



nelson mandela bay
M U N I C I P A L I T Y
PORT ELIZABETH | UITENHAGE | DESPATCH

**2022/23
ADJUSTMENTS
BUDGET**

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PART 1 – 2022/23 ADJUSTMENTS BUDGET

1.1 EXECUTIVE MAYOR'S REPORT

1.1.1 Summary of reasons for the 2022/23 Adjustments Budget

In accordance with section 28 of the Local Government: Municipal Finance Management Act (56 of 2003) (MFMA), a municipality may revise its approved annual budget through an Adjustments Budget, in the following circumstances:

- (i) To adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue;
- (ii) To appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (iii) To authorise the utilisation of projected savings in one vote towards spending under another vote;
- (iv) To authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected rollovers when the annual budget for the current year was approved by the Council; and
- (v) To correct any errors in the annual budget.

The Municipal Budget and Reporting Regulations (32141 of 2009) stipulate that one adjustments budget may be tabled in the Municipal Council during a financial year. The Adjustments Budget referred to herein must be approved by Council on or before the end of February of each year.

In line with the MFMA and the Municipal Budget and Reporting Regulations (MBRR), the 2022/23 approved Budget has been adjusted. The adjustment has been mainly necessitated, as a result of the following:

- The need to appropriate additional revenues that may have become available over and above those anticipated in the approved 2022/23 Budget (inclusion of the National Treasury approved rollover for the Municipal Disaster Recovery Grant (MDRG) and the additional Housing Top Structures Grants as approved by the Provincial Department of Human Settlements Department).
- The need to include budget amendments approved by Council, in particular, in relation to the Water Drought situation.
- The need to authorise the utilisation of projected savings in one vote towards spending under another vote.

The original budgeted collection rate of 79% for the 2022/23 financial year has been negatively affected by the punitive water tariffs. On 2 February 2023, Council approved Part C of the water tariff structure, as opposed to Part D, which Council approved in June 2022.

It is to be noted that the Collection Rate as at December 2022, amounted to 60.74%.

The following table illustrates the arrear debt as at end of January 2023, compared to the position as at the end of June 2022:-

Detail	OVERDUE AMOUNTS		
	June 2022	January 2023	Difference
Trade and Other Receivables from Exchange Transactions – Water	R 4,064,691,059	R 6,787,253,871	R 2,722,562,812
Trade and Other Receivables from Exchange Transactions – Electricity	R 773,487,147	R 831,703,143	R 58,215,996
Receivables from Non-exchange Transactions - Property Rates	R 1,076,022,931	R 1,355,128,067	R 279,105,136

Detail	OVERDUE AMOUNTS		
	June 2022	January 2023	Difference
Receivables from Exchange Transactions - Waste Water Management	R 935,759,248	R 1,073,693,614	R 137,934,366
Receivables from Exchange Transactions - Waste Management	R 529,232,047	R 609,915,254	R 80,683,207
Receivables from Exchange Transactions - Property Rental Debtors	R 36,642,937	R 40,178,497	R 3,535,560
Interest on Arrear Debtor Accounts	R 1,430,696,992	R 1,744,895,947	R 314,198,955
Other	R 404,536,706	R 417,612,174	R 13,075,468
Total By Income Source	R 9,251,069,067	R 12,860,380,367	R 3,609,311,300
Debtors Age Analysis By Customer Group			
Organs of State	R 150,887,128	R 174,827,696	R 23,940,568
Commercial	R 1,816,207,856	R 1,996,042,621	R 179,834,765
Households	R 7,242,667,376	R 10,648,762,048	R 3,406,094,672
Other NMBM	R 41,306,707	R 40,748,002	-R 558,705
Total By Customer Group	R 9,251,069,067	R 12,860,380,367	R 3,609,311,300

The aforementioned table indicates that the arrear debt has increased by R3.6 billion from R9.3 billion in June 2022 to R12.9 billion in January 2023.

