		5,938,089	-	-	-	-	-	(33,122)	(33,122)	5,904,967	6,603,856	7,350,881
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		49,391	-	-	-	-	-	-	-	49,391	49,391	49,391
Trade and other payables from exchange transactions		937,683	-	-	-	-	-	(26,144)	(26,144)	911,539	942,254	932,254
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
VAT		70,327	-	-	-	-	-	-	-	70,327	70,327	70,327
Other current liabilities		94,029	-	-	-	-	-	-	-	94,029	94,029	94,029
Total current liabilities		1,151,431	-	-	-	-	-	(26,144)	(26,144)	1,125,286	1,156,001	1,146,001
Non current liabilities												
Borrowing	1	158,166	-	-	-	-	-	-	-	158,166	143,379	126,692
Provisions	1	285,658	-	-	-	-	-	-	-	285,658	317,668	352,046
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		443,824	-	-	-	-	-	-	-	443,824	461,047	478,738
TOTAL LIABILITIES		1,595,254	-	-	-	-	-	(26,144)	(26,144)	1,569,110	1,617,048	1,624,739
NET ASSETS	2	4,342,835	-	-	-	-	-	(6,978)	(6,978)	4,335,857	4,986,809	5,726,142
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4,261,958	-	-	-	-	-	(10,936)	(10,936)	4,251,023	4,744,980	5,487,218
Funds and Reserves		80,876	-	-	-	-	-	-	-	80,876	80,876	80,876
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4,342,835	-	-	-	-	-	(10,936)	(10,936)	4,331,899	4,825,856	5,568,094

It is anticipated that the net community wealth will decrease to R4,331,899 billion. Cash and cash equivalents are budgeted at R41,172 million. Budgeted Trade and other payables are still high which is exacerbated by the municipality's current cash flow issues. It is envisaged that non-current assets will increase by R21,811 million, Accumulated surplus will decrease by R10,936 million.

It should be noted that there are some minor errors that the municipality will have to fix, as the balance sheet is currently out of balance by R3,958 million.

The issues identified are being investigated by our service provider to provide guidance and assistance. Awaiting feedback in this regard

4.5 Adjustment Budget – Cash flow Position

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		543,052	-	-	-	-	-	-	-	543,052	563,789	617,319
Service charges		1,354,795	-	-	-	-	-	(13,682)	(13,682)	1,341,114	1,546,569	1,737,035
Other revenue		79,844	-	-	-	-	-	14,340	14,340	94,184	87,039	93,823
Transfers and Subsidies - Operational	1	281,921	-	-	-	-	-	22,732	22,732	304,653	302,302	328,343
Transfers and Subsidies - Capital	1	214,233	-	-	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Interest		-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(2,215,507)	-	-	-	-	-	(80,043)	(80,043)	(2,295,550)	(2,412,167)	(2,620,735)
Finance charges		(19,495)	-	-	-	-	-	(36,560)	(36,560)	(56,055)	(17,872)	(16,050)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		238,844	-	-	-	-	-	(116,401)	(116,401)	122,443	673,847	832,382
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	1,100	1,100	1,100	-	-
Decrease (increase) in non-current receivables		35,716	-	-	-	-	-	-	-	35,716	35,716	35,716
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(249,473)	-	-	-	-	-	(53,853)	(53,853)	(303,326)	(653,283)	(728,146)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(213,757)	-	-	-	-	-	(52,753)	(52,753)	(266,510)	(617,567)	(692,430)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(13,351)	-	-	-	-	-	-	-	(13,351)	(14,787)	(16,687)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(13,351)	-	-	-	-	-	-	-	(13,351)	(14,787)	(16,687)
NET INCREASE/ (DECREASE) IN CASH HELD		11,736	-	-	-	-	-	(169,154)	(169,154)	(157,419)	41,493	123,265
Cash/cash equivalents at the year begin:	2	198,307	-	-	-	-	-	-	-	198,307	174,327	180,103
Cash/cash equivalents at the year end:	2	210,043	-	-	-	-	-	(169,154)	(169,154)	40,889	215,820	303,368

The adjusted cash flows are depicted in the table above. Cash receipts from Property rates and Service charges is based on an assumed average collection rate of 85%. Capital grants are understated, due to an error on the European union grants, no provision is made under capital monetary allocations, only under operational monetary allocation, operational grants is therefore overstated for the same reason. A net correction of R7,800 million must be made on FBDM funding and library grant receipts and transfer to revenue must be done on the balance sheet. The Cash and cash equivalents at year end is estimated at R40,889 million but it must be aligned to the Cash as indicated on B6- Statement of Financial Position of R41,172 million. However, due to time constraints this cannot be corrected, but the municipality will endeavour to fix this issue in this week. These corrections will not have an effect on the operational revenue and expenditure. The possible corrections may result in a change of the estimated cash and cash equivalents at year end, but this should not be material.

PART 2 - SUPPORTING DOCUMENTATION

5. Adjustment budget assumptions

The adjustment budget assumptions are based on the original assumptions made during the preparation of the 2023/24 MTREF with adjustments based on the mid-year results.

The following are the key assumptions made in adjusting the revenue framework:

1. Increase in projected operational revenue
2. Additional operational grant funding
3. Reduction of conditional grants due to poor performance
4. The current critical financial position
5. The municipality received a stopping letter with the intention to withhold conditional grants, this was not yet considered in this adjustment budget as the municipality is awaiting feedback from National Treasury with regard to the submission to retain the grants.

With regards to the expenditure framework, adjustments were made to Employee related costs, Debt impairment, Inventory consumed, Contracted services, as well as Operational costs. The major costs drivers at vote and trading service level had been reviewed, and major changes were identified that informed the adjustment budget.

The following principles should ideally be applied for the adjustment budget:

- there are no additional resources available for the 2023/24 Adjustment Budget. Ideally, votes or sub-votes must not submit any requests for baseline increases, unless proof of additional external funding through grants is confirmed with the transferring department or alternatively that any additional allocations to the votes or sub-votes will need to be funded through reductions in another vote or sub-vote or through reprioritisation, within the vote's budget, or from other vote's budgets.
- Any capital project planned for 2023/24 financial year funded from CRR will be reviewed to ensure that there is funding available. Capital expenditure funded from withdrawn conditional grants will have to be reconceptualised for both need and funding options.
- What makes this Adjustment extremely difficult is the current financial position of the municipality in conjunction with commitments that have to be factored into the budget, unless the municipality wants to recklessly incur unauthorised expenditure for the year under review which is in contravention of the MFMA.
- Increasing the current collection rate to an acceptable norm and increase the collection rate to at least 90% (NT required norm is 95%). The improved collection rate will positively contribute to the adequate funding of the Adjustment budget. Tough reductions had to be made to ensure that the Adjustment budget is funded. For the previous financial years the budget was assessed by National Treasury and found to be artificially funded due to our high outstanding debtors which must be recouped as a matter of urgency.
- The municipality should also focus on implementing more permanent, long-term solutions to service delivery challenges which will not happen overnight but with improved planning and sound financial management and proven best-practices this can be achieved.

6. Adjustments to budget funding

Operational expenditure is mainly funded from service charges as well as other revenue sources. Operational grants contribute 9.37% to the operating revenue of the municipality. The Equitable share is utilised to fund social package granted to indigent households, and no changes had been proposed in the quantum of free basic services provided.

Internally generated funds are currently not fully cash-backed, but the municipality is working towards having this ring-fenced. Conditional grants gazetted by the province or national and

allocations from FBDM are considered in the adjustment budget. Unspent conditional grants at year end are applied to be rolled over into the new financial year. Once the approval is obtained, such grants form part of funding available for capital expenditure budget. The rollover request for 2022/23 financial year was declined by National Treasury.

Indicated in the table below is the summary of the revenue and financing activities of the municipality for operational and capital expenditure.

Revenue and Financing source 2023/24 Adjustment Budget	Original Budget	Adjustments Increase (Decrease)	Adjustment Budget	Increase / (Decrease)	Weighting of Total Revenue & Financing
	R'000	R'000	R'000	%	%
Property Rates	660,893	–	660,893	0.00%	21.53%
Service Charges	1,517,256	(66,670)	1,450,586	-4.39%	47.25%
Other Own Revenue	259,534	140,050	399,584	53.96%	13.02%
Transfer recognised - Operational	281,921	5,682	287,603	2.02%	9.37%
Transfer recognised - Capital	214,233	1,661	215,894	0.78%	7.03%
Borrowing	–	–	–	-	0.00%
Internally generated funds	35,240	20,150	55,390	57.18%	1.80%
Total Revenue and Financing	2,969,077	100,873	3,069,950	3.40%	100.00%
Total expenditure (Opex and Capex)	2,940,725	113,470	3,054,195	3.86%	
Operating Surplus (Deficit)	28,351	(12,597)	15,755	-44.43%	
Transfer recognised - Capital	214,233	1,661	215,894	0.78%	
Surplus (Deficit) for the year	242,584	(10,936)	231,649	-4.51%	

The Adjustment is primarily funded by Service charges at 47.25%. A net downward adjustment on Service charges of 66,670 million was deemed necessary based on mid-year results. Property rates was not adjusted and is contributing 22.72% of the funding mix. Other own revenue constitutes 13.02% of the funding mix and was adjusted upwards with a net movement of R140,050 million, as a result of the increase on Interest earned from receivables and the provision of availability charges for services. The net increase of R5,682 million on Transfer recognised – Operational was predominantly influenced by the additional funding availed by FBDM to the amount of R5,600 million and funding from COGHSTA and Department of Sports, Arts and Culture for libraries, whilst ISDG and EPWP was adjusted downwards. Transfer recognised – Capital resulted in a net upward adjustment of R1,661 million as a result of the reduction of INEP and RBIG funds and additional funds from the European Union. Internally generated funds adjusted upwards due to service delivery challenges that must be addressed by the municipality. This is not an ideal situation as the municipality is seriously struggling financially but is hopeful that the credit control measures implemented and engagements with departments will yield positive results in recouping a greater portion of outstanding debt. Internally generated funds are not fully cash backed. The municipality is realising a net Operational surplus of R15,755 million, whilst the surplus for the year is estimated at R231,649 million. It should be noted that the savings on identified line items not to be spent, were adjusted downwards and a reduction in CRR funded projects that were initially added during the adjustments budget to ensure a funded Adjustments budget. However, it should be noted that the Adjustments budget will be assessed by National Treasury.

Financial viability and sustainability

Indicated in the table below is the key financial performance indicators. The ratios clearly indicate that the municipality's overall performance and financial health has deteriorated significantly over the last few financial years and is facing severe cash flow constraints. Serious intervention is required to turn the situation around. Critical areas to that require drastic improvement are the collection rate, with a resultant increase in Cash/cash equivalents and Cost coverage ratio, reducing outstanding debtors and timeous settling of creditors. For the last three years, the

municipality realised an operating deficit. The current ratio has also been declining for the last few years, due to the increase in outstanding creditors, predominantly for ESKOM and DWS.

Outstanding debtors and creditors

As indicated in the table below pertaining to outstanding debtors and creditors. The ratios are not looking good and clearly demonstrate the critical financial challenges and the municipality's inability to meet short-term commitments. Gross debtors including debt over 90 days has been escalating year-on-year, whilst same trend can be seen for creditors. Net debtors' days and net creditor days have increased alarming over the 5-year period.

NC091 Sol Plaatje - Key financial performance indicators	Norm	2019/20	2020/21	2021/22	2022/23	2023/24
		Audited Outcome	Audited Outcome	Audited Outcome	Results Dec 2022	Results Dec 2023
R thousand (R'000)						
Operating revenue excl Capital transfers & subsidies		2,037,399	2,066,493	2,340,709	2,391,583	1,494,153
Operating expenditure		1,937,694	2,161,846	2,587,775	2,561,276	1,330,169
Operating Surplus/(Deficit)		99,706	(95,353)	(247,066)	(169,694)	163,984
Percentage Capital expenditure	95% - 100%	72%	85%	121%	68%	16%
Percentage Conditional grant performance	95% - 100%	83%	91%	87%	82%	15%
Cash/cash equivalents at the year end		99,307	39,010	191,126	106,413	190,241
Collection rate	95%	74%	74%	68%	70%	70%
Cash/Cost coverage ratio	1 - 3 Months	0.5 Month	0.2 Month	1.1 Month	0.6 Month	0.7 Month
Cash / Cost Coverage Ratio (months/days)	1 - 3 Months	16 Days	7 Days	33 Days	17 Days	21 Days
Cost coverage	3:1	0.73	0.28	1.12	0.60	0.97
Debt to revenue ratio	45%	9%	10%	8%	7%	11%
Current ratio (Current Assets / Current Liabilities)	1.5 - 2:1	3.05	2.81	1.77	1.53	1.61
Net outstanding debtors		1,646,757	1,754,110	1,834,080	1,977,124	2,177,360
Net Debtors Days	30 days	375 days	394 days	383 days	401 days	707 days
Outstanding Gross debtors		2,429,732	2,515,096	3,035,968	3,451,760	3,699,364
Outstanding creditors (Trade creditors)		340,066	416,521	975,616	1,157,047	1,149,470
Creditors Payment Period (Trade Creditors)	30 days	118 days	148 days	276 days	345 days	590 days

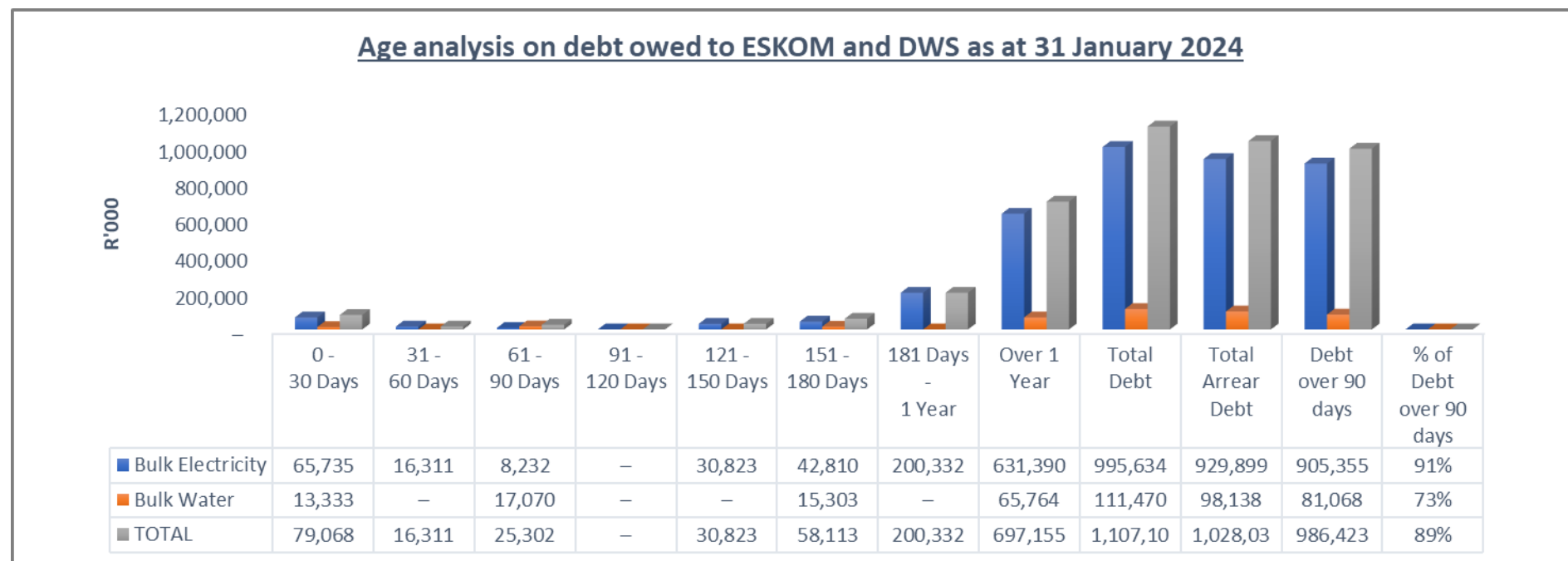
Indicated in the table above is the year-on-year Cash and cash equivalents, Cost coverage ratio and collection rate. It is a year-on-year comparison of the audited outcomes and current status as 31 December 2023.

Currently the cost coverage is less than one month. Based on the municipality's current monthly average expenditure commitments estimated at R195 million, a healthy cash position of at least R585 million is required to have a comfortable Cost coverage ratio of 3 months. The cash required from operations this will increase during the high billing months for ESKOM from June to August, loan repayments at the end of December and June of each financial year and during December when the majority of employees received their 13th cheques. The collection rate is well below the norm of 95%.

The main reasons for the decline in Cash and cash equivalents:

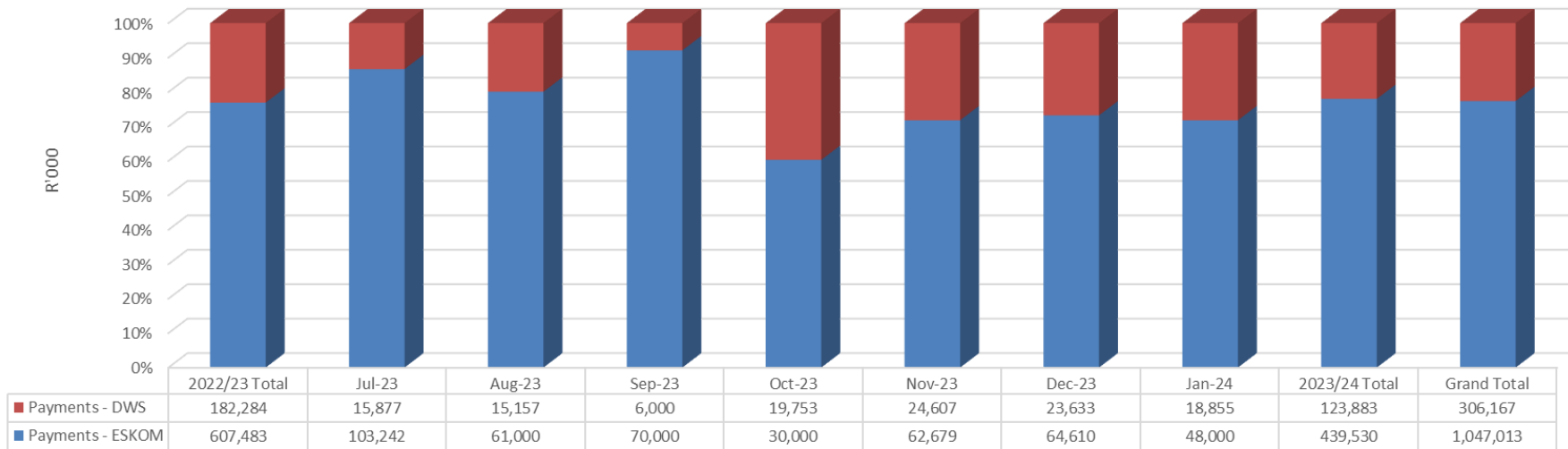
- the lower collection rate
- increased capital expenditure, especially increase in CRR funding year-on-year
- non-implementation of the basic charge for 2018/19
- increase in bulk purchases
- operational expenditure, including excessive expenditure on Overtime and EPWP
- Increase in deviations
- excessive water and electricity losses
- Interest charged on overdue accounts for specifically, ESKOM and Waterboards, resulting in an escalation of Fruitless and Wasteful Expenditure

Debt owed to Eskom and Department of Water and Sanitation (DWS)



As indicated in the chart above, as at 31 January 2024, the outstanding debt owed to Eskom amounted to R995,634 million with arrear debt amounting to R929,899 million. Of the total debt, 91% is outstanding for more than 90 days. The municipality owed DWS an amount of R111,470 million, with arrear debt amounting to R98,138 million. Of the total debt, 73% is outstanding for more than 90 days. Interest charges for Eskom amounted to R57,745 million of which R43,756 million was reversed for the current year as part of the debt relief approval as per MFMA Circular 124, whilst no interest was charged by DWS because the municipality is participating in the Department Debt Incentive scheme that allows for the suppression of interest, provided the municipality adheres to the terms and conditions as per the approved payment arrangement.. The municipality also submitted a repayment proposal to Eskom for the debt that accumulated after March 2023 amounting to R163 million of which we are still awaiting approval. The municipality has started repaying this debt whilst awaiting approval. As per MFMA Circular 124, the municipality must settle the monthly current accounts in full. To address these urgent issues which can have severe repercussions for the municipality it is paramount that the cash collections improve drastically.

Chart 2.1: Monthly payments: DWS & ESKOM: 2022/23 and 2023/24

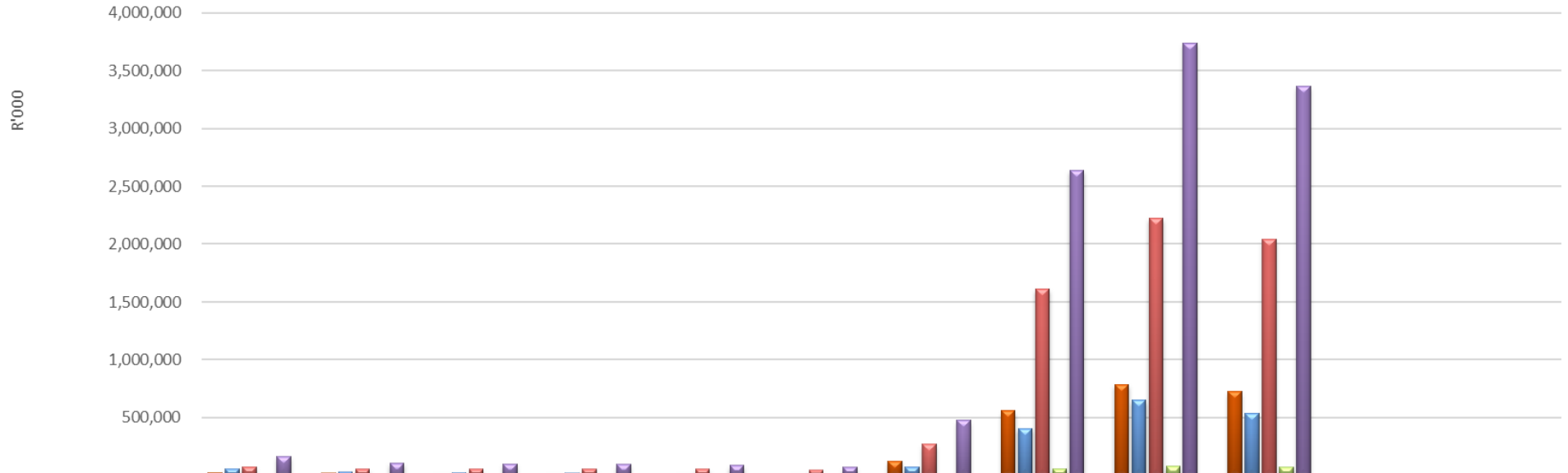


As indicated in the chart above, as at 31 January 2024, the payments made to ESKOM from July 2023 to January 2024 amounted to R439,530 million and DWS amounted to R123,883 million. For 2022/23 financial year, the municipality paid ESKOM an amount of R607,483 million, with the total payments for both periods amounting to R1,047,013 billion. For 2022/23 financial year, the municipality paid DWS an amount of R182,284 million, with the total payments for both periods amounting to R306,167 million. For the 2022/23 financial year the municipality managed to settle all the bulk water invoices in full.

Articulated in the table below is a breakdown of the debt per financial year. The outstanding balance for 2023/24, includes the current account for January 2024.

ESKOM - Outstanding debt (R'000)	Sum of Outstanding Balance	Sum of Arrear Debt	DWS - Outstanding debt (R'000)	Sum of Outstanding Balance	Sum of Arrear Debt
2021/22	523,811	523,811	2021/22	65,764	65,764
2022/23	248,878	248,878	2022/23	–	–
2023/24	222,945	157,210	2023/24	45,706	32,373
Grand Total	995,634	929,899	Grand Total	111,470	98,138

Debtor's Age Analysis by Customer Group as at 31 January 2024



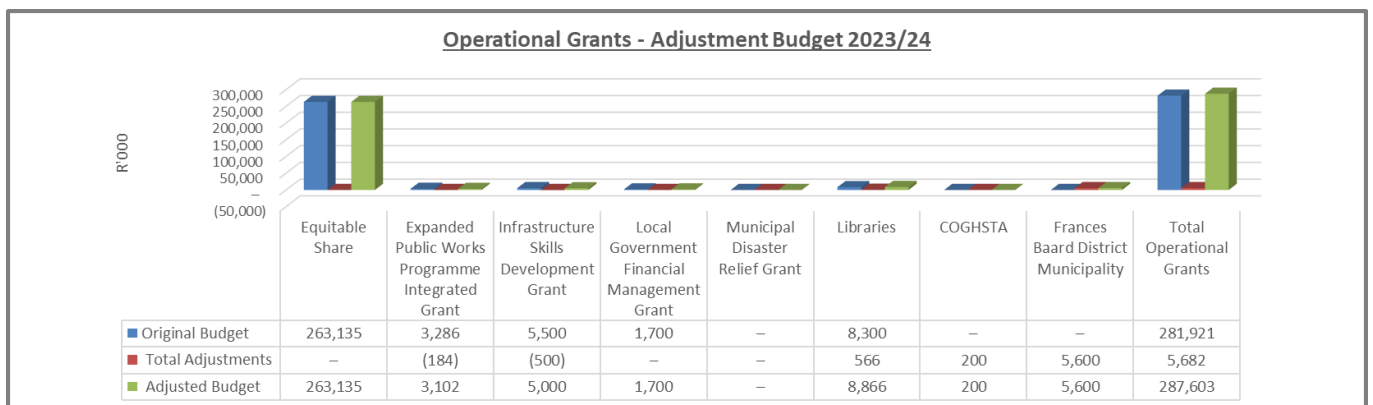
	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total O/S Debt	Debt over 90 days	% of Total Debt over 90 days	Weighting per Customer group
Organs of State	24,464	20,492	18,211	18,678	10,503	8,616	126,295	560,898	788,158	724,991	92%	21%
Commercial	60,676	28,739	25,957	20,467	18,274	15,721	73,219	405,508	648,561	533,190	82%	17%
Households	76,891	54,957	55,523	53,502	56,493	45,505	268,148	1,615,070	2,226,088	2,038,717	92%	60%
Other	2,281	2,119	1,936	1,907	1,404	1,407	7,452	58,980	77,486	71,150	92%	2%
Total By Customer Group	164,312	106,306	101,627	94,554	86,674	71,250	475,114	2,640,456	3,740,293	3,368,049	90%	
Weighting per age analysis	4%	3%	3%	3%	2%	2%	13%	71%	100%	90%		

Indicated in the chart above is the debtor's age analysis by customer group. As at the end of January 2024, the total outstanding debtors amounted to R3,740,293 billion, with 90% of debt owed for more than 90 days. As per the age analysis, debt owed by Organs of State amounts to R788,158 million (21%), Businesses owing R648,561 million (17%) and Households owing R2,226,088 billion (60%). Council approved the debt relief programme for all customers owing the municipality for a period equal to or over 90 days, providing a 50% settlement discount on all services and 100% write-off on all interest charges and 3-year payment plan with 30% upfront payment required.

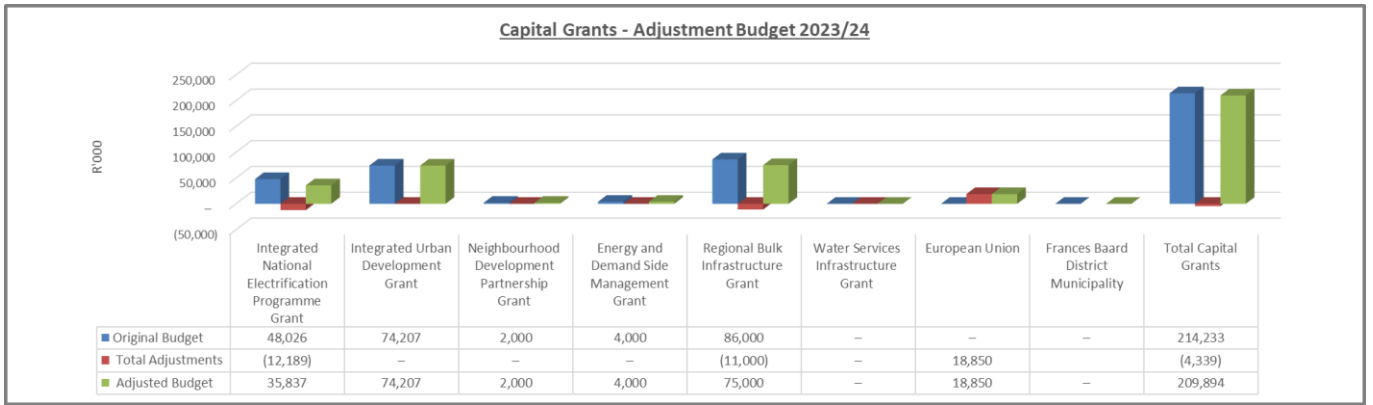
7. Adjustments to expenditure allocations and grant programme

NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27/02/2024

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2024/25	+2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		273,621	-	-	-	(684)	(684)	272,937	293,504	319,061
Local Government Equitable Share										
Equitable Share	3	263,135	-	-	-	-	-	263,135	286,304	311,723
Expanded Public Works Programme Integrated Grant		3,286	-	-	-	(184)	(184)	3,102	-	-
Infrastructure Skills Development Grant		5,500	-	-	-	(500)	(500)	5,000	5,500	5,500
Local Government Financial Management Grant		1,700	-	-	-	-	-	1,700	1,700	1,838
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8,300	-	-	-	6,366	6,366	14,666	8,798	9,282
Capacity Building and Other Grants		8,300	-	-	-	766	766	9,066	8,798	9,282
Infrastructure Grant	5	-	-	-	-	5,600	5,600	5,600	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	281,921	-	-	-	5,682	5,682	287,603	302,302	328,343
Capital Transfers and Grants										
National Government:		214,233	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Energy Efficiency and Demand Side Management Grant		4,000	-	-	-	-	-	4,000	-	-
Integrated National Electrification Programme Grant		48,026	-	-	-	(12,189)	(12,189)	35,837	22,700	25,000
Integrated Urban Development Grant		74,207	-	-	-	-	-	74,207	61,783	64,251
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		2,000	-	-	-	-	-	2,000	9,137	10,000
Regional Bulk Infrastructure Grant		86,000	-	-	-	(11,000)	(11,000)	75,000	492,000	574,000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	18,567	19,395
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	6,000	6,000	6,000	-	-
Specify (Add grant description)		-	-	-	-	6,000	6,000	6,000	-	-
Other grant providers:		-	-	-	-	18,850	18,850	18,850	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	18,850	18,850	18,850	-	-
Total Capital Transfers and Grants	6	214,233	-	-	-	1,661	1,661	215,894	604,187	692,646
TOTAL RECEIPTS OF TRANSFERS & GRANTS		496,154	-	-	-	7,343	7,343	503,497	906,489	1,020,989



Operational grants increased by R5,682 million. An amount of R5,600 million was allocated from Frances Baard District Municipality. Of this allocation, R8,800 million was allotted for Sewerage and Roads. Maintenance, whilst R3,800 million was for Environmental health services. The municipality adjusted the Library grant upwards by R566 thousand to align it to the adjusted provincial allocation. The municipality also received R200 thousand from COGHSTA for Housing accreditation. The EPWP grant was also adjusted downwards by R184 thousand.



Capital grant adjustments pertain to the reduction of INEP funding amounting to R12,189 million and RBIG of R11,000 million as per the adjusted 2023 DoRA. The municipality received R18,850 million from the European Union in respect of the Business Expansion Attraction Retention (BEAR) project. Frances Baard District Municipality also allocated R6,000 million to the municipality for resealing of roads. There are mapping errors for operational provincial grants and district municipality. This was briefly discussed with our service provider, but a proper follow-up will be done.

8. Adjustments to allocations and grants made by the municipality

NC091 Sol Plaatje - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 24/02/2022												
Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6	7	8	9	10	11	12	13		
R thousands		A1	B	C	D	E	F	G	H			
Cash transfers to other Organisations												
Non-Prof:Oth Inst/Grants&Don Diam & Dor	4	-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Oth Inst/Grants&Don Oth Pub Gra		2,000	-	-	-	-	-	(1,000)	(1,000)	1,000	2,000	2,000
Non-Prof:Oth Institut/Gariep		-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Oth Institut/Sport Council		-	-	-	-	-	-	-	-	-	-	-
Non-Prof:Other Institutions/Spca <i>[insert description]</i>		2,400	-	-	-	-	-	-	-	2,400	2,400	2,500
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		4,400	-	-	-	-	-	(1,000)	(1,000)	3,400	4,400	4,500
Groups of Individuals												
Hh Oth Trans: Housing - Individual Supp		-	-	-	-	-	-	-	-	-	-	-
Hh Ssp Soc Ass: Grant In Aid <i>[insert description]</i>		160	-	-	-	-	-	-	-	160	170	179
Total Non-Cash Grants To Groups Of Individuals:		160	-	-	-	-	-	-	-	160	170	179
TOTAL CASH TRANSFERS		4,560	-	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679

Due to cash flow constraints the municipality is adjusting grants made by the municipality downwards by R1,000 million, from R4,560 million to R3,560 million. This adjustment was also necessary to achieve a funded Adjustment Budget for the 2023/24 financial year.

9. Adjustments to Councillor allowances and Employee benefits

9.1 Adjustments to Councillor Benefits and Employee benefits

Councillor's Remuneration was not adjusted for the period under review. However, allocation errors per line item was corrected via virements done on the system. Employee related costs have been adjusted upwards with a net of R28,729 million to make provision for Overtime and the issue of danger allowances that was resolved and paid out and which was not budgeted for, for the current year. Transfers/virements between line items were made to correct budgetary allocations.

