

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	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	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		274 390	274 390	-	-	-	-	-	-	274 390	286 594	286 594
Executive and council		36 675	36 675	-	-	-	-	-	-	36 675	38 220	38 220
Finance and administration		237 715	237 715	-	-	-	-	-	-	237 715	248 374	248 374
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 071	6 071	-	-	-	-	-	-	6 071	6 172	6 172
Community and social services		4 229	4 229	-	-	-	-	-	-	4 229	4 239	4 239
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 842	1 842	-	-	-	-	-	-	1 842	1 932	1 932
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		528	528	-	-	-	-	-	-	528	554	554
Planning and development		528	528	-	-	-	-	-	-	528	554	554
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	280 989	280 989	-	-	-	-	-	-	280 989	293 320	293 320
Expenditure - Functional												
<i>Governance and administration</i>		147 823	147 823	-	-	-	-	-	-	147 823	143 587	143 587
Executive and council		35 919	35 919	-	-	-	-	-	-	35 919	34 031	34 031
Finance and administration		108 875	108 875	-	-	-	-	-	-	108 875	108 808	108 808
Internal audit		3 030	3 030	-	-	-	-	-	-	3 030	748	748
<i>Community and public safety</i>		36 420	36 420	-	-	-	-	-	-	36 420	38 775	38 775
Community and social services		18 109	18 109	-	-	-	-	-	-	18 109	17 492	17 492
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		18 311	18 311	-	-	-	-	-	-	18 311	21 283	21 283
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40 891	40 891	-	-	-	-	-	-	40 891	29 642	29 643
Planning and development		24 136	24 136	-	-	-	-	-	-	24 136	20 293	20 293
Road transport		16 755	16 755	-	-	-	-	-	-	16 755	9 350	9 350
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		58 984	58 984	-	-	-	-	-	-	58 984	59 670	59 671
Energy sources		45 414	45 414	-	-	-	-	-	-	45 414	48 056	48 056
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		1 937	1 937	-	-	-	-	-	-	1 937	2 243	2 243
Waste management		11 633	11 633	-	-	-	-	-	-	11 633	9 372	9 372
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	284 119	284 119	-	-	-	-	-	-	284 119	271 675	271 675
Surplus/ (Deficit) for the year		(3 130)	(3 130)	-	-	-	-	-	-	(3 130)	21 645	21 644

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

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

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2024/25	+2 2025/26	
Revenue by Vote	1												
Vote 1 - Office of the Municipal Manager		36 675	36 675	-	-	-	-	-	-	36 675	38 220	38 220	
Vote 2 - Planning and Economic Development		528	528	-	-	-	-	-	-	528	554	554	
Vote 3 - Budget and Treasury		237 835	237 835	-	-	-	-	-	-	237 835	248 500	248 500	
Vote 4 - Corporate and Community Service		5 931	5 931	-	-	-	-	-	-	5 931	6 025	6 025	
Vote 5 - Technical Services		47 709	47 709	-	-	-	-	31 737	31 737	79 446	52 085	52 085	
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	328 677	328 677	-	-	-	-	31 737	31 737	360 415	345 384	345 384	
Expenditure by Vote	1												
Vote 1 - Office of the Municipal Manager		19 382	19 382	-	-	-	-	-	-	19 382	14 010	14 010	
Vote 2 - Planning and Economic Development		24 107	24 107	-	-	-	-	-	-	24 107	20 254	20 254	
Vote 3 - Budget and Treasury		61 069	61 069	-	-	-	-	-	-	61 069	60 449	60 450	
Vote 4 - Corporate and Community Service		78 761	78 761	-	-	-	-	-	-	78 761	83 607	83 607	
Vote 5 - Technical Services		82 881	82 881	-	-	-	-	-	-	82 881	74 343	74 343	
Vote 6 - Council And General		17 918	17 918	-	-	-	-	-	-	17 918	19 002	19 002	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	284 119	284 119	-	-	-	-	-	-	284 119	271 675	271 675	
Surplus/ (Deficit) for the year	2	44 558	44 558	-	-	-	-	31 737	31 737	76 296	73 709	73 709	

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
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 foreseen)
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. 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))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	328 677	328 677	-	-	-	-	31 737	31 737	360 415	345 384	345 384
check expenditure	(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)