1.1.2 The Executive Mayor recommends that the Council approves the 2022/23 Adjustments Budget.

Councillor R ODENDAAL
EXECUTIVE MAYOR

1.2 2022/23 ADJUSTMENTS BUDGET RESOLUTIONS

1.2.1 Approval of the 2022/23 Adjustments Budget

- (i) The Executive Mayor recommends that the Council, by resolution taken by the majority of its full number, and in terms of Section 30(2) of the Local Government: Municipal Structures Act No. 117 of 1998 (as amended), read in conjunction with Section 28 of the Local Government: Municipal Finance Management Act, Act 56 of 2003, approves the 2022/23 Consolidated Adjustments Budget as set-out in the following tables:
- Table B1 Adjustments Budget Summary: page 7 - 9;
 - Table B2 Adjustments Budget Financial Performance (revenue and expenditure by standard classification): page 9 - 10;
 - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote): page 10 - 11;
 - Table B4 Adjustments Budget Financial Performance (revenue by source and expenditure by type): page 11 - 15;
 - Table B5 Adjustments Budget Capital Expenditure by vote and standard classification and funding source: page 15 - 17;
 - Table B6 Adjustments Budget Financial Position: page 17 - 18;
 - Table B7 Adjustments Budgeted Cash Flows: page 18 - 19;
 - Table B8 Cash backed reserves/accumulated surplus reconciliation: page 20;
 - Table B9 Asset Management : page 20 – 25;
 - Table B10 Basic Service Delivery: page 25 – 27;
- (ii) That the Chief Financial Officer be authorised to implement any changes that may be identified after the tabling of the 2022/23 Adjustments Budget in Council for approval, prior to submission to National Treasury and publication on the municipal website.

1.3 EXECUTIVE SUMMARY

The 2022/23 Consolidated Adjustments Budget amounts to R18.261 billion, comprising of R16.430 billion for the Operating Budget and R1.831 billion for the Capital Budget. The Operating Adjustments Budget reflects an increase of R1.032 billion, compared to the originally approved 2022/23 Operating Budget, whilst the Adjustments Capital Budget reflects an increase of R243.736 million, compared to the originally approved budget.

The increase in the Operating Budget of R1.032 billion, is made up as follows:

Operating Expenditure Category	Original Budget	Adjusted Budget	Increase / (Reduction)
Employee related costs	4,210,662	4,196,711	(13,951)
Remuneration of councillors	87,809	87,895	86
Debt impairment	2,221,127	3,277,836	1,056,709
Depreciation and asset impairment	1,295,759	1,294,092	(1,667)
Finance charges	123,596	123,596	-
Bulk purchases - electricity	4,705,312	4,754,625	49,314
Inventory consumed	297,844	311,696	13,852
Contracted services	1,576,121	1,445,494	(130,627)
Transfers and subsidies	63,912	67,070	3,159
Other expenditure	744,930	799,985	55,055
Losses	70,655	70,655	-
Total Expenditure	15,397,727	16,429,657	1,031,929

In terms of funding the Capital Budget, the Municipality mainly relies on grant funding, comprising 53.10% of the total capital budget. The percentage funding through grants has reduced due to the external borrowing taken up during the previous financial years. The funding sources, supporting the Municipality's capital expenditure, are summarised in the below table:

Description	2022/23 Original Budget	2022/23 Adjustments Budget	Variance
	R'000	R'000	R'000
Total Capital Budget	1,638,618	1,831,306	192,688
Funded as follows:			
Grant funding	743,820	972,354	228,534
Internal funding	612,855	562,141	(50,714)
Borrowing	281,943	296,811	14,868
Total	1,638,618	1,831,306	192,688

It must be noted that the 2022/23 consolidated adjustments budget includes a capital allocation to the municipal entity, amounting to R51 048 000.

1.4 CONSOLIDATED ADJUSTMENTS BUDGET TABLES

The ten main consolidated (i.e. Parent Municipality and its Entity) budget tables, as required in terms of the Municipal Budget and Reporting Regulations (MBRR), are included in this section. These tables set out the Municipality's 2022/23 Adjustments Budget to be considered for approval by Council. Each table is accompanied by *explanatory notes* summarising it.