NC091 Sol Plaatje - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 27/02/2024

Summary of remuneration	Ref	Budget Year 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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages											
Pension and UIF Contributions		-	-					1,098	1,098	1,098	#DIV/0!
Medical Aid Contributions		-	-					489	489	489	#DIV/0!
Motor Vehicle Allowance											
Cellphone Allowance		2,938	-					16	16	2,954	
Housing Allowances		-	-								
Other benefits and allowances		32,621	-					(1,603)	(1,603)	31,018	
Sub Total - Councillors		35,559	-					-	-	35,559	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		8,158	-							8,158	0.0%
Pension and UIF Contributions		1,558	-							1,558	0.0%
Medical Aid Contributions		215	-							215	0.0%
Overtime											
Performance Bonus											
Motor Vehicle Allowance		1,985	-							1,985	0.0%
Cellphone Allowance		202	-							202	0.0%
Housing Allowances		26	-							26	
Other benefits and allowances											
Payments in lieu of leave											
Long service awards		46	-							46	0.0%
Post-retirement benefit obligations	5										
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
Sub Total - Senior Managers of Municipality		12,190	-					-	-	12,190	0.0%
% increase			(0)								
Other Municipal Staff											
Basic Salaries and Wages		475,973	-					(11,037)	(11,037)	464,937	-2.3%
Pension and UIF Contributions		91,654	-							91,654	0.0%
Medical Aid Contributions		59,955	-							59,955	0.0%
Overtime		47,280	-					22,187	22,187	69,467	46.9%
Performance Bonus		36,505	-							36,505	
Motor Vehicle Allowance		50,649	-							50,649	0.0%
Cellphone Allowance		2,054	-							2,054	0.0%
Housing Allowances		2,866	-							2,866	
Other benefits and allowances		19,589	-					17,578	17,578	37,168	
Payments in lieu of leave		15,000	-							15,000	0.0%
Long service awards		26,922	-							26,922	0.0%
Post-retirement benefit obligations	5	41,000	-							41,000	0.0%
Entertainment											
Scarcity											
Acting and post related allowance											
In kind benefits											
Sub Total - Other Municipal Staff		869,447	-					28,729	28,729	898,176	3.3%
% increase											
Total Parent Municipality		917,196	-					28,729	28,729	945,925	3.1%
TOTAL SALARY, ALLOWANCES & BENEFITS											
		917,196	-					28,729	28,729	945,925	3.1%
% increase											
TOTAL MANAGERS AND STAFF											
		881,637	-					28,729	28,729	910,366	3.3%

10. Adjustments to Service Delivery and Budget Implementation

The audit of reporting on predetermined objectives takes place on an annual basis as part of the regulatory audit process. The criteria against which the reporting is measured are as follows:

- Usefulness of information
- Reliability of information

In addition to the above criteria, the compliance with relevant laws and regulations pertaining to the reporting on predetermined objectives is also audited and reported on in the final management report issued by the Office of the Auditor General.

The municipality must make every effort to ensure that the submitted Annual Performance Report contains information that is accurate and complete, and that requires no audit-related changes. The alignment between the capital budget of the municipality and the service delivery and budget implementation reporting is of the utmost importance. The Top-Layer SDBIP will be reviewed to ensure that the pre-determined objectives indicated as key performance indicators are specific, measurable, achievable, realistic and time-bound.

Efforts have also been made to accurately define the KPI's to avoid ambiguities during the assessment period, the unit of measurement as well as the frequency of measurement. The SDBIP is also directly affected by the adjustments made in the budget, in as far as outputs and outcomes are concerned. It is for this reason that the Adjusted SDBIP is prepared and submitted for approval. Indicated in Annexure B is the Adjusted 2023/24 top layer SDBIP service delivery quarterly targets per key performance area.

Possible risk on later submission of the adjusted SDBIP.

Normally, the Adjusted SDBIP targets is submitted with the Adjustments budget, however due the delay in the finalisation of the Adjustments budget to ensure that the budget is funded and the late receipt of the stopping letter which caused confusion whether these adjustments must be included or not, the Adjusted SDBIP will be submitted for approval as the IDP office is still busy engaging all line managers and project managers to finalise the key performance indicators. As per section 27 (b) of the Municipal Budget and Reporting Regulations, the amended service delivery and budget implementation plan, must be submitted within ten (10) working days after the council has approved the amended plan in terms of sections 54(1)(c) of the MFMA.

11. Adjustments to Capital expenditure

The capital budget of the municipality comprises of various projects that are aimed at refurbishing and upgrading the existing service delivery infrastructure as well as creation of new infrastructure to meet current and future demand.

On an annual basis, the IDP of the municipality is reviewed with an intent to agree on programmes and projects identified for implementation during a three-year period as per the Budget Reporting Regulations requirements.

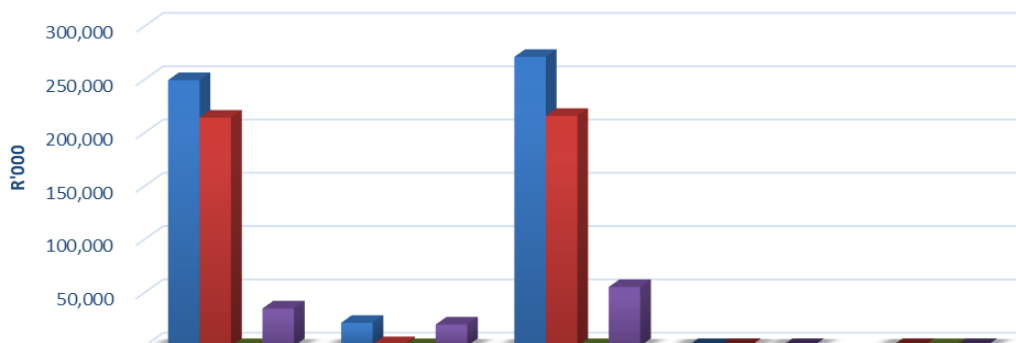
At the project planning stage, it may be anticipated that the project will be implemented over a single or multi-year with projected start and completion date. It also happens that during the implementation of the project, unforeseen and other contingencies lead to project delays or change of scope, thus resulting in project plan being amended to accommodate all the above circumstances.

New funds also become available during the course of the financial year, after the approval of the MTREF, and for these to be incorporated into the capital budget of the municipality, and adjustment of capital expenditure budget becomes necessary. Funds that we reduced due to poor performance as per 2023 Adjusted DoRA have been factored into the adjustments budget.

The municipality received a proposed stopping letter in terms of Section 18 of 2023 DoRA from National Treasury, indicating that funds to be withheld for under-performance/non-compliance for R10.8 million from our 2023/24 IUDG allocation of R74.2 million, to stop an amount of R35 million from our 2023/24 RBIG allocation of R86 million, to stop an amount of R8.7 million from our 2023/24 INEP allocation of R35.8 million and to stop our 2023/24 NDPG allocation of R2 million in terms of section 18 of the 2023 DoRA. The letter was received dated 12 February 2024 and the municipality had seven days to provide a written response as outlined by National Treasury. This consolidated response was submitted on the 20 February 2024 and the municipality is still awaiting feedback. These changes have therefore not been taking into consideration with the finalisation of the Adjustment budget.

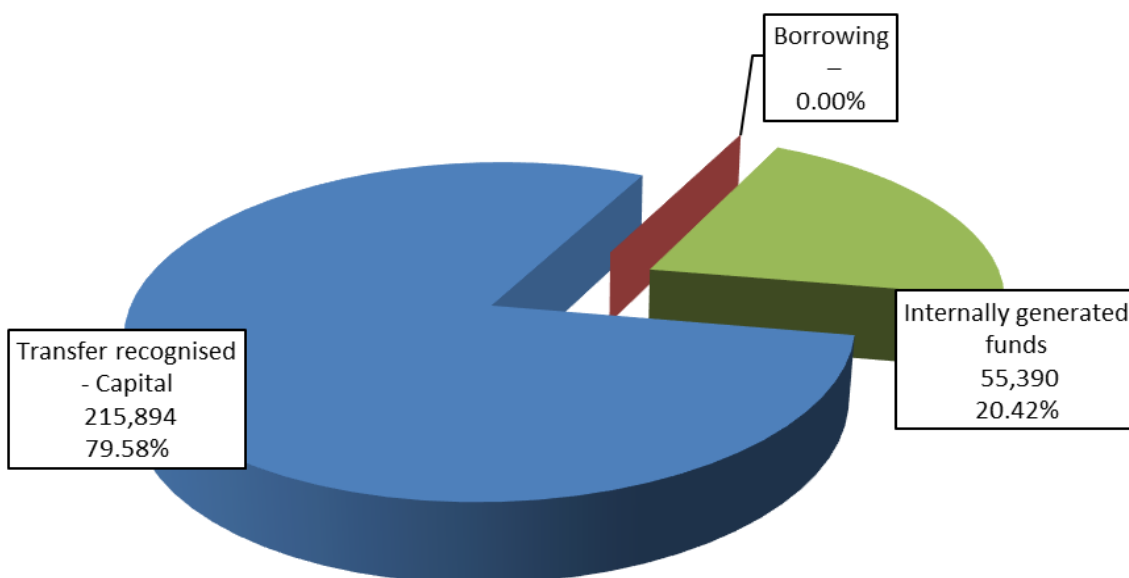
Description	Budget Year 2023/24									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Capital expenditure & funds sources											
Capital expenditure	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Transfers recognised - capital	214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35,240	-	-	-	-	-	20,150	20,150	55,390	49,096	35,500
Total sources of capital funds	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146

Adjusted Capital Expenditure per Funding source - 2023/24



	Original Budget	Adjustments Increase (Decrease)	Final Adjustment Budget	% Increase / (Decrease)	% Contribution
■ Total Capital expenditure	249,473	21,811	271,284	8.74%	
■ Transfer recognised - Capital	214,233	1,661	215,894	0.78%	79.58%
■ Borrowing	–	–	–	–	0.00%
■ Internally generated funds	35,240	20,150	55,390	57.18%	20.42%

Capex Funding Adjustment Budget 2023/24 (R'000)



The table and charts above, provides a summary of the capital expenditure budget and the sources of funding. The approved capital budget for the 2023/24 MTREF is R249,473 million. This budget is adjusted upwards by R21,811 million funded from Capital Grants and Subsidies recognised of R215,894 million (79.58%) and internally generated funds to the amount of R55,390 million (20.42%). Transfers recognised – capital increased by R1,661 million which constitutes an increase 0.78% and Internally generated funds increased by 57.18%. The final capital expenditure budget amounts to R271,284 million.

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2024/25
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	4,034
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		10,000	-	-	-	-	-	19,204	19,204	29,204	8,783	5,217
Vote 08 - Infrastructure And Services		183,117	-	-	-	-	-	(6,080)	(6,080)	177,037	608,267	668,395
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	193,117	-	-	-	-	-	13,124	13,124	206,241	617,050	677,646
Single-year expenditure to be adjusted												
Vote 01 - Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	1,646	1,646	1,646	-	-
Vote 08 - Infrastructure And Services		36,856	-	-	-	-	-	5,231	5,231	42,087	4,000	6,000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		56,356	-	-	-	-	-	8,687	8,687	65,043	36,233	50,500
Total Capital Expenditure - Vote		249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Capital Expenditure - Functional												
Governance and administration												
Executive and council		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Finance and administration		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety												
Community and social services		-	-	-	-	-	-	-	-	-	-	4,034
Sport and recreation		-	-	-	-	-	-	-	-	-	-	4,034
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services												
Planning and development		50,000	-	-	-	-	-	26,850	26,850	76,850	48,783	45,217
Road transport		10,000	-	-	-	-	-	20,850	20,850	30,850	8,783	5,217
Environmental protection		40,000	-	-	-	-	-	6,000	6,000	46,000	40,000	40,000
Trading services												
Energy sources		179,973	-	-	-	-	-	(6,849)	(6,849)	173,124	572,267	634,395
Water management		54,026	-	-	-	-	-	(12,189)	(12,189)	41,837	24,700	28,000
Waste water management		125,947	-	-	-	-	-	(11,000)	(11,000)	114,947	529,000	587,000
Waste management		-	-	-	-	-	-	16,340	16,340	16,340	18,567	19,395
Other												
Total Capital Expenditure - Functional	3	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Funded by:												
National Government		214,233	-	-	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Provincial Government		-	-	-	-	-	-	6,000	6,000	6,000	-	-
District Municipality		-	-	-	-	-	-	18,850	18,850	18,850	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		35,240	-	-	-	-	-	20,150	20,150	55,390	49,096	35,500
Total Capital Funding		249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146

The table above represent capital expenditure budget by municipal vote and functional classification. The budget is committed to a list of identified projects as per supporting table SB19 as per Annexure A. Multi-year projects have been adjusted upwards by R13,124 million whilst single year projects have been adjusted upwards by R8,687 million.

The municipal fiscal planning centres around allocation of budget per vote, and these are linked to SDF, the IUDF, the Key Performance Areas and the Municipal Strategic Objectives as contained in the IDP. The Senior Managers are responsible for timely and cost-effective delivery of projects within the approved budgets and/or amounts awarded at as per the supply chain processes of acquisition and contracts management. Adjustments were done under Vote 2 – Municipal and general with a net upward adjustment of R1,810 million. Vote 7 – Strategy, Economic Development and Planning was adjusted upwards by R20,850 million. Vote 8 – Infrastructure services was adjusted upwards by R849 thousand and it constitutes 81% of the total adjusted capital budget.

From the total budget, R173,124 million is allocated to Trading services, with Electricity allocated R41,837 million, Water management R114,947 million and Wastewater management R16,340 million. Executive and Council R21,310 million and Economic and environmental services R76,850 million. Infrastructure assets are critical for service delivery and revenue generation capabilities of the municipality and also attract investment as result of available capacity and optimal condition of property, plant and equipment.

Indicated in the table below is a list of capital projects per funding source.

Funding per project (Amount in Rand)	Sum of Original Budget	Sum of Adjustments Increase (Decrease)	Sum of Final Adjusted budget
F_C_T&S_MA_DM_NC_DC09_INFRA_SPEC (ADD DESC)	-	6,000,000	6,000,000
RESEALING OF ROADS FBDM	-	6,000,000	6,000,000
F_C_T&S_MA_FG&IO_EUROPEAN UNION	-	18,850,000	18,850,000
EUROPEAN UNION BEAR PROJECT	-	18,850,000	18,850,000
F_C_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	4,000,000	-	4,000,000
EEDSM PROJECTS	4,000,000	-	4,000,000
F_C_T&S_MA_NG_INEP GRANT	48,026,000	(12,189,000)	35,837,000
ELECTRIFIC LERATO PARK LINK SERV NETWORK	7,900,000	-	7,900,000
ELECTRIFICATION LETABO PARK	12,680,000	-	12,680,000
ELECTRIFICATION WITDAM -138	900,000	(900,000)	-
RONALD'S VLEI SWITCH HOUSE NO.1	1,500,000	-	1,500,000
UPGRADE HADISON PARK 66/11 KV SUBSTATION	23,546,000	(12,189,000)	11,357,000
ELECTRIFICATION COLVILLE	-	900,000	900,000
ASHBURNHAM/COLVILLE UPGRADES	1,500,000	-	1,500,000
F_C_T&S_MA_NG_N/HOOD DEV PARTNERSHIP GRANT	2,000,000	-	2,000,000
ACQ STORMWAT PROJ-STORWAT CHANNEL GALASH	2,000,000	(2,000,000)	-
REDEVELOPMENT OF RC ELLIOT HALL	-	2,000,000	2,000,000
F_C_T&S_MA_NG_REGIONAL BULK INFRA GRANT	86,000,000	(11,000,000)	75,000,000
EAST BYPASS REPLACE OF CORRODE10KM LINE	5,069,101	(5,069,101)	-
EASTERN BYPASS REPAIR COATING AND REFURB	2,820,018	(2,820,018)	-
KBY BULK METERS & PRESSURE MANAGEMENT	766,944	2,363,998	3,130,942
KBY NETWORK LEAK DETECTION & REPAIR PH 1	4,531,850	(1,405,466)	3,126,384
KBY NETWORK LEAK DETECTION & REPAIR PH 2	4,843,043	(2,537,274)	2,305,769
NEW WTP CLHORINE & DOSING WORKS UPGRADE	10,628,021	18,845,352	29,473,373
NEW WTW FILTER REFURBISH&BACKWASH SYSTEM	-	6,268,538	6,268,538
NEWTOWN RESERVOIR EMERGENCY LEAK REPAIRS	4,725,460	(3,046,627)	1,678,833
OLD WTP CLHORINE & DOSING WORKS UPGRADE	16,598,092	(11,224,546)	5,373,546
POWER; ABSTRACTION & PUMPSTATION REPAIRS	9,486,736	(2,390,508)	7,096,228
PROJECT MANAGEMENT	3,230,055	(3,230,055)	-
RITCHIE SUBZONE SMART METER INSTALL	106,687	(106,687)	-
RITCHIE WTW UPGRADE AND BULK PIPELINE	-	2,340,362	2,340,362
RIVERTON TO MIDSTATION BULK PIPELINE REP	3,740,594	(3,740,594)	-
SMARTBALL SURVEY PRIORITY LEAK REPAIRS	12,954,638	(3,507,725)	9,446,913
WEST BYPASS REPLACE OF CORRODED SECTION	579,133	(579,133)	-
WTW OHS & SECURITY MANAGEMENT	5,919,628	(1,160,516)	4,759,112
F_C_TRANSFER FROM OPERATIONAL REVENUE	35,240,000	20,150,000	55,390,000
ACQ-COMPUTER EQUIPMENT REPLACEMENT	4,500,000	1,700,000	6,200,000
ACQ-FLEET REPLACEMENT	5,000,000	2,110,000	7,110,000
ACQ-FURNITURE AND OFFICE EQUIP REPLACEM	3,000,000	-	3,000,000
CAPITAL SPARES-ACQ-PREPAID METERS	2,000,000	-	2,000,000
CARTERS GLEN SEWER PUMP STATION	-	8,540,000	8,540,000
DSITRBUTION-ACQ-WAT METER REPLACEME	2,000,000	-	2,000,000
EMERGENCY LEAK REPAIR ON 6 MAJOR LEAKS	168,750	(168,750)	-
EMERGENCY METER INSTALLATIONS (PHASE 1)	6,225,255	9,389,795	15,615,050
LERATO PARK SEWER UPGR DOWNSTREAM INFRA	-	7,800,000	7,800,000
MR LEAK AND SLEAK DATA SYSTEM	879,759	(401,805)	477,954
NEW WTP MAJOR REFURBISH&AND BUILD WORKS	1,305,743	(1,305,743)	-
NEW WTW FILTER REFURBISH&BACKWASH SYSTEM	502,226	(502,226)	-
OLD WTP MAJOR REFURBISH AND BUILD WORKS	468,275	(468,275)	-
PIPE CONDITION ASSESS AND CATHOD PROTECT	1,848,991	(638,103)	1,210,888
SMARTBALL LEAK DETECTION	5,847,676	(5,012,197)	835,479
WEST BYPASS LEAK REPAIRS AND REFURBISH	293,325	(293,325)	-
WSDP DEVELOPMENT	1,200,000	(599,371)	600,629
F_CAP_T&S_MONET_NG_INTEGRATED URBAN DEVELOPMENT GRANT	74,207,000	-	74,207,000
INDUSTRIAL HUB PRECINCT	-	1,775,200	1,775,200
P-CIER RDS ROADS	20,000,000	-	20,000,000
PHDA PLANNING & SURVEYING	10,000,000	(1,775,200)	8,224,800
TOWNSHIP ESTABLISHMENT VARIOUS WARDS	5,000,000	-	5,000,000
UPGRADE GRAVEL ROADS WARDS VARIOUS	20,000,000	-	20,000,000
WATER PIPES REFURB PROG VARIOUS WARDS	19,207,000	-	19,207,000
Grand Total	249,473,000	21,811,000	271,284,000

Indicated in the table below is the summary of movement per funding source.

Funding sources (Amount in Rand)	Sum of Original Budget	Sum of Adjustments Increase (Decrease)	Sum of Final Adjusted budget
F_C_T&S_MA_DM_NC_DC09_INFRA_SPEC (ADD DESC)	-	6,000,000	6,000,000
F_C_T&S_MA_FG&IO_EUROPEAN UNION	-	18,850,000	18,850,000
F_C_T&S_MA_NG_ENERGY EFF & DEMAND SIDE MNG	4,000,000	-	4,000,000
F_C_T&S_MA_NG_INEP GRANT	48,026,000	(12,189,000)	35,837,000
F_C_T&S_MA_NG_N/HOOD DEV PARTNERSHIP GRANT	2,000,000	-	2,000,000
F_C_T&S_MA_NG_REGIONAL BULK INFRA GRANT	86,000,000	(11,000,000)	75,000,000
F_C_TRANSFER FROM OPERATIONAL REVENUE	35,240,000	20,150,000	55,390,000
F_CAP_T&S_MONET_NG_INTEGRATED URBAN DEVELOPMENT GRANT	74,207,000	-	74,207,000
Grand Total	249,473,000	21,811,000	271,284,000

Adjustment Budget Estimate Proposal – Capital expenditure

INEP (INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT)

INEP was adjusted downwards by R12,189 million from R48,026 million to R35,837 million in the 2023 amended DoRA. The municipality received a stopping letter from National Treasury to stop an amount of R8.7 million from our 2023/24 INEP allocation of R35.8 million. The municipality submitted a request not to have the funds withdrawn.

RBIG (REGIONAL BULK INFRASTRUCTURE GRANT)

RBIG was adjusted downwards by R11,000 million from R86,000 million to R75,000 million in the 2023 amended DoRA. The municipality received a stopping letter from National Treasury to stop an amount of R35 million from our 2023/24 RBIG allocation of R86 million. The municipality submitted a request that the funds be retained. In the submission letter Four (4) Tenders were advertised in September 2023 with a closing date of end of October 2023. Tender evaluation and award have been concluded for three of the four tenders with construction about to start (Site Handover concluded). One of the four tenders will be re-advertised. The total commitment for the three awarded tenders is R 88 264 285.94. Two more tenders were advertised in November 2023 with a closing date of January 2024. These tenders are at adjudication stage with a total a commitment of R36.6 million once awarded. The award will be concluded by the end of February 2024. In order to accelerate expenditure on the projects already awarded, the following is planned:

- Purchase the bulk of the equipment early on in the awarded projects to boost expenditure.
- Accelerate tender award for the projects that are already at Tender Adjudication stage.

EEDSM (ENERGY EFFICIENCY DEMAND SIDE MANAGEMENT)

No adjustments were made to the EEDSM Grant for the year under review and the funds are fully spent.

FUNDING FROM FRANCES BAARD DISTRICT MUNICIPALITY

Frances Baard District Municipality initially allocated R3,000 million capital funding towards resealing of roads and during their Adjustments budget, they allocated a further R3,000 million, bringing the total allocation to R6,000 million for the year under review which greatly assists the municipality to address the road infrastructure challenges.

EUROPEAN UNION

Additional funding from the European Union for the Business Expansion Attraction and Retention (BEAR) Project was received of R18,850 million which relates to the prior financial year. The municipality will have to do a prior year correction.

INTERNALLY GENERATED FUNDS

Projects funded from Internally generated funds is adjusted upwards by R20,150 million to make provision for the following.

Fleet replacement programme to purchase a vehicle for the Speaker and procurement of 3 vehicles for Mechanical Workshop.

An additional R1,700 million was requested by our IT Department for the procurement and installation of a radio mast to enhance network stability and improve connectivity.

An amount of R8.5 million was allocated for the Carters Glen Sewer Pump Station to continue with project to address the sewerage challenges in the area.

Counter funding for BFI for the bulk water project was re-prioritized, with the bulk of the funds being allocated towards emergency meter installations.

An amount of R7,800 million for Lerato Park Sewer Upgrade Downstream Infrastructure project.

INTEGRATED URBAN DEVELOPMENT GRANT

The municipality received a stopping letter from National Treasury indicating the intention to stop an amount of R10.8 million from our 2023/24 IUDG allocation of R74.2 million. As per the motivation letter submitted to retain the funds the following was emphasised.

Replacement of internal water pipes in Main Rd, Reservoir Rd, Dalham Rd, Carrington Rd, Central Rd and Broadway. The project entails the replacement of the existing 8km of a water pipeline in various wards with a total budget of R19,207 million.

Implications should the project funding be stopped.

- The municipality water loss is at 60% contributed by the technical water loss as a result of pipe leaks and bursts. Therefore, the replacement of the 8 km pipes is intended to reduce water losses.
- Kimberley water pipe pipelines constitute 50% of Asbestos which has reached its design lifespan and has aged. The use of asbestos pipes poses health risks to humans due to the inhalation of fibres.
- Consequence to the Auditor General report which a finding that the Municipality's water loss that extremely high due to the aged infrastructure. The Municipality developed a response plan that includes the replacement of the aged water pipeline as a measure to reduce the water loss.

Township Establishment Projects and Priority Human Settlements and Housing Development Areas (PHSHDA's)

The Urban Planning Unit was allocated an amount of R15,000 million of R10,000 million is funded from IUDG, to implement Township Establishment Projects and Priority Human Settlements and Housing Development Areas (PHSHDA's) for the financial year 2023/2024.

Township Establishment Projects

The project for Township Establishment comprises of 06 projects. These projects include formalization and rectification of cadastral boundaries in the following areas:

1. Project 03: Roodepan Informal Settlement with a yield of ± 140 Erven
2. Project 04: Cadastral Rectification in Ritchie yielding ± 80 Erven
3. Project 05: Formalisation of Madiba Park Informal Settlement with a yield of ± 900 Erven
4. Project 07: Planning and Surveying of Various Erven yielding ± 111 Erven
5. Project 08: Preparation of Geohydrological Studies at Riemvasmaak Informal settlement yielding ± 128 Erven

Priority Human Settlements and Housing Development Areas (Project 06)

Implications for Stopping/ Decreasing funds for Township Establishment and (PHSHDA's)

The implications of stopping or reduction of funds for the following projects will have adverse repercussions as outlined below:

Township Establishment:

- Breach of contractual obligations as 90% of the allocated budget of R5,000 million is committed and 10% has been advertised for 14-day for public participation.
- Decremental implications on the provision of services for the informal settlements as the SG diagrams is significant for preparation of designs for electrification, installation of water and sewer as well as paving of roads.
- It will hinder Security of tenure and provision of sustainable houses for the residents of the informal settlements.
- Implications on the revenue generation through rates.
- Deviation from the priorities on the Integrated Development Plan (IDP) which is a strategic document presented to the public.

Priority Human Settlements and Housing Development Areas:

- Breach of contractual obligations as the Appointment letter has been issued.
- Delay in general investment in the City through provision of mixed-use development that includes high density houses and social houses that respond to integrated and resilient housing typology needed for the middle-income gap.
- Diverse implications on implementation of the City's Spatial Development Framework (SDF) as part of IDP.
- The project includes a demand quantification and market research plan that will promote diversity in land uses which increase streams for Investment opportunities.
- Prevent land invasion or optimal uses of the land as the proposed precinct is vastly vacant.
- Postponement of the implementation of National priorities for transforming R31 area as a transformation zone
- Constrains investment attraction and diversification of economic services.

Benefits of the implementation of the projects

- Attract private and public investment that will in turn encourage an environment that will foster opportunities for more labour – absorbing activities.
- The Market research and demand quantification will unpack the economic potential within the Sol Plaatje Local Municipality vicinity in order to ease the high unemployment rate within the city.
- The planning and Surveying of various areas will ensure that the Municipality successfully addresses the need of delivering security of tenure to the community,
- Strengthen external partner relationships to promote integrated planning and improve on service delivery.
- Diversification of sectors that contribute to economic growth, investment opportunities, revenue enhancement and decrease of unemployment rate.
- Compliant with Land Survey Act, 1997 to provide accurate cadastral data for registration purpose.
- Foster increase in the GDP of the City through provision of diverse sectors
- Promoting good governance by aligning with the objectives of Integrated Development Plan, Service delivery Budget Implementation Plan (SDBIP) and Sol Plaatje Spatial Development Plan.
- Fast-tracking value chain on provision of services as the available of the specialised studies and Surveyor Generals Diagrams allows for installation of services to commence and collection of revenue.
- Most importantly promote development principles of the Spatial Planning and Land Use Management Act 13 of 2015 – **Spatial Resilience, Sustainability, Efficiency and Good governance**, principles of Integrated Urban Development Framework, Sustainable Development Goals and District Development Plan, the "One -Plan".

Revitalisation of industrial HUB Precinct

Feasibility Study and Submission of Precinct Plan accompanied by a public consultation process.

Resealing of roads. The project entails the resealing of municipal roads through asphalt overlay, chip and spray and slurry seal applications. To achieve 80 000m² of resealing by end of April 2024.

The project is performing satisfactorily, and funds will be fully spent by 30 April 2024. The total allocation for Roads amounts to R40,000 million.

NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT

As per the stopping letter, National Treasury intends to stop the full allocation R2 million of 2023/24 NDPG allocation of in terms of section 18 of the 2023 DoRA. The allocation is intended to be used for the Planning and Designs for Revitalisation of RC Elliot Hall. The purpose of the project is to conduct feasibility studies and analysis to determine the structural stability of the hall in order to make a determination as to whether the hall needs to be demolished or renovated.

Implication for Stopping/ Decreasing of Funds

The implications of stopping or decreasing of funds for the planning and designs of the RC Elliot Hall are as follows:

- Unattended dilapidated buildings contravene the National Building Regulations and Building Standard Act 103 of 1977.
- It poses hazard to the community and illegal occupancy by street kids.
- Limits the community from accessing sustainable social facilities.
- The building is not optimally used and has a potential to be utilised as a “One Stop Shop” for accessibility and convenience.
- The project is listed as a priority in terms of the Integrated Development Plan and Service Delivery Budget and Implementation Plan.

Project (Capital Expenditure) Risks

Recent experience has proven that procurement plans, and specifications are not prepared in time and thus delays inception of projects. The municipality is highly capital grant dependent and any reductions or withholding of funds or decline of rollovers can have serious service delivery implications for the municipality. The current status is exacerbated by the fact that the municipality does not have sufficient cash available to fund capital projects from internal funds and the liquidity is of such a nature that the municipality cannot afford to obtain long-term loans due to affordability and the impact this will have on tariff setting. Due to the debt relief approval the municipality is prohibited from entering into any new long-term loans for 36 months in line with the duration of the debt relief.

The Sol Plaatje Municipality acknowledges the underperformance on the grant spending and takes full responsibility for the delayed planning and procurement processes.

- The grant allocations received by Sol Plaatje Municipality is considerably lower than other secondary cities.
- The stopping of grants will negatively impact our IDP.
- The Municipality have existing contractual commitments.
- Stopping of funds will open the Municipality up for litigation.
- We will establish a Task Team to do weekly monitoring on capital projects, which will be chaired by the Municipal Manager.

11. Conclusion

The municipality has a long way to go to adequately address its financial difficulties and becoming financially viable. This can only be achieved through a collective effort of revising expenditure patterns by being prudent and conservative and truly consider the prioritisation of key objectives and containing costs. Employing various means to collect outstanding debt and improving the collection rate. And ultimately creating a committed payment culture from all customers in the municipal jurisdiction. In order for the municipality to thrive, overall performance must improve, the quality of services rendered must improve, accountability must be enforced, stricter consequence management must be applied, ensure that acts, regulations and policies are adhered to, enhance revenue collection and operational and capital funds are spent effectively with good value for money.

Sol Plaatje Local Municipality – Adjustment Budget 2023/24

The onus is on the Executive Mayor and the Municipal Manager to ensure that this budget is implemented and delivers the expected outcomes as per the adjusted SDBIP.

12. Other Supporting Documentation

Summary of Observations and recommendations from National Treasury emanating from the 2023/24 Mid-year budget and performance engagement.

Debt Relief Compliance Certificates issued by National Treasury for November 2023 and December 2023, which is accompanied by the monthly debt relief non-compliance reports.

NC091_Sol Plaatje_2023/24 Proposed Stopping Letter in terms of Section 18 of 2023 DoRA.