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

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 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	34 732	34 732	-	-	-	-	-	-	34 732	36 433	36 433
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1 410	1 410	-	-	-	-	-	-	1 410	1 259	1 259
Sale of Goods and Rendering of Services		246	246	-	-	-	-	-	-	246	258	258
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	0
Interest earned from Receivables		377	377	-	-	-	-	-	-	377	364	364
Interest earned from Current and Non Current Assets		2 379	2 379	-	-	-	-	-	-	2 379	2 495	2 495
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		885	885	-	-	-	-	-	-	885	928	928
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		190	190	-	-	-	-	-	-	190	199	199
Non-Exchange Revenue												
Property rates	2	52 033	52 033	-	-	-	-	-	-	52 033	52 507	52 507
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 277	2 277	-	-	-	-	-	-	2 277	2 387	2 387
Licences or permits		931	931	-	-	-	-	-	-	931	977	977
Transfer and subsidies - Operational		186 543	186 543	-	-	-	-	-	-	186 543	195 356	195 356
Interest		-	-	-	-	-	-	-	-	-	-	0
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		282 002	282 002	-	-	-	-	-	-	282 002	293 164	293 164
Expenditure By Type												
Employee related costs		114 465	114 465	-	-	-	-	-	-	114 465	129 812	129 813
Remuneration of councillors		16 899	16 899	-	-	-	-	-	-	16 899	17 896	17 896
Bulk purchases - electricity		34 783	34 783	-	-	-	-	-	-	34 783	37 499	37 499
Inventory consumed		12 851	12 851	-	-	-	-	221	221	13 072	8 982	8 983
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		23 890	23 890	-	-	-	-	-	-	23 890	23 890	23 890
Interest		0	0	-	-	-	-	-	-	0	0	0
Contracted services		32 464	32 464	-	-	-	-	-	-	32 464	21 610	21 610
Transfers and subsidies		3 719	3 719	-	-	-	-	-	-	3 719	1 645	1 645
Irrecoverable debts written off		6 900	6 900	-	-	-	-	-	-	6 900	6 900	6 900
Operational costs		38 148	38 148	-	-	-	-	(221)	(221)	37 927	23 440	23 440
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		284 119	284 119	-	-	-	-	-	-	284 119	271 675	271 675
Surplus/(Deficit)		(2 116)	(2 116)	-	-	-	-	-	-	(2 116)	21 489	21 489
Transfers and subsidies - capital (monetary allocations)		46 675	46 675	-	-	-	-	31 737	31 737	78 412	52 220	52 220
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		44 559	44 559	-	-	-	-	31 737	31 737	76 296	73 709	73 709
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		44 559	44 559	-	-	-	-	31 737	31 737	76 296	73 709	73 709
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		44 559	44 559	-	-	-	-	31 737	31 737	76 296	73 709	73 709
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	44 559	44 559	-	-	-	-	31 737	31 737	76 296	73 709	73 709

- 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
 - 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 A1/2 etc) + G

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	0
Vote 2 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	0
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	0
Vote 4 - Corporate and Community Service		-	-	-	-	-	-	0	0	0	0	0
Vote 5 - Technical Services		55 060	55 060	-	-	-	18 790	-	18 790	73 850	57 401	114 987
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	0
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	55 060	55 060	-	-	-	18 790	0	18 790	73 850	57 401	114 987
Single-year expenditure to be adjusted	2											
Vote 1 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	0
Vote 2 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	0
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	0
Vote 4 - Corporate and Community Service		-	-	-	-	-	-	-	-	-	-	0
Vote 5 - Technical Services		5 548	5 660	-	-	-	8 696	-	8 696	14 356	4 522	4 522
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		5 548	5 660	-	-	-	8 696	-	8 696	14 356	4 522	4 522
Total Capital Expenditure - Vote		60 608	60 720	-	-	-	27 486	0	27 486	88 205	61 923	119 509
Capital Expenditure - Functional												
Governance and administration												
Executive and council		-	-	-	-	-	-	0	0	0	0	0
Finance and administration		-	-	-	-	-	-	0	0	0	0	0
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		53 321	53 321	-	-	-	-	-	-	53 321	43 227	61 178
Community and social services		53 321	53 321	-	-	-	-	-	-	53 321	43 227	61 178
Sport and recreation		-	-	-	-	-	-	-	-	-	-	0
Public safety		-	-	-	-	-	-	-	-	-	-	0
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7 287	7 399	-	-	-	8 696	-	8 696	16 095	18 696	58 331
Planning and development		0	0	-	-	-	-	-	-	0	0	0
Road transport		7 287	7 399	-	-	-	8 696	-	8 696	16 095	18 696	58 331
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		0	0	-	-	-	18 790	-	18 790	18 790	0	0
Energy sources		0	0	-	-	-	18 790	-	18 790	18 790	0	0
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		0	0	-	-	-	-	-	-	0	0	0
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	60 608	60 720	-	-	-	27 486	0	27 486	88 205	61 923	119 509
Funded by:												
National Government		31 891	31 891	-	-	-	-	-	-	31 891	33 227	67 846
Provincial Government		-	112	-	-	-	27 486	-	27 486	27 598	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	31 891	32 003	-	-	-	27 486	-	27 486	59 489	33 227	67 846
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		28 716	28 716	-	-	-	-	0	0	28 716	28 696	51 663
Total Capital Funding		60 608	60 720	-	-	-	27 486	0	27 486	88 205	61 923	119 509