Table B1 – Consolidated Adjustments Budget Summary

Description	Budget Year 2023/23						Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	5	6	7	8		
	A	A1	E	F	G	H		
R thousands								
Financial Performance								
Property rates	2,838,816	2,838,816	-	-	-	2,838,816	2,809,023	2,991,609
Service charges	8,473,842	8,473,842	-	-	1,404,650	9,878,492	9,013,830	9,589,519
Investment revenue	179,558	179,558	-	-	12,990	192,548	177,192	178,859
Transfers recognised - operational	1,907,396	1,907,396	-	-	(53,714)	1,853,682	2,001,780	2,148,420
Other own revenue	2,232,514	2,232,514	-	-	(650,058)	1,582,456	1,715,912	1,815,225
Total Revenue (excluding capital transfers and contributions)	15,632,127	15,632,127			713,867	16,345,984	15,717,737	16,723,632
Employee costs	4,210,662	4,210,662	-	-	(13,851)	4,196,711	4,198,481	4,543,505
Remuneration of councillors	87,809	87,809	-	-	86	87,895	93,031	100,688
Depreciation & asset impairment	1,294,834	1,294,834	-	-	(1,667)	1,293,167	1,346,908	1,402,024
Finance charges	123,596	123,596	-	-	-	123,596	124,774	126,296
Inventory consumed and bulk purchases	5,003,156	5,003,156	-	-	63,166	5,066,322	5,052,672	5,952,048
Transfers and grants	63,912	63,912	-	-	3,159	67,070	58,339	64,919
Other expenditure	4,613,758	4,613,758	-	-	981,136	5,594,894	5,440,956	5,264,629
Total Expenditure	15,397,727	15,397,727			1,031,929	16,429,657	16,315,161	17,454,110
Surplus/(Deficit)	234,399	234,399			(318,062)	(83,663)	(597,424)	(730,478)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	743,820	743,820	-	-	228,533	972,354	802,807	770,389
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	40,000	40,000	-	-	(3,500)	36,500	40,000	40,000
Surplus/(Deficit) after capital transfers & contributions	1,018,229	1,018,229			(93,029)	925,191	245,363	79,911
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,018,229	1,018,229			(93,029)	925,191	245,363	79,911
Capital expenditure & funds sources								
Capital expenditure								
Transfers recognised - capital	570,960	-	-	336,753	336,753	907,713	686,071	785,193
Borrowing	303,943	-	-	(7,132)	(7,132)	296,811	281,943	-
Internally generated funds	763,716	-	-	(136,933)	(136,933)	626,783	408,085	390,549
Total sources of capital funds	1,638,619			182,688	182,688	1,631,306	1,376,100	1,175,743

Description	Budget Year 2023/23						Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	5	6	7	8		
R thousands	A	A1	E	F	G	H		
Financial position								
Total current assets	6,932,390	6,932,390	-	-	-	7,044,272	7,067,407	7,111,187
Total non-current assets	18,415,896	18,415,896	-	-	-	19,739,092	19,777,414	19,792,785
Total current liabilities	4,089,706	4,089,706	-	-	-	4,385,244	4,351,586	4,410,716
Total non-current liabilities	2,851,576	2,851,576	-	-	-	3,992,781	4,073,471	4,241,796
Community wealth/Equity	18,172,605	18,172,605	-	-	-	18,164,689	18,637,784	17,891,242
Cash flows								
Net cash from (used) operating	3,062,459	3,062,459	-	-	(1,366,041)	1,696,418	1,978,439	2,034,106
Net cash from (used) investing	60,265	60,265	-	-	(1,822,031)	(1,761,766)	(1,770,575)	(1,779,461)
Net cash from (used) financing	200,200	200,200	-	-	-	166,188	(116,102)	(116,567)
Cash/cash equivalents at the year end	3,322,924	3,322,924	-	-	(3,188,072)	4,884,198	4,898,434	5,112,827
Cash backing/surplus reconciliation								
Cash and investments available			-	-	-	3,862,394	3,986,132	3,992,927
Application of cash and investments			-	-	-			
Balance - surplus (shortfall)			-	-	-			
Asset Management								
Asset register summary (WDV)	18,478,055	-	-	487,091	487,091	18,965,146	18,890,220	18,721,984
Depreciation	1,294,834	-	-	(1,667)	(1,667)	1,293,167	1,346,908	1,402,024
Renewal and Upgrading of Existing Assets	666,236	-	-	6,432	6,432	671,668	462,589	485,483
Repairs and Maintenance	592,396	-	-	(13,761)	(13,761)	578,635	634,004	673,071
Free services								
Cost of Free Basic Services provided	544,879	544,879	-	54,860	54,860	599,739	582,950	627,506
Revenue cost of free services provided	-	-	-	1,000	1,000	1,000	-	-