13. Municipal Manager's Quality Certification

BS Matlala, municipal manager of **Sol Plaatje Local Municipality (NC091)**, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print name: BS Matlala

Municipal Manager of Sol Plaatje Local Municipality (NC091)

Signature: _____



Date: 27 /02/ 2024

ANNEXURE A: B-SCHEDULES

Municipal adjustments budgets & supporting tables

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Data submission enquiries:
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Municipal adjustments budgets & supporting tables

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Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: **2023/24**

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Organisational structure votes		Display Sub-Votes
Vote 01 - Executive & Council	Vote 01 - Executive & Council	01.1 - Council's Expenses
Vote 02 - Municipal And General	01.1 - Council's Expenses	01.2 - Executive Mayor Admin
Vote 03 - Municipal Manager	01.2 - Executive Mayor Admin	01.3 - Speakers Office Admin
Vote 04 - Corporate Services	01.3 - Speakers Office Admin	02.1 - Municipal And General
Vote 05 - Community Services	Vote 02 - Municipal And General	02.2 - Man - Insurance Fund - Short Term
Vote 06 - Financial Services	02.1 - Municipal And General	02.3 - Man - Workmen's Compensation Fund
Vote 07 - Strategy Econ Development And Planning	02.2 - Man - Insurance Fund - Short Term	Vote 03 - Municipal Manager
Vote 08 - Infrastructure And Services	02.3 - Man - Workmen's Compensation Fund	03.1 - Municipal Manager - Admin
Vote 09 -	Vote 03 - Municipal Manager	03.2 - Internal Investigations
Vote 10 -	03.1 - Municipal Manager - Admin	03.3 - Internal Audit
Vote 11 -	03.2 - Internal Investigations	03.4 - Isp Unit
Vote 12 -	03.3 - Internal Audit	03.5 - Project Management Unit - Pmu
Vote 13 -	03.4 - Isp Unit	Vote 04 - Corporate Services
Vote 14 -	03.5 - Project Management Unit - Pmu	04.1 - Corporate Services - Admin
Vote 15 - Other	Vote 04 - Corporate Services	04.2 - Office Services And Archives
	04.1 - Corporate Services - Admin	04.3 - H R - Management
	04.2 - Office Services And Archives	04.4 - H R - Recruitment And Benefits
	04.3 - H R - Management	04.5 - H R - Training And Development
	04.4 - H R - Recruitment And Benefits	04.6 - H R - Local Authority Training
	04.5 - H R - Training And Development	04.7 - Publicity And Media Coordination
	04.6 - H R - Local Authority Training	04.8 - Risk Management
	04.7 - Publicity And Media Coordination	04.9 - Security And Protection
	04.8 - Risk Management	Vote 05 - Community Services
	04.9 - Security And Protection	05.1 - Community Services - Admin
	Vote 05 - Community Services	05.2 - Emergency Services
	05.1 - Community Services - Admin	05.3 - Biodiversity And Landscape
	05.2 - Emergency Services	05.4 - Libraries
	05.3 - Biodiversity And Landscape	05.5 - Road Traffic Regulations
	05.4 - Libraries	05.6 - Vehicle Licensing And Testing
	05.5 - Road Traffic Regulations	05.7 - Vehicle Licensing And Testing
	05.6 - Vehicle Licensing And Testing	05.8 - Community Parks
	05.7 - Vehicle Licensing And Testing	05.9 - Sport Grounds And Stadiums
	05.8 - Community Parks	05.10 - Community Halls And Facilities
	05.9 - Sport Grounds And Stadiums	05.11 - Swimming Pools
	05.10 - Community Halls And Facilities	05.12 - Cemeteries
	05.11 - Swimming Pools	05.13 - Resorts And Camping Sites Inside Som
	05.12 - Cemeteries	05.14 - Resorts And Camping Sites Outside Som
	05.13 - Resorts And Camping Sites Inside Som	05.15 - Resort Transits
	05.14 - Resorts And Camping Sites Outside Som	05.16 - Health - Admin
	05.15 - Resort Transits	05.17 - Health - Clinics
	05.16 - Health - Admin	05.18 - Health - Inspectors
	05.17 - Health - Clinics	05.19 - Health - Commonage And Pound
	05.18 - Health - Inspectors	05.20 - Refuse - Pollution Control/Collection
	05.19 - Health - Commonage And Pound	05.21 - Refuse - Landfill Sites
	05.20 - Refuse - Pollution Control/Collection	05.22 - Refuse - Maintenance
	05.21 - Refuse - Landfill Sites	Vote 06 - Financial Services
	05.22 - Refuse - Maintenance	06.1 - Financial Services Admin
	Vote 06 - Financial Services	06.2 - Financial Management Grant
	06.1 - Financial Services Admin	06.3 - Asset And Risk
	06.2 - Financial Management Grant	06.4 - Budget And Financial Reporting
	06.3 - Asset And Risk	06.5 - Budget And Financial Reporting
	06.4 - Budget And Financial Reporting	06.6 - Expenditure Credits/Payroll
	06.5 - Budget And Financial Reporting	06.7 - Information Technology
	06.6 - Expenditure Credits/Payroll	06.8 - Billing Finance
	06.7 - Information Technology	06.9 - Property Rates And Valuations
	06.8 - Billing Finance	06.10 - Real Estate & Property Management
	06.9 - Property Rates And Valuations	06.11 - Debt Collection
	06.10 - Real Estate & Property Management	06.12 - Supply Chain Management
	06.11 - Debt Collection	Vote 07 - Strategy Econ Development And Planning
	06.12 - Supply Chain Management	07.1 - Sads Admin
	Vote 07 - Strategy Econ Development And Planning	07.2 - Tourism
	07.1 - Sads Admin	07.3 - Properties Services
	07.2 - Tourism	07.4 - Economic Development And Planning
	07.3 - Properties Services	07.5 - Town Planning
	07.4 - Economic Development And Planning	07.6 - Building Inspectorate
	07.5 - Town Planning	07.7 - Properties Maintenance
	07.6 - Building Inspectorate	07.8 - Markets And Street Trading
	07.7 - Properties Maintenance	07.9 - Urban Renewal Program
	07.8 - Markets And Street Trading	Vote 08 - Infrastructure And Services
	07.9 - Urban Renewal Program	08.1 - Infrastructure Admin
	Vote 08 - Infrastructure And Services	08.2 - Cr - Water And Sanitation
	08.1 - Infrastructure Admin	08.3 - Public Toilets
	08.2 - Cr - Water And Sanitation	08.4 - Mechanical Workshops
	08.3 - Public Toilets	08.5 - Fleet
	08.4 - Mechanical Workshops	08.6 - Roads Planning And Design
	08.5 - Fleet	08.7 - Road Construction And Maintenance
	08.6 - Roads Planning And Design	08.8 - Housing - Admin
	08.7 - Road Construction And Maintenance	08.9 - Housing - Maintenance
	08.8 - Housing - Admin	08.10 - Sewerage - Regulation
	08.9 - Housing - Maintenance	08.11 - Sewerage - Treatment
	08.10 - Sewerage - Regulation	08.12 - Sewerage - Maintenance
	08.11 - Sewerage - Treatment	08.13 - Water - Treatment
	08.12 - Sewerage - Maintenance	08.14 - Water - Distribution
	08.13 - Water - Treatment	08.15 - Water - Maintenance
	08.14 - Water - Distribution	08.16 - Electricity - Admin
	08.15 - Water - Maintenance	08.17 - Electricity - Maintenance
	08.16 - Electricity - Admin	08.18 - Electricity - Streetlights Maintenance
	08.17 - Electricity - Maintenance	Vote 09 -
	08.18 - Electricity - Streetlights Maintenance	Vote 10 -
	Vote 09 -	Vote 11 -
	Vote 10 -	Vote 12 -
	Vote 11 -	Vote 13 -
	Vote 12 -	Vote 14 -
	Vote 13 -	Vote 15 - Other
	Vote 14 -	
	Vote 15 - Other	

NC091 Sol Plaatje - Contact Information

A. GENERAL INFORMATION

Municipality	NC091 Sol Plaatje
Grade	5
Province	NC NORTHERN CAPE
Web Address	www.solplaatje.org.za
e-mail Address	info@solplaatje.org.za

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	x5030
City / Town	Kimberley
Postal Code	8300
Street address	
Building	Civic Centre
Street No. & Name	Sol Plaatje Drive
City / Town	Kimberley
Postal Code	8301
General Contacts	
Telephone number	0538306911
Fax number	0538331005

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	
Title	Ms
Name	Nomazizi Maphutla
Telephone number	0538306489
Cell number	0798932583
Fax number	
E-mail address	Nmaphutla@solplaatje.org.za

Secretary/PA to the Speaker:	
ID Number	
Title	Ms
Name	S.M Le Fleur
Telephone number	0538306331
Cell number	0610115903
Fax number	
E-mail address	slfleur@solplaatje.org.za

Mayor/Executive Mayor:

ID Number	
Title	Mr
Name	Kagisho John Brendon Sonyoni
Telephone number	0538306213
Cell number	0788875102
Fax number	
E-mail address	Ksonyoni@solplaatje.org.za

Secretary/PA to the Mayor/Executive Mayor:

ID Number	
Title	Mr
Name	Ben Johnson
Telephone number	0538306269
Cell number	0791372266
Fax number	
E-mail address	bjohnson@solplaatje.org.za

Deputy Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	
Title	Mr
Name	Bartholomew Serapelo Matlala
Telephone number	0538306100
Cell number	071 592 5089
Fax number	0538331005
E-mail address	bmatlala@solplaatje.org.za

Secretary/PA to the Municipal Manager:	
ID Number	
Title	Ms
Name	J Bonokwane
Telephone number	0538306471
Cell number	0727213953
Fax number	0538331005
E-mail address	jbonokwane@solplaatje.org.za

Chief Financial Officer

ID Number	
Title	Mr
Name	LK Samolapo (Acting)
Telephone number	0538306500
Cell number	0835423335
Fax number	0538326571
E-mail address	ksamolapo@solplaatje.org.za

Secretary/PA to the Chief Financial Officer

ID Number	
Title	Ms
Name	Mapule Mogakwe
Telephone number	0538306502
Cell number	0717200682
Fax number	0538314658
E-mail address	mmogakwe@solplaatje.org.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Mr
Name	BIANCA ERASMUS	Name	JAMES CHISANGO
Telephone number	0538306523	Telephone number	053 830 6522
Cell number	0825507414	Cell number	079 110 2034
Fax number		Fax number	
E-mail address	berasmus@solplaatje.org.za	E-mail address	jchisango@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	CELESTE CROUCH	Name	CANDY JENNEKE
Telephone number	0538306533	Telephone number	0538306564
Cell number	0813066399	Cell number	0670506684
Fax number	0866812135	Fax number	0538314658
E-mail address	ccrouch@solplaatje.org.za	E-mail address	cjenneke@solplaatje.org.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	JJ WAGNER	Name	
Telephone number	0538306504	Telephone number	
Cell number	0828346330	Cell number	
Fax number		Fax number	
E-mail address	jwagner@solplaatje.org.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
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Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

NC091 Sol Plaatje - Table B1 Adjustments Budget Summary - 27/02/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjus. 6	Total Adjus. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	660,893	-	-	-	-	-	-	-	660,893	706,943	746,365
Service charges	1,517,256	-	-	-	-	-	(66,670)	(66,670)	1,450,586	1,664,238	1,825,805
Investment revenue	7,000	-	-	-	-	-	2,500	2,500	9,500	12,000	15,000
Transfers recognised - operational	281,921	-	-	-	-	-	5,682	5,682	287,603	302,302	328,343
Other own revenue	252,534	-	-	-	-	-	137,550	137,550	390,084	86,526	91,282
Total Revenue (excluding capital transfers and contributions)	2,719,604	-	-	-	-	-	79,062	79,062	2,798,666	2,772,009	3,006,795
Employee costs	881,637	-	-	-	-	-	28,729	28,729	910,366	963,475	1,016,709
Remuneration of councillors	35,559	-	-	-	-	-	-	-	35,559	37,337	39,390
Depreciation & asset impairment	404,150	-	-	-	-	-	-	-	404,150	427,883	452,346
Finance charges	19,495	-	-	-	-	-	560	560	20,055	17,872	16,050
Inventory consumed and bulk purchases	1,090,900	-	-	-	-	-	36,156	36,156	1,127,055	1,173,155	1,301,328
Transfers and subsidies	4,560	-	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679
Other expenditure	254,952	-	-	-	-	-	27,214	27,214	282,166	268,883	287,654
Total Expenditure	2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/(Deficit)	28,351	-	-	-	-	-	(12,597)	(12,597)	15,755	(121,166)	(111,361)
Transfers and subsidies - capital (monetary allocations)	214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285
Capital expenditure & funds sources											
Capital expenditure	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Transfers recognised - capital	214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35,240	-	-	-	-	-	20,150	20,150	55,390	49,096	35,500
Total sources of capital funds	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Financial position											
Total current assets	3,472,014	-	-	-	-	-	(54,933)	(54,933)	3,417,081	3,575,652	3,690,697
Total non current assets	2,466,074	-	-	-	-	-	21,811	21,811	2,487,885	3,028,204	3,660,184
Total current liabilities	1,151,431	-	-	-	-	-	(26,144)	(26,144)	1,125,286	1,156,001	1,146,001
Total non current liabilities	443,824	-	-	-	-	-	-	-	443,824	461,047	478,738
Community wealth/Equity	4,342,835	-	-	-	-	-	(10,936)	(10,936)	4,331,899	4,825,856	5,568,094
Cash flows											
Net cash from (used) operating	238,844	-	-	-	-	-	(116,401)	(116,401)	122,443	673,847	832,382
Net cash from (used) investing	(213,757)	-	-	-	-	-	(52,753)	(52,753)	(266,510)	(617,567)	(692,430)
Net cash from (used) financing	(13,351)	-	-	-	-	-	-	-	(13,351)	(14,787)	(16,687)
Cash/cash equivalents at the year end	210,043	-	-	-	-	-	(169,154)	(169,154)	40,889	215,820	303,368
Cash backing/surplus reconciliation											
Cash and investments available	2,347,448	-	-	-	-	-	(133,154)	(133,154)	2,214,294	2,434,324	2,568,655
Application of cash and investments	(923,229)	-	-	-	-	-	(32,456)	(32,456)	(955,686)	(952,248)	(1,536,953)
Balance - surplus (shortfall)	3,270,678	-	-	-	-	-	(100,698)	(100,698)	3,169,980	3,386,572	4,105,609
Asset Management											
Asset register summary (WDV)	2,430,358	-	-	-	-	-	21,811	21,811	2,452,169	2,992,488	3,624,468
Depreciation	86,650	-	-	-	-	-	-	-	86,650	91,153	96,166
Renewal and Upgrading of Existing Assets	200,493	-	-	-	-	-	(8,649)	(8,649)	191,844	598,704	663,429
Repairs and Maintenance	341,908	-	-	-	-	-	22,149	22,149	364,056	322,442	340,642
Free services											
Cost of Free Basic Services provided	70,100	-	-	-	-	-	-	-	70,100	74,510	78,788
Revenue cost of free services provided	104,310	-	-	-	-	-	-	-	104,310	110,906	117,887
Households below minimum service level											
Water:	6	-	-	-	-	-	-	-	6	6	6
Sanitation/sewerage:	5	-	-	-	-	-	-	-	5	5	5
Energy:	6	-	-	-	-	-	-	-	6	6	6
Refuse:	12	-	-	-	-	-	-	-	12	12	12

NC091 Sol Plaatje - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2024

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 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		1,271,802	-	-	-	-	-	20,067	20,067	1,291,869	1,640,987	1,798,761
Executive and council		580,455	-	-	-	-	-	12,567	12,567	593,022	903,372	1,020,303
Finance and administration		691,347	-	-	-	-	-	7,500	7,500	698,847	737,615	778,458
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		41,568	-	-	-	-	-	5,766	5,766	47,334	43,795	46,204
Community and social services		11,782	-	-	-	-	-	566	566	12,348	12,489	13,176
Sport and recreation		2,265	-	-	-	-	-	-	-	2,265	2,401	2,533
Public safety		750	-	-	-	-	-	-	-	750	795	839
Housing		26,701	-	-	-	-	-	1,400	1,400	28,101	28,036	29,578
Health		70	-	-	-	-	-	3,800	3,800	3,870	74	78
Economic and environmental services		16,520	-	-	-	-	-	19,900	19,900	36,420	16,846	17,774
Planning and development		5,595	-	-	-	-	-	19,900	19,900	25,495	5,898	6,223
Road transport		10,925	-	-	-	-	-	-	-	10,925	10,948	11,551
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		1,594,737	-	-	-	-	-	34,990	34,990	1,629,727	1,664,872	1,826,474
Energy sources		1,052,252	-	-	-	-	-	4,330	4,330	1,056,582	1,151,590	1,281,753
Water management		364,714	-	-	-	-	-	8,980	8,980	373,694	347,448	368,527
Waste water management		101,358	-	-	-	-	-	14,690	14,690	116,048	95,380	100,732
Waste management		76,413	-	-	-	-	-	6,990	6,990	83,403	70,453	75,462
Other		9,210	-	-	-	-	-	-	-	9,210	9,696	10,229
Total Revenue - Functional	2	2,933,837	-	-	-	-	-	80,723	80,723	3,014,560	3,376,196	3,699,441
Expenditure - Functional												
Governance and administration		662,700	-	-	-	-	-	111,425	111,425	774,125	678,322	708,347
Executive and council		287,301	-	-	-	-	-	187,388	187,388	474,688	290,817	309,852
Finance and administration		368,723	-	-	-	-	-	(75,963)	(75,963)	292,760	380,429	390,994
Internal audit		6,676	-	-	-	-	-	-	-	6,676	7,076	7,501
Community and public safety		195,332	-	-	-	-	-	16,024	16,024	211,356	220,666	232,392
Community and social services		49,529	-	-	-	-	-	5,695	5,695	55,224	55,679	58,285
Sport and recreation		56,350	-	-	-	-	-	2,947	2,947	59,297	66,155	69,794
Public safety		42,115	-	-	-	-	-	2,326	2,326	44,440	48,590	51,263
Housing		26,752	-	-	-	-	-	695	695	27,448	28,176	29,771
Health		20,586	-	-	-	-	-	4,361	4,361	24,947	22,066	23,279
Economic and environmental services		256,194	-	-	-	-	-	(79,282)	(79,282)	176,912	270,706	294,034
Planning and development		132,278	-	-	-	-	-	(78,626)	(78,626)	53,652	152,158	169,582
Road transport		123,016	-	-	-	-	-	(657)	(657)	122,359	117,594	123,444
Environmental protection		900	-	-	-	-	-	-	-	900	954	1,007
Trading services		1,551,892	-	-	-	-	-	42,983	42,983	1,594,875	1,695,229	1,853,579
Energy sources		1,031,152	-	-	-	-	-	(4,337)	(4,337)	1,026,815	1,146,079	1,274,421
Water management		341,800	-	-	-	-	-	31,916	31,916	373,716	358,326	376,704
Waste water management		102,527	-	-	-	-	-	14,751	14,751	117,278	108,766	114,750
Waste management		76,413	-	-	-	-	-	654	654	77,066	82,058	87,705
Other		25,135	-	-	-	-	-	509	509	25,644	28,251	29,805
Total Expenditure - Functional	3	2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/ (Deficit) for the year		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

Theatres														
Zoo's														
Sport and recreation	56,350	-	-	-	-	-	2,947	2,947	59,297	66,155	69,794			
Beaches and Jetties														
Casinos, Racing, Gambling, Wagering														
Community Parks (including Nurseries)	26,712	-	-	-	-	-	343	343	27,055	32,700	34,498			
Recreational Facilities	22,911	-	-	-	-	-	2,524	2,524	25,435	25,029	26,406			
Sports Grounds and Stadiums	6,727	-	-	-	-	-	80	80	6,807	8,426	8,890			
Public safety	42,115	-	-	-	-	-	2,326	2,326	44,440	48,590	51,263			
Civil Defence														
Cleansing														
Control of Public Nuisances														
Fencing and Fences														
Fire Fighting and Protection	40,458	-	-	-	-	-	2,297	2,297	42,756	46,835	49,411			
Licensing and Control of Animals	1,656	-	-	-	-	-	28	28	1,684	1,755	1,852			
Police Forces, Traffic and Street Parking Control														
Pounds														
Housing	26,752	-	-	-	-	-	695	695	27,448	28,176	29,771			
Housing	26,752	-	-	-	-	-	695	695	27,448	28,176	29,771			
Informal Settlements														
Health	20,586	-	-	-	-	-	4,361	4,361	24,947	22,066	23,279			
Ambulance														
Health Services	20,586	-	-	-	-	-	4,361	4,361	24,947	22,066	23,279			
Laboratory Services														
Food Control														
Health Surveillance and Prevention of Communicable														
Vector Control														
Chemical Safety														
Economic and environmental services	256,194	-	-	-	-	-	(79,282)	(79,282)	176,912	270,706	294,034			
Planning and development	132,278	-	-	-	-	-	(78,626)	(78,626)	53,652	152,158	169,582			
Billboards														
Corporate Wide Strategic Planning (IDPs, LEDs)	92,655	-	-	-	-	-	(79,542)	(79,542)	13,113	109,647	124,733			
Central City Improvement District														
Development Facilitation														
Economic Development/Planning	6,807	-	-	-	-	-	50	50	6,857	7,181	7,576			
Regional Planning and Development														
Town Planning, Building Regulations and Enforcement, and City Engineer	30,766	-	-	-	-	-	826	826	31,593	33,167	34,991			
Project Management Unit	2,050	-	-	-	-	-	40	40	2,090	2,163	2,282			
Provincial Planning														
Support to Local Municipalities														
Road transport	123,016	-	-	-	-	-	(657)	(657)	122,359	117,594	123,444			
Public Transport														
Road and Traffic Regulation	46,527	-	-	-	-	-	367	367	46,894	53,109	56,030			
Roads	76,489	-	-	-	-	-	(1,024)	(1,024)	75,465	64,484	67,415			
Taxi Ranks														
Environmental protection	900	-	-	-	-	-	-	-	900	954	1,007			
Biodiversity and Landscape	900	-	-	-	-	-	-	-	900	954	1,007			
Coastal Protection														
Indigenous Forests														
Nature Conservation														
Pollution Control														
Soil Conservation														
Trading services	1,551,892	-	-	-	-	-	42,983	42,983	1,594,875	1,695,229	1,853,579			
Energy sources	1,031,152	-	-	-	-	-	(4,337)	(4,337)	1,026,815	1,146,079	1,274,421			
Electricity	1,022,002	-	-	-	-	-	(4,337)	(4,337)	1,017,665	1,136,289	1,263,945			
Street Lighting and Signal Systems	9,150	-	-	-	-	-	-	-	9,150	9,791	10,476			
Nonelectric Energy														
Water management	341,800	-	-	-	-	-	31,916	31,916	373,716	358,326	376,704			
Water Treatment	80,168	-	-	-	-	-	14,156	14,156	94,323	84,074	88,176			
Water Distribution	261,633	-	-	-	-	-	17,760	17,760	279,393	274,252	288,528			
Water Storage														
Waste water management	102,527	-	-	-	-	-	14,751	14,751	117,278	108,766	114,750			
Public Toilets	2,494	-	-	-	-	-	218	218	2,712	2,631	2,776			
Sewerage	56,472	-	-	-	-	-	12,345	12,345	68,817	60,178	63,489			
Storm Water Management														
Waste Water Treatment	43,561	-	-	-	-	-	2,188	2,188	45,749	45,957	48,485			
Waste management	76,413	-	-	-	-	-	654	654	77,066	82,058	87,705			
Recycling														
Solid Waste Disposal (Landfill Sites)	4,533	-	-	-	-	-	(824)	(824)	3,710	4,786	5,049			
Solid Waste Removal	71,879	-	-	-	-	-	1,477	1,477	73,357	77,272	82,656			
Street Cleaning														
Other	25,135	-	-	-	-	-	509	509	25,644	28,251	29,805			
Abattoirs														
Air Transport														
Forestry														
Licensing and Regulation	14,670	-	-	-	-	-	162	162	14,832	17,210	18,157			
Markets	6,073	-	-	-	-	-	347	347	6,420	6,407	6,760			
Tourism	4,392	-	-	-	-	-	-	-	4,392	4,633	4,888			
Total Expenditure - Functional	3	2,691,252	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,116,156			
Surplus/ (Deficit) for the year		242,584	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285			

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

NC091 Sol Plaatje - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2024

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Revenue by Vote	1											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
01.1 - Councillor's Expenses		-	-	-	-	-	-	-	-	-	-	-
01.2 - Executive Mayor Admin		-	-	-	-	-	-	-	-	-	-	-
01.3 - Speakers Office Admin		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		580,455	-	-	-	-	-	12,567	12,567	593,022	903,372	1,020,303
02.1 - Municipal And General		579,655	-	-	-	-	-	12,567	12,567	592,222	902,492	1,019,370
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-	-	-	-	800	880	933
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
03.1 - Municipal Manager - Admin		-	-	-	-	-	-	-	-	-	-	-
03.2 - Internal Investigations		-	-	-	-	-	-	-	-	-	-	-
03.3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
03.4 - Idp Unit		-	-	-	-	-	-	-	-	-	-	-
03.5 - Project Management Unit - Pmu		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		6,961	-	-	-	-	-	300	300	7,261	7,048	7,132
04.1 - Corporate Services - Admin		-	-	-	-	-	-	-	-	-	-	-
04.2 - Office Services And Archives		61	-	-	-	-	-	-	-	61	64	66
04.3 - H R - Management		-	-	-	-	-	-	-	-	-	-	-
04.4 - H R - Recruitment And Benefits		-	-	-	-	-	-	-	-	-	-	-
04.5 - H R - Training And Development		1,400	-	-	-	-	-	800	800	2,200	1,484	1,566
04.6 - H R - Local Authority Training		5,500	-	-	-	-	-	(500)	(500)	5,000	5,500	5,500
04.7 - Publicity And Media Coordination		-	-	-	-	-	-	-	-	-	-	-
04.8 - Risk Management		-	-	-	-	-	-	-	-	-	-	-
04.9 - Security And Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		109,495	-	-	-	-	-	11,356	11,356	120,851	104,838	111,737
05.1 - Community Services - Admin		-	-	-	-	-	-	-	-	-	-	-
05.2 - Emergency Services		700	-	-	-	-	-	-	-	700	742	783
05.3 - Biodiversity And Landscape		-	-	-	-	-	-	-	-	-	-	-
05.4 - Libraries		8,462	-	-	-	-	-	566	566	9,028	8,970	9,463
05.5 - Road Traffic Regulations		10,625	-	-	-	-	-	-	-	10,625	10,631	11,216
05.6 - Vehicle Licensing And Testing		7,590	-	-	-	-	-	-	-	7,590	7,994	8,434
05.7 - Vehicle Licensing And Testing		-	-	-	-	-	-	-	-	-	-	-
05.8 - Community Parks		-	-	-	-	-	-	-	-	-	-	-
05.9 - Sport Grounds And Stadiums		450	-	-	-	-	-	-	-	450	477	503
05.10 - Community Halls And Facilities		420	-	-	-	-	-	-	-	420	445	470
05.11 - Swimming Pools		350	-	-	-	-	-	-	-	350	371	391
05.12 - Cemeteries		2,900	-	-	-	-	-	-	-	2,900	3,074	3,243
05.13 - Resorts And Camping Sites Inside Spm		445	-	-	-	-	-	-	-	445	472	498
05.14 - Resorts And Camping Sites Outside Spm		720	-	-	-	-	-	-	-	720	763	805
05.15 - Resort Transka		300	-	-	-	-	-	-	-	300	318	336
05.16 - Health - Admin		-	-	-	-	-	-	-	-	-	-	-
05.17 - Health - Clinics		-	-	-	-	-	-	-	-	-	-	-
05.18 - Health - Inspections		70	-	-	-	-	-	3,800	3,800	3,870	74	78
05.19 - Health - Commonage And Pound		50	-	-	-	-	-	-	-	50	53	56
05.20 - Refuse - Pollution Control/Collection		76,413	-	-	-	-	-	6,990	6,990	83,403	70,453	75,462
05.21 - Refuse - Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
05.22 - Refuse - Maintenance		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		683,585	-	-	-	-	-	7,200	7,200	690,785	729,727	770,440
06.1 - Financial Services Admin		-	-	-	-	-	-	-	-	-	-	-
06.2 - Financial Management Grant		1,700	-	-	-	-	-	-	-	1,700	1,700	1,838
06.3 - Asset And Risk		-	-	-	-	-	-	-	-	-	-	-
06.4 - Budget And Financial Reporting		-	-	-	-	-	-	-	-	-	-	-
06.5 - Budget And Financial Reporting		100	-	-	-	-	-	-	-	100	100	100
06.6 - Expenditure Creditors/Payroll		861	-	-	-	-	-	-	-	861	908	958
06.7 - Information Technology		-	-	-	-	-	-	-	-	-	-	-
06.8 - Billing Finance		660,923	-	-	-	-	-	-	-	660,923	706,973	746,395
06.9 - Property Rates And Valuations		-	-	-	-	-	-	-	-	-	-	-
06.10 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-	-	-
06.11 - Debt Collection		20,001	-	-	-	-	-	7,200	7,200	27,201	20,046	21,148
06.12 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		8,015	-	-	-	-	-	19,900	19,900	27,915	8,440	8,904
07.1 - Sedp Admin		-	-	-	-	-	-	-	-	-	-	-
07.2 - Tourism		120	-	-	-	-	-	-	-	120	127	134
07.3 - Properties Services		800	-	-	-	-	-	-	-	800	840	886
07.4 - Economic Development And Planning		830	-	-	-	-	-	18,850	18,850	19,680	879	927
07.5 - Town Planning		1,500	-	-	-	-	-	50	50	1,550	1,575	1,662
07.6 - Building Inspectorate		3,265	-	-	-	-	-	1,000	1,000	4,265	3,445	3,634
07.7 - Properties Maintenance		-	-	-	-	-	-	-	-	-	-	-
07.8 - Markets And Street Trading		1,500	-	-	-	-	-	-	-	1,500	1,575	1,662
07.9 - Urban Renewal Program		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		1,545,325	-	-	-	-	-	29,400	29,400	1,574,725	1,622,771	1,780,925
08.1 - Infrastructure Admin		-	-	-	-	-	-	-	-	-	-	-
08.2 - Ce - Water And Sanitation		-	-	-	-	-	-	-	-	-	-	-
08.3 - Public Toilets		-	-	-	-	-	-	-	-	-	-	-
08.4 - Mechanical Workshops		-	-	-	-	-	-	-	-	-	-	-
08.5 - Fleet		-	-	-	-	-	-	-	-	-	-	-
08.6 - Roads Planning And Design		-	-	-	-	-	-	-	-	-	-	-
08.7 - Road Construction And Maintenance		300	-	-	-	-	-	-	-	300	317	335
08.8 - Housing - Admin		26,701	-	-	-	-	-	1,400	1,400	28,101	28,036	29,578
08.9 - Housing - Maintenance		-	-	-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation		101,358	-	-	-	-	-	14,690	14,690	116,048	95,380	100,732
08.11 - Sewerage - Treatment		-	-	-	-	-	-	-	-	-	-	-
08.12 - Sewerage - Maintenance		-	-	-	-	-	-	-	-	-	-	-
08.13 - Water - Treatment		-	-	-	-	-	-	-	-	-	-	-
08.14 - Water - Distribution		364,714	-	-	-	-	-	8,980	8,980	373,694	347,448	368,527

08.15 - Water - Maintenance		-	-	-	-	-	-	-	-	-	-	-
08.16 - Electricity - Admin		1,052,252	-	-	-	-	4,330	4,330	1,056,582	1,151,590	1,281,753	
08.17 - Electricity - Maintenance		-	-	-	-	-	-	-	-	-	-	
08.18 - Electricity - Streetlights Maintenance		-	-	-	-	-	-	-	-	-	-	
Vote 09 -		-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	2,933,837	-	-	-	-	80,723	80,723	3,014,560	3,376,196	3,699,441	
Expenditure by Vote	1											
Vote 01 - Executive & Council		59,173	-	-	-	-	454	454	59,628	62,250	65,674	
01.1 - Councillor's Expenses		35,559	-	-	-	-	-	-	35,559	37,337	39,390	
01.2 - Executive Mayor Admin		14,475	-	-	-	-	477	477	14,952	15,271	16,111	
01.3 - Speakers Office Admin		9,139	-	-	-	-	(23)	(23)	9,116	9,642	10,172	
Vote 02 - Municipal And General		214,468	-	-	-	-	184,933	184,933	399,401	213,730	228,526	
02.1 - Municipal And General		213,668	-	-	-	-	179,933	179,933	393,801	212,850	227,593	
02.2 - Mun : Insurance Fund - Short Term		800	-	-	-	-	5,000	5,000	5,800	880	933	
02.3 - Mun : Workmen's Compensation Fund		-	-	-	-	-	-	-	-	-	-	
Vote 03 - Municipal Manager		26,161	-	-	-	-	2,540	2,540	28,701	28,059	29,638	
03.1 - Municipal Manager - Admin		13,660	-	-	-	-	2,000	2,000	15,660	14,836	15,652	
03.2 - Internal Investigations		1,419	-	-	-	-	50	50	1,469	1,497	1,579	
03.3 - Internal Audit		6,676	-	-	-	-	-	-	6,676	7,076	7,501	
03.4 - Idp Unit		2,357	-	-	-	-	450	450	2,807	2,487	2,624	
03.5 - Project Management Unit - Pmu		2,050	-	-	-	-	40	40	2,090	2,163	2,282	
Vote 04 - Corporate Services		81,959	-	-	-	-	(4,658)	(4,658)	77,301	80,556	84,683	
04.1 - Corporate Services - Admin		9,611	-	-	-	-	174	174	9,785	10,186	10,746	
04.2 - Office Services And Archives		6,937	-	-	-	-	487	487	7,424	8,455	8,920	
04.3 - H R - Management		13,145	-	-	-	-	51	51	13,196	13,933	14,700	
04.4 - H R - Recruitment And Benefits		2,663	-	-	-	-	-	-	2,663	2,822	2,978	
04.5 - H R - Training And Development		11,403	-	-	-	-	(7,200)	(7,200)	4,203	4,106	4,331	
04.6 - H R - Local Authority Training		5,500	-	-	-	-	(564)	(564)	4,936	5,500	5,500	
04.7 - Publicity And Media Coordination		4,613	-	-	-	-	-	-	4,613	4,890	5,158	
04.8 - Risk Management		2,733	-	-	-	-	-	-	2,733	2,897	3,057	
04.9 - Security And Protection		25,353	-	-	-	-	2,393	2,393	27,747	27,766	29,293	
Vote 05 - Community Services		312,712	-	-	-	-	16,519	16,519	329,231	351,783	371,809	
05.1 - Community Services - Admin		5,623	-	-	-	-	7	7	5,630	5,961	6,289	
05.2 - Emergency Services		40,458	-	-	-	-	2,297	2,297	42,756	46,835	49,411	
05.3 - Biodiversity And Landscape		900	-	-	-	-	-	-	900	954	1,007	
05.4 - Libraries		19,627	-	-	-	-	566	566	20,193	23,689	24,536	
05.5 - Road Traffic Regulations		46,527	-	-	-	-	367	367	46,894	53,109	56,030	
05.6 - Vehicle Licensing And Testing		14,670	-	-	-	-	162	162	14,832	17,210	18,157	
05.7 - Vehicle Licensing And Testing		-	-	-	-	-	-	-	-	-	-	
05.8 - Community Parks		26,712	-	-	-	-	343	343	27,055	32,700	34,498	
05.9 - Sport Grounds And Stadiums		6,727	-	-	-	-	80	80	6,807	8,426	8,890	
05.10 - Community Halls And Facilities		5,243	-	-	-	-	3,821	3,821	9,064	5,558	5,863	
05.11 - Swimming Pools		5,161	-	-	-	-	598	598	5,759	6,476	6,833	
05.12 - Cemeteries		24,658	-	-	-	-	1,308	1,308	25,967	26,432	27,885	
05.13 - Resorts And Camping Sites Inside Spm		8,077	-	-	-	-	1,417	1,417	9,495	8,300	8,757	
05.14 - Resorts And Camping Sites Outside Spm		5,864	-	-	-	-	439	439	6,303	6,216	6,558	
05.15 - Resort Transka		3,808	-	-	-	-	70	70	3,878	4,037	4,259	
05.16 - Health - Admin		3,458	-	-	-	-	361	361	3,819	3,910	4,125	
05.17 - Health - Clinics		5,394	-	-	-	-	85	85	5,478	5,717	6,032	
05.18 - Health - Inspections		11,734	-	-	-	-	3,915	3,915	15,649	12,439	13,123	
05.19 - Health - Commonage And Pound		1,656	-	-	-	-	28	28	1,684	1,755	1,852	
05.20 - Refuse - Pollution Control/Collection		52,797	-	-	-	-	1,477	1,477	54,275	57,045	61,215	
05.21 - Refuse - Landfill Sites		4,533	-	-	-	-	(824)	(824)	3,710	4,786	5,049	
05.22 - Refuse - Maintenance		19,082	-	-	-	-	-	-	19,082	20,227	21,441	
Vote 06 - Financial Services		237,712	-	-	-	-	(77,462)	(77,462)	160,249	247,970	251,156	
06.1 - Financial Services Admin		4,235	-	-	-	-	18	18	4,253	4,468	4,714	
06.2 - Financial Management Grant		1,700	-	-	-	-	-	-	1,700	1,700	1,838	
06.3 - Asset And Risk		6,809	-	-	-	-	113	113	6,921	9,280	9,790	
06.4 - Budget And Financial Reporting		-	-	-	-	-	-	-	-	-	-	
06.5 - Budget And Financial Reporting		18,586	-	-	-	-	-	-	18,586	22,647	23,892	
06.6 - Expenditure Creditors/Payroll		11,408	-	-	-	-	48	48	11,456	12,739	13,440	
06.7 - Information Technology		16,724	-	-	-	-	1,076	1,076	17,801	17,644	18,615	
06.8 - Billing Finance		47,792	-	-	-	-	2,356	2,356	50,148	50,421	53,194	
06.9 - Property Rates And Valuations		93,035	-	-	-	-	(81,495)	(81,495)	11,540	86,517	80,780	
06.10 - Real Estate & Property Management		-	-	-	-	-	-	-	-	-	-	
06.11 - Debt Collection		19,807	-	-	-	-	300	300	20,107	23,970	25,288	
06.12 - Supply Chain Management		17,615	-	-	-	-	122	122	17,737	18,584	19,606	
Vote 07 - Strategy Econ Development And Planning		143,730	-	-	-	-	(76,285)	(76,285)	67,445	164,240	182,329	
07.1 - Sedp Admin		3,242	-	-	-	-	50	50	3,292	3,421	3,609	
07.2 - Tourism		4,392	-	-	-	-	-	-	4,392	4,633	4,888	
07.3 - Properties Services		3,111	-	-	-	-	-	-	3,111	3,282	3,463	
07.4 - Economic Development And Planning		90,297	-	-	-	-	(79,992)	(79,992)	10,305	107,160	122,109	
07.5 - Town Planning		14,443	-	-	-	-	592	592	15,036	15,947	16,823	
07.6 - Building Inspectorate		4,629	-	-	-	-	133	133	4,763	4,884	5,153	
07.7 - Properties Maintenance		13,977	-	-	-	-	2,585	2,585	16,562	14,746	15,557	
07.8 - Markets And Street Trading		6,073	-	-	-	-	347	347	6,420	6,407	6,760	
07.9 - Urban Renewal Program		3,564	-	-	-	-	-	-	3,564	3,761	3,967	
Vote 08 - Infrastructure And Services		1,615,337	-	-	-	-	45,618	45,618	1,660,955	1,744,587	1,904,343	
08.1 - Infrastructure Admin		4,087	-	-	-	-	-	-	4,087	4,311	4,548	
08.2 - Ce - Water And Sanitation		7,607	-	-	-	-	101	101	7,708	8,025	8,467	
08.3 - Public Toilets		2,494	-	-	-	-	218	218	2,712	2,631	2,776	
08.4 - Mechanical Workshops		24,923	-	-	-	-	2,758	2,758	27,681	26,419	28,268	
08.5 - Fleet		-	-	-	-	-	757	757	757	0	0	
08.6 - Roads Planning And Design		7,329	-	-	-	-	30	30	7,359	7,732	8,157	
08.7 - Road Construction And Maintenance		69,160	-	-	-	-	(1,054)	(1,054)	68,106	56,753	59,258	