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

Choose name from list - Table B6 Adjustments Budget Financial Position -

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		170 089	170 089	-	-	-	-	-	-	170 089	(80)	(80)
Trade and other receivables from exchange transactions	1	14 519	14 519	-	-	-	-	-	-	14 519	(918)	(918)
Receivables from non-exchange transactions	1	431	78 103	-	-	-	-	-	-	78 103	13 512	13 512
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		-	-	-	-	-	-	-	-	-	-	-
VAT		209 576	209 576	-	-	-	4 123	-	4 123	213 699	14 696	14 696
Other current assets		133	133	-	-	-	-	0	0	133	0	0
Total current assets		394 748	472 420	-	-	-	4 123	0	4 123	476 543	27 210	27 210
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		19 371	19 371	-	-	-	-	-	-	19 371	0	(0)
Property, plant and equipment	3	633 694	633 806	-	-	-	27 486	-	27 486	661 292	40 244	97 831
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Lease and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		79	79	-	-	-	-	-	-	79	-	0
Intangible assets		24	24	-	-	-	-	-	-	24	(0)	(0)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		146	146	-	-	-	-	-	-	146	0	0
Total non current assets		653 314	653 426	-	-	-	27 486	-	27 486	680 912	40 244	97 831
TOTAL ASSETS		1 048 062	1 125 846	-	-	-	31 609	0	31 609	1 157 455	67 454	125 041
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		20	20	-	-	-	-	-	-	20	0	0
Consumer deposits		3 639	3 594	-	-	-	-	-	-	3 594	1 529	1 529
Trade and other payables from exchange transactions		42 974	42 974	-	-	-	-	0	0	42 974	38 163	38 163
Trade and other payables from non-exchange transactions		1 557	1 428	-	-	-	-	-	-	1 428	0	0
Provisions		10 899	10 899	-	-	-	-	-	-	10 899	(0)	(0)
VAT		179 899	179 899	-	-	-	-	-	-	179 899	9 869	9 869
Other current liabilities		4 080	4 080	-	-	-	-	-	-	4 080	0	0
Total current liabilities		243 067	242 893	-	-	-	-	0	0	242 893	49 561	49 561
Non current liabilities												
Borrowing	1	(20)	(20)	-	-	-	-	-	-	(20)	-	0
Provisions	1	2 800	2 800	-	-	-	-	-	-	2 800	-	0
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	0
Total non current liabilities		2 779	2 779	-	-	-	-	-	-	2 779	-	0
TOTAL LIABILITIES		245 846	245 673	-	-	-	-	0	0	245 673	49 561	49 561
NET ASSETS	2	802 215	880 174	-	-	-	31 609	(0)	31 608	911 782	17 892	75 479
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		912 315	912 315	-	-	-	-	-	31 737	944 053	68 493	128 080
Funds and Reserves		134	134	-	-	-	-	-	-	134	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		912 449	912 449	-	-	-	-	-	31 737	944 187	68 493	128 080

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
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 foreseen)
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. 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))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