Explanatory notes to Table B1 – Adjustments Budget Summary

The aim of the Adjustments Budget Summary is to provide a concise overview of the proposed Adjustments Budget from all the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council within the context of operating performance, resources utilised for

capital expenditure, financial position, cash, and funding compliance, as well as the Municipality's commitment to eliminating basic service delivery backlogs.

NB: It must be noted that the figures illustrated above are inclusive of the entity.

Table B2 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

Standard Descriptions	Ref	Budget Year 2022/2023					Budget Year	Budget Year	
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Revenue - Functional									
<i>Governance and administration</i>		3,788,675	-	-	(139,285)	(139,285)	3,927,960	3,805,360	4,031,855
Executive and council		746	-	-	(125,162)	(125,162)	125,907	743	746
Finance and administration		3,787,930	-	-	(14,123)	(14,123)	3,802,053	3,804,618	4,031,110
Internal audit			-	-					
<i>Community and public safety</i>		1,199,528	-	-	(107,158)	(107,158)	1,306,683	1,105,122	1,053,794
Community and social services		45,490	-	-	3,160	3,160	42,330	46,454	48,032
Sport and recreation		4,875	-	-	78	78	4,797	4,794	5,095
Public safety		849,165	-	-	(126,000)	(126,000)	975,165	711,436	641,570
Housing		298,168	-	-	16,112	16,112	282,056	340,100	356,472
Health		1,828	-	-	(508)	(508)	2,336	2,338	2,625
<i>Economic and environmental services</i>		647,888	-	-	424,699	424,699	223,188	639,724	687,750
Planning and development		171,988	-	-	123,922	123,922	48,066	171,830	185,114
Road transport		459,757	-	-	286,557	286,557	173,201	453,599	469,088
Environmental protection		16,142	-	-	14,221	14,221	1,921	14,295	13,548
<i>Trading services</i>		9,954,151	-	-	(892,125)	(892,125)	10,846,275	10,128,061	10,927,988
Energy sources		4,945,206	-	-	289,787	289,787	4,655,419	5,392,899	6,149,441
Water management		3,118,512	-	-	(1,561,667)	(1,561,667)	4,680,179	2,865,869	2,766,810
Wastewater management		1,410,268	-	-	386,521	386,521	1,023,746	1,329,073	1,442,016
Waste management		480,165	-	-	(6,766)	(6,766)	486,931	540,219	568,821
Other		41,887	-	-			41,887	39,470	42,244
Total Revenue - Functional	2	15,832,128	-	-	(713,888)	(713,888)	16,345,994	15,717,737	16,723,632
Expenditure - Functional									
<i>Governance and administration</i>		2,280,587	-	-	448,243	448,243	2,728,829	3,054,639	3,208,505
Executive and council		325,545	-	-	(57,842)	(57,842)	267,703	273,078	293,665
Finance and administration		1,884,670	-	-	502,726	502,726	2,387,396	2,713,575	2,842,662
Internal audit		70,372	-	-	3,358	3,358	73,730	67,986	72,178
<i>Community and public safety</i>		2,148,806	-	-	4,797	4,797	2,153,603	2,172,785	2,314,509
Community and social services		394,718	-	-	(17,145)	(17,145)	377,574	400,108	427,930
Sport and recreation		708,365	-	-	(44,119)	(44,119)	664,246	647,217	693,185
Public safety		678,809	-	-	(34,995)	(34,995)	643,814	757,129	813,577