08.8 - Housing - Admin		18,125	-	-	-	-	-	332	332	18,457	19,031	20,077
08.9 - Housing - Maintenance		8,628	-	-	-	-	-	363	363	8,991	9,146	9,694
08.10 - Sewerage - Reticulation		14,854	-	-	-	-	-	552	552	15,406	16,272	17,168
08.11 - Sewerage - Treatment		43,561	-	-	-	-	-	2,188	2,188	45,749	45,957	48,485
08.12 - Sewerage - Maintenance		41,618	-	-	-	-	-	11,793	11,793	53,411	43,906	46,321
08.13 - Water - Treatment		80,168	-	-	-	-	-	14,156	14,156	94,323	84,074	88,176
08.14 - Water - Distribution		199,812	-	-	-	-	-	9,077	9,077	208,889	208,722	219,067
08.15 - Water - Maintenance		61,820	-	-	-	-	-	8,683	8,683	70,504	65,530	69,461
08.16 - Electricity - Admin		945,366	-	-	-	-	-	(4,374)	(4,374)	940,992	1,070,874	1,194,855
08.17 - Electricity - Maintenance		76,637	-	-	-	-	-	36	36	76,673	65,415	69,090
08.18 - Electricity - Streetlights Maintenance		9,150	-	-	-	-	-	-	-	9,150	9,791	10,476
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/ (Deficit) for the year	2	242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285

References

1. Insert 'Vote', e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC091 Sol Plaatje - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	1,034,872	-	-	-	-	-	(39,670)	(39,670)	995,202	1,151,590	1,281,753
Service charges - Water	2	327,114	-	-	-	-	-	(27,000)	(27,000)	300,114	346,815	367,859
Service charges - Waste Water Management	2	89,858	-	-	-	-	-	-	-	89,858	95,380	100,732
Service charges - Waste Management	2	65,412	-	-	-	-	-	-	-	65,412	70,452	75,461
Sale of Goods and Rendering of Services		15,579	-	-	-	-	-	1,800	1,800	17,379	16,462	17,367
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		168,880	-	-	-	-	-	81,520	81,520	250,400	-	-
Interest earned from Current and Non Current Assets		7,000	-	-	-	-	-	2,500	2,500	9,500	12,000	15,000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		26,930	-	-	-	-	-	1,200	1,200	28,130	28,278	29,833
Licence and permits		1,200	-	-	-	-	-	-	-	1,200	1,260	1,329
Operational Revenue		3,134	-	-	-	-	-	-	-	3,134	3,333	3,514
Non-Exchange Revenue												
Property rates	2	660,893	-	-	-	-	-	-	-	660,893	706,943	746,365
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30,660	-	-	-	-	-	7,250	7,250	37,910	30,714	32,403
Licences or permits		6,150	-	-	-	-	-	-	-	6,150	6,480	6,836
Transfer and subsidies - Operational		281,921	-	-	-	-	-	5,682	5,682	287,603	302,302	328,343
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	44,680	44,680	44,680	-	-
Gains on disposal of Assets		-	-	-	-	-	-	1,100	1,100	1,100	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2,719,604	-	-	-	-	-	79,062	79,062	2,798,666	2,772,009	3,006,795
Expenditure By Type												
Employee related costs		881,637	-	-	-	-	-	28,729	28,729	910,366	963,475	1,016,709
Remuneration of councillors		35,559	-	-	-	-	-	-	-	35,559	37,337	39,390
Bulk purchases - electricity		785,000	-	-	-	-	-	5,100	5,100	790,100	901,600	1,016,103
Inventory consumed		305,900	-	-	-	-	-	31,056	31,056	336,955	271,555	285,224
Debt impairment		317,500	-	-	-	-	-	-	-	317,500	336,730	356,180
Depreciation and amortisation		86,650	-	-	-	-	-	-	-	86,650	91,153	96,166
Interest		19,495	-	-	-	-	-	560	560	20,055	17,872	16,050
Contracted services		48,113	-	-	-	-	-	8,800	8,800	56,913	50,948	57,799
Transfers and subsidies		4,560	-	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		145,639	-	-	-	-	-	13,614	13,614	159,253	153,369	161,738
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		61,200	-	-	-	-	-	4,800	4,800	66,000	64,566	68,117
Total Expenditure		2,691,252	-	-	-	-	-	91,659	91,659	2,782,911	2,893,175	3,118,156
Surplus/(Deficit)		28,351	-	-	-	-	-	(12,597)	(12,597)	15,755	(121,166)	(111,361)
Transfers and subsidies - capital (monetary allocations)		214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	581,285

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

NC091 Sol Plaatje - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	4,034
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		10,000	-	-	-	-	-	20,850	20,850	30,850	8,783	5,217
Vote 08 - Infrastructure And Services		183,117	-	-	-	-	-	(6,080)	(6,080)	177,037	608,267	668,395
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	193,117	-	-	-	-	-	14,770	14,770	207,887	617,050	677,646
Single-year expenditure to be adjusted	2											
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		36,856	-	-	-	-	-	5,231	5,231	42,087	4,000	6,000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		56,356	-	-	-	-	-	7,041	7,041	63,397	36,233	50,500
Total Capital Expenditure - Vote		249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Capital Expenditure - Functional												
Governance and administration		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Executive and council		19,500	-	-	-	-	-	1,810	1,810	21,310	32,233	44,500
Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	4,034
Community and social services		-	-	-	-	-	-	-	-	-	-	4,034
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		50,000	-	-	-	-	-	26,850	26,850	76,850	48,783	45,217
Planning and development		10,000	-	-	-	-	-	20,850	20,850	30,850	8,783	5,217
Road transport		40,000	-	-	-	-	-	6,000	6,000	46,000	40,000	40,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		179,973	-	-	-	-	-	(6,849)	(6,849)	173,124	572,267	634,395
Energy sources		54,026	-	-	-	-	-	(12,189)	(12,189)	41,837	24,700	28,000
Water management		125,947	-	-	-	-	-	(11,000)	(11,000)	114,947	529,000	587,000
Waste water management		-	-	-	-	-	-	16,340	16,340	16,340	18,567	19,395
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146
Funded by:												
National Government		214,233	-	-	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	6,000	6,000	6,000	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	18,850	18,850	18,850	-	-
Transfers recognised - capital	4	214,233	-	-	-	-	-	1,661	1,661	215,894	604,187	692,646
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		35,240	-	-	-	-	-	20,150	20,150	55,390	49,096	35,500
Total Capital Funding		249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

08.6 - Roads Planning And Design	-	-	-	-	-	-	6,000	6,000	6,000	-	-
08.7 - Road Construction And Maintenance	-	-	-	-	-	-	-	-	-	-	-
08.8 - Housing - Admin	-	-	-	-	-	-	-	-	-	-	-
08.9 - Housing - Maintenance	-	-	-	-	-	-	-	-	-	-	-
08.10 - Sewerage - Reticulation	-	-	-	-	-	-	-	-	-	-	-
08.11 - Sewerage - Treatment	-	-	-	-	-	-	-	-	-	-	-
08.12 - Sewerage - Maintenance	-	-	-	-	-	-	-	-	-	-	-
08.13 - Water - Treatment	-	-	-	-	-	-	-	-	-	-	-
08.14 - Water - Distribution	30,956	-	-	-	-	-	(769)	(769)	30,187	2,000	3,000
08.15 - Water - Maintenance	-	-	-	-	-	-	-	-	-	-	-
08.16 - Electricity - Admin	5,900	-	-	-	-	-	-	-	5,900	2,000	3,000
08.17 - Electricity - Maintenance	-	-	-	-	-	-	-	-	-	-	-
08.18 - Electricity - Streetlights Maintenance	-	-	-	-	-	-	-	-	-	-	-
Vote 09 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	56,356	-	-	-	-	-	7,041	7,041	63,397	36,233	50,500
Total Capital Expenditure	249,473	-	-	-	-	-	21,811	21,811	271,284	653,283	728,146

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

NC091 Sol Plaatje - Table B6 Adjustments Budget Financial Position - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		174,327	-	-	-	-	-	(133,154)	(133,154)	41,172	180,103	257,652
Trade and other receivables from exchange transactions	1	734,354	-	-	-	-	-	78,222	78,222	812,576	754,694	730,032
Receivables from non-exchange transactions	1	2,173,122	-	-	-	-	-	-	-	2,173,122	2,254,221	2,311,003
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		27,461	-	-	-	-	-	-	-	27,461	23,883	29,258
VAT		362,625	-	-	-	-	-	-	-	362,625	362,625	362,625
Other current assets		126	-	-	-	-	-	-	-	126	126	126
Total current assets		3,472,014	-	-	-	-	-	(54,933)	(54,933)	3,417,081	3,575,652	3,690,697
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		223,856	-	-	-	-	-	-	-	223,856	237,377	249,317
Property, plant and equipment	3	2,190,939	-	-	-	-	-	2,961	2,961	2,193,900	2,740,920	3,362,330
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		12,071	-	-	-	-	-	-	-	12,071	12,071	12,071
Intangible assets		3,492	-	-	-	-	-	18,850	18,850	22,342	2,121	750
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		35,716	-	-	-	-	-	-	-	35,716	35,716	35,716
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		2,466,074	-	-	-	-	-	21,811	21,811	2,487,885	3,028,204	3,660,184
TOTAL ASSETS		5,938,089	-	-	-	-	-	(33,122)	(33,122)	5,904,967	6,603,856	7,350,881
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		49,391	-	-	-	-	-	-	-	49,391	49,391	49,391
Trade and other payables from exchange transactions		937,683	-	-	-	-	-	(26,144)	(26,144)	911,539	942,254	932,254
Trade and other payables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Provisions		-	-	-	-	-	-	-	-	-	-	-
VAT		70,327	-	-	-	-	-	-	-	70,327	70,327	70,327
Other current liabilities		94,029	-	-	-	-	-	-	-	94,029	94,029	94,029
Total current liabilities		1,151,431	-	-	-	-	-	(26,144)	(26,144)	1,125,286	1,156,001	1,146,001
Non current liabilities												
Borrowing	1	158,166	-	-	-	-	-	-	-	158,166	143,379	126,692
Provisions	1	285,658	-	-	-	-	-	-	-	285,658	317,668	352,046
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		443,824	-	-	-	-	-	-	-	443,824	461,047	478,738
TOTAL LIABILITIES		1,595,254	-	-	-	-	-	(26,144)	(26,144)	1,569,110	1,617,048	1,624,739
NET ASSETS	2	4,342,835	-	-	-	-	-	(6,978)	(6,978)	4,335,857	4,986,809	5,726,142
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		4,261,958	-	-	-	-	-	(10,936)	(10,936)	4,251,023	4,744,980	5,487,218
Funds and Reserves		80,876	-	-	-	-	-	-	-	80,876	80,876	80,876
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		4,342,835	-	-	-	-	-	(10,936)	(10,936)	4,331,899	4,825,856	5,568,094

- References**
- Detail to be provided in Table SA3
 - Net assets must balance with Total Community Wealth/Equity
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 - Increases of funds approved under MFMA section 31
 - Adjustments approved in accordance with MFMA section 29
 - Adjustments to transfers from National or Provincial Government
 - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
 - G = B + C + D + E + F
 - Adjusted Budget H = (A or A1/2 etc) + G

NC091 Sol Plaatje - Table B7 Adjustments Budget Cash Flows - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjus. 8 F	Total Adjus. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		543,052	-	-	-	-	-	-	-	543,052	563,789	617,319
Service charges		1,354,795	-	-	-	-	-	(13,682)	(13,682)	1,341,114	1,546,569	1,737,035
Other revenue		79,844	-	-	-	-	-	14,340	14,340	94,184	87,039	93,823
Transfers and Subsidies - Operational	1	281,921	-	-	-	-	-	22,732	22,732	304,653	302,302	328,343
Transfers and Subsidies - Capital	1	214,233	-	-	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Interest		-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(2,215,507)	-	-	-	-	-	(80,043)	(80,043)	(2,295,550)	(2,412,167)	(2,620,735)
Finance charges		(19,495)	-	-	-	-	-	(36,560)	(36,560)	(56,055)	(17,872)	(16,050)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		238,844	-	-	-	-	-	(116,401)	(116,401)	122,443	673,847	832,382
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	1,100	1,100	1,100	-	-
Decrease (increase) in non-current receivables		35,716	-	-	-	-	-	-	-	35,716	35,716	35,716
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(249,473)	-	-	-	-	-	(53,853)	(53,853)	(303,326)	(653,283)	(728,146)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(213,757)	-	-	-	-	-	(52,753)	(52,753)	(266,510)	(617,567)	(692,430)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(13,351)	-	-	-	-	-	-	-	(13,351)	(14,787)	(16,687)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(13,351)	-	-	-	-	-	-	-	(13,351)	(14,787)	(16,687)
NET INCREASE/ (DECREASE) IN CASH HELD		11,736	-	-	-	-	-	(169,154)	(169,154)	(157,419)	41,493	123,265
Cash/cash equivalents at the year begin:	2	198,307	-	-	-	-	-	-	-	198,307	174,327	180,103
Cash/cash equivalents at the year end:	2	210,043	-	-	-	-	-	(169,154)	(169,154)	40,889	215,820	303,368

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

NC091 Sol Plaatje - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
Cash and investments available												
Cash/cash equivalents at the year end	1	210,043	-	-	-	-	-	(169,154)	(169,154)	40,889	215,820	303,368
Other current investments > 90 days		2,137,406	-	-	-	-	-	36,000	36,000	2,173,406	2,218,505	2,265,287
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		2,347,448	-	-	-	-	-	(133,154)	(133,154)	2,214,294	2,434,324	2,568,655
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(1,207,452)	-	-	-	-	-	(21,521)	(21,521)	(1,228,973)	(1,476,908)	(1,578,592)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		242,584	-	-	-	-	-	(10,936)	(10,936)	231,649	483,021	-
Reserves to be backed by cash/investments		41,639	-	-	-	-	-	-	-	41,639	41,639	41,639
Total Application of cash and investments:		(923,229)	-	-	-	-	-	(32,456)	(32,456)	(955,686)	(952,248)	(1,536,953)
Surplus(shortfall)		3,270,678	-	-	-	-	-	(100,698)	(100,698)	3,169,980	3,386,572	4,105,609

- References
1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
 2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
 3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been identified)
 5. Increases of funds approved under MFMA section 31
 6. Adjustments approved in accordance with MFMA section 29
 7. Adjustments to transfers from National or Provincial Government
 8. Adjus. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
 9. G = B + C + D + E + F
 10. Adjusted Budget H = (A or A1) + G

NC091 Sol Plaatje - Table B9 Asset Management - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	48,980	-	-	-	-	-	30,460	30,460	79,440	54,579	64,717
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21,480	-	-	-	-	-	-	-	21,480	22,700	25,000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	7,800	7,800	7,800	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		21,480	-	-	-	-	-	7,800	7,800	29,280	22,700	25,000
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		15,000	-	-	-	-	-	-	-	15,000	13,783	12,217
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		15,000	-	-	-	-	-	-	-	15,000	13,783	12,217
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	18,850	18,850	18,850	-	-
Intangible Assets		-	-	-	-	-	-	18,850	18,850	18,850	-	-
Computer Equipment		4,500	-	-	-	-	-	1,700	1,700	6,200	4,500	4,500
Furniture and Office Equipment		3,000	-	-	-	-	-	-	-	3,000	3,000	3,000
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		5,000	-	-	-	-	-	2,110	2,110	7,110	10,596	20,000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	149,947	-	-	-	-	-	3,200	3,200	153,147	567,567	626,395
Roads Infrastructure		20,000	-	-	-	-	-	6,000	6,000	26,000	20,000	20,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6,000	-	-	-	-	-	-	-	6,000	2,000	3,000
Water Supply Infrastructure		123,947	-	-	-	-	-	(13,340)	(13,340)	110,607	527,000	584,000
Sanitation Infrastructure		-	-	-	-	-	-	8,540	8,540	8,540	18,567	19,395
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		149,947	-	-	-	-	-	1,200	1,200	151,147	567,567	626,395
Community Facilities		-	-	-	-	-	-	2,000	2,000	2,000	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	2,000	2,000	2,000	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	50,546	-	-	-	-	-	(11,849)	(11,849)	38,697	31,137	37,034
Roads Infrastructure		22,000	-	-	-	-	-	(2,000)	(2,000)	20,000	29,137	30,000
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		26,546	-	-	-	-	-	(12,189)	(12,189)	14,357	-	-
Water Supply Infrastructure		2,000	-	-	-	-	-	2,340	2,340	4,340	2,000	3,000

Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		50,546	-	-	-	-	(11,849)	(11,849)	38,697	31,137	33,000	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	4,034
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	4,034
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	249,473	-	-	-	-	21,811	21,811	271,284	653,283	728,146	-
Roads Infrastructure		42,000	-	-	-	-	4,000	4,000	46,000	49,137	50,000	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		54,026	-	-	-	-	(12,189)	(12,189)	41,837	24,700	28,000	-
Water Supply Infrastructure		125,947	-	-	-	-	(11,000)	(11,000)	114,947	529,000	587,000	-
Sanitation Infrastructure		-	-	-	-	-	16,340	16,340	16,340	18,567	19,395	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		221,973	-	-	-	-	(2,849)	(2,849)	219,124	621,404	684,395	-
Community Facilities		-	-	-	-	-	2,000	2,000	2,000	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	2,000	2,000	2,000	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		15,000	-	-	-	-	-	-	15,000	13,783	12,217	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		15,000	-	-	-	-	-	-	15,000	13,783	12,217	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	4,034
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	4,034
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	18,850	18,850	18,850	-	-	-
Intangible Assets		-	-	-	-	-	18,850	18,850	18,850	-	-	-
Computer Equipment		4,500	-	-	-	-	1,700	1,700	6,200	4,500	4,500	-
Furniture and Office Equipment		3,000	-	-	-	-	-	-	3,000	3,000	3,000	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		5,000	-	-	-	-	2,110	2,110	7,110	10,596	20,000	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	249,473	-	-	-	-	21,811	21,811	271,284	653,283	728,146	-
ASSET REGISTER SUMMARY - PPE (WDV)	5	2,430,358	-	-	-	-	21,811	21,811	2,452,169	2,992,488	3,624,468	-
Roads Infrastructure		631,569	-	-	-	-	4,000	4,000	635,569	668,062	696,284	-
Storm water Infrastructure		146,246	-	-	-	-	-	-	146,246	146,566	153,930	-
Electrical Infrastructure		368,381	-	-	-	-	(12,189)	(12,189)	356,192	376,759	387,944	-
Water Supply Infrastructure		564,379	-	-	-	-	(11,000)	(11,000)	553,379	1,078,475	1,650,036	-
Sanitation Infrastructure		89,764	-	-	-	-	16,340	16,340	106,104	95,415	101,894	-
Solid Waste Infrastructure		28,897	-	-	-	-	-	-	28,897	11,694	(6,408)	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1,829,236	-	-	-	-	(2,849)	(2,849)	1,826,387	2,376,971	2,983,679	-
Community Assets		206,427	-	-	-	-	2,000	2,000	208,427	194,877	186,725	-
Heritage Assets		15,563	-	-	-	-	18,850	18,850	34,413	14,192	12,821	-
Investment properties		223,856	-	-	-	-	-	-	223,856	237,377	249,317	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		15,606	-	-	-	-	1,700	1,700	17,306	17,586	19,428	-

Furniture and Office Equipment		3,821	-	-	-	-	-	-	-	3,821	4,511	5,074
Machinery and Equipment		6,586	-	-	-	-	-	-	-	6,586	5,116	3,565
Transport Assets		33,452	-	-	-	-	2,110	2,110	-	35,562	44,048	64,048
Land		95,810	-	-	-	-	-	-	-	95,810	97,810	99,810
Zoo's, Marine and Non-biological Animals												
Living Resources												
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2,430,358	-	-	-	-	-	21,811	21,811	2,452,169	2,992,488	3,624,468
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		86,650	-	-	-	-	-	-	-	86,650	91,153	96,166
Repairs and Maintenance by asset class	3	341,908	-	-	-	-	-	22,149	22,149	364,056	322,442	340,642
Roads Infrastructure		71,980	-	-	-	-	(4,154)	(4,154)		67,826	59,741	62,423
Storm water Infrastructure		550	-	-	-	-	3,000	3,000		3,550	580	615
Electrical Infrastructure		85,857	-	-	-	-	(2,079)	(2,079)		83,778	75,255	79,611
Water Supply Infrastructure		56,220	-	-	-	-	8,583	8,583		64,804	59,594	63,169
Sanitation Infrastructure		42,718	-	-	-	-	4,032	4,032		46,750	37,684	39,759
Solid Waste Infrastructure		22,965	-	-	-	-	(824)	(824)		22,142	24,328	25,768
Rail Infrastructure		-	-	-	-	-	-	-		-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-		-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-	-	-
Infrastructure		280,290	-	-	-	-	8,559	8,559		288,849	257,183	271,345
Community Facilities		3,280	-	-	-	-	4,290	4,290		7,570	3,771	3,978
Sport and Recreation Facilities		710	-	-	-	-	820	820		1,530	491	518
Community Assets		3,990	-	-	-	-	5,110	5,110		9,100	4,262	4,496
Heritage Assets		-	-	-	-	-	-	-		-	-	-
Revenue Generating		9,776	-	-	-	-	963	963		10,739	10,362	10,978
Non-revenue Generating		-	-	-	-	-	-	-		-	-	-
Investment properties		9,776	-	-	-	-	963	963		10,739	10,362	10,978
Operational Buildings		15,263	-	-	-	-	2,385	2,385		17,648	16,109	17,016
Housing		-	-	-	-	-	-	-		-	-	-
Other Assets		15,263	-	-	-	-	2,385	2,385		17,648	16,109	17,016
Biological or Cultivated Assets		-	-	-	-	-	-	-		-	-	-
Servitudes		-	-	-	-	-	-	-		-	-	-
Licences and Rights		-	-	-	-	-	-	-		-	-	-
Intangible Assets		-	-	-	-	-	-	-		-	-	-
Computer Equipment		-	-	-	-	-	-	-		-	-	-
Furniture and Office Equipment		1,664	-	-	-	-	(6)	(6)		1,658	1,760	1,857
Machinery and Equipment		25,592	-	-	-	-	4,234	4,234		29,826	27,126	28,990
Transport Assets		5,333	-	-	-	-	903	903		6,236	5,640	5,960
Land		-	-	-	-	-	-	-		-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-	-	-
Mature		-	-	-	-	-	-	-		-	-	-
Immature		-	-	-	-	-	-	-		-	-	-
Living Resources		-	-	-	-	-	-	-		-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		428,558	-	-	-	-	22,149	22,149		450,706	413,595	436,808
Renewal and upgrading of Existing Assets as % of total capex		80.4%	0.0%							70.7%	91.6%	91.1%
Renewal and upgrading of Existing Assets as % of deprecn"		231.4%	0.0%							221.4%	656.8%	689.9%
R&M as a % of PPE		14.1%	0.0%							14.8%	10.8%	9.4%
Renewal and upgrading and R&M as a % of PPE		22.3%	0.0%							22.7%	30.8%	27.7%

References

- Detail of new assets provided in Table SB18a
- Detail of renewal of existing assets provided in Table SB18b
- Detail of upgrading of existing assets provided in Table SB18e
- Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to Adjustments Budget Financial Position (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

NC091 Sol Plaatje - Table B10 Basic service delivery measurement - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		43577	0	0	0	0	0	0	0	44	43577	43577
Piped water inside yard (but not in dwelling)		22582	0	0	0	0	0	0	0	23	22582	22582
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	0	0	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		66	0	0	0	0	0	0	0	66	66	66
Using public tap (< min.service level)	3	5272	0	0	0	0	0	0	0	5	5272	5272
Other water supply (< min.service level)	3,4	160	0	0	0	0	0	0	0	0	160	160
No water supply		349	0	0	0	0	0	0	0	0	349	349
<i>Below Minimum Service Level sub-total</i>		6	0	0	0	0	0	0	0	6	6	6
Total number of households	5	72	0	0	0	0	0	0	0	72	72	72
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		63359	0	0	0	0	0	0	0	63,359	63,359	63,359
Flush toilet (with septic tank)		1816	0	0	0	0	0	0	0	1,816	1,816	1,816
Chemical toilet		22	0	0	0	0	0	0	0	22	22	22
Pit toilet (ventilated)		1235	0	0	0	0	0	0	0	1,235	1,235	1,235
Other toilet provisions (> min.service level)		342	0	0	0	0	0	0	0	342	342	342
<i>Minimum Service Level and Above sub-total</i>		66,774	0	0	0	0	0	0	0	66,774	66,774	66,774
Bucket toilet		4352	0	0	0	0	0	0	0	4,352	4,352	4,352
Other toilet provisions (< min.service level)		812	0	0	0	0	0	0	0	812	812	812
No toilet provisions		5,164	0	0	0	0	0	0	0	5,164	5,164	5,164
<i>Below Minimum Service Level sub-total</i>		71,938	0	0	0	0	0	0	0	71,938	71,938	71,938
Total number of households	5	71,938	0	0	0	0	0	0	0	71,938	71,938	71,938
Energy:												
Electricity (at least min. service level)		9116	0	0	0	0	0	0	0	9,116	9,116	9,116
Electricity - prepaid (> min.service level)		57145	0	0	0	0	0	0	0	57,145	57,145	57,145
<i>Minimum Service Level and Above sub-total</i>		66,261	0	0	0	0	0	0	0	66,261	66,261	66,261
Electricity (< min.service level)		4320	0	0	0	0	0	0	0	4,320	4,320	4,320
Electricity - prepaid (< min. service level)		1357	0	0	0	0	0	0	0	1,357	1,357	1,357
Other energy sources		5,677	0	0	0	0	0	0	0	5,677	5,677	5,677
<i>Below Minimum Service Level sub-total</i>		71,938	0	0	0	0	0	0	0	71,938	71,938	71,938
Total number of households	5	71,938	0	0	0	0	0	0	0	71,938	71,938	71,938
Refuse:												
Removed at least once a week (min.service)		59526	0	0	0	0	0	0	0	59,526	59,526	59,526
<i>Minimum Service Level and Above sub-total</i>		59,526	0	0	0	0	0	0	0	59,526	59,526	59,526
Removed less frequently than once a week		1538	0	0	0	0	0	0	0	1,538	1,538	1,538
Using communal refuse dump		1605	0	0	0	0	0	0	0	1,605	1,605	1,605
Using own refuse dump		3373	0	0	0	0	0	0	0	3,373	3,373	3,373
Other rubbish disposal		1371	0	0	0	0	0	0	0	1,371	1,371	1,371
No rubbish disposal		4526	0	0	0	0	0	0	0	4,526	4,526	4,526
<i>Below Minimum Service Level sub-total</i>		12,413	0	0	0	0	0	0	0	12,413	12,413	12,413
Total number of households	5	71,939	0	0	0	0	0	0	0	71,939	71,939	71,939
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	15	0	0	0	0	0	0	0	15	15	15
Sanitation (free minimum level service)		15	0	0	0	0	0	0	0	15	15	15
Electricity/other energy (50kwh per household per month)		15	0	0	0	0	0	0	0	15	15	15
Refuse (removed at least once a week)		15	0	0	0	0	0	0	0	15	15	15
<i>Informal Settlements</i>		75	0	0	0	0	0	0	0	75	75	75
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	8,000	0	0	0	0	0	0	0	8,000	8,440	8,904
Sanitation (free sanitation service to indigent households)		21,000	0	0	0	0	0	0	0	21,000	22,260	23,484
Electricity/other energy (50kwh per indigent household per month)		12,000	0	0	0	0	0	0	0	12,000	12,900	13,868
Refuse (removed once a week for indigent households)		14,500	0	0	0	0	0	0	0	14,500	15,370	16,215
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		14,600	0	0	0	0	0	0	0	14,600	15,540	16,317
Total cost of FBS provided		70,100	0	0	0	0	0	0	0	70,100	74,510	78,788
Highest level of free service provided												
Property rates (R'000 value threshold)		15000	0	0	0	0	0	0	0	15,000	15000	15000
Water (kilolitres per household per month)		6	0	0	0	0	0	0	0	6	6	6
Sanitation (kilolitres per household per month)		197.79	0	0	0	0	0	0	0	198	209.94	221.71
Electricity (kw per household per month)		50	0	0	0	0	0	0	0	50	50	50
Refuse (average litres per week)		21	0	0	0	0	0	0	0	21	21	21
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		0	0	0	0	0	0	0	0	0	0	0
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		35,010	0	0	0	0	0	0	0	35,010	36,936	38,967
Water (in excess of 6 kilolitres per indigent household per month)		20,500	0	0	0	0	0	0	0	20,500	21,628	22,817
Sanitation (in excess of free sanitation service to indigent households)		3,400	0	0	0	0	0	0	0	3,400	3,604	3,802
Electricity/other energy (in excess of 50 kwh per indigent household per month)		41,000	0	0	0	0	0	0	0	41,000	44,075	47,381
Refuse (in excess of one removal a week for indigent households)		4,400	0	0	0	0	0	0	0	4,400	4,664	4,921
Municipal Housing - rental rebates		0	0	0	0	0	0	0	0	0	0	0
Housing - top structure subsidies		0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0
Total revenue cost of subsidised services provided		104,310	0	0	0	0	0	0	0	104,310	110,906	117,887

- References**
1. Include services provided by another entity; e.g. Eskom
 2. Stand distance > 200m from dwelling
 3. Stand distance <= 200m from dwelling
 4. Borehole, spring, rain-water tank etc.
 5. Must agree to total number of households in municipal area
 6. Include value of subsidy provided by municipality above provincial subsidy level
 7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 8. Additional cash-backed accumulated funds/unused funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
 9. Increases of funds approved under MFMA section 31
 10. Adjustments approved in accordance with MFMA section 29
 11. Adjustments to transfers from National or Provincial Government
 12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