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Choose name from list - Table B7 Adjustments Budget Cash Flows -

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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		39 839	39 839	--	--	--	--	--	--	39 839	44 209	44 209
Service charges		36 691	36 691	--	--	--	--	--	--	36 691	38 958	38 958
Other revenue		2 648	2 648	--	--	--	--	--	--	2 648	1 915	1 915
Transfers and Subsidies - Operational	1	186 543	186 543	--	--	--	--	--	--	186 543	197 065	197 065
Transfers and Subsidies - Capital	1	46 376	67 965	--	--	--	31 737	31 737	99 722	58 211	86 023	
Interest		4 280	4 280	--	--	--	--	--	4 280	3 905	3 905	
Dividends		--	--	--	--	--	--	--	--	--	--	--
Payments												
Suppliers and employees		(305 462)	(305 462)	--	--	--	--	--	(305 462)	(85 848)	(85 848)	
Finance charges		--	--	--	--	--	--	--	--	--	--	--
Transfers and Subsidies	1	--	--	--	--	--	--	--	--	--	--	--
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 915	32 523	--	--	--	31 737	31 737	64 261	258 416	286 228	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current receivables		--	--	--	--	--	--	--	--	--	--	--
Decrease (increase) in non-current investments		--	--	--	--	--	--	--	--	--	--	--
Payments												
Capital assets		(69 319)	(69 319)	--	--	--	(10 129)	(10 129)	(79 448)	(66 011)	(93 823)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(69 319)	(69 319)	--	--	--	(10 129)	(10 129)	(79 448)	(66 011)	(93 823)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		--	--	--	--	--	--	--	--	--	--	--
Borrowing long term/refinancing		--	--	--	--	--	--	--	--	--	--	--
Increase (decrease) in consumer deposits		--	--	--	--	--	--	--	--	--	--	--
Payments												
Repayment of borrowing		--	--	--	--	--	--	--	--	--	--	--
NET CASH FROM/(USED) FINANCING ACTIVITIES		--	--	--	--	--	--	--	--	--	--	
NET INCREASE/ (DECREASE) IN CASH HELD		(58 404)	(36 795)	--	--	--	21 609	21 609	(15 187)	192 405	192 405	
Cash/cash equivalents at the year begin:	2	169 784	169 784	--	--	--	--	--	169 784	154 597	347 001	
Cash/cash equivalents at the year end:	2	111 380	132 988	--	--	--	21 609	21 609	154 597	347 001	539 406	

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
- Adjusts. = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); 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

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

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	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		
Cash and Investments available												
Cash/cash equivalents at the year end	1	111 380	132 988	--	--	--	--	21 609	21 609	154 597	347 001	539 406
Other current investments > 90 days		59 141	115 205	--	--	--	--	(21 609)	(21 609)	93 596	(333 570)	(525 974)
Non current assets - Investments	1	633 694	633 606	--	--	--	27 486	--	27 486	661 292	40 244	97 831
Cash and Investments available:		804 214	881 999	--	--	--	27 486	--	27 486	909 484	53 676	111 263
Applications of cash and investments												
Unspent conditional transfers		--	--	--	--	--	--	--	--	--	--	--
Unspent borrowing		--	--	--	--	--	--	--	--	--	--	--
Statutory requirements		--	--	--	--	--	--	--	--	--	--	--
Other working capital requirements	2	38 725	16 844	--	--	--	--	0	0	16 844	34 496	34 496
Other provisions		--	--	--	--	--	--	--	--	--	--	--
Long term investments committed		--	--	--	--	--	--	--	--	--	--	--
Reserves to be backed by cash/investments		134	134	--	--	--	--	--	--	134	--	--
Total Application of cash and Investments:		38 858	16 978	--	--	--	--	0	0	16 978	34 496	34 496
Surplus(shortfall)		765 356	865 020	--	--	--	27 486	(0)	27 486	892 506	19 181	76 767

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 be

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. 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