Standard Descriptions	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Housing		252,244	-	-	109,937	109,937	362,181	259,402	260,920
Health		114,670	-	-	(8,882)	(8,882)	105,788	108,939	118,897
Economic and environmental services		908,306	-	-	34,810	34,810	942,916	881,875	883,518
Planning and development		384,393	-	-	36,388	36,388	420,781	368,986	393,327
Road transport		443,063	-	-	27,374	27,374	470,437	459,730	433,651
Environmental protection		80,849	-	-	(29,152)	(29,152)	51,698	53,158	56,540
Trading services		9,872,980	-	-	551,179	551,179	10,524,159	10,130,315	10,887,299
Energy sources		5,703,442	-	-	(11,686)	(11,686)	5,691,756	6,267,587	7,282,357
Water management		2,434,556	-	-	1,004,542	1,004,542	3,439,098	2,610,232	2,342,609
Wastewater management		1,248,341	-	-	(381,321)	(381,321)	867,020	775,404	843,451
Waste management		586,641	-	-	(60,356)	(60,356)	526,285	477,092	498,882
Other		87,048	-	-	(6,899)	(6,899)	80,149	75,537	80,279
Total Expenditure - Functional	3	15,397,727	-	-	1,031,929	1,031,929	16,429,657	16,315,161	17,454,110
Surplus/ (Deficit) for the year		234,399	-	-	(1,745,797)	(1,745,797)	(83,663)	(597,424)	(730,478)

Explanatory notes to Table B2 – Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

The "standard classification" refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities. It should be noted that the revenue by vote as reflected in this table, includes revenue attributable to capital grants.

Table B3 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

Vote Description [Insert departmental structure etc]	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	5	6	7	8	9	10		
R thousands		C	D	E	F	G	H			
Revenue by Vote	1									
Vote 1 - Budget & Treasury		3,703,636	-	-	-	16,124	16,124	3,719,760	3,805,360	4,031,855
Vote 2 - Public Health		514,994	-	-	-	12,348	12,348	527,342	556,853	584,994
Vote 3 - Human Settlements		321,076	-	-	-	173,666	173,666	494,741	340,100	358,472
Vote 4 - Economic Development, Tourism & Agriculture		171,835	-	-	-	(131,609)	(131,609)	40,226	171,830	185,114
Vote 5 - Corporate Services		15,946	-	-	-	1,450	1,450	17,395	515,598	544,296
Vote 6 - Infrastructure & Engineering Unit - Rate & General		482,502	-	-	-	54,193	54,193	536,694	453,599	469,088
Vote 7 - Metro Water Service		4,435,966	-	-	-	1,445,273	1,445,273	5,881,239	2,865,669	2,766,810