13. $G = B + C + D + E + F$
 14. $\text{Adjusted Budget H} = (A \text{ or } A1) + G$

NC091 Sol Plaatje - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
REVENUE ITEMS												
<u>Non-exchange revenue by source</u>												
<u>Property rates</u>												
Total Property Rates		695,903	-	-	-	-	-	-	-	695,903	743,878	785,332
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA)		35,010	-	-	-	-	-	-	-	35,010	36,936	38,967
Net Property Rates		660,893	-	-	-	-	-	-	-	660,893	706,943	746,365
<u>Exchange revenue service charges</u>												
<u>Service charges - Electricity</u>												
Total Service charges - Electricity		1,087,872	-	-	-	-	(39,670)	(39,670)	1,048,202	1,208,565	1,343,001	
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		41,000	-	-	-	-	-	-	41,000	44,075	47,381	
Less Cost of Free Basis Services (50 kwh per indigent household per month)		12,000	-	-	-	-	-	-	12,000	12,900	13,868	
Net Service charges - Electricity		1,034,872	-	-	-	-	(39,670)	(39,670)	995,202	1,151,590	1,281,753	
<u>Service charges - Water</u>												
Total Service charges - water		355,614	-	-	-	-	(27,000)	(27,000)	328,614	376,883	399,580	
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		20,500	-	-	-	-	-	-	20,500	21,628	22,817	
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		8,000	-	-	-	-	-	-	8,000	8,440	8,904	
Net Service charges - Water		327,114	-	-	-	-	(27,000)	(27,000)	300,114	346,815	367,859	
<u>Service charges - Waste Water Management</u>												
Total Service charges - Waste Water Management		114,258	-	-	-	-	-	-	114,258	121,244	128,019	
Less Revenue Foregone (in excess of free sanitation service to indigent households)		3,400	-	-	-	-	-	-	3,400	3,604	3,802	
Less Cost of Free Basis Services (free sanitation service to indigent households)		21,000	-	-	-	-	-	-	21,000	22,260	23,484	
Net Service charges - Waste Water Management		89,858	-	-	-	-	-	-	89,858	95,380	100,732	
<u>Service charges - Waste Management</u>												
Total refuse removal revenue		84,312	-	-	-	-	-	-	84,312	90,486	96,597	
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	
Less Revenue Foregone (in excess of one removal a week to indigent households)		4,400	-	-	-	-	-	-	4,400	4,664	4,921	
Less Cost of Free Basis Services (removed once a week to indigent households)		14,500	-	-	-	-	-	-	14,500	15,370	16,215	
Service charges - Waste Management		65,412	-	-	-	-	-	-	65,412	70,452	75,461	
EXPENDITURE ITEMS												
<u>Employee related costs</u>												
Basic Salaries and Wages		484,132	-	-	-	-	(11,037)	(11,037)	473,095	536,248	565,706	
Pension and UIF Contributions		93,212	-	-	-	-	-	-	93,212	102,606	108,331	
Medical Aid Contributions		60,170	-	-	-	-	-	-	60,170	63,692	67,245	
Overtime		47,280	-	-	-	-	22,187	22,187	69,467	49,985	52,786	
Performance Bonus		36,505	-	-	-	-	-	-	36,505	40,286	42,531	
Motor Vehicle Allowance		52,634	-	-	-	-	-	-	52,634	58,540	61,777	
Cellphone Allowance		2,256	-	-	-	-	-	-	2,256	1,758	1,856	
Housing Allowances		2,891	-	-	-	-	-	-	2,891	3,066	3,237	
Other benefits and allowances		19,589	-	-	-	-	17,578	17,578	37,168	19,914	21,030	
Payments in lieu of leave		15,000	-	-	-	-	-	-	15,000	15,750	16,616	
Long service awards		26,968	-	-	-	-	-	-	26,968	28,581	30,176	
Post-retirement benefit obligations		41,000	-	-	-	-	-	-	41,000	43,050	45,418	
Entertainment		-	-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	-	
sub-total		881,637	-	-	-	-	28,729	28,729	910,366	963,475	1,016,709	
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	
Total Employee related costs		881,637	-	-	-	-	28,729	28,729	910,366	963,475	1,016,709	
<u>Depreciation and amortisation</u>												
Depreciation of Property, Plant & Equipment		82,150	-	-	-	-	-	-	82,150	86,428	91,182	
Lease amortisation		4,500	-	-	-	-	-	-	4,500	4,725	4,985	
Capital asset impairment		-	-	-	-	-	-	-	-	-	-	
Total Depreciation and amortisation		86,650	-	-	-	-	-	-	86,650	91,153	96,166	
<u>Bulk purchases</u>												
Electricity Bulk Purchases		785,000	-	-	-	-	5,100	5,100	790,100	901,600	1,016,103	
Total bulk purchases		785,000	-	-	-	-	5,100	5,100	790,100	901,600	1,016,103	
<u>Transfers and grants</u>												
Cash transfers and grants		4,560	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	
Total transfers and grants		4,560	-	-	-	-	(1,000)	(1,000)	3,560	4,570	4,679	
<u>Contracted services</u>												
Outsourced Services		8,383	-	-	-	-	21,895	21,895	30,278	8,948	13,400	
Consultants and Professional Services		9,225	-	-	-	-	895	895	10,120	9,717	10,251	
Contractors		30,505	-	-	-	-	(13,990)	(13,990)	16,515	32,283	34,147	
Total contracted services		48,113	-	-	-	-	8,800	8,800	56,913	50,948	57,799	
<u>Operational Costs</u>												
Collection costs		-	-	-	-	-	-	-	-	-	-	
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-	
Audit fees		6,700	-	-	-	-	942	942	7,642	7,035	7,422	
Other Operational Costs		138,939	-	-	-	-	12,672	12,672	151,611	146,334	154,316	
Total Other Operational Costs		145,639	-	-	-	-	13,614	13,614	159,253	153,369	161,738	
Repairs and Maintenance by Expenditure Item												
Employee related costs	14	147,619	-	-	-	-	11,367	11,367	158,986	155,702	164,932	
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	-	-	-	
Contracted Services		4,160	-	-	-	-	(3,990)	(3,990)	170	4,489	4,825	
Other Expenditure		7,287	-	-	-	-	79	79	7,366	7,716	8,175	
Total Repairs and Maintenance Expenditure	15	159,066	-	-	-	-	7,456	7,456	166,522	167,907	177,933	
Inventory Consumed												
Inventory Consumed - Water		61,200	-	-	-	-	3,200	3,200	64,400	64,566	68,117	
Inventory Consumed - Other		244,700	-	-	-	-	27,856	27,856	272,556	206,989	217,107	
Total Inventory Consumed & Other Material		305,900	-	-	-	-	31,056	31,056	336,956	271,555	285,224	

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

NC091 Sol Plaatje - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 27/02/2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
05 - Community Services												
Public Safety												
Licensing And Control Of Animals												
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per Month	0	-	-	-	-	-	-	-	0	0	0
Property Rates (R000 Value Threshold)	Rand Value Threshold	15	-	-	-	-	-	-	-	15	15	15
Adjustment(Impermissible Values Per	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Refuse (Average Litres Per Week	Average Litres Per Week	0	-	-	-	-	-	-	-	0	0	0
Month)	Rand Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	0	-	-	-	-	-	-	-	0	0	0
Waste Management												
Solid Waste Disposal (Landfill Sites)												
Removal	Households	15	-	-	-	-	-	-	-	15	15	15
Removal	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
No Rubbish Disposal	Households	5	-	-	-	-	-	-	-	5	5	5
Other (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other Rubbish Disposal	Households	1	-	-	-	-	-	-	-	1	1	1
Removed At Least Once A Week	Households	60	-	-	-	-	-	-	-	60	60	60
Week	Households	2	-	-	-	-	-	-	-	2	2	2
Using Communal Refuse Dump	Households	2	-	-	-	-	-	-	-	2	2	2
Using Own Refuse Dump	Households	3	-	-	-	-	-	-	-	3	3	3
08 - Infrastructure And Services												
Energy Sources												
Electricity												
Electricity - Prepaid (Min.Service Level)	Households	57	-	-	-	-	-	-	-	57	57	57
Electricity (< Min.Service Level)	Households	4	-	-	-	-	-	-	-	4	4	4
Electricity (At Least Min.Service Level)	Households	9	-	-	-	-	-	-	-	9	9	9
Electricity	Households	15	-	-	-	-	-	-	-	15	15	15
Electricity	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other (R000)	Rand Value	-	-	-	-	-	-	-	-	-	-	-
Other Energy Sources	Households	1	-	-	-	-	-	-	-	1	1	1
Other Households Receiving Electricity	Households	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management												
Sewerage												
Bucket Toilet	Households	4	-	-	-	-	-	-	-	4	4	4
Chemical Toilet	Households	0	-	-	-	-	-	-	-	0	0	0
Flush Toilet (Connected To Sewerage)	Households	63	-	-	-	-	-	-	-	63	63	63
Flush Toilet (With Septic Tank)	Households	2	-	-	-	-	-	-	-	2	2	2
Sanitation	Households	15	-	-	-	-	-	-	-	15	15	15
Sanitation	Households	14	-	-	-	-	-	-	-	14	14	14
Informal Settlements (R000)	Rand Value	9,600	-	-	-	-	-	-	-	9,600	10,340	11,117
No Toilet Provisions	Households	1	-	-	-	-	-	-	-	1	1	1
Level)	Households	0	-	-	-	-	-	-	-	0	0	0
Pit Toilet (Ventilated)	Households	1	-	-	-	-	-	-	-	1	1	1
Water Management												
Water Distribution												
Water	Households	15	-	-	-	-	-	-	-	15	15	15
Water	Households	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements (R000)	Rand Value	5,000	-	-	-	-	-	-	-	5,000	5,200	5,200
No Water Supply	Households	0	-	-	-	-	-	-	-	0	0	0
Other Water Supply (< Min.Service Level)	Households	0	-	-	-	-	-	-	-	0	0	0
Level)	Households	-	-	-	-	-	-	-	-	-	-	-
Piped Water Inside Dwelling	Households	44	-	-	-	-	-	-	-	44	44	44
Dwelling)	Households	23	-	-	-	-	-	-	-	23	23	23
Using Public Tap (< Min.Service Level)	Households	5	-	-	-	-	-	-	-	5	5	5
Level)	Households	-	-	-	-	-	-	-	-	-	-	-

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustments by 'exception' (only where amended)

NC091 Sol Plaatje - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 27/02/2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating				Baa1.za	0.0%	160.0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				12.3%	0.0%	11.9%	12.1%	12.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				195.6%	0.0%	195.6%	177.3%	156.6%
Liquidity									
Current Ratio	Current assets/current liabilities				301.5%	0.0%	303.7%	309.3%	322.1%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				298.5%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.0	0.0	2.0	2.1	2.2
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing				0.0%		0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				129.5%	0.0%	128.6%	131.1%	122.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				15.7%	0.0%	24.7%	20.7%	14.2%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors to Cash and Investments					479.9%	0.0%	2401.3%	469.2%	330.5%
Other Indicators									
	Total Volume Losses (kW)	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Electricity Distribution Losses (2)	Total Volume Losses (kW) non technical	#####	#####	0.0%	#####		#####	#####	#####
	Total Cost of Losses (Rand '000)	1,429	1,899	-	1,146		1,146	840	832
	% Volume (units purchased and generated less units sold)/units purchased and generated	228	228	-	167		167	150	146
Water Volumes :System input	Bulk Purchase	69,576	75,476	-	56,970		56,970	53,425	51,869
	Water treatment works	0	0	-	0		0	0	0
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				32.4%	0.0%	32.5%	34.8%	33.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				12.6%	0.0%	13.0%	11.6%	11.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				22.9%	0.0%	23.4%	21.9%	21.3%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				773.7%	0.0%	796.2%	743.4%	806.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				27.0%	0.0%	29.0%	27.2%	24.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

NC091 Sol Plaatje - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 27/02/2024

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Budget Year 2023/24	2023/24 Medium
						Outcome	Outcome	Outcome	Original Budget	Outcome
Demographics										
Population										255,000
Females aged 5 - 14			40,000	-	46,000	-	36	-	36,000	36,000
Males aged 5 - 14			40,000	-	47,000	-	36	-	36,000	36,000
Females aged 15 - 34			55,000	-	70,000	-	41	-	41,000	41,000
Males aged 15 - 34			50,000	-	65,000	-	44	-	44,000	44,000
Unemployment			28,000	28,000	79,000	-	90	-	90,000	90,000
Monthly Household income (no. of households)										
None	1, 12		4,393	79,310	7,032	-	44	-	44	44
R1 - R1 600			127,071	114,291	2,001	-	330	-	330	330
R1 601 - R3 200			32,171	9,682	3,215	-	1,650	-	1,650	1,650
R3 201 - R6 400			26,483	11,928	9,683	-	2,390	-	2,390	2,390
R6 401 - R12 800			12,879	10,923	11,291	-	5,090	-	5,090	5,090
R12 801 - R25 600			3,615	5,243	8,977	-	6,730	-	6,730	6,730
R25 601 - R51 200			1,078	2,056	7,235	-	6,220	-	6,220	6,220
R52 201 - R102 400			611	333	5,776	-	6,260	-	6,260	6,260
R102 401 - R204 800			310	242	3,506	-	5,860	-	5,860	5,860
R204 801 - R409 600			134	78	1,087	-	5,930	-	5,930	5,930
R409 601 - R819 200			-	-	268	-	6,420	-	6,420	6,420
> R819 200			-	-	224	-	8,350	-	8,350	8,350
Poverty profiles (no. of households)										
< R2 060 per household per month	13									
Insert description	2									
Household/demographics (000)										
Number of people in municipal area			201	243	0	-	0	-	255	255
Number of poor people in municipal area			81	74	0	-	0	-	40	40
Number of households in municipal area			50	52	0	-	0	-	63	63
Number of poor households in municipal area			-	-	0	-	0	-	9	9
Definition of poor household (R per month)										
Housing statistics										
Formal	3		41,282	46,230	49,202	-	54,500	-	54,500	54,500
Informal			9,247	5,733	11,095	-	9,594	-	9,594	9,594
Total number of households			50,529	51,963	60,297	-	64,094	-	64,094	64,094
Dwellings provided by municipality	4		-	-	440	-	2,550	-	2,550	2,550
Dwellings provided by province/s			-	-	-	-	-	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-
Total new housing dwellings			-	-	440	-	2,550	-	2,550	2,550
Economic										
Inflation/inflation outlook (CPIX)	6					0.0%	4.9%	0.0%	5.3%	4.9%
Interest rate - borrowing						0.0%	12.5%	0.0%	12.5%	12.5%
Interest rate - investment						0.0%	6.0%	0.0%	6.0%	6.0%
Remuneration increases						0.0%	7.0%	0.0%	7.0%	7.0%
Consumption growth (electricity)						0.0%	1.0%	0.0%	1.0%	1.0%

Consumption growth (water)					0.0%	1.0%	0.0%	1.0%	1.0%
Collection rates	7								
Property tax/service charges				%	0.0%	88.0%	0.0%	88.0%	88.0%
Rental of facilities & equipment				%	0.0%	100.0%	0.0%	100.0%	100.0%
Interest - external investments				%	0.0%	100.0%	0.0%	100.0%	100.0%
Interest - debtors				%	0.0%	25.0%	0.0%	25.0%	25.0%
Revenue from agency services				%	0.0%	0.0%	0.0%	0.0%	0.0%

Detail on the provision of municipal services for B10

Total municipal services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
		Household service targets (000)							
		Water:							
		Piped water inside dwelling	43,577	43,577	-	43,577	43,577	43,577	43,577
		Piped water inside yard (but not in dwelling)	22,582	22,582	-	22,582	22,582	22,582	22,582
8		Using public tap (at least min.service level)	-	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	66,159	66,159	-	66,159	66,159	66,159	66,159
9		Using public tap (< min.service level)	5,272	5,272	-	5,272	5,272	5,272	5,272
10		Other water supply (< min.service level)	160	160	-	160	160	160	160
		No water supply	349	349	-	349	349	349	349
		<i>Below Minimum Service Level sub-total</i>	5,781	5,781	-	5,781	5,781	5,781	5,781
		Total number of households	71,940	71,940	-	71,940	71,940	71,940	71,940
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)	63,359	63,359	-	63,359	63,359	63,359	63,359
		Flush toilet (with septic tank)	1,816	1,816	-	1,816	1,816	1,816	1,816
		Chemical toilet	22	22	-	22	22	22	22
		Pit toilet (ventilated)	1,235	1,235	-	1,235	1,235	1,235	1,235
		Other toilet provisions (> min.service level)	342	342	-	342	342	342	342
		<i>Minimum Service Level and Above sub-total</i>	66,774	66,774	-	66,774	66,774	66,774	66,774
		Bucket toilet	4,352	4,352	-	4,352	4,352	4,352	4,352
		Other toilet provisions (< min.service level)							
		No toilet provisions	812	812	-	812	812	812	812
		<i>Below Minimum Service Level sub-total</i>	5,164	5,164	-	5,164	5,164	5,164	5,164
		Total number of households	71,938	71,938	-	71,938	71,938	71,938	71,938
		Energy:							
		Electricity (at least min.service level)	9,116	9,116	-	9,116	9,116	9,116	9,116
		Electricity - prepaid (min.service level)	57,145	57,145	-	57,145	57,145	57,145	57,145
		<i>Minimum Service Level and Above sub-total</i>	66,261	66,261	-	66,261	66,261	66,261	66,261
		Electricity (< min.service level)	4,320	4,320	-	4,320	4,320	4,320	4,320
		Electricity - prepaid (< min. service level)							
		Other energy sources	1,357	1,357	-	1,357	1,357	1,357	1,357
		<i>Below Minimum Service Level sub-total</i>	5,677	5,677	-	5,677	5,677	5,677	5,677
		Total number of households	71,938	71,938	-	71,938	71,938	71,938	71,938
		Refuse:							
		Removed at least once a week	59,526	59,526	-	59,526	59,526	59,526	59,526
		<i>Minimum Service Level and Above sub-total</i>	59,526	59,526	-	59,526	59,526	59,526	59,526
		Removed less frequently than once a week	1,538	1,538	-	1,538	1,538	1,538	1,538
		Using communal refuse dump	1,605	1,605	-	1,605	1,605	1,605	1,605
		Using own refuse dump	3,373	3,373	-	3,373	3,373	3,373	3,373
		Other rubbish disposal	1,371	1,371	-	1,371	1,371	1,371	1,371

		No rubbish disposal	4,526	4,526	-	4,526	4,526	4,526	4,526
		<i>Below Minimum Service Level sub-total</i>	12,413	12,413	-	12,413	12,413	12,413	12,413
		Total number of households	71,939	71,939	-	71,939	71,939	71,939	71,939
Municipal in-house services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
		Household service targets (000)							
		Water:							
		Piped water inside dwelling	43,577	43,577	-	43,577	43,577	43,577	43,577
		Piped water inside yard (but not in dwelling)	22,582	22,582	-	22,582	22,582	22,582	22,582
8		Using public tap (at least min.service level)	-	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	66,159	66,159	-	66,159	66,159	66,159	66,159
9		Using public tap (< min.service level)	5,272	5,272	-	5,272	5,272	5,272	5,272
10		Other water supply (< min.service level)	160	160	-	160	160	160	160
		No water supply	349	349	-	349	349	349	349
		<i>Below Minimum Service Level sub-total</i>	5,781	5,781	-	5,781	5,781	5,781	5,781
		Total number of households	71,940	71,940	-	71,940	71,940	71,940	71,940
		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)	63,359	63,359	-	63,359	63,359	63,359	63,359
		Flush toilet (with septic tank)	1,816	1,816	-	1,816	1,816	1,816	1,816
		Chemical toilet	22	22	-	22	22	22	22
		Pit toilet (ventilated)	1,235	1,235	-	1,235	1,235	1,235	1,235
		Other toilet provisions (> min.service level)	342	342	-	342	342	342	342
		<i>Minimum Service Level and Above sub-total</i>	66,774	66,774	-	66,774	66,774	66,774	66,774
		Bucket toilet	4,352	4,352	-	4,352	4,352	4,352	4,352
		Other toilet provisions (< min.service level)							
		No toilet provisions	812	812	-	812	812	812	812
		<i>Below Minimum Service Level sub-total</i>	5,164	5,164	-	5,164	5,164	5,164	5,164
		Total number of households	71,938	71,938	-	71,938	71,938	71,938	71,938
		Energy:							
		Electricity (at least min.service level)	9,116	9,116	-	9,116	9,116	9,116	9,116
		Electricity - prepaid (min.service level)	57,145	57,145	-	57,145	57,145	57,145	57,145
		<i>Minimum Service Level and Above sub-total</i>	66,261	66,261	-	66,261	66,261	66,261	66,261
		Electricity (< min.service level)	4,320	4,320	-	4,320	4,320	4,320	4,320
		Electricity - prepaid (< min. service level)							
		Other energy sources	1,357	1,357	-	1,357	1,357	1,357	1,357
		<i>Below Minimum Service Level sub-total</i>	5,677	5,677	-	5,677	5,677	5,677	5,677
		Total number of households	71,938	71,938	-	71,938	71,938	71,938	71,938
		Refuse:							
		Removed at least once a week	59,526	59,526	-	59,526	59,526	59,526	59,526
		<i>Minimum Service Level and Above sub-total</i>	59,526	59,526	-	59,526	59,526	59,526	59,526
		Removed less frequently than once a week	1,538	1,538	-	1,538	1,538	1,538	1,538
		Using communal refuse dump	1,605	1,605	-	1,605	1,605	1,605	1,605
		Using own refuse dump	3,373	3,373	-	3,373	3,373	3,373	3,373
		Other rubbish disposal	1,371	1,371	-	1,371	1,371	1,371	1,371
		No rubbish disposal	4,526	4,526	-	4,526	4,526	4,526	4,526
		<i>Below Minimum Service Level sub-total</i>	12,413	12,413	-	12,413	12,413	12,413	12,413
		Total number of households	71,939	71,939	-	71,939	71,939	71,939	71,939
Municipal entity services	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24

Name of municipal entity		Household service targets (000) <u>Water:</u> Piped water inside dwelling Piped water inside yard (but not in dwelling) 8 Using public tap (at least min.service level) 10 Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i> 9 Using public tap (< min.service level) 10 Other water supply (< min.service level) No water supply <i>Below Minimum Service Level sub-total</i> Total number of households							
Name of municipal entity		<u>Sanitation/sewerage:</u> Flush toilet (connected to sewerage) Flush toilet (with septic tank) Chemical toilet Pit toilet (ventilated) Other toilet provisions (> min.service level) <i>Minimum Service Level and Above sub-total</i> Bucket toilet Other toilet provisions (< min.service level) No toilet provisions <i>Below Minimum Service Level sub-total</i> Total number of households							
Name of municipal entity		<u>Energy:</u> Electricity (at least min.service level) Electricity - prepaid (min.service level) <i>Minimum Service Level and Above sub-total</i> Electricity (< min.service level) Electricity - prepaid (< min. service level) Other energy sources <i>Below Minimum Service Level sub-total</i> Total number of households							
Name of municipal entity		<u>Refuse:</u> Removed at least once a week <i>Minimum Service Level and Above sub-total</i> Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal <i>Below Minimum Service Level sub-total</i> Total number of households							
Services provided by 'external mechanisms'	Ref.		2020/21	2021/22	2022/23	Budget Year 2023/24			2023/24 Medium
Names of service providers			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
		Household service targets (000) <u>Water:</u> Piped water inside dwelling Piped water inside yard (but not in dwelling) 8 Using public tap (at least min.service level) 10 Other water supply (at least min.service level) <i>Minimum Service Level and Above sub-total</i>							

	9	Using public tap (< min.service level)							
	10	Other water supply (< min.service level)							
		No water supply							
		<i>Below Minimum Service Level sub-total</i>							
		Total number of households							
Names of service providers		Sanitation/sewerage:							
		Flush toilet (connected to sewerage)							
		Flush toilet (with septic tank)							
		Chemical toilet							
		Pit toilet (ventilated)							
		Other toilet provisions (> min.service level)							
		<i>Minimum Service Level and Above sub-total</i>							
		Bucket toilet							
		Other toilet provisions (< min.service level)							
		No toilet provisions							
		<i>Below Minimum Service Level sub-total</i>							
		Total number of households							
Names of service providers		Energy:							
		Electricity (at least min.service level)							
		Electricity - prepaid (min.service level)							
		<i>Minimum Service Level and Above sub-total</i>							
		Electricity (< min.service level)							
		Electricity - prepaid (< min. service level)							
		Other energy sources							
		<i>Below Minimum Service Level sub-total</i>							
		Total number of households							
Names of service providers		Refuse:							
		Removed at least once a week							
		<i>Minimum Service Level and Above sub-total</i>							
		Removed less frequently than once a week							
		Using communal refuse dump							
		Using own refuse dump							
		Other rubbish disposal							
		No rubbish disposal							
		<i>Below Minimum Service Level sub-total</i>							
		Total number of households							

Detail of Free Basic Services (FBS) provided			Budget Year 2023/24						
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.
Electricity	Ref.	<u>Location of households for each type of FBS</u>							
-		Formal settlements - (50 kwh per indigent household per month R '000)	12,000	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	15	-	-	-	-	-	-
		Informal settlements (R '000)	-	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Living in informal backyard rental agreement (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Other (R '000)	-	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-	-	-
Water	Ref.	<u>Location of households for each type of FBS</u>							

-		Formal settlements - (6 kilolitre per indigent household per month R '000)	8,000	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	15	-	-	-	-	-	-
		Informal settlements (R '000)	5,000	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Living in informal backyard rental agreement (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Other (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Total cost of FBS - Water for informal settlements	5,000,000	-	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>							
-		Formal settlements - (free sanitation service to indigent households R '000)	21,000	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	15	-	-	-	-	-	-
		Informal settlements (R '000)	9,600	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	14	-	-	-	-	-	-
		Informal settlements targeted for upgrading (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Living in informal backyard rental agreement (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Other (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Total cost of FBS - Sanitation for informal settlements	9,600,000	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>							
-		Formal settlements - (removed once a week to indigent households R '000)	14,500	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	15	-	-	-	-	-	-
		Informal settlements (R '000)	-	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Living in informal backyard rental agreement (R '000)							
		<i>Number of HH receiving this type of FBS</i>							
		Other (R '000)	-	-	-	-	-	-	-
		<i>Number of HH receiving this type of FBS</i>							
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

NC091 Sol Plaatje - Supporting Table SB6 Adjustments Budget - funding measurement - 27/02/2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				210,043	-	40,889	215,820	303,368
Cash + investments at the yr end less applications - R'000	2	18(1)b				3,270,678	-	3,169,980	3,386,572	4,105,609
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				242,584	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-5.5%	2.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	72.9%	0.0%	70.8%	79.5%	81.6%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				32.3%	0.0%	32.1%	36.6%	38.0%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							0.8%	1.1%
Long term receivables % change - incr(decr)	12	18(1)a							3.4%	-1.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				14.1%	0.0%	14.8%	10.8%	9.4%
Asset renewal % of capital budget	14	20(1)(vi)				60.1%	0.0%	56.5%	86.9%	86.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

NC091 Sol Plaatje - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27/02/2024

Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	A1	B	C	D	E	F	+1 2024/25	+2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		273,621	-	-	-	(684)	(684)	272,937	293,504	319,061
Local Government Equitable Share										
Equitable Share	3	263,135	-	-	-	-	-	263,135	286,304	311,723
Expanded Public Works Programme Integrated Grant		3,286	-	-	-	(184)	(184)	3,102	-	-
Infrastructure Skills Development Grant		5,500	-	-	-	(500)	(500)	5,000	5,500	5,500
Local Government Financial Management Grant		1,700	-	-	-	-	-	1,700	1,700	1,838
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8,300	-	-	-	6,366	6,366	14,666	8,798	9,282
Capacity Building and Other Grants		8,300	-	-	-	766	766	9,066	8,798	9,282
Infrastructure Grant	5	-	-	-	-	5,600	5,600	5,600	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Higher Education SA (HESA)		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	281,921	-	-	-	5,682	5,682	287,603	302,302	328,343
Capital Transfers and Grants										
National Government:		214,233	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Energy Efficiency and Demand Side Management Grant		4,000	-	-	-	-	-	4,000	-	-
Integrated National Electrification Programme Grant		48,026	-	-	-	(12,189)	(12,189)	35,837	22,700	25,000
Integrated Urban Development Grant		74,207	-	-	-	-	-	74,207	61,783	64,251
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		2,000	-	-	-	-	-	2,000	9,137	10,000
Regional Bulk Infrastructure Grant		86,000	-	-	-	(11,000)	(11,000)	75,000	492,000	574,000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	18,567	19,395
Provincial Government:		-	-	-	-	-	-	-	-	-
Infrastructure Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	6,000	6,000	6,000	-	-
Specify (Add grant description)		-	-	-	-	6,000	6,000	6,000	-	-
Other grant providers:		-	-	-	-	18,850	18,850	18,850	-	-
[insert description]		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	18,850	18,850	18,850	-	-
Total Capital Transfers and Grants	6	214,233	-	-	-	1,661	1,661	215,894	604,187	692,646
TOTAL RECEIPTS OF TRANSFERS & GRANTS		496,154	-	-	-	7,343	7,343	503,497	906,489	1,020,989

- References**
- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
 - Amounts actually **RECEIVED**; not revenue earned (the objective is to confirm grants allocated)
 - Replacement of RSC levies
 - Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
 - Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
 - Total Grant Receipts original budget must reconcile to budget supporting table A18
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Increases of funds approved under section 31 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
 - E = B + C + D
 - Adjusted Budget F = (A or A1) + E

NC091 Sol Plaatje - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27/02/2024

Description	Ref	Budget Year 2023/24							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	2024/25	2025/26
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		141,242	-	-	-	92,493	92,493	233,735	141,531	149,416
Equitable Share		130,756	-	-	-	93,235	93,235	223,991	134,331	142,078
Expanded Public Works Programme Integrated Grant		3,286	-	-	-	(183)	(183)	3,103	-	-
Infrastructure Skills Development Grant		5,500	-	-	-	(564)	(564)	4,936	5,500	5,500
Local Government Financial Management Grant		1,700	-	-	-	5	5	1,705	1,700	1,838
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		8,300	-	-	-	6,373	6,373	14,673	8,798	9,282
Capacity Building and Other Grants		8,300	-	-	-	773	773	9,073	8,798	9,282
Infrastructure Grant		-	-	-	-	5,600	5,600	5,600	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
European Union		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		149,542	-	-	-	98,866	98,866	248,408	150,329	158,698
Capital expenditure of Transfers and Grants										
National Government:		214,233	-	-	-	(23,189)	(23,189)	191,044	604,187	692,646
Energy Efficiency and Demand Side Management Grant		4,000	-	-	-	-	-	4,000	-	-
Integrated National Electrification Programme Grant		48,026	-	-	-	(12,189)	(12,189)	35,837	22,700	25,000
Integrated Urban Development Grant		74,207	-	-	-	-	-	74,207	61,783	64,251
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		2,000	-	-	-	-	-	2,000	9,137	10,000
Regional Bulk Infrastructure Grant		86,000	-	-	-	(11,000)	(11,000)	75,000	492,000	574,000
Water Services Infrastructure Grant		-	-	-	-	-	-	-	18,567	19,395
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	6,000	6,000	6,000	-	-
Specify (Add grant description)		-	-	-	-	6,000	6,000	6,000	-	-
Other grant providers:		-	-	-	-	18,850	18,850	18,850	-	-
European Union		-	-	-	-	18,850	18,850	18,850	-	-
Total capital expenditure of Transfers and Grants		214,233	-	-	-	1,661	1,661	215,894	604,187	692,646
Total capital expenditure of Transfers and Grants		363,775	-	-	-	100,527	100,527	464,302	754,516	851,344

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjus. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

NC091 Sol Plaatje - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 27/02/2024

Description	Ref	Budget Year 2023/24						Budget Year +1	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	
Operating transfers and grants:									
National Government:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(10,486)	-	-	-	684	684	(9,802)	(7,200)
Conditions met - transferred to revenue		10,486	-	-	-	(684)	684	(9,802)	7,200
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(8,300)	-	-	-	(23,416)	(23,416)	(31,716)	(8,798)
Conditions met - transferred to revenue		8,300	-	-	-	23,416	(23,416)	(31,716)	8,798
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		18,786	-	-	-	22,732	(22,732)	(41,518)	15,998
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-
Capital transfers and grants:									
National Government:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		(214,233)	-	-	-	97,396	97,396	(116,837)	(604,187)
Conditions met - transferred to revenue		214,233	-	-	-	(97,396)	97,396	(116,837)	604,187
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		214,233	-	-	-	(97,396)	97,396	(116,837)	604,187
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		233,019	-	-	-	(74,664)	74,664	(158,355)	620,185
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-

- References**
- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
 - CTBM = conditions to be met
 - Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 - Increases of funds approved under section 31 MFMA
 - Adjustments to funding allocations from National or Provincial Government
 - Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
 - $E = B + C + D$
 - Adjusted Budget $F = (A \text{ or } A1) + E$

NC091 Sol Plaatje - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 27/02/2024