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1) + G

Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	0	0	-	-	-	8 696	-	8 696	8 696	0	0
Community Facilities	-	-	-	-	-	-	-	-	-	-	0
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	0
Community Assets	-	-	-	-	-	-	-	-	-	-	0
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	0
Housing	-	-	-	-	-	-	-	-	-	-	0
Other Assets	6	-	-	-	-	-	-	-	-	-	0
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	60 608	60 720	-	-	27 486	0	27 486	88 205	61 923	119 509
Roads Infrastructure		5 217	5 217	-	-	8 696	-	8 696	13 913	18 696	58 331
Storm water Infrastructure		0	0	-	-	-	-	-	0	0	0
Electrical Infrastructure		0	0	-	-	18 790	-	18 790	18 790	0	0
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	0
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	0
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		5 217	5 217	-	-	27 486	-	27 486	32 703	18 696	58 331
Community Facilities		53 321	53 321	-	-	-	-	-	53 321	43 227	61 178
Sport and Recreation Facilities		0	0	-	-	-	-	-	0	0	0
Community Assets		53 321	53 321	-	-	-	-	-	53 321	43 227	61 178
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		0	0	-	-	-	-	-	0	0	0
Housing		-	-	-	-	-	-	-	-	-	0
Other Assets		0	0	-	-	-	-	-	0	0	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	0	0	0	0	0
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	0
Machinery and Equipment		330	443	-	-	-	-	-	443	-	0
Transport Assets		1 739	1 739	-	-	-	-	-	1 739	-	0
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	60 608	60 720	-	-	27 486	0	27 486	88 205	61 923	119 509
ASSET REGISTER SUMMARY - PPE (WDV)	5	386 680	386 792	-	-	-	0	0	386 792	(21 678)	(21 678)
Roads Infrastructure		147 861	147 861	-	-	-	-	-	147 861	(0)	0
Storm water Infrastructure		9 478	9 478	-	-	-	-	-	9 478	(0)	(0)
Electrical Infrastructure		25 888	25 888	-	-	-	-	-	25 888	-	0
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3 184	3 184	-	-	-	0	0	3 184	0	0
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		186 410	186 410	-	-	-	0	0	186 410	(0)	0
Community Assets		212 451	212 451	-	-	-	-	-	212 451	(21 678)	(21 678)
Heritage Assets		79	79	-	-	-	-	-	79	-	0
Investment properties		19 371	19 371	-	-	-	-	-	19 371	0	(0)
Other Assets		(73 290)	(73 290)	-	-	-	-	-	(73 290)	(0)	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		24	24	-	-	-	-	-	24	(0)	(0)
Computer Equipment		1 324	1 324	-	-	-	0	0	1 324	0	0

Furniture and Office Equipment		725	725	-	-	-	-	-	725	0	0	
Machinery and Equipment		6 745	6 857	-	-	-	-	-	6 857	-	0	
Transport Assets		20 963	20 963	-	-	-	-	-	20 963	-	0	
Land		11 877	11 877	-	-	-	-	-	11 877	0	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	386 680	386 792	-	-	-	-	0	0	386 792	(21 676)	(21 676)
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		23 890	23 890	-	-	-	-	-	23 890	23 890	23 890	
Repairs and Maintenance by asset class	3	10 817	10 817	-	-	-	-	-	10 817	3 208	3 208	
Roads Infrastructure		7 930	7 930	-	-	-	-	-	7 930	726	726	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		273	273	-	-	-	-	-	273	273	273	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		0	0	-	-	-	-	-	0	0	0	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		8 203	8 203	-	-	-	-	-	8 203	999	999	
Community Facilities		435	435	-	-	-	-	-	435	30	30	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		435	435	-	-	-	-	-	435	30	30	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	0	
Furniture and Office Equipment		442	442	-	-	-	-	-	442	442	442	
Machinery and Equipment		35	35	-	-	-	-	-	35	35	35	
Transport Assets		1 702	1 702	-	-	-	-	-	1 702	1 702	1 703	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	
Mixture		-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		34 707	34 707	-	-	-	-	-	34 707	27 098	27 098	
Renewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%						9.9%	0.0%	0.0%	
Renewal and upgrading of Existing Assets as % of deprecn"		0.0%	0.0%						36.4%	0.0%	0.0%	
R&M as a % of PPE		2.8%	2.8%						2.8%	-14.8%	-14.8%	
Renewal and upgrading and R&M as a % of PPE		2.8%	2.8%						5.0%	-14.8%	-14.8%	

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
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 (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
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. Adjusted Budget $H = (A \text{ or } A1) + G$