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands										
Vote 8 - Sanitation - Metro		1,388,023	-	-	-	(347,355)	(347,355)	1,040,668	1,329,073	1,442,916
Vote 9 - Electricity & Energy		4,945,206	-	-	-	(110,024)	(110,024)	4,835,182	6,267,587	7,282,357
Vote 10 - Executive & Council		12,223	-	-	-	127,657	127,657	139,880	743	746
Vote 11 - Safety & Security		884,678	-	-	-	126,000	126,000	990,678	711,436	641,570
Vote 12 - Mandela Bay Stadium		56,590	-	-	-	(4,797)	(4,797)	51,793	60,891	64,849
Vote 13 - Special Projects and Programmes		10,393	-	-	-	8,135	8,135	18,528	171,830	185,114
Vote 14 - Recreational & Cultural Services		23,777	-	-	-	6,957	6,957	30,734	20,696	20,930
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	16,948,945	-	-	-	1,378,018	1,378,018	18,324,861	17,271,468	18,577,112
Expenditure by Vote	1									
Vote 1 - Budget & Treasury		1,041,701	-	-	-	(7,293)	(7,293)	1,034,408	2,713,575	2,842,662
Vote 2 - Public Health		897,669	-	-	-	(4,497)	(4,497)	893,172	639,189	674,318
Vote 3 - Human Settlements		351,083	-	-	-	129,451	129,451	480,534	259,402	260,920
Vote 4 - Economic Development, Tourism & Agriculture		245,746	-	-	-	(134,066)	(134,066)	111,680	342,545	366,745
Vote 5 - Corporate Services		551,131	-	-	-	(3,460)	(3,460)	547,671	515,598	544,296
Vote 6 - Infrastructure & Engineering Unit - Rate & General		1,084,352	-	-	-	3,294	3,294	1,087,646	459,730	433,651
Vote 7 - Metro Water Service		3,404,103	-	-	-	848,547	848,547	4,252,649	2,610,232	2,342,609
Vote 8 - Sanitation - Metro		1,057,841	-	-	-	(196,160)	(196,160)	861,681	775,404	843,451
Vote 9 - Electricity & Energy		5,656,222	-	-	-	28,503	28,503	5,684,725	6,267,587	7,282,357
Vote 10 - Executive & Council		365,403	-	-	-	164,046	164,046	529,449	273,078	293,665
Vote 11 - Safety & Security		1,076,297	-	-	-	(9,322)	(9,322)	1,066,975	757,129	813,577
Vote 12 - Mandela Bay Stadium		202,345	-	-	-	672	672	203,017	61,835	65,375
Vote 13 - Special Projects and Programmes		9,164	-	-	-	9,949	9,949	19,112	10,738	11,368
Vote 14 - Recreational & Cultural Services		492,905	-	-	-	6,106	6,106	499,011	376,664	423,222
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	16,435,962	-	-	-	835,770	835,770	17,271,731	16,082,705	17,198,216
Surplus/ (Deficit) for the year	2	510,883	-	-	-	542,248	542,248	1,053,129	1,208,761	1,378,896

Explanatory notes to Table B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

The purpose of the format in which the Adjustments Budget is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, to assign responsibility for the revenue and expenditure recorded against these votes to the City Manager and Executive Directors concerned. Operating revenue and expenditure is thus presented by 'vote'. A 'vote' is defined in terms of Section 1 of the Local Government: Municipal Finance Management Act (MFMA) 56 of 2003 as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table B4 - Consolidated Adjustments Budget Financial Performance (revenue and expenditure)

Description	Ref	Budget Year 2022/2023							Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10		
R thousands	1	A	C	D	E	F	G	H		
Revenue By Source										
Property rates	2	2,838,816						2,838,816	3,009,145	3,189,694
Service charges - electricity revenue	2	4,708,773					222,581	4,486,192	5,060,518	5,438,539
Service charges - water revenue	2	2,693,767					(1,614,210)	4,307,977	2,828,455	2,969,878
Service charges - sanitation revenue	2	776,924					(13,221)	790,145	815,770	856,559
Service charges - refuse revenue	2	294,378					200	294,178	309,087	324,543
Rental of facilities and equipment		29,488					(20)	29,508	30,065	30,662
Interest earned - external investments		179,558					(15,240)	194,798	186,662	194,511
Interest earned - outstanding debtors		399,628					(154,206)	553,833	424,866	452,280
Dividends received										
Fines, penalties, and forfeits		94,347					16,000	78,347	94,926	96,886
Licences and permits		16,850					(310)	17,160	17,936	19,092
Agency services		3,453						3,453	3,678	3,917
Transfers and subsidies		1,907,396					53,714	1,853,682	2,001,780	2,148,420
Other revenue	2	903,062					5,807	897,455	934,849	998,651
Gains							(450)	450		
Total Revenue (excluding capital transfers and contributions)		14,846,441					(1,499,553)	16,345,994	15,717,737	16,723,632
Expenditure By Type										
Employee related costs	2	4,210,662					13,951	4,196,711	4,444,493	4,802,421
Remuneration of councillors		87,809					(86)	87,895	91,322	94,975
Debt impairment	3	2,221,127					(1,056,709)	3,277,836	2,333,851	2,452,768
Depreciation and asset impairment	2	1,295,759					1,667	1,294,092	1,347,977	1,403,093
Finance charges		123,596						123,596	125,101	104,976
Bulk purchases - electricity	2	4,705,312					(49,314)	4,754,625	5,110,439	5,550,448
Inventory consumed	8	297,844					(13,852)	311,696	313,012	326,807
Contracted services		1,576,121					130,627	1,445,494	1,627,514	1,742,691
Transfers and subsidies		63,912					(3,159)	67,070	66,120	68,997
Other expenditure	4,5	744,930					(55,055)	799,985	779,452	824,826
Losses		70,655						70,655	75,880	82,108
Total Expenditure		15,397,727					(1,031,929)	16,429,657	16,315,161	17,454,110
Surplus/(Deficit)		(551,287)					(467,624)	(83,663)	(597,424)	(730,478)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		743,820					(228,533)	972,354	802,807	770,389

Description	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			5	6	7	8	9	10		
R thousands	1	A	C	D	E	F	G	H		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	6	41,865					5,365	36,500	40,000	40,000
Transfers and subsidies - capital (in-kind - all)		-					-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		234,399					(690,792)	925,191	245,383	79,911
Taxation										
Surplus/(Deficit) after taxation		234,399					(690,792)	925,191	245,383	79,911
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		234,399					(690,792)	925,191	245,383	79,911
Share of surplus/ (deficit) of associate	7									
Surplus/(Deficit) for the year		234,399					(690,792)	925,191	245,383	79,911

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

Revenue

- The Financial Performance Adjustments Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with the annual reporting format requirements. A key aim is to facilitate comparison between the annual results and the Adjustments Budget, to assess performance.
- Total Operating Revenue amounts to R16,346 billion in the 2022/23 Consolidated Adjustments Budget, compared to the amount of R14,846 billion in the original 2022/23 Budget. This represents an increase of R1.5 billion or 10.10%. The revenue that is used to fund the adjusted operating expenditure is therefore R16.346 billion.
- The significant variations in revenue, compared to the original budget are as follows:

3.1 Service Charges: Electricity Revenue

The Electricity revenue as projected in the 2022/23 Original Budget was reduced by R222.581 million, in line with prevailing consumption patterns.

The Electricity Service is operating at a loss and requires urgent review, to ensure its financial sustainability. The total bulk purchases for the 2022/23 financial year now exceeds the total electricity service charges.

3.2 Service Charges: Water Revenue

The Water revenue increased by R1.614 billion due to the punitive water tariffs imposed, in view of the drought situation.

3.3 Service Charges: Sanitation Revenue

The Sanitation revenue increased by R13.2 million from R776.9 million to R790.1 million. The level of water consumption impacts on the sanitation revenue.

3.4 Interest earned – External Investments

This category has been adjusted upwards by an amount of R15.2 million from R179.6 million to R194.8 million, in view of current trends.

3.5 Interest earned – Outstanding Debtors

This category has been adjusted upwards by an amount of R154.2 million from R399.6 million to R553.8 million, in view of current trends.

Expenditure

4. Total Operating Expenditure amounts to R16.430 billion in the 2022/23 Adjustments Budget, compared to the amount of R15.398 billion in the original 2022/23 Budget. This represents an increase of R1.032 billion or 6.70%.

5. The significant variations in expenditure, compared to the original budget, are as follows:

5.1 Employee Related Costs

Employee Related Costs decreased by R13.951 million, due to a delay in the filling of vacant positions.

5.2 Contracted Services

Contracted services reduced by R130.627 million, compared to the original budget. This expenditure category was mainly adjusted, in line with the re-allocation of the ISUP-G grant allocation, between the capital and operating budgets. The 2022/23 Business Plan for the ISUP-G was only approved by the National Department of Human Settlements in July 2022 and included in the 2022/23 Budget upon approval by Council, at its meeting held on 21 September 2022.

5.3 Bulk Purchases

Electricity Bulk Purchases increased by R49.314 million, compared to the original budget, in line with the prevailing consumption patterns.

5.4 Other Expenditure

Other expenditure increased by R55.055 million from R744.9 million to R799.9 million mainly due to, amongst others, the following, (a) Leased Buildings: Electricity External, increased by R15.4 million, (b) External Hiring: Vehicle & Equipment, increased by R17.6 million, (c) External Insurance increased by R3.7 million, (d) Audit Fees increased by R3.7 million and others increased by a total of R14.7 million.

5.5 Debt Impairment

Description	Ref	Budget Year 2023/23					Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			9	10	11	12		
R thousands		A	E	F	G	H		
Governance and administration		194,726	-	(39,291)	(39,291)	155,435	95,941	79,819
Executive and council		-	-	51,048	51,048	51,048	-	-
Finance and administration		194,726	-	(90,339)	(90,339)	104,387	95,941	79,819
Internal audit		-	-	-	-	-	-	-
Community and public safety		100,615	-	29,106	29,106	129,722	174,340	121,950
Community and social services		32,665	-	(12,042)	(12,042)	20,624	64,200	44,250
Sport and recreation		45,900	-	622	622	46,522	27,700	22,700
Public safety		20,300	-	9,830	9,830	30,130	10,700	18,500
Housing		-	-	30,696	30,696	30,696	69,240	35,000
Health		1,750	-	-	-	1,750	2,500	1,500
Economic and environmental services		499,926	-	44,790	44,790	544,716	332,201	416,229
Planning and development		51,048	-	(51,048)	(51,048)	-	-	-
Road transport		448,878	-	95,838	95,838	544,716	332,201	416,229
Environmental protection		-	-	-	-	-	-	-
Trading services		843,351	-	158,082	158,082	1,001,433	765,619	557,744
Energy sources		214,159	-	98,088	98,088	312,246	178,259	101,384
Water management		346,335	-	105,095	105,095	451,431	273,398	204,540
Wastewater management		277,107	-	(53,835)	(53,835)	223,272	311,961	249,820
Waste management		5,750	-	8,734	8,734	14,484	2,000	2,000
Other		-	-	-	-	-	8,000	-
Total Capital Expenditure - Functional	3	1,638,618	-	192,688	192,688	1,831,306	1,376,100	1,175,743
Funded by:								
National Government		529,094	-	342,118	342,118	871,213	686,071	785,193
Provincial Government		-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-
Other Transfers and Grants		41,865	-	(5,365)	(5,365)	36,500	-	-
Transfers recognised - capital	4	570,960	-	336,753	336,753	907,713	686,071	785,193
Borrowing		303,943	-	(7,132)	(7,132)	296,811	281,943	-
Internally generated funds		763,716	-	(136,933)	(136,933)	626,783	408,085	390,549
Total Capital Funding		1,638,618	-	192,688	192,688	1,831,306	1,376,100	1,175,743

Explanatory notes to Table B5 – Adjustments Capital Expenditure Budget by vote, standard classification, and funding source

- Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The increase in the capital grant funding is mainly attributable to the following:
 - Various changes necessitated by the inclusion of the ISUP-G allocation which was awaiting the approval of the 2022/23 Business Plan by the National Department of Human Settlements Department, by the time of the original budget approval by Council on 21 June 2022. The Business Plan was approved in July 2022, resulting in Council approving a budget amendment on 21 September 2022.

Description	Ref	Budget Year 2022/2023				Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			7	8	9	10		
R thousands	1	A	E	F	G	H		
Accumulated