Summary of remuneration	Ref	Budget Year 2023/24											% change
		Original Budget A	Prior Adjusted S A1	Accum. Funds B 6	Multi-year capital C 7	Unfore. Unavoid. D 8	Nat. or Prov. Govt E 9	Other Adjusts. F 10	Total Adjusts. G 11	Adjusted Budget H 12			
R thousands													
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages													
Pension and UIF Contributions								1,098	1,098	1,098			#DIV/0!
Medical Aid Contributions								489	489	489			#DIV/0!
Motor Vehicle Allowance													
Cellphone Allowance		2,938						16	16	2,954			
Housing Allowances													
Other benefits and allowances		32,621						(1,603)	(1,603)	31,018			
Sub Total - Councillors		35,559								35,559			0.0%
% increase			(0)										
Senior Managers of the Municipality													
Basic Salaries and Wages		8,158								8,158			0.0%
Pension and UIF Contributions		1,558								1,558			0.0%
Medical Aid Contributions		215								215			0.0%
Overtime													
Performance Bonus													
Motor Vehicle Allowance		1,985								1,985			0.0%
Cellphone Allowance		202								202			0.0%
Housing Allowances		26								26			
Other benefits and allowances													
Payments in lieu of leave													
Long service awards		46								46			0.0%
Post-retirement benefit obligations	5												
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Municipality		12,190								12,190			0.0%
% increase			(0)										
Other Municipal Staff													
Basic Salaries and Wages		475,973							(11,037)	(11,037)	464,937		-2.3%
Pension and UIF Contributions		91,654								91,654			0.0%
Medical Aid Contributions		59,955								59,955			0.0%
Overtime		47,280							22,187	22,187	69,467		46.9%
Performance Bonus		36,505								36,505			
Motor Vehicle Allowance		50,649								50,649			0.0%
Cellphone Allowance		2,054								2,054			0.0%
Housing Allowances		2,866								2,866			
Other benefits and allowances		19,589							17,578	17,578	37,168		
Payments in lieu of leave		15,000								15,000			0.0%
Long service awards		26,922								26,922			0.0%
Post-retirement benefit obligations	5	41,000								41,000			0.0%
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Other Municipal Staff		869,447							28,729	28,729	898,176		3.3%
% increase													
Total Parent Municipality		917,196							28,729	28,729	945,925		3.1%
Board Members of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Board Fees													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	5												
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Board Members of Entities													
% increase													
Senior Managers of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	5												
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Entities													
% increase													
Other Staff of Entities													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations	5												
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Other Staff of Entities													
% increase													
Total Municipal Entities													
TOTAL SALARY, ALLOWANCES & BENEFITS		917,196							28,729	28,729	945,925		3.1%
% increase													
TOTAL MANAGERS AND STAFF		881,637							28,729	28,729	910,366		3.3%

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
 2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
 3. s57 of the Systems Act
 4. Must agree to the sub-total appearing on Table C1 (Employee costs)
 5. Includes pension payments and employer contributions to medical aid
- Column Definitions:
- A. The original budget approved by council for the current year
 - B. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
 6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
 7. Increases of funds approved under section 31 MFMA
 8. Adjustments approved in accordance with section 29 MFMA
 9. Adjustments caused by changes in funding allocations from National or Provincial Government
 10. Adjusts = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
 11. G = B + C + D + E + F
 12. Adjusted Budget H = (A or A1) + G

NC091 Sol Plaatje - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		117,106	14,456	21,987	16,474	20,571	99,301	16,454	671	50,885	50,885	50,885	133,348	593,022	903,372	1,020,303
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		3	244	423	891	623	4	642	-	640	640	640	2,512	7,261	7,048	7,132
Vote 05 - Community Services		9,980	8,669	10,041	9,641	8,338	9,204	10,983	709	11,396	11,396	11,396	19,098	120,851	104,838	111,737
Vote 06 - Financial Services		186,714	46,064	52,643	46,261	48,427	45,445	45,398	0	58,405	58,405	58,405	44,616	690,785	729,727	770,440
Vote 07 - Strategy Econ Development And Plannin		3,209	276	285	454	618	601	1,718	169	4,648	4,648	4,648	6,640	27,915	8,440	8,904
Vote 08 - Infrastructure And Services		128,755	127,485	134,561	118,216	124,721	113,610	112,345	4,550	134,657	134,657	134,657	306,511	1,574,725	1,622,771	1,780,925
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		445,767	197,194	219,939	191,937	203,298	268,165	187,540	6,100	260,631	260,631	260,631	512,726	3,014,560	3,376,196	3,699,441
Expenditure by Vote																
Vote 01 - Executive & Council		43	9,408	4,833	4,727	6,473	5,332	4,804	19	5,022	5,022	5,022	8,923	59,628	62,250	65,674
Vote 02 - Municipal And General		13,945	57,197	12,444	14,681	19,601	53,864	16,786	1,984	35,959	35,959	35,959	101,022	399,401	213,730	228,526
Vote 03 - Municipal Manager		99	6,880	3,675	1,708	1,918	1,939	1,776	3	2,688	2,688	2,688	2,638	28,701	28,059	29,638
Vote 04 - Corporate Services		162	11,308	5,755	5,674	6,224	6,912	5,820	181	5,898	5,898	5,898	17,570	77,301	80,556	84,683
Vote 05 - Community Services		1,435	50,047	25,131	25,413	26,143	31,602	24,830	1,434	29,363	29,363	29,363	55,106	329,231	351,783	371,809
Vote 06 - Financial Services		3,326	21,119	10,435	11,686	11,877	13,915	10,607	864	13,832	13,832	13,832	34,926	160,249	247,970	251,156
Vote 07 - Strategy Econ Development And Plannin		189	9,415	5,387	4,549	5,089	5,797	4,590	331	6,106	6,106	6,106	13,781	67,445	164,240	182,329
Vote 08 - Infrastructure And Services		4,260	213,119	103,066	163,020	166,047	163,301	107,632	1,460	143,729	143,729	143,729	307,861	1,660,955	1,744,587	1,904,343
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		23,458	378,495	170,725	231,458	243,371	282,661	176,845	6,277	242,598	242,598	242,598	541,827	2,782,911	2,893,175	3,118,156
Surplus/ (Deficit)		422,308	(181,300)	49,213	(39,521)	(40,072)	(14,496)	10,695	(177)	18,033	18,033	18,033	(29,101)	231,649	483,021	581,285

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

NC091 Sol Plaatje - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 27/02/2024

Description - Standard classification	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		303,872	60,816	75,088	63,677	69,674	144,802	62,405	671	109,997	109,997	109,997	180,873	1,291,869	1,640,987	1,798,761
Executive and council		117,106	14,456	21,987	16,474	20,571	99,301	16,454	671	50,885	50,885	50,885	133,348	593,022	903,372	1,020,303
Finance and administration		186,767	46,360	53,101	47,203	49,103	45,501	45,950	0	59,112	59,112	59,112	47,525	698,847	737,615	778,458
Internal audit																
Community and public safety		3,167	3,019	3,175	1,959	3,066	3,012	2,952	463	4,617	4,617	4,617	12,669	47,334	43,795	46,204
Community and social services		431	371	286	399	374	288	185	246	1,095	1,095	1,095	6,483	12,348	12,489	13,176
Sport and recreation		82	85	227	267	184	284	321	212	189	189	189	38	2,265	2,401	2,533
Public safety		13	25	18	15	33	24	11	4	62	62	62	421	750	795	839
Housing		2,636	2,532	2,639	1,274	2,449	2,413	2,421	-	2,505	2,505	2,505	4,221	28,101	28,036	29,578
Health		5	6	6	5	26	3	14	2	766	766	766	1,506	3,870	74	78
Economic and environmental services		3,633	525	610	978	955	645	484	269	5,357	5,357	5,357	12,251	36,420	16,846	17,774
Planning and development		3,152	217	242	395	558	543	218	169	4,446	4,446	4,446	6,662	25,495	5,898	6,223
Road transport		481	309	367	583	397	103	266	100	910	910	910	5,588	10,925	10,948	11,551
Environmental protection																
Trading services		133,991	132,133	139,552	124,895	130,285	119,245	118,000	4,545	139,893	139,893	139,893	307,402	1,629,727	1,664,872	1,826,474
Energy sources		80,884	88,767	91,180	80,828	79,395	69,573	66,029	4,413	88,554	88,554	88,554	229,851	1,056,582	1,151,590	1,281,753
Water management		35,034	26,074	30,486	25,818	32,510	31,215	33,443	131	32,189	32,189	32,189	62,416	373,694	367,448	368,527
Waste water management		10,127	10,040	10,176	10,207	10,294	10,338	10,378	1	11,385	11,385	11,385	10,335	116,048	95,380	100,732
Waste management		7,946	7,252	7,710	8,042	8,086	8,119	8,150	-	7,766	7,766	7,766	4,800	83,403	70,453	75,462
Other		1,103	701	1,514	428	(682)	461	3,699	152	767	767	767	(468)	9,210	9,696	10,229
Total Revenue - Functional		445,767	197,194	219,939	191,937	203,298	268,165	187,540	6,100	260,631	260,631	260,631	512,726	3,014,560	3,376,196	3,699,441
Expenditure - Functional																
Governance and administration		17,853	112,635	40,789	42,140	50,267	85,693	43,169	3,811	68,125	68,125	68,125	173,391	774,125	678,322	708,347
Executive and council		14,064	71,736	19,858	20,230	26,964	60,147	22,490	2,006	42,519	42,519	42,519	109,635	474,688	290,817	309,852
Finance and administration		3,766	39,983	20,450	21,477	22,863	25,006	20,244	1,805	25,050	25,050	25,050	62,017	292,760	380,429	390,994
Internal audit		23	916	480	433	440	539	435	-	556	556	556	1,739	6,676	7,076	7,501
Community and public safety		656	30,823	16,313	16,192	17,121	19,170	16,276	888	19,483	19,483	19,483	35,468	211,356	220,666	232,392
Community and social services		132	7,836	3,914	3,846	3,865	4,722	3,651	80	5,267	5,267	5,267	11,379	55,224	55,679	58,285
Sport and recreation		260	9,244	5,279	5,396	6,242	6,191	5,688	432	5,285	5,285	5,285	4,709	59,297	66,155	69,794
Public safety		129	7,013	3,647	3,520	3,308	4,230	3,371	156	3,975	3,975	3,975	7,143	44,440	48,590	51,263
Housing		104	3,261	1,806	1,856	2,058	2,085	1,879	150	2,368	2,368	2,368	7,144	27,448	28,176	29,771
Health		30	3,470	1,668	1,575	1,649	1,941	1,687	70	2,588	2,588	2,588	5,094	24,947	22,066	23,279
Economic and environmental services		384	21,225	12,268	14,382	11,183	17,657	15,273	1,399	14,878	14,878	14,878	38,506	176,912	270,706	294,034
Planning and development		32	7,035	3,964	3,456	4,241	4,350	3,640	55	4,683	4,683	4,683	12,829	53,652	152,158	169,582
Road transport		352	14,053	8,236	10,857	6,873	13,197	11,565	1,343	10,120	10,120	10,120	25,524	122,359	117,594	123,444
Environmental protection		-	138	69	69	69	110	69	-	75	75	75	153	900	954	1,007
Trading services		4,529	210,319	99,405	156,958	162,519	157,569	100,345	114	137,915	137,915	137,915	289,372	1,594,875	1,695,229	1,853,579
Energy sources		840	149,036	72,029	82,970	113,861	104,267	68,548	(2,086)	85,062	85,062	85,062	182,164	1,026,815	1,146,079	1,274,421
Water management		2,066	32,267	13,934	60,531	34,336	32,955	18,538	1,109	34,861	34,861	34,861	73,399	373,716	358,326	376,704
Waste water management		768	16,594	7,804	7,508	8,418	12,595	7,710	538	11,494	11,494	11,494	20,861	117,278	108,766	114,750
Waste management		856	12,422	5,638	5,949	5,904	7,751	5,550	552	6,498	6,498	6,498	12,948	77,066	82,058	87,705
Other		36	3,492	1,950	1,786	2,280	2,572	1,782	66	2,196	2,196	2,196	5,090	25,644	28,251	29,805
Total Expenditure - Functional		23,458	378,495	170,725	231,458	243,371	282,661	176,845	6,277	242,598	242,598	242,598	541,827	2,782,911	2,893,175	3,118,156
Surplus/(Deficit) 1.		422,308	(181,300)	49,213	(39,521)	(40,072)	(14,496)	10,695	(177)	18,033	18,033	18,033	(29,101)	231,649	483,021	581,285

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

NC091 Sol Plaatje - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 27/02/2024

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		79,072	83,089	85,591	75,180	73,490	63,517	59,836	4,413	78,305	78,305	78,305	236,098	995,202	1,151,590	1,281,753
Service charges - Water		29,157	20,124	24,438	19,743	26,304	24,873	26,967	131	21,859	21,859	21,859	62,797	300,114	346,815	367,859
Service charges - Waste Water Management		8,005	7,913	8,016	8,016	8,063	8,071	8,072	1	7,488	7,488	7,488	11,238	89,858	95,380	100,732
Service charges - Waste Management		6,499	5,776	6,306	6,515	6,529	6,534	6,534	-	5,451	5,451	5,451	4,367	65,412	70,452	75,461
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		19,387	19,682	21,193	21,406	21,862	21,669	22,136	-	30,377	30,377	30,377	11,933	250,400	-	-
Interest earned from Current and Non Current Assets		(1,243)	1,053	890	786	2,740	502	1,396	671	1,083	1,083	1,083	(545)	9,500	12,000	15,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		2,653	2,543	2,656	1,293	2,465	2,431	2,433	3	2,484	2,484	2,484	4,201	28,130	28,278	29,833
Licence and permits		65	53	67	95	54	32	49	39	100	100	100	447	1,200	1,260	1,329
Operational Revenue		220	349	544	433	454	322	108	22	261	261	261	(101)	3,134	3,333	3,514
Non-Exchange Revenue																
Property rates		186,215	45,122	45,241	44,093	45,002	44,916	45,155	-	55,074	55,074	55,074	39,926	660,893	706,943	746,365
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		823	990	7,443	2,323	3,407	378	331	92	4,005	4,005	4,005	10,108	37,910	30,714	32,403
Licences or permits		1,015	617	1,413	302	(763)	409	2,030	97	512	512	512	(506)	6,150	6,480	6,836
Transfer and subsidies - Operational		109,640	-	4,648	955	(295)	80,490	11	-	24,630	24,630	24,630	18,265	287,603	302,302	328,343
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		570	4,411	4,284	4,236	4,416	4,425	4,442	-	8,936	8,936	8,936	(8,912)	44,680	-	-
Gains on disposal of Assets		-	697	254	109	-	-	-	-	220	220	220	(619)	1,100	-	-
Other Gains		-	-	-	-	-	-	11	-	-	-	-	(11)	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		445,767	193,350	213,753	186,621	194,948	259,713	182,490	6,100	242,446	242,446	242,446	388,686	2,798,666	2,772,009	3,006,795
Expenditure By Type																
Employee related costs		1,262	140,275	71,118	67,745	74,675	85,279	71,357	-	79,216	79,216	79,216	161,008	910,366	963,475	1,016,709
Remuneration of councillors		-	5,390	2,663	2,688	4,350	3,027	2,801	-	2,963	2,963	2,963	5,750	35,559	37,337	39,390
Bulk purchases - electricity		-	115,408	60,870	73,769	105,657	64,527	56,881	(3,038)	66,437	66,437	66,437	116,717	790,100	901,600	1,016,103
Inventory consumed		5,181	16,378	17,243	47,429	29,198	21,124	29,855	6,956	31,697	31,697	31,697	68,500	336,955	271,555	285,224
Debt impairment		-	79,375	-	-	-	79,375	-	-	26,458	26,458	26,458	79,375	317,500	336,730	356,180
Depreciation and amortisation		-	-	-	-	-	-	-	-	7,221	7,221	7,221	64,987	86,650	91,153	96,166
Interest		0	4	0	1	3	10,003	0	(5)	1,737	1,737	1,737	4,839	20,055	17,872	16,050
Contracted services		184	7,143	5,569	3,689	3,023	5,240	2,132	449	5,769	5,769	5,769	12,174	56,913	50,948	57,799
Transfers and subsidies		-	-	-	-	2,402	20	-	-	180	180	180	598	3,560	4,570	4,679
Irrecoverable debts written off		1	0	4	5	(10)	-	1	-	-	-	-	(1)	-	-	-
Operational costs		16,830	14,522	13,258	15,821	16,510	14,066	13,807	1,915	14,860	14,860	14,860	7,945	159,253	153,369	161,738
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	20,310	7,563	-	11	-	6,060	6,060	6,060	19,935	66,000	64,566	68,117
Total Expenditure		23,458	378,495	170,725	231,458	243,371	282,661	176,845	6,277	242,598	242,598	242,598	541,827	2,782,911	2,893,175	3,118,156
Surplus/(Deficit)		422,308	(185,144)	43,028	(44,837)	(48,423)	(22,949)	5,644	(177)	(152)	(152)	(152)	(153,141)	15,755	(121,166)	(111,361)
Transfers and subsidies - capital (monetary allocations)		-	3,844	6,185	5,316	8,350	8,452	5,051	-	18,185	18,185	18,185	124,141	215,894	604,187	692,646
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		422,308	(181,300)	49,213	(39,521)	(40,072)	(14,496)	10,695	(177)	18,033	18,033	18,033	(29,001)	231,649	483,021	581,285

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

NC091 Sol Plaatje - Supporting Table SB15 Adjustments Budget - monthly cash flow - 27/02/2024

Monthly cash flows	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		61,382	39,708	41,814	36,419	34,194	70,862	32,068	-	45,254	45,254	45,254	90,842	543,052	563,789	617,319
Service charges - electricity revenue		56,664	76,690	76,561	80,043	72,032	68,676	82,033	-	78,489	78,489	78,489	193,703	941,869	1,099,453	1,253,729
Service charges - water revenue		10,265	13,146	12,106	14,606	13,126	10,815	15,860	-	21,482	21,482	21,482	103,410	257,779	294,793	312,680
Service charges - sanitation revenue		4,014	5,110	4,734	5,002	4,688	4,354	4,286	-	7,098	7,098	7,098	31,699	85,181	88,916	98,939
Service charges - refuse		2,762	3,697	3,524	3,642	3,452	3,255	3,352	-	4,690	4,690	4,690	18,530	56,284	63,407	71,688
Rental of facilities and equipment		4	2	3	3	2	5	1	-	2,244	2,244	2,244	20,178	26,930	28,278	29,833
Interest earned - external investments		428	822	440	409	213	175	552	-	-	-	-	(3,039)	-	-	-
Interest earned - outstanding debtors													-	-	-	-
Dividends received													-	-	-	-
Fines, penalties and forfeits		756	980	7,435	2,318	3,393	377	328	-	3,277	3,277	3,277	13,908	39,326	32,126	33,812
Licences and permits		1,079	670	1,479	398	(709)	440	2,079	-	613	613	613	77	7,350	7,740	8,165
Agency services													-	-	-	-
Transfers and Subsidies - Operational		112,640	2,522	-	1,814	5,278	99,329	2,147	-	25,388	25,388	25,388	4,759	304,653	302,302	328,343
Other revenue		87,414	16,242	70,508	36,147	34,039	84,273	47,191	-	1,715	1,715	1,715	(360,381)	20,578	18,895	22,014
Cash Receipts by Source		337,407	159,588	218,605	180,801	169,709	342,562	189,895	-	190,250	190,250	190,250	113,685	2,283,003	2,499,699	2,776,521
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		27,000	10,000	1,000	200	10,000	32,000	1,000	-	15,920	15,920	15,920	62,083	191,044	604,187	692,646
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)													-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	697	254	109	-	-	-	-	92	92	92	(234)	1,100	-	-
Short term loans													-	-	-	-
Borrowing long term/refinancing													-	-	-	-
Increase (decrease) in consumer deposits		-	213	120	136	497	192	91	-	-	-	-	(1,248)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	2,976	2,976	2,976	26,787	35,716	35,716	35,716
Decrease (increase) in non-current investments													-	-	-	-
Total Cash Receipts by Source		364,407	170,497	219,979	181,246	180,206	374,754	190,986	-	209,239	209,239	209,239	201,073	2,510,863	3,139,602	3,504,883
Cash Payments by Type																
Employee related costs		10,695	(126,506)	(57,086)	(54,835)	(62,171)	(72,681)	(57,825)	-	73,315	73,315	73,315	1,080,245	879,781	931,464	982,331
Remuneration of councillors		-	(6,050)	(2,977)	(2,940)	(3,806)	(3,224)	(3,120)	-	2,963	2,963	2,963	48,787	35,559	37,337	39,390
Finance charges		(2,401)	-	-	-	-	-	-	-	1,671	1,671	1,671	17,442	20,055	17,872	16,050
Bulk purchases - Electricity		108,987	67,568	75,872	34,024	66,431	68,392	48,635	-	65,842	65,842	65,842	122,667	790,100	901,600	1,016,103
Acquisitions - water & other inventory	3	15,877	15,212	6,003	19,754	24,655	23,633	18,872	-	30,865	30,865	30,865	164,360	380,962	332,879	358,717
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		230,199	170,887	145,256	235,128	177,396	263,982	165,663	-	18,014	18,014	18,014	(1,226,386)	216,166	204,317	219,515
Cash Payments by Type		363,357	121,111	167,067	231,131	202,504	280,102	172,225	-	192,670	192,670	192,670	207,115	2,322,623	2,425,469	2,632,106
Other Cash Flows/Payments by Type																
Capital assets		2	3,842	6,359	7,939	13,980	6,822	5,361	-	22,607	22,607	22,607	159,159	271,284	653,283	728,146
Repayment of borrowing		-	-	-	-	-	-	-	-	1,113	1,113	1,113	10,014	13,351	14,787	16,687
Other Cash Flows/Payments		1,355	2,020	-	521	-	-	-	-	297	297	297	(1,226)	3,560	4,570	4,679
Total Cash Payments by Type		364,714	126,973	173,426	239,590	216,484	286,923	177,586	-	216,687	216,687	216,687	375,066	2,610,818	3,098,109	3,381,618
NET INCREASE/(DECREASE) IN CASH HELD		(308)	43,524	46,553	(58,344)	(36,278)	87,831	13,400	-	(7,448)	(7,448)	(7,448)	(173,988)	(99,955)	41,493	123,265
Cash/cash equivalents at the month/year beginning:		109,536	109,229	152,753	199,306	140,962	104,684	192,515	205,914	205,914	198,466	191,018	183,570	109,536	9,582	51,075
Cash/cash equivalents at the month/year end:		109,229	152,753	199,306	140,962	104,684	192,515	205,914	205,914	198,466	191,018	183,570	9,582	9,582	51,075	174,340

NC091 Sol Plaatje - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 27/02/2024

Description - Municipal Vote	Ref	Budget Year 2023/24											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,034
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	5,532	5,532	5,532	14,255	30,850	8,783	5,217	-
Vote 08 - Infrastructure And Services		2	3,842	5,690	5,316	10,654	5,174	5,169	7,857	13,516	13,516	13,516	92,787	177,037	608,267	668,395
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	2	3,842	5,690	5,316	10,654	5,174	5,169	7,857	19,047	19,047	19,047	107,043	207,887	617,050	677,646
Single-year expenditure appropriation																
Vote 01 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Municipal And General		-	-	496	-	400	701	155	366	1,987	1,987	1,987	13,231	21,310	32,233	44,500
Vote 03 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 04 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 05 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 06 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 07 - Strategy Econ Development And Planning		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 08 - Infrastructure And Services		-	-	174	2,623	2,926	946	38	515	4,117	4,117	4,117	22,513	42,087	4,000	6,000
Vote 09 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	-	-	669	2,623	3,325	1,648	193	881	6,104	6,104	6,104	35,745	63,397	36,233	50,500
Total Capital Expenditure	2	2	3,842	6,359	7,939	13,980	6,822	5,361	8,738	25,152	25,152	25,152	142,787	271,284	653,283	728,146

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

NC091 Sol Plaatje - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 27/02/2024

Description	Ref	Budget Year 2023/24											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	-	496	-	400	701	155	366	1,987	1,987	1,987	13,231	21,310	32,233	44,500
Executive and council		-	-	496	-	400	701	155	366	1,987	1,987	1,987	13,231	21,310	32,233	44,500
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,034
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,034
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2	2,408	5,403	1,129	934	1,296	4,768	3,229	10,065	10,065	10,065	27,487	76,850	48,783	45,217
Planning and development		-	-	-	-	-	-	-	-	5,532	5,532	5,532	14,255	30,850	8,783	5,217
Road transport		2	2,408	5,403	1,129	934	1,296	4,768	3,229	4,533	4,533	4,533	13,232	46,000	40,000	40,000
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	1,435	461	6,810	12,645	4,824	438	5,143	13,100	13,100	13,100	102,069	173,124	572,267	634,395
Energy sources		-	1,435	461	1,155	4,101	2,045	400	50	2,064	2,064	2,064	25,997	41,837	24,700	28,000
Water management		-	-	-	2,623	7,807	2,320	38	5,093	8,296	8,296	8,296	72,179	114,947	529,000	587,000
Waste water management		-	-	-	3,032	737	459	-	-	2,740	2,740	2,740	3,893	16,340	18,567	19,395
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		2	3,842	6,359	7,939	13,980	6,822	5,361	8,738	25,152	25,152	25,152	142,787	271,284	653,283	728,146

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

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	15,000	-	-	-	-	-	-	-	-	15,000	13,783	12,217
Improved Property	15,000	-	-	-	-	-	-	-	-	15,000	13,783	12,217
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
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	4,500	-	-	-	-	-	-	1,700	1,700	6,200	4,500	4,500
Computer Equipment	4,500	-	-	-	-	-	-	1,700	1,700	6,200	4,500	4,500
Furniture and Office Equipment	3,000	-	-	-	-	-	-	-	-	3,000	3,000	3,000
Furniture and Office Equipment	3,000	-	-	-	-	-	-	-	-	3,000	3,000	3,000
Machinery and Equipment												
Machinery and Equipment												
Transport Assets	5,000	-	-	-	-	-	-	2,110	2,110	7,110	10,596	20,000
Transport Assets	5,000	-	-	-	-	-	-	2,110	2,110	7,110	10,596	20,000
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 new assets to be adjusted	1	48,980	-	-	-	-	-	30,460	30,460	79,440	54,579	64,717

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only include if approved)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

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														
Operational Buildings														
Municipal Offices														
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														
Land Settlement Software Applications														
Unspecified														
Computer Equipment														
Computer Equipment														
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	149,947	-	-	-	-	-	-	3,200	3,200	153,147	567,567	626,395	

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

Public Ablution Facilities												
Markets												
Stalls												
Abattoirs												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities	710	-	-	-	-	-	820	820	1,530	491	518	
Indoor Facilities	410	-	-	-	-	-	(180)	(180)	230	435	459	
Outdoor Facilities	300	-	-	-	-	-	1,000	1,000	1,300	56	59	
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties	9,776	-	-	-	-	-	963	963	10,739	10,362	10,978	
Revenue Generating	9,776	-	-	-	-	-	963	963	10,739	10,362	10,978	
Improved Property	8,776	-	-	-	-	-	963	963	9,739	9,302	9,854	
Unimproved Property	1,000	-	-	-	-	-	-	-	1,000	1,060	1,124	
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets	15,263	-	-	-	-	-	2,385	2,385	17,648	16,109	17,016	
Operational Buildings	15,263	-	-	-	-	-	2,385	2,385	17,648	16,109	17,016	
Municipal Offices	13,963	-	-	-	-	-	2,485	2,485	16,448	14,731	15,541	
Pay/Enquiry Points												
Building Plan Offices												
Workshops	1,300	-	-	-	-	-	(100)	(100)	1,200	1,378	1,474	
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												
Computer Equipment												
Furniture and Office Equipment	1,664	-	-	-	-	-	(6)	(6)	1,658	1,760	1,857	
Furniture and Office Equipment	1,664	-	-	-	-	-	(6)	(6)	1,658	1,760	1,857	
Machinery and Equipment	25,592	-	-	-	-	-	4,234	4,234	29,826	27,126	28,990	
Machinery and Equipment	25,592	-	-	-	-	-	4,234	4,234	29,826	27,126	28,990	
Transport Assets	5,333	-	-	-	-	-	903	903	6,236	5,640	5,960	
Transport Assets	5,333	-	-	-	-	-	903	903	6,236	5,640	5,960	
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	341,908						22,149	22,149	364,056	322,442	340,642

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note:

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

12. Adjusts. = "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction

13. $G = B + C + D + E + F$

14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

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	250								250	263	277	
Revenue Generating	250								250	263	277	
Improved Property												
Unimproved Property	250								250	263	277	
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings												
Municipal Offices												
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	4,500								4,500	4,725	4,985	
Servitudes												
Licences and Rights	4,500								4,500	4,725	4,985	
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications	4,500								4,500	4,725	4,985	
Local Settlement Software Applications												
Unspecified												
Computer Equipment	2,400								2,400	2,520	2,659	
Computer Equipment	2,400								2,400	2,520	2,659	
Furniture and Office Equipment	2,200								2,200	2,310	2,437	
Furniture and Office Equipment	2,200								2,200	2,310	2,437	
Machinery and Equipment	1,400								1,400	1,470	1,551	
Machinery and Equipment	1,400								1,400	1,470	1,551	
Transport Assets	9,200								9,200	9,660	10,191	
Transport Assets	9,200								9,200	9,660	10,191	
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 Depreciation to be adjusted	1	86,650							86,650	91,153	96,166	

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: 9. Increases of funds approved under section 31 MFMA)
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

check balance -219,249,884

-180,402,207 -189,057,961

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	-	-	-	-	-	-	-	-	-	-	-	-	-	4,034
Operational Buildings														4,034
Municipal Offices														4,034
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment														
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 upgrading of existing assets to be adjusted	1	50,546	-	-	-	-	-	-	(11,849)	(11,849)	38,697	31,137	37,034	

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
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12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

NC091 Sol Plaatje - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 27/02/2024

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality:																	
List all capital projects grouped by Function																	
Community Halls And Facilities																	
	Refurbishment Of Halls	20230202001001	UPGRADING	ye and development-orient	Governance	TEGIC OBJECTIVE	Operational Buildings	Municipal Offices	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	4,034	4,034
Corporate Wide Strategic Planning (Idds, Led)																	
	Craven Street Trade Centre	20200202001018	UPGRADING	ye and development-orient	Inclusion and Access	TEGIC OBJECTIVE	Community Facilities	Stalls	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	-	-
	European Union Bear Project	02003007002006_0	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Licences And Rights	Unspecified	WHOLE OF THE MUNICIPALITY	0	0	-	18,850	-	-	-	-
	El Lu C - Hv Subs:Acq/Carter Gl Sbt	01001002001002_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Hv Substations	WARD 26	0	0	-	-	-	-	-	-
	Upgrade Hadison Park 66/11 Kv Substation	01001002001002_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Hv Substations	WARD 24	0	0	23,546	11,357	-	-	-	-
	Ashnum/Coville Upgrades	0001001002001008	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WHOLE OF THE MUNICIPALITY	0	0	1,500	1,500	-	-	-	-
	Ronald's Vlei Switch House No.1	0001001002001008_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WHOLE OF THE MUNICIPALITY	0	0	1,500	1,500	-	-	-	-
	El Lu C - Lv New:Acq/Elec Houses	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WHOLE OF THE MUNICIPALITY	0	0	-	-	22,700	22,700	25,000	25,000
	Electric Lerato Park Lin Serv Network	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WARD 28	0	0	7,900	7,900	-	-	-	-
	Electrification Lerato Park	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WARD 28	0	0	-	-	-	-	-	-
	Electrification Letabo Park	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WARD 38	0	0	12,680	12,680	-	-	-	-
	Electrification Letabam -138	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WARD 4	0	0	900	-	-	-	-	-
	Networks Aqz - Electr Mathibe	2001002001008_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Electrical Infrastructure	Lv Networks	WHOLE OF THE MUNICIPALITY	0	0	-	900	-	-	-	-
	Street Lights Replace 125m Hx With 36w L	01001001001008_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Capital Spares	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	-	-
	Capital Spares-Acq-Prepaid Meters	01001001001009_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Capital Spares	WHOLE OF THE MUNICIPALITY	0	0	2,000	2,000	2,000	2,000	3,000	3,000
	Edsm Projects	01001001001009_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Electrical Infrastructure	Capital Spares	WHOLE OF THE MUNICIPALITY	0	0	4,000	4,000	-	-	-	-
	Roads Infra - Lu C. Stormw Gaw	01001002006001_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	0	0	2,000	-	9,137	9,137	10,000	10,000
	Aqz-Computer Equipment Replacement	PC002003004_0000	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Computer Equipment	Computer Equipment	WHOLE OF THE MUNICIPALITY	0	0	4,500	6,200	4,500	4,500	4,500	4,500
	Aqz-Furniture And Office Equip Replacement	PC002003005_0000	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Furniture And Office Equipment	Furniture And Office Equipment	WHOLE OF THE MUNICIPALITY	0	0	3,000	3,000	3,000	3,000	3,000	3,000
	P-Chn In R-F-G Imp Pfp	02003003001001_0	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Revenue Generating	Improved Property	WHOLE OF THE MUNICIPALITY	0	0	5,000	5,000	5,000	5,000	7,000	7,000
	Acq-Fleet Replacement	PC002003010_0000	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Transport Assets	Transport Assets	WHOLE OF THE MUNICIPALITY	0	0	5,000	7,110	10,586	10,586	20,000	20,000
Regional Planning And Development																	
	Redevelopment Of Rf Elliot Hall	02002002100200100	RENEWAL	ye and development-orient	Inclusion and Access	TEGIC OBJECTIVE	Community Facilities	Halls	WHOLE OF THE MUNICIPALITY	0	0	-	2,000	-	-	-	-
	Aqz - Carters Glen Sewer Pump Station	01001001005001_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Sanitation Infrastructure	Pump Station	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	-	-
	Carters Glen Sewer Pump Station	01001001005001_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Sanitation Infrastructure	Pump Station	WHOLE OF THE MUNICIPALITY	0	0	-	8,540	-	-	-	-
	Reconstruction Of Old Sink Toilets Phase	01001001005005_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Sanitation Infrastructure	Toilet Facilities	WHOLE OF THE MUNICIPALITY	0	0	-	-	18,567	18,567	19,395	19,395
	Lerato Park Sewer Upgr Downstream Infra	PC001002005002_0	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Sanitation Infrastructure	Relocation	WARD 28	0	0	-	7,800	-	-	-	-
	Lerato Park Sewer Upgr Downstream Infra	2001002005002_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Sanitation Infrastructure	Relocation	WARD 28	0	0	-	-	-	-	-	-
	P-Car Rds Roads	01001001006001_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	0	0	20,000	20,000	20,000	20,000	20,000	20,000
	Resealing Of Roads Ft Wm	01001001006001_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	0	0	-	6,000	-	-	-	-
	P-Car Rds Road Structure/R31	01001001006002_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Road Structures	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	-	-
	Upgrade Gravel Roads Wards Various	01001002006001_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Roads Infrastructure	Roads	WHOLE OF THE MUNICIPALITY	0	0	20,000	20,000	20,000	20,000	20,000	20,000
	Industrial Hub Precinct	C002003008001001	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Revenue Generating	Improved Property	WHOLE OF THE MUNICIPALITY	0	0	-	1,775	-	-	-	-
	Phda Planning & Surveying	02003008001001_0	NEW	ye and development-orient	Growth	TEGIC OBJECTIVE	Revenue Generating	Improved Property	WHOLE OF THE MUNICIPALITY	0	0	10,000	8,225	8,783	8,783	5,217	5,217
Water Distribution																	
	Newtown Reserve Emergency Leak Repair	2001001001004003	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Reservoirs	WHOLE OF THE MUNICIPALITY	0	0	4,725	1,679	-	-	-	-
	Power: Abstraction & Pumpstation Repairs	2001001001004004	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Pump Stations	WHOLE OF THE MUNICIPALITY	0	0	9,487	7,096	-	-	-	-
	New Wtp Chlorine & Dosing Works Upgrade	2001001001004005	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	0	0	10,628	29,473	-	-	-	-
	New Wtp Filter Refurbish&Backwash System	2001001001004005	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	0	0	1,306	-	-	-	-	-
	New Wtp Filter Refurbish&Backwash System	2001001001004005	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	0	0	502	6,269	-	-	-	-
	Old Wtp Chlorine & Dosing Works Upgrade	2001001001004005	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	0	0	16,598	5,374	-	-	-	-
	Old Wtp Major Refurbish And Build Works	2001001001004005	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Water Treatment Works	WHOLE OF THE MUNICIPALITY	0	0	468	-	-	-	-	-
	B8 Co-Funding	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	-	-	25,000	25,000	-	-
	B8 Projects Water Pipe Upgrading	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	-	-	492,000	492,000	574,000	574,000
	East Bypass Replace Of Corrode10km Line	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	5,069	-	-	-	-	-
	Eastern Bypass Repair Coating And Refurb	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	2,820	-	-	-	-	-
	Emergency Leak Repair On 6 Major Leaks	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	169	-	-	-	-	-
	Emergency Water Installations (Phase 1)	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	6,225	15,615	-	-	-	-
	Kby Bulk Meters & Pressure Management	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	767	3,131	-	-	-	-
	Kby Network Leak Detection & Repair Ph 1	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	4,532	3,126	-	-	-	-
	Kby Network Leak Detection & Repair Ph 2	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	4,843	2,306	-	-	-	-
	Mr Leak And Seak Data System	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	880	478	-	-	-	-
	Pipe Condition Assess And Cathod Protect	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	1,849	1,211	-	-	-	-
	Project Management	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	3,230	-	-	-	-	-
	Ritche Subzone Smart Meter Install	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	107	-	-	-	-	-
	Riverton To Midclinton Bulk Pipeline Rep	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	3,741	-	-	-	-	-
	Smartball Leak Detection	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	5,848	835	-	-	-	-
	Smartball Survey Priority Leak Repairs	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	12,955	9,447	-	-	-	-
	West Bypass Leak Repairs And Refurbish	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	293	-	-	-	-	-
	West Bypass Replace Of Corroded Section	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	579	-	-	-	-	-
	Wspd Development	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	1,200	601	-	-	-	-
	Wtp Ohs & Security Management	2001001001004006	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WHOLE OF THE MUNICIPALITY	0	0	5,620	4,759	-	-	-	-
	Water Pipes Refurb Prog Various Wards	01001001004007_0	RENEWAL	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	0	0	19,207	19,207	10,000	10,000	10,000	10,000
	Ritche Ww Upgrade And Bulk Pipeline	2001001002004006	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Bulk Mains	WARD 27	0	0	-	2,340	-	-	-	-
	Distribution-Acq-Wat Meter Replace	01001002004007_0	UPGRADING	and responsive econom	Inclusion and Access	TEGIC OBJECTIVE	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	0	0	2,000	2,000	2,000	2,000	3,000	3,000
	Elevated Water Tanks Distribution	2001002004007_000	NEW	and responsive econom	Growth	TEGIC OBJECTIVE	Water Supply Infrastructure	Distribution	WHOLE OF THE MUNICIPALITY	0	0	-	-	-	-	-	-
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

References
 List all projects where approved budgets have been adjusted
 Refer MFMA s30
 Asset class as per table B9 and asset sub-class as per table SB18
 GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
 Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
 Project Number consists of MSCOA Project Longitude and seq No (sample PC001002006002_00002)

NC091 Sol Plaatje - Supporting Table SB20 Not required - 27/02/2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (H) = (A or A1) + G

**ANNEXURE B: ADJUSTED 2023/24
TOP LAYER SDBIP**

PROPOSED SDBIP ADJUSTMENTS FOR FY 2023/24

ANNEXURE B

The Source of Evidence column was omitted in the SDBIP which resulted in difficulties during the performance assessment period. It is important that the Source of Evidence is identified to ensure credibility and validity to the performance reports.

Municipal Manager

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL1	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Create full-time equivalents through EPWP initiatives by 30 June	N/A	N/A	Number of full-time equivalents created by 30 June		Register and reports of FTE's created through EPWP	814	553	0	120		173	
TL45	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Compile the final Annual Report for submission to council by 31 March	N/A	N/A	Final Annual Report submitted to council by 31 March		Final annual report submitted	0	1		1		0	
TL46	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Develop a Risk Based Audit Plan and submit to the audit committee for consideration by 30 June	N/A	N/A	Risk Based Audit Plan developed and submitted to the audit committee by 30 June		Developed Risk Based Audit Plan	1	1		0		0	
TL47	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Report quarterly on the progress of risk mitigation to the MM and EMT	N/A	N/A	Quarterly reports on strategic risk register		Quarterly reports on risk mitigation	4	4		1		1	
TL48	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Number of audits conducted as per the internal audit plan	N/A	N/A	Number of internal audits conducted		Proof of internal audits conducted	18	10		2		3	
TL49	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Number of audit committee meetings conducted annually	N/A	N/A	Number of audit committee meetings conducted		Proof of audit committee meetings conducted	4	4		1		1	
TL51	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Compile the final IDP and submit to council by 31 May annually	N/A	N/A	Final IDP submitted to Council by 31 May		Council resolution	1	1		0		1	

Corporate Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL40	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Development of a Strategy for the safeguarding of municipal assets to restrict vandalism of municipal infrastructure	N/A	N/A	Developed Strategy		Developed Strategy	0	1		0		1	
TL52	Good Governance and Public Participation	Good, clean and transparent governance and public participation	To disseminate on a monthly basis the electronic municipal newsletter through social media platforms	N/A	N/A	Monthly distribution		Monthly newsletters distributed	12	12		3		3	
TL66	Institutional Development and Capacity Building	Improved Institutional Management	Limit vacancy rate to 20% of funded post by 30 June 2024 ((Number of funder posts vacant divided by budgeted funded posts) x 100)	N/A	N/A	Number of funded posts vacant divided by budgeted funded posts x 100		Reviewed municipal organizational structure	0%	20%		0%		20%	
TL67	Institutional Development and Capacity Building	Improved Institutional Management	Review the Workplace Skills Plan and submit plan to LGSETA by 30 April	N/A	N/A	Workplace Skill Plan submitted to LGSETA by 30 June		Reviewed Workplace Skills Plan	0	1		0		1	
TL68	Institutional Development and Capacity Building	Improved Institutional Management	Review organogram to be aligned with strategy and comply with R890 by 30 June 2024	N/A	N/A	Organogram reviewed by 30 June 2024		Reviewed Organogram	0	1		0		0	
TL69	Institutional Development and Capacity Building	Improved Institutional Management	Document and distribute standard operating procedures to every municipal directorate by 30 June 2024	N/A	N/A	Standard Operating Procedures documented and provided to municipal directorates by 30 June 2024		Standard Operating Procedures provided to directorates	0	1		0		0	
TL70	Institutional Development and Capacity Building	Improved Institutional Management	Co-ordinate bi-annual performance assessments of the MM and managers reporting directly to the MM	N/A	N/A	Performance assessments conducted twice per year		Number of assessments conducted	0	2		2		0	
TL71	Institutional Development and Capacity Building	Improved Institutional Management	Develop, submit and publicise the performance agreements of the MM and managers reporting directly to the MM (the number of performance agreements is dependant on the filled positions)	N/A	N/A	Number of performance agreements signed, submitted and publicised		Performance agreements signed, submitted and publicised	6	6		0		0	

Community and Social Developmental Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL13	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of reading outreach programmes conducted at all libraries	N/A	N/A	Number of outreach programmes held		Outreach programmes conducted	112	60		15		15	
TL39	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Plan and conduct road blocks	N/A	N/A	Number of roadblocks conducted		Road blocks conducted	22	8		2		2	
TL41	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Plan and conduct stop and check points to improve road safety	N/A	N/A	Number of stop and check points conducted		Stop and check points conducted	0	6,000		1,500		1,500	
TL42	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Conduct monthly inspections of food premises	N/A	N/A	Number of Inspections		Inspections conducted	3,256	1,800		450		450	
TL43	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Conduct monthly inspections of non-food premises to ensure compliance to legislation	N/A	N/A	Number of Inspections		Inspections conducted	1,212	1,200		300		300	
TL44	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of water samples collected and tested	N/A	N/A	Number of water samples collected and tested		Water samples collected and tested	0	960		240		240	

Financial Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL11	Access to Basic Services and Infrastructure Development	Improved Service Delivery	The percentage of the municipal capital budget actually spent on capital projects by 30 June (Total actual amount spent on capital projects/Total amount budgeted for capital projects) X100	N/A	N/A	% of Capital budget spent by 30 June {Actual amount spent on capital projects /Total amount budgeted for capital projects) X100}		Financial and Audit reports	68%	90%		60%		90%	
TL12	Access to Basic Services and Infrastructure Development	Improved Service Delivery	The percentage of the total municipal operational budget spent by 30 June ((Actual amount spent on total operational budget/Total operational budget) X100)	N/A	N/A	% of the total municipal operational budget spent by 30 June		Financial and Audit reports	95%	90%		75%		90%	
TL50	Good Governance and Public Participation	Good, clean and transparent governance and public participation	Develop and submit an audit action plan to the MM to address matters raised by the auditor general within 30 days after the end of the audit	Develop and submit an audit action plan to the MM to address matters raised by the auditor general within 60 days after the end of the audit	There was an error in the KPI when the target was 30 days and must be adjusted to 60 days to align with the projected target.	Developed and submitted audit action plan		Audit Action Plan	0	1		1	1	0	
TL53	Sound Financial Management	Establishment of healthy financial management	Number of indigent households earning less than R4 500 provided with free basic services (water, electricity, refuse and sanitation)		Target to be at year end. Q3 Target adjusted to 0.	Number of indigent households provided with free basic services (water, electricity, refuse and sanitation)		Indigents Register	12,033	11,800		11,800	0	11,800	
TL54	Sound Financial Management	Establishment of healthy financial management	Financial viability measured in terms of the municipality's ability to meet its debt obligations by 30 June (Overdraft + Current Finance Lease Obligation + Non current Finance Lease Obligation + Short Term Borrowings + Long term borrowing) / (Total Operating Revenue - Operational Conditional Grants) x 100		Annual target and Q4 target to be adjusted from 25% to 10%.	Debt to revenue by 30 June		Financial and Audit reports	8%	25%	10%	0%		25%	10%
TL55	Sound Financial Management	Establishment of healthy financial management	Maintain the current ratio of 2:1 against current assets of the municipality by 30 June (Current Assets / Current Liabilities)	N/A	N/A	Current ratio		Financial and Audit reports	1:1.53	02:01		02:01		02:01	
TL56	Sound Financial Management	Establishment of healthy financial management	Reduce net debtor days to 300 days by 30 June ((Gross Debtors - Bad debt Provision)/ Actual Billed Revenue) x 365	N/A	N/A	Net debtor days		Financial and Audit reports	327	300		0		300	

TL57	Sound Financial Management	Establishment of healthy financial management	Financial viability measured in terms of the available cash to cover fixed operating expenditure {Cost coverage ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)	N/A	N/A	Cost coverage ratio by 30 June		Financial and Audit reports	0.56:1	01:01		01:01		01:01	
TL58	Sound Financial Management	Establishment of healthy financial management	Number of planned BSC meetings conducted to process bids	N/A	N/A	Number of meetings conducted		Financial and Audit reports	0	24		6		6	
TL59	Sound Financial Management	Establishment of healthy financial management	95% collection rate and ensure payment based on correct account (receipts/ billingx100)	N/A	N/A	95% collection rate achieved		Financial and Audit reports	78.15%	95%		95%		95%	
TL60	Sound Financial Management	Establishment of healthy financial management	Perform an annual cost analysis for each trading services for the new budget by 31 March	N/A	N/A	Cost analysis reports		Reports submitted to CFO and EMT	4	1		1		0	
TL61	Sound Financial Management	Establishment of healthy financial management	75% reduction of irregular expenditure by 30 June		Annual target and Q4 target must be adjusted from 25% to 75% to ensure that target addresses the KPI. The unit of measurement and source of evidence have been adjusted for specificity.	% reduction of Irregular expenditure after condonement (1 - (Prior year - Current year) / Prior year)	% reduction of Irregular expenditure after condonement (Current year - Prior year) / Prior year)	UIFW Register and Statement of Financial Performance	24%	25%	75%	0%		25%	75%
TL62	Sound Financial Management	Establishment of healthy financial management	100% elimination of Fruitless & wasteful expenditure by 30 June		Annual target and Q4 target must be adjusted from 0% to 100% to ensure that target addresses the KPI. The unit of measurement and source of evidence have been adjusted for specificity.	% of Fruitless and wasteful expenditure after condonement against total operational expenditure x100	% elimination of Fruitless and Wasteful expenditure after condonement (Current year - Prior year) / Prior year)	UIFW Register and Statement of Financial Performance	1%	0%	100%	0%		0%	100%

TL63	Sound Financial Management	Establishment of healthy financial management	100% Elimination of Unauthorised expenditure by 30 June	Elimination of Unauthorised expenditure by 30 June	The target is to incur no unauthorised expenditure for the year. Annual target and Q4 target must be adjusted from 0% to 100% to ensure that target addresses the KPI. The source of evidence has been adjusted for specificity.	% of Unauthorised expenditure after condonement against total operational expenditure x100		UIFW Register and Statement of Financial Performance	0%	0%	100%	0%	0%	100%	
TL64	Sound Financial Management	Establishment of healthy financial management	% Submission of financial, non-financial mSCOA data strings and documents on the Go Muni web-based application by the set deadlines provided by National Treasury. (All reports to be uploaded within 10 working days after the month-end)	N/A	N/A	% of reports loaded on the Go Muni application		Go Muni uploaded status report	95.92%	100%		100%		100%	
TL65	Institutional Development and Capacity Building	Improved Institutional Management	Ensure that the actual spending on employee related costs does not exceed 33% of the total expenditure (employee related costs and councillors remuneration/total operating expenditure x100)	N/A	N/A	Employee cost as a percentage of total operating cost		Financial and Audit reports	31.92%	33%		33%		33%	
TL72	Institutional Development and Capacity Building	Improved Institutional Management	Perform a post-audit review of ICT frameworks, methodologies, policies, plans and strategies and update in accordance with recommendations made by the Auditor-General		Q3 target must be adjusted from 0% to 100% and Q4 target must be adjusted from 100% to 0% to ensure that target addresses the KPI.	ICT Frameworks, methodologies, policies, plans and strategies updated as per audit action plan by the latest 31 March 2024		Post Audit Review performed	0%	100%		0%	100%	100%	0%
NEW	Sound Financial Management	Establishment of healthy financial management		Reduce Trade Creditors Payment Period to 300 days by 30 June (Trade Creditors Outstanding / Credit Purchases (Operating and Capital) x 365	This ratio is incorporated as it forms part of MFMA Circular 71 Financial Norms and standards. A period of longer than 30 days to settle creditors is normally an indication that the Municipality may be experiencing cash flow problems		Creditors Payment Period (Trade Creditors)		359		300		300	300	

Strategy, Economic Development and Planning

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL10	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of erven planned and surveyed	N/A	N/A	Number of erven planned and surveyed		Layout Plan and Draft SG diagram	1,533	5,500		0		5,500	
TL2	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Development of the Draft Local Economic Development Strategy by 30 June	N/A	N/A	Draft Local Economic Development Strategy completed by 30 June		Completed Draft Local Economic Development Strategy	0	1		0		1	
TL3	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Development of the Draft Investment Promotion Strategy by 30 June	N/A	N/A	Draft Investment Promotion Strategy completed by 30 June		Completed Draft Investment Promotion Strategy	0	1		0		1	
TL38	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Percentage progress on the refurbishment of the RC Elliot Community Hall (Phase 1)	N/A	N/A	Percentage progress on the refurbishment		Progress report on the refurbishment	0%	100%		0%		100%	
TL4	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	To process 80% category 1 land-use applications received until 30 April through Municipal Planning Tribunal by 30 June	N/A	N/A	% of category 1 land use applications processed		Register of processed Category 1 land use applications	89.80%	80%		0%		80%	
TL5	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of processed building plans received before 1 July	N/A	N/A	Number of building plans processed		Register indicating the number of building plans processed which were received before 1 July 2023, number and dates when plans were addressed	200	200		50		50	
TL6	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings less than 500m2 (number of plans received / divided by number of weeks to process	N/A	N/A	Average response time in weeks to process building plans		Register indicating the steps for processing and dates when each step was signed off	8 weeks	11		11		11	
TL7	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Ensuring a response time of 11 weeks for building plans submissions received in the current financial year for buildings / architectural buildings greater than 500m2 (number of plans received / divided by number of weeks to process	N/A	N/A	Average response time in weeks to process building plans		Register indicating the steps for processing and dates when each step was signed off	11 weeks	11		11		11	

TL8	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Number of SMMEs supported through the implementation of the business incubation developmental programme	N/A	N/A	Number of SMMEs supported		Proof of attendance registers and close-out reports	13	10		2		2	
TL9	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub	Review of Capital Expenditure Framework (CEF)	N/A	N/A	Approved Review of CEF		Approval of Reviewed CEF	0	1		0		1	
NEW	Local Economic Development and Spatial Transformation	Economic growth through promoting Sol Plaatje Municipality as an economic hub		% Completion of the feasibility study for various industrial precincts in Sol Plaatje Municipal area	Project must be in the SDBIP to ensure alignment with the budget.		% Completion of the feasibility study	Feasibility study report	0		100%				100%

Infrastructure and Services

SDBIP REF	Municipal KPA	Strategic Objective	KPI	PROPOSED ADJUSTED KPI OR NEW KPI	REASON FOR ADJUSTMENT	Unit of Measurement	PROPOSED ADJUSTED UNIT OF MEASUREMENT	Source of Evidence	Baseline	Original Annual Target	Proposed Revised Annual Target	Quarter ending March 2024		Quarter ending June 2024	
												Target	Proposed Adjustment	Target	Proposed Adjustment
TL14	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Limit unaccounted for electricity to less than 15% by 30 June {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased} x 100}	N/A	N/A	% unaccounted for electricity by 30 June		Calculation on electricity losses as per the actual records system	25%	15%		18%		15%	
TL15	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of households in Lethabo Park to be connected to the electricity network	Number of households in Lethabo Park to be connected to the electricity network (Phase 2)	In order to ensure area location specificity, KPI must include Ph 2.	Number of households to be connected to the electricity network		Approved layout plans, signed off completion certificates of the various engineers/project managers (COC), annexure detailing erven connected	0	634		100		134	
TL16	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Review of the WSDP	N/A	N/A	1 Adopted WSDP		WSDP Adopted	0	1		0		0	
TL17	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the completion of the technical assessment of the bulk water supply pipeline	N/A	N/A	% Progress as per the annual project plan		Project progress report for completion of technical assessment	0%	100%		0%		0%	
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion on the repairs of Smart ball survey priority leaks	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per the annual project plan				50%		25%		50%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Development of a data system for the identification and repairs of leakages	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per the annual project plan				100%		100%		0%
TL18	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the replacement of sand filters at the Riverton water treatment works	% Progress on the refurbishment of the filters and backwash system for the new Waste Water Treatment Works (WWTW), Phase 1	This is a multi year project and will be done in phases. Only year 1 activities will be completed (100% = to year 1)	% Progress as per the annual project plan		Project progress report for the refurbishment of the filters and backwash system for the new WWTW	0%	100%		75%		100%	
TL19	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the repair of leakages at the Newton reservoir	% progress on the repair of emergency leakages at the Newton reservoir	Adjusted for specificity and alignment with the budget.	% Progress as per the annual project plan		Project progress report for repair of leakages	0%	100%		75%		100%	
TL20	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the completion of the emergency water meter installation and procurement of a water quality monitoring hardware	N/A	N/A	% Progress as per annual project plan		Project progress report for completion on emergency meter installations	0%	100%		75%		100%	

NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the installation of bulk water meters and pressure regulating valves	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per annual project plan					50%		25%		50%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the upgrade of the old Water Treatment Plant (WTP) chlorine and dosing works	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per annual project plan					50%		25%		50%
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the upgrade of the new Water Treatment Plant (WTP) chlorine and dosing works	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per annual project plan					50%		25%		50%
TL21	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the completion of the Emergency Bulk leak repairs and Corrosion Protection		Project to be removed as funding had been withdrawn.	% progress as per annual project plan		Project progress report for completion of bulk leak repairs and corrosion protection	0%	100%		65%			100%	
TL22	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% progress on the upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant - Riverton)	% progress on the upgrade of the power supply and refurbishment of the abstraction pump station (Old and New Plant - Riverton) Ph 1	This is a multi year project and will be done in phases. Only year 1 activities will be completed (100% = to year 1)	% Progress as per annual project plan		Project progress report for upgrading and refurbishment	0%	100%		75%			100%	
TL23	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the completion of the Kimberley network leak detection and repairs	% Completion on the design work for Ph 1 of the Kimberley network leak detection and repair	Project description had been adjusted for specificity and split into 2 projects to align with the budget. Annual target adjusted from 50% to 30% and Q3 target from 35% to 0% and Q4 target from 50% to 30%.	% Progress as per annual project plan		Project progress report for the completion of leak detection and repairs	0%	50%	30%	35%	0%	50%	30%	
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion on the design work for Ph 2 of the Kimberley network leak detection and repair			% Progress as per annual project plan		0%		30%					30%
TL24	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the replacement of the Eastern and Western Bypass water pipeline (Sections 2 & 3)		To be removed as funding had been withdrawn.	% Progress as per the annual project plan		Project progress report for replacement of bypass water pipeline	0%	50%		35%			50%	
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion on the design work for the upgrade of the Ritchie Water Treatment Works (WTW) and Bulk pipeline	Project must be in the SDBIP to ensure alignment with the budget.		% Progress as per annual project plan		0%		30%					30%
TL25	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% replacement of internal water pipes in Main Rd, Reservoir Rd, Dalham Rd, Carrington Rd, Central Rd and Broadway	N/A	N/A	Percentage replacement of internal water pipes		Project progress report for replacement of internal water pipes	0%	100%		50%			100%	

TL26	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Completion of a substation for Lerato park link services	N/A	N/A	% completion		Project progress report for completion of substation	0%	50%		40%		50%	
TL27	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Construction of a Ring Main Unit (RMU) in Colville	N/A	N/A	% completion of construction		Project progress report for completion of Ring Main Unit	0%	100%		75%		100%	
TL28	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Construction of a 11 KV line in Ronald's Vlei Switch house No 1	N/A	N/A	% completion of construction		Project progress report for completion of construction	0%	100%		75%		100%	
TL29	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Upgrade of the Hadison park substation	N/A	N/A	% upgrade		Project progress report for the upgrading of substation	0%	50%		40%		50%	
NEW	Access to Basic Services and Infrastructure Development	Improved Service Delivery		Number of households in Colville to be connected to the electricity network		Number of households to be connected to the electricity network		Approved layout plans, signed off completion certificates of the various engineers/project managers (COC), annexure detailing erven connected	0%		138			138	
TL30	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Limit unaccounted for water (Non-Revenue Water) to less than 40% annually {(Number of Kilotres Water Purified - Number of kilolitres Water Sold) / Number of kilolitre's Water Purified x 100}	N/A	N/A	% unaccounted for water (Non-Revenue Water) annually		Financial report	63%	40%		45%		40%	
TL31	Access to Basic Services and Infrastructure Development	Improved Service Delivery	99% water quality level achieved as per SANS 241 annually		Quarterly target instead of year end target. Q3 target must be adjusted from 0% to 99%.	% water quality level achieved as per SANS 241 criteria annually		IRIS report, Laboratory Analysis Report, Monitoring Report	97%	99%		0%	99%	99%	
TL32	Access to Basic Services and Infrastructure Development	Improved Service Delivery	80% waste water effluent quality level achieved as per National Effluent Quality Standards annually		Quarterly target instead of year end target. Q3 target must be adjusted from 0% to 80%.	% waste water effluent quality level achieved as per National Effluent Quality Standards, annually		IRIS Report, Laboratory Analysis Report, Monitoring Report	56%	80%		0%	80%	80%	
TL33	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Number of square metres of roads to be patched	Number of square meters of roads to be resealed	KPI was reviewed because the project that is being implemented is to reseat and not patching.	Square metres of roads to be patched	Square metres of roads to be resealed	Project progress reports and practical completion certificate	123,000	150,000		75,000	75,000	0	

TL34	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Distance of kilometres of residential roads upgraded from gravel to a paved surface (Finch, Weaver, Seeduif, Parakiet, Chrysanthemum, Azalea Roads, Baracuda 22nd Str, Zenzeleni, Otto, Jerry Matlhoma, Tlhabanelo, Soapberry, Sesing Streets, Street with no name)	Distance of kilometres of residential roads upgraded from gravel to a paved surface (Finch, Weaver, Seeduif, Parakiet, Chrysanthemum Roads, Baracuda 22nd Str, Zenzeleni, Otto, Jerry Matlhoma, Tlhabanelo, Soapberry, Sesing Streets, Barkly Road (behind Shoprite))	Azalea Road to be removed as it is being maintained. Street with no name adjusted to Barkly Road behind Shoprite.	Number of kilometres paved		Project progress reports and practical completion certificate	4.10	5		1.50		1	
TL35	Access to Basic Services and Infrastructure Development	Improved Service Delivery	100% procurement of identified fleet as per the fleet replacement plan (number of vehicles delivered out of the number of vehicles identified for purchase x100)	N/A	N/A	Percentage of identified fleet delivered		Delivery inspection report	85%	100%		0%		100%	
TL36	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Upgrade water infrastructure (replace 8000 water meters)	Upgrade water infrastructure (replace 2 000 water meters)	Number of water meters had to be reduced from 8 000 to 2 000 due to insufficient funds. Annual target adjusted from 8 000 to 2 000 and 3rd Q target from 2 500 to 0.	Number of water meters replaced by 30 June		Report for number of water meters replaced	0	8,000	2,000	2,500	0	2,000	
TL37	Access to Basic Services and Infrastructure Development	Improved Service Delivery	Upgrade electricity infrastructure (replace 8000 prepaid electricity meters)	Upgrade electricity infrastructure (replace 2 000 prepaid electricity meters)	Number of electricity meters had to be reduced from 8 000 to 2 000 due to insufficient funds. Annual target adjusted from 8 000 to 2 000 and 3rd Q target from 3 000 to 0.	Number of electricity meters replaced by 30 June		Report for number of electricity meters replaced	0	8,000	2,000	3,000	0	2,000	
TL73	Access to Basic Services and Infrastructure Development	Improved Service Delivery	% Progress on the upgrade of the security at the Riverton water treatment works	N/A	N/A	% Progress as per the annual project plan		Project progress report for upgrading of security	0%	100%		75%	75%	100%	100%
	Access to Basic Services and Infrastructure Development	Improved Service Delivery	NEW	Replace 250W HPS luminaires with 100W LED luminaires	KPI must be included in the SDBIP as it is a capital project.		Number of luminaires replaced		0%		262				262
	Access to Basic Services and Infrastructure Development	Improved Service Delivery	NEW	Replace 70W MV luminaires with 36W LED luminaires	KPI must be included in the SDBIP as it is a capital project.		Number of luminaires replaced		0%		200				200
	Access to Basic Services and Infrastructure Development	Improved Service Delivery	NEW	Replace 400W MV luminaires with 276W LED luminaires	KPI must be included in the SDBIP as it is a capital project.		Number of luminaires replaced		0%		315				315

Incomplete 2022/23	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Completion for the installation of electrical and mechanical components in Lerato Park Sewer pump Station as per the project plan by 30 June 2024	KPI must be included in the SDBIP as funding was provided for in the adjustment budget.		Percentage completion as per project plan		28.50%		100%		50%		100%
Incomplete 2022/23	Access to Basic Services and Infrastructure Development	Improved Service Delivery		% Progress on the construction phase for the Carters Ridge sewer pump station building with all electrical and mechanical equipment as per the Project Plan by 30 June 2024	KPI must be included in the SDBIP as funding was provided for in the adjustment budget.		Percentage progress on construction as per project plan		12%		100%		50%		100%



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FROM: Mr Jan Hattingh, Tel: 012 315 5009, Email: jan.hattingh@treasury.gov.za

Ref No: NC091/16

The Municipal Manger
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Dear Mr B Matlala

OBSERVATIONS AND RECOMMENDATIONS EMANATING FROM THE MID-YEAR BUDGET AND PERFORMANCE ENGAGEMENT HELD ON 01 & 02 FEBRUARY 2024

The annual mid-year budget and performance assessment engagement focused on the municipality's 2022/23 financial year's performance, the 2023/24 mid-year performance and preparations for the 2024/25 Medium Term Revenue and Expenditure Framework.

The delegation comprised of various units within the National Treasury and officials from the Department of Cooperative Governance and Traditional Affairs (CoGTA), and the Development Bank of South Africa (DBSA).

A summation of the observations, recommendations and resolutions emanating from the discussions is presented below; these should inform the municipality's 2024/25 MTREF where appropriate.

KEY OBSERVATIONS

Institutional Arrangements

The municipality's **institutional arrangements have declined** due to the following concerning reasons:

- Although the municipality has a permanent Municipal Manager (MM), effective from 01 July 2022, the Chief Financial Officer (CFO)'s position is currently vacant for more than a year;
- Position of Executive Director (ED): Corporate Services and Executive Director (ED): Infrastructure Services has been shortlisted;



- Position of CFO has been re-advertised due to the error in the advert in the previously advertised post for the CFO;
- Ordinary Council Meeting regularly sit to resolve on matters, including Council Committees;
- Some minimum competencies remain outstanding. Not all Senior Managers are compliant with Minimum Competency Regulations, which include Budget and Treasury Office (BTO), Supply Chain Management (SCM), and all Finance Section staff. However the municipality has mentioned that plans are underway to resolve this;
- The Audit Action Plan (AAP) is 96.2 per cent complete. A Clean Audit Committee, comprising Executive Management and other managers, has been formed to address the Qualified Audit Outcome for 2022/2023.
- Underfunded and unfunded mandates still remain a major challenge to the municipality, which has a cashflow risk and a Value Added Tax (VAT) liability risk for the municipality;
- The Disciplinary Board is inactive, posing a risk to effective governance, and lack of consequence management in the municipality as it relates to financial misconduct matters, including Unauthorised, Irregular, Fruitless and Wasteful Expenditure (UIFWE);
- There's a history of non-compliance with MFMA Circular 124, although current efforts have settled all outstanding invoices post-approval. The low rate of cash collection remains a persistent threat;
- The organizational structure is current bloated, with most of the staff lacking the necessary behavioral and technical competencies required for the organization to achieve its desired developmental state;
- The New Staff Regulation has placed middle management in five contracts which affects succession plan within the municipality; and
- The numeration of senior managements and middle management is not market related thus the municipality is unable to attract or retain highly skills individuals.

Financial health

The municipality's **financial health has declined** due to the following concerning reasons:

- The municipality tabled an artificially funded budget for 2023/24 MTREF. This is due to huge outstanding debtors not being collected for a number of years and yet not being written off by the municipality;
- The municipal operational expenditure at mid-year 2023/24 is R1.3 billion, and the operational revenue is R1.5 billion, which results in a municipality realising a R164 million surplus, but it is important to note that depreciation was not factored for in this expenditure;



- The municipality's current collection rate is not at desired level. Collection rate for 2022/23 was only 70 per cent and was reported at 76.4 per cent during the mid-year 2023/24 which is below the norm of 95 per cent;
- As a result of these operational inefficiencies the municipality is unable to pay current accounts for Eskom and Water Boards;
- Total owed to Eskom is R977.9 million while to Water Board it is R116.9 million;
- The Debtors keep ballooning as the municipality is unable to collect revenue. The municipality has reported a total of R3.7 billion debts for 2023/24 mid-year and net debtors after considering the impairment are at R2.2 billion. Of the total debts, R787.1 million or 21.3 per cent is owed by the Organs of State. Debt owed by the households is also high at 59.2 per cent;
- The municipality has implemented early payment incentives for customers who settle their bills before the due date as part of its efforts to enhance the collection rate;
- The total creditor owed by the municipality slightly decreased from R1.157 billion in 2022/23 to R1.149 billion in 2023/24;
- The ratios show a notable decline in the municipality's overall performance and financial health in recent years, highlighting severe cash flow constraints; and
- The cost coverage ratio is less than 1 month, as a result it doesn't cover fixed operations of the municipality.

Financial governance

The municipality's **financial governance has declined** due to the following concerning reasons:

- For the past five financial years the municipality has received a qualified audit opinion;
- There is lack of consequence management, lack of effective leadership and lack of exercising oversight responsibility by the respective EDs;
- The Accounting Officer established a task team made up of EDs and managers that meets weekly to review progress of the Audit Action Plan;
- The risk culture at the municipality has not been fully integrated, leading to a lack of alignment with the Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP);
- The 2022/23 Annual Report was not tabled before 31 January 2024, as legislated;
- There is lack of internal controls in the municipality which is partly the cause of qualified audit report;



- Audit concerns persist regarding revenue completeness (affecting material losses and performance data) and the accuracy of the fixed asset register (Property, Plant and Equipment, Inventory, and Investment Property), potentially impacting the current financial year;
- The audit action plan implementation is lacking within the municipality, which will lead to audit findings being repeated and the municipality not obtaining an unqualified audit; and
- The initial draft of the 2021/22 Annual Report has been submitted, but some essential information is pending before the final draft can be completed.

Service delivery

The municipality's **service delivery has declined** due to the following concerning reasons:

- The municipality has recorded a capital expenditure of only 66.9 per cent in 2022/23 financial year. This is therefore an indication that the municipality has challenges with regard to planning for capital projects;
- The municipality's high grant dependency poses a significant risk to capital project implementation, threatening basic service delivery in both current and future years;
- The total year-to-date capital expenditure is funded from Capital grants R33.9 million (87 per cent) and internally generated funds R5.1 million (13 per cent). Capital expenditure of only 15.6 per cent as at mid-year, is extremely low and major intervention is required for the financial year;
- There are operational inefficiencies as there are excessive water and electricity losses. The recorded high-water losses are still a concern even though there is a slight decrease from 64.6 per cent in 2021/22 to 63.9 per cent in 2022/23 financial year. There are also high losses for electricity. Losses slightly decrease to 29.4 per cent in 2023 from 29.7 per cent in 2022, while the norm is between 7-10 per cent.
- In accordance with the Division of Revenue Amendment (DoRA) Bill, there was a downward adjustment of R12.2 million for Integrated National Electrification Programme (INEP) and a corresponding downward adjustment of R11 million for Regional Bulk Infrastructure Grant (RBIG);
- Conditional grants expenditure was 94 per cent in 2022/23. Non-performing grants were Water Services Infrastructure Grant (WSIG) at 62.6 per cent (a concern that this is an infrastructure grant) and Infrastructure Skills Development Grant (ISDG) at 70 per cent. A Roll over request of R7.2 million was not approved by National Treasury;
- At mid-year conditional grants expenditure is standing at 15 per cent and it is a major concern.
- Continuous water provision to consumers is a challenge thus the water reductions are being implemented at night;
- Contract management policy needs to be revised due to inefficient procedures which affect the overall monitoring of contracts; and



- The municipality is considering selecting a pool of contractors to undertake emergency maintenance.

RECOMMENDATIONS

It is recommended that the municipality:

- Should improve the low collection rate as it is not an ideal situation and is having a dire impact on the cash flow of the municipality;
- Must continue to enforce strict credit controls against Organs of State not paying the municipality;
- Must implement debt control and credit policy fully as approved by Council;
- Must develop and monitor the implementation of action plans to address internal control deficiencies;
- Must on a monthly basis pay Eskom and the Department of Water and Sanitation current account in full and they must honour any arrangements or agreements entered into with Eskom and the Dept of Water and Sanitation;
- Must also address water and electricity losses. Water and electricity losses must be kept within the norms;
- Must build enough capacity to be able to spend the Budget Facility (BFI) funding on critically needed infrastructure;
- Must journalize Depreciation on a Monthly Basis;
- Fast track the commencement of work to be done by the service provider as there are only 5 months left of the current financial year to resolve asset management issues;
- Must apply the UIFWE requirements of section 32 of the MFMA and Regulation 74 of the Municipal Budget and Reporting Regulations read together with MFMA Circular 68;
- Municipality is advised to approach National Treasury for NT to assist in SCM internal processes;
- Approach the National Auditor General on matters that they disagreed with, with the AG during the audit process;
- Municipality is advised to consider performing the interim financial statements;
- Must take advantage of South African Revenue Services (SARS) training on claiming of VAT on unfunded mandates;
- Should approach NT for clarity with regard to Regulation 36 and how to avoid Auditor General findings and must liaise with National Treasury to be trained on Circular 106;



- Must have a pipelining of infrastructure project that are well packed, sequenced and ready for implementation and must improve of infrastructure planning and budget in order reduce variation orders and deviations;
- Must strengthen risk management unit and identify risk management champions in all units/departments to entrench the risk management culture;
- Must capacitate the officials in bid committees on the roles and responsibilities (Bid adjudication and evaluation);
- Must take the conditions of MFMA Circular 124 very seriously and ensure 100 per cent compliance going forward, as non-compliance will have major repercussions for the municipality and its electricity business; and
- Must thoroughly prepare for the infrastructure visit by ensuring that the project managers are available on site.
- That the municipality must urgently resolve the draft and final mSCOA Roadmap and the Quarterly mSCOA Implementation Progress Reports for the current year (Q1 and Q2)
- Priority should be given to the finalisation of the 2020/21, 2021/22 and 2022/23 Annual Report and be uploaded onto GoMuni, the same applies to the Oversight Report

RESOLUTIONS

It was resolved at the engagement that:

- NT will visit the municipality for a live *mSCOA* demonstration before the draft budget for 2024/25 is tabled; and
- Municipality must request training from NT in respect of the interpretation of GRAP 12 pertaining to the treatment and disclosure of Water inventory and Water losses.

Yours faithfully

MANDLA GILIMANI

DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS

DATE: 08 February 2023

Cc: Acting CFO Sol Plaatje – Kenneth Samolapo KSamolapo@solplaatje.org.za
MFMA Coordinator – bmgaguli@ncpg.gov.za



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Dear Mr Matlala

SOL PLAATJE – MONTHLY DEBT RELIEF NON-COMPLIANCE REPORT – NOVEMBER 2023

The Municipal Debt Relief Compliance Certificate for the Sol Plaatje Municipality stands as a cornerstone in the city's financial governance, outlining essential conditions and commitments crucial for sustainable fiscal health. This certificate not only signifies a commitment to responsible debt management but also acts as a guide for progress evaluation through a comprehensive monitoring tool. The adherence to stipulated conditions is paramount in ensuring the city's economic resilience and effective utilization of resources. As we delve into assessing the progress made on these conditions through the monitoring tool, it becomes evident that the municipality is not merely meeting benchmarks but actively cultivating a financial landscape that fosters growth, transparency, and long-term stability.

When monitoring the tool these are the conditions that were not met 100 per cent for the month of November 2023.

Condition 1

The financial predicament of the Sol Plaatje Municipality, marked by a lack of sufficient funds and a collection rate falling below 95 percent, poses significant challenges, especially in fulfilling financial duties like settling bulk water accounts. This analysis highlights the core issues and potential remedies.

Low Collection Rate: At the heart of the problem is the municipality's inability to effectively collect payments or revenue. This inefficiency, potentially caused by customer defaults, delayed payments, or ineffective billing and collection processes, directly hampers the municipality's cash flow. Cash flow is vital for sustaining operations and meeting financial commitments.



Impact on Cash Reserves: The shortfall in expected revenue collection adversely impacts the municipality's cash reserves. Insufficient cash reserves make it difficult to cover operating costs, including essential fixed obligations like water bills, which are crucial for municipal services.

Cash Flow Management Issues: The combination of inadequate cash reserves and a low collection rate indicates broader cash flow management challenges. These may stem from poor financial planning, weak credit control, or an imbalance between income and expenditures. Addressing these issues requires a strategic approach to financial management.

Seeking Financial Assistance: To address temporary cash shortages, the municipality might need to consider external financing options, such as securing a line of credit or a short-term loan. However, this should be approached with caution to prevent over-reliance on external funds, which could lead to long-term financial dependence.

Revenue Enhancement Strategies: Strengthening the municipality's financial health and meeting its financial obligations also involves exploring ways to boost revenue. This could include expanding the customer base, improving service delivery to increase sales, or diversifying income sources. Such strategies can provide a more stable financial base and reduce reliance on variable revenue streams.

Condition 17 and condition 18

It appears that the municipality is not enforcing physical restrictions on defaulters, specifically indigent consumers, and property owners, in accordance with the debt relief conditions. This situation raises concerns about the effective implementation of debt relief measures and the municipality's ability to enforce financial obligations.

Debt relief conditions typically involve certain measures to address outstanding payments while aiding with those facing financial difficulties. The lack of physical restrictions for defaulters may indicate a deviation from the intended policies or an oversight in implementing the agreed-upon debt relief conditions.

It's essential for the municipality to review and address this discrepancy. Clear communication with relevant stakeholders, including those responsible for implementing debt relief measures and managing municipal finances, is crucial. Additionally, a reassessment of the policies and procedures related to debt relief may be necessary to ensure that they align with the intended goals and are effectively enforced.

By addressing this issue, the municipality can enhance its ability to manage outstanding payments, support those in financial need, and maintain compliance with debt relief conditions.

Condition 21

Restricting or limiting the supply of water to non-paying consumers in areas supplied by Eskom can be a sensitive and complex task. The municipality needs to ensure that such actions are legally compliant, ethical, and consider the basic human rights to water. Here are some steps the municipality can take to implement such restrictions:

Legal Compliance and Policy Framework: First and foremost, the municipality must ensure that any actions taken are following national and local laws, and human rights standards. This might involve



creating or updating policies and ordinances that allow for water restriction due to non-payment while ensuring that basic human needs are still met.

Clear Billing and Communication: Ensure that the billing system is transparent, accurate, and reliable. Consumers should receive clear, timely bills and have access to a straightforward process for querying or disputing charges.

Payment Reminder Notices: Before restricting water supply, the municipality should send several notices to the non-paying consumers, reminding them of their due payments and informing them about the potential consequences of non-payment.

Gradual Restriction Measures: Instead of completely cutting off the water supply, a gradual restriction approach can be implemented. For instance, initially reducing the water flow to a trickle, enough for basic needs but not for excessive use. This approach can be legally and ethically more acceptable.

Water Restriction Devices: Install water restriction devices that limit the amount of water that can be used in households that have not paid their bills. These devices should be set to allow a basic minimum flow of water, in line with human rights standards.

Offer Payment Plans and Assistance Programs: Before restricting water supply, the municipality should offer options for payment plans, particularly to those who may be struggling financially. Additionally, they could provide assistance programs for low-income households.

Community Engagement and Education: Engage with the community to educate them about the importance of paying for water services and the consequences of non-payment. This approach can create a more cooperative environment and reduce the need for restrictive measures.

Enforcement and Monitoring: Regularly monitor water usage and enforce restrictions as needed. This step should be carried out with sensitivity, ensuring that enforcement officers are trained to handle these situations tactfully.

Legal Recourse for Repeat Offenders: In cases of chronic non-payment and where other measures have failed, legal action might be necessary. However, this should be considered a last resort.

Review and Adaptation of Policies: Regularly review the effectiveness of these measures and be prepared to adapt them as necessary, considering the feedback from the community and the effectiveness in reducing non-payment issues.

Condition 22

The municipality's lack of engagement with Eskom, especially regarding the overlap of services in areas supplied by Eskom, is a matter that needs immediate attention. Here are steps the municipality should consider when meeting Eskom:

Initiate Communication: The first step is for the municipality to reach out to Eskom to initiate a dialogue. This could involve setting up an initial meeting to discuss the current situation, areas of overlap, and potential issues.



Establish a Joint Committee: Creating a joint committee or task force comprising representatives from both the municipality and Eskom can facilitate ongoing dialogue and collaboration. This committee would be responsible for regularly reviewing service provision, addressing overlaps, and coordinating efforts.

Conduct a Service Audit: It's important to conduct a comprehensive audit of the services provided by both the municipality and Eskom in the affected areas. This will help identify specific areas of overlap, gaps in service provision, and opportunities for better coordination.

Develop a Memorandum of Understanding (MOU): The municipality and Eskom should consider drafting an MOU that outlines the roles and responsibilities of each party, communication protocols, and mechanisms for conflict resolution. This document will serve as a guide for their partnership.

Engage with the Community: The municipality should inform and engage with the local community about the efforts being made to coordinate with Eskom. This could involve public meetings, surveys, or other forms of community engagement to gather feedback and keep residents informed.

Regular Review Meetings: Schedule regular meetings between the municipality and Eskom to review the effectiveness of their coordination, discuss any new developments, and adjust their approach as needed.

Leverage Technology for Coordination: Implementing shared technology platforms or communication tools can help both parties to coordinate more effectively, share information in real-time, and track progress on joint initiatives.

Training and Capacity Building: Both parties might benefit from joint training sessions or workshops to build capacity in areas such as service management, conflict resolution, and collaborative planning.

Policy and Regulatory Review: Ensure that all coordination efforts are in line with national and local policies and regulations. This might involve consulting with legal or regulatory experts to ensure compliance.

Develop a Long-Term Strategic Plan: Finally, the municipality and Eskom should work together to develop a long-term strategic plan that addresses the current and future needs of the areas they serve. This plan should be flexible enough to adapt to changing circumstances and needs.

Condition 24

The approving a policy for the installation of smart meters is a condition within a debt relief program for a municipality, it signifies the importance of this initiative in the overall strategy to improve the municipality's financial and operational health. Here's an explanation of this condition:

Explanation of the Condition

Conditional Requirement: The debt relief agreement requires the municipality to formally approve a policy for installing smart meters. This stipulation is likely part of a larger strategy to ensure fiscal responsibility, energy efficiency, and modernization of infrastructure.



Demonstration of Commitment: By approving such a policy, the municipality demonstrates its commitment to long-term financial and operational improvements. This is crucial for gaining the confidence of creditors or entities offering the debt relief.

Expected Outcomes: The policy is expected to lead to improved energy efficiency, enhanced revenue management, and long-term cost savings. These outcomes are essential for a municipality aiming to stabilize its financial situation.

Implications

Building Trust and Credibility: The approval of the policy is a step towards building trust with creditors, stakeholders, and the community by showing a willingness to implement necessary reforms for financial recovery.

Financial and Operational Benefits: The adoption of smart meters is anticipated to bring about more accurate energy consumption tracking, leading to cost savings, reduced energy waste, and potentially increased revenue from more precise billing.

Compliance and Sustainability: This move might also align with broader regulatory or sustainability goals, ensuring that the municipality is compliant with state or federal regulations and contributing to environmental conservation efforts.

Challenges and Responsibilities: Implementing the policy may come with challenges such as addressing public concerns, managing the technical aspects of the installation, and ensuring proper training and support for the new system.

Monitoring and Evaluation: The municipality will likely need to monitor the implementation's effectiveness and report back to the entities involved in the debt relief program, demonstrating the impact and progress of the policy.

For enquiries, please feel free to contact Mr Mandla Gilimani on mandla.gilimani@treasury.gov.za


Kind regards,

MANDLA GILIMANI
DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
DATE:

CC: Mrs Marli van der Woude, MFIP Revenue Advisor – marli@mfip.gov.za



Annexures (November 2023 Compliance Certificates)

Annexure A2 - Monthly			Notes/Comments
 <p>National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003</p>			
National Treasury			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period		Nov'23	
National Financial Year		2023/24	
Demarcation Code of Municipality being assessed		NC091	
District	Frances Baard		
Demarcation Description	Sol Plaatje		
<p>I, <u>Mandla Gillimani Director LGBA unit</u>, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:</p>			
<p>Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list</p>			
6.3 + Condition 6.12	Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption)		
1	6.12.2 - Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No	Paid bulk water on the 12th December 2023. Late payment.
2	6.12.2 - Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	Yes	
3	6.12.2 - Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	Repayment on the 8th December 2023. Current account was paid on the 12th December 2023.
4	6.3.1 - Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes	Paid R62 million current account.
5	6.3.2 6.3.3 - Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	Yes	
6	6.3.4 - Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	Verify with C4 Schedule



6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		Select
7	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://infma.treasury.gov.za/Guidelines/Pages/Funding.asp?	Yes
8	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes
9	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<p><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as "No".</i></p>			
10	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes
<p><i>Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as "No".</i></p>			
11	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	N/A - the MTREF is funded
<p><i>Note - If the municipality has an FRP a separate budget funding plan is not necessary. However, the PT / NT must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i></p>			
12	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Na
13	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes
15	6.6.1	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that: - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes
16	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes
17	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No
18	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilo watt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.</i>	No



6.6 Supporting evidence - The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.			
6.7 Maintain a minimum average quarterly collection of property rates and services charges –			
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter
<p><i>Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.</i></p>			
	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –	
20	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	No
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	No
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No
			In the process of developing a policy.
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes
6.8 Municipality's Completeness of the revenue base –			
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?	Yes
		<i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za/ ?	Na
6.9 Monitor and report on implementation –			
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string?	6.9.1 = Yes
		<i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1</i>	
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	No FRP
		<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	
6.10 Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:			
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	Yes
		<i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No
		<i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
<p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>			



6.12		For the duration of the Municipal Debt Relief (to ensure proper management of resources):		
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	<input type="text" value="Yes"/>	
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	<input type="text" value="Yes"/>	
<i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>				
39		Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	<input type="text" value="Yes"/>	
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	<input type="text" value="Yes"/>	The debt has not been written off.
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	<input type="text" value="Yes"/>	
<i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mediator as envisaged in Chapter 6 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>				

PT: HOD/ NT / MM Name: Mandla Gilimani

Signature of HOD/ NT/ MM:

Date: 02/02/2024

**Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurator of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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FROM: Mr Mandla Gilimani, Tel: 012 315 5807, **Email:** mandla.gilimani@treasury.gov.za

Mr Bartholomew Matlala
Municipal Manager
Sol Plaatje Local Municipality
Private Bag X 5030
KIMBERLEY
8300

Email: BMatlala@solplaatje.org.za

Dear Mr Matlala

SOL PLAATJE – MONTHLY DEBT RELIEF NON-COMPLIANCE REPORT – DECEMBER 2023

The Municipal Debt Relief Compliance Certificate for the Sol Plaatje Municipality stands as a cornerstone in the city's financial governance, outlining essential conditions and commitments crucial for sustainable fiscal health. This certificate not only signifies a commitment to responsible debt management but also acts as a guide for progress evaluation through a comprehensive monitoring tool. The adherence to stipulated conditions is paramount in ensuring the city's economic resilience and effective utilization of resources. As we delve into assessing the progress made on these conditions through the monitoring tool, it becomes evident that the municipality is not merely meeting benchmarks but actively cultivating a financial landscape that fosters growth, transparency, and long-term stability.

When monitoring the tool these are the conditions that were not met 100 per cent for the month of December 2023.

Condition 1

The financial predicament of the Sol Plaatje Municipality, marked by a lack of sufficient funds and a collection rate falling below 95 per cent, poses significant challenges, especially in fulfilling financial duties like settling bulk water accounts. This analysis highlights the core issues and potential remedies.

Low Collection Rate: At the heart of the problem is the municipality's inability to effectively collect payments or revenue. This inefficiency, potentially caused by customer defaults, delayed payments, or ineffective billing and collection processes, directly hampers the municipality's cash flow. Cash flow is vital for sustaining operations and meeting financial commitments.



Impact on Cash Reserves: The shortfall in expected revenue collection adversely impacts the municipality's cash reserves. Insufficient cash reserves make it difficult to cover operating costs, including essential fixed obligations like water bills, which are crucial for municipal services.

Cash Flow Management Issues: The combination of inadequate cash reserves and a low collection rate indicates broader cash flow management challenges. These may stem from poor financial planning, weak credit control, or an imbalance between income and expenditures. Addressing these issues requires a strategic approach to financial management.

Seeking Financial Assistance: To address temporary cash shortages, the municipality might need to consider external financing options, such as securing a line of credit or a short-term loan. However, this should be approached with caution to prevent over-reliance on external funds, which could lead to long-term financial dependence.

Revenue Enhancement Strategies: Strengthening the municipality's financial health and meeting its financial obligations also involves exploring ways to boost revenue. This could include expanding the customer base, improving service delivery to increase sales, or diversifying income sources. Such strategies can provide a more stable financial base and reduce reliance on variable revenue streams.

Condition 2

The situation described in Condition 2 pertains to the Sol Plaatje Municipality's failure to submit their bulk water accounts, resulting in a lack of payments being made by the municipality. This condition highlights a significant issue where the municipality has not fulfilled its financial obligations related to the provision of bulk water services. By not submitting the necessary accounts, the municipality has hindered the financial transactions that are crucial for the functioning of such services, potentially affecting the overall water supply system and the resources required to maintain it.

Condition 3

Condition 3 underscores the municipality's inability to provide proof of payment and reconciliation, citing non-payment as the reason behind this shortcoming. In this scenario, the municipality has not only failed to make payments for services or goods received but has also not supplied the essential documentation that would demonstrate their financial compliance and accountability. This condition suggests a breakdown in financial management and transparency within the Sol Plaatje Municipality, as well as a potential risk of mismanagement of funds, which could ultimately impact the municipality's ability to fulfil its responsibilities effectively.

Condition 17 and condition 18

It appears that the municipality is not enforcing physical restrictions on defaulters, specifically indigent consumers, and property owners, in accordance with the debt relief conditions. This situation raises concerns about the effective implementation of debt relief measures and the municipality's ability to enforce financial obligations.

Debt relief conditions typically involve certain measures to address outstanding payments while aiding with those facing financial difficulties. The lack of physical restrictions for defaulters may indicate a deviation from the intended policies or an oversight in implementing the agreed-upon debt relief conditions.



It's essential for the municipality to review and address this discrepancy. Clear communication with relevant stakeholders, including those responsible for implementing debt relief measures and managing municipal finances, is crucial. Additionally, a reassessment of the policies and procedures related to debt relief may be necessary to ensure that they align with the intended goals and are effectively enforced.

By addressing this issue, the municipality can enhance its ability to manage outstanding payments, support those in financial need, and maintain compliance with debt relief conditions.

Condition 19

The Sol Plaatje Municipality fell short of its initial goal of reaching an 80 per cent target during the first financial quarter, based on the data strings uploaded in accordance with the Municipal Standard Chart of Accounts (*mSCOA*). This outcome suggests that the municipality encountered challenges or obstacles that hindered its ability to meet its intended financial performance benchmark. Such issues could include budgetary constraints, economic fluctuations, administrative inefficiencies, or unforeseen circumstances that impacted revenue collection or expenditure management. Addressing these shortcomings will likely be a priority for the municipality to ensure its fiscal stability and ability to deliver essential services to its residents in subsequent quarters and years.

Condition 21

Restricting or limiting the supply of water to non-paying consumers in areas supplied by Eskom can be a sensitive and complex task. The municipality needs to ensure that such actions are legally compliant, ethical, and consider the basic human rights to water. Here are some steps the municipality can take to implement such restrictions:

Legal Compliance and Policy Framework: First and foremost, the municipality must ensure that any actions taken are following national and local laws, and human rights standards. This might involve creating or updating policies and ordinances that allow for water restriction due to non-payment while ensuring that basic human needs are still met.

Clear Billing and Communication: Ensure that the billing system is transparent, accurate, and reliable. Consumers should receive clear, timely bills and have access to a straightforward process for querying or disputing charges.

Payment Reminder Notices: Before restricting water supply, the municipality should send several notices to the non-paying consumers, reminding them of their due payments and informing them about the potential consequences of non-payment.

Gradual Restriction Measures: Instead of completely cutting off the water supply, a gradual restriction approach can be implemented. For instance, initially reducing the water flow to a trickle, enough for basic needs but not for excessive use. This approach can be legally and ethically more acceptable.

Water Restriction Devices: Install water restriction devices that limit the amount of water that can be used in households that have not paid their bills. These devices should be set to allow a basic minimum flow of water, in line with human rights standards.



Offer Payment Plans and Assistance Programs: Before restricting water supply, the municipality should offer options for payment plans, particularly to those who may be struggling financially. Additionally, they could provide assistance programs for low-income households.

Community Engagement and Education: Engage with the community to educate them about the importance of paying for water services and the consequences of non-payment. This approach can create a more cooperative environment and reduce the need for restrictive measures.

Enforcement and Monitoring: Regularly monitor water usage and enforce restrictions as needed. This step should be carried out with sensitivity, ensuring that enforcement officers are trained to handle these situations tactfully.

Legal Recourse for Repeat Offenders: In cases of chronic non-payment and where other measures have failed, legal action might be necessary. However, this should be considered a last resort.

Review and Adaptation of Policies: Regularly review the effectiveness of these measures and be prepared to adapt them as necessary, considering the feedback from the community and the effectiveness in reducing non-payment issues.

Condition 22

The municipality's lack of engagement with Eskom, especially regarding the overlap of services in areas supplied by Eskom, is a matter that needs immediate attention. Here are steps the municipality should consider when meeting Eskom:

Initiate Communication: The first step is for the municipality to reach out to Eskom to initiate a dialogue. This could involve setting up an initial meeting to discuss the current situation, areas of overlap, and potential issues.

Establish a Joint Committee: Creating a joint committee or task force comprising representatives from both the municipality and Eskom can facilitate ongoing dialogue and collaboration. This committee would be responsible for regularly reviewing service provision, addressing overlaps, and coordinating efforts.

Conduct a Service Audit: It's important to conduct a comprehensive audit of the services provided by both the municipality and Eskom in the affected areas. This will help identify specific areas of overlap, gaps in service provision, and opportunities for better coordination.

Develop a Memorandum of Understanding (MOU): The municipality and Eskom should consider drafting an MOU that outlines the roles and responsibilities of each party, communication protocols, and mechanisms for conflict resolution. This document will serve as a guide for their partnership.

Engage with the Community: The municipality should inform and engage with the local community about the efforts being made to coordinate with Eskom. This could involve public meetings, surveys, or other forms of community engagement to gather feedback and keep residents informed.

Regular Review Meetings: Schedule regular meetings between the municipality and Eskom to review the effectiveness of their coordination, discuss any new developments, and adjust their approach as needed.



Leverage Technology for Coordination: Implementing shared technology platforms or communication tools can help both parties to coordinate more effectively, share information in real-time, and track progress on joint initiatives.

Training and Capacity Building: Both parties might benefit from joint training sessions or workshops to build capacity in areas such as service management, conflict resolution, and collaborative planning.

Policy and Regulatory Review: Ensure that all coordination efforts are in line with national and local policies and regulations. This might involve consulting with legal or regulatory experts to ensure compliance.

Develop a Long-Term Strategic Plan: Finally, the municipality and Eskom should work together to develop a long-term strategic plan that addresses the current and future needs of the areas they serve. This plan should be flexible enough to adapt to changing circumstances and needs.

Condition 24

The approving a policy for the installation of smart meters is a condition within a debt relief program for a municipality, it signifies the importance of this initiative in the overall strategy to improve the municipality's financial and operational health. Here's an explanation of this condition:

Explanation of the Condition

Conditional Requirement: The debt relief agreement requires the municipality to formally approve a policy for installing smart meters. This stipulation is likely part of a larger strategy to ensure fiscal responsibility, energy efficiency, and modernization of infrastructure.

Demonstration of Commitment: By approving such a policy, the municipality demonstrates its commitment to long-term financial and operational improvements. This is crucial for gaining the confidence of creditors or entities offering the debt relief.

Expected Outcomes: The policy is expected to lead to improved energy efficiency, enhanced revenue management, and long-term cost savings. These outcomes are essential for a municipality aiming to stabilize its financial situation.

Implications

Building Trust and Credibility: The approval of the policy is a step towards building trust with creditors, stakeholders, and the community by showing a willingness to implement necessary reforms for financial recovery.

Financial and Operational Benefits: The adoption of smart meters is anticipated to bring about more accurate energy consumption tracking, leading to cost savings, reduced energy waste, and potentially increased revenue from more precise billing.

Compliance and Sustainability: This move might also align with broader regulatory or sustainability goals, ensuring that the municipality is compliant with state or federal regulations and contributing to environmental conservation efforts.



Challenges and Responsibilities: Implementing the policy may come with challenges such as addressing public concerns, managing the technical aspects of the installation, and ensuring proper training and support for the new system.

Monitoring and Evaluation: The municipality will likely need to monitor the implementation's effectiveness and report back to the entities involved in the debt relief program, demonstrating the impact and progress of the policy.

For enquiries, please feel free to contact Mr Mandla Gilimani on mandla.gilimani@treasury.gov.za

Kind regards,

MANDLA GILIMANI
DIRECTOR: LOCAL GOVERNMENT BUDGET ANALYSIS
DATE:

CC: Mrs Marli van der Woude, MFIP Revenue Advisor – marli@mfip.gov.za



Annexures (December 2023 Compliance Certificates)

Annexure A2 - Monthly			Notes/Comments
National Treasury Municipal Debt Relief MFMA Circular No. 124 Municipal Finance Management Act No. 56 of 2003			
Select Assessor ▼			
Certificate of Compliance: Municipal Debt Relief Conditions for Application			
Period		Dec'23 ▼	
National Financial Year		2023/24 ▼	
Demarcation Code of Municipality being assessed		NC091 ▼	
District	Frances Baard		
Demarcation Description	Sol Plaatje		
I, Mandla Gilimani, Director LGBA , hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:			
Municipal Debt Relief Conditions (Monthly reporting) Choose from drop down list			
6.3 + Condition 6.12 <small>(current account for the purpose of this exercise means the account for a single month's consumption)</small>	Maintaining the Eskom and bulk water current account –		
6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	No ▼	Non-Compliance The municipality settled an amount of R6,000m on Friday, 08/12/2023 on the debt repayment arrangement. The due date was 5/12/2023. Acting CFO lost his cellphone and could not release timeously on Standard bank Business Online.
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	No ▼	
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	No ▼	
6.3.1	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes ▼	The municipality settled the current ESKOM account of R62,679m, excl interest on 30/11/2023.
6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://guploadportal.treasury.gov.za/ ?	Yes ▼	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes ▼	



6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		
7	6.4.1 - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx ?	Yes	
8	6.4.1 - Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
9	6.4.1 - Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
	Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debt impairment to "balance" the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".		
10	6.4.1 - Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
	Note - If the municipality merely used the depreciation and asset impairment to "balance" the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".		
11	6.4.2 - If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	NA - the MTREF is funded	
	Note - If the municipality has an FRP a separate budget funding plan is not necessary. However, the P1 / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.		
12	6.4.2 - If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? Note - only if the municipality does not have an FRP may "NA" be selected from the dropdown list.	Na	
13	6.4.2 - Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (For example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	
14	6.5 Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
15	6.6 Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
15	6.6.1 - the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
16	6.6.2 - the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
17	6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	
18	6.6.4 - If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilo watt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.	No	
	6.6 Supporting evidence: The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
19	6.7 Maintain a minimum average quarterly collection of property rates and services charges – 6.7.1 - Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal? Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.	No	
	6.7.2 - If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of the National Treasury that –		
20	6.7.2.1 * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1,	Yes	
21	6.7.2.2 * the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	No	
22	6.7.2.3 * the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	No	
23	6.7.3 - The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes	
24	6.7.4 - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
25	6.7.5 - Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	



6.8		Municipality's Completeness of the revenue base –	
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 96, 107 and 108) to the upload portal on https://guploadportal.treasury.gov.za ?	Yes
6.9		Monitor and report on implementation –	
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	No FRP
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ?	No FRP
<i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>			
6.10		Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:	
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://guploadportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes
35	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring? <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No
36	6.11	Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme? <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No
6.12		For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
37	6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
38	6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose? <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	Yes
39	6.13	Supporting evidence : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.	Yes
40	6.13	Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes
41	6.14	NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief? <i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 3 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's water support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	Yes

Mandla Gilimani

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Date:

02/02/2024

****Note – if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurator of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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FROM: Mr S Mashaba, Tel: 012 315 5183, Email:sello.mashaba@treasury.gov.za

Ref No: NC091/16

Mr B Matlala
The Municipal Manager
Sol Plaatje Municipality
PRIVATE BAG X 5030
KIMBERLEY
8300

Dear Mr Matlala

STOPPING OF FUNDS DUE TO UNDER PERFORMANCE/NON-COMPLIANCE ON THE INTEGRATED URBAN DEVELOPMENT GRANT, THE REGIONAL BULK INFRASTRUCTURE GRANT, INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT AND THE NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT

Following the 2023/24 mid-year expenditure reports in terms of section 10 of the 2023 Division of Revenue Act, (Act No. 5 of 2023) (DoRA) as amended by the Division of Revenue Amendment Act (Act No. 24 of 2023) (DoRAA) and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA). National Treasury intends invoking section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a Schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2023/24 financial year.

National Treasury hereby proposes that a portion of the 2023/24 allocation to your municipality in respect of the Integrated Urban Development Grant (IUDG), the Regional Bulk Infrastructure Grant (RBIG), Integrated National Electrification Programme Grant (INEP) and the Neighbourhood Development Partnership Grant (NDPG) as gazetted in the 2023 DoRA be stopped due to underperformance of the grant allocation(s). This letter serves as formal notification by the National Treasury of its intention to stop the above-mentioned allocation(s) in terms of section 18 of the 2023 DoRA and section 38 of the MFMA.

Acting on the above, the National Treasury hereby informs you of the intention to stop an amount of **R10.8 million** from your 2023/24 IUDG allocation of **R74.2 million**, to stop an amount of **R35 million** from your 2023/24 RBIG allocation of **R86 million**, to stop an amount of **R8.7 million** from your 2023/24 INEP allocation of **R35.8 million** and to stop your 2023/24 NDPG allocation of **R2 million** in terms of section 18 of the 2023 DoRA. This decision will not in any way affect future allocations to your municipality.



Your municipality is requested in a response to motivate to the National Treasury on the following:

- Why expenditure reported as at 31 December 2023 is below 40 per cent;
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2022/23 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2024, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2023;
- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- **Declaration by the municipality on the amount that should be stopped by National Treasury;** and
- An acceleration plan against the 2023/24 approved implementation plan.

Please be advised that in terms of section 38 (2)(a) of the MFMA you are required to submit, within seven days upon receipt of this letter, a written representation to the National Treasury regarding the proposed stopping of the allocation in question.

Kind regards,

pp

MALIJENG NGQALENI

DEPUTY DIRECTOR-GENERAL: INTERGOVERNMENTAL RELATIONS

DATE: 12 February 2024

CC: Office of the Auditor-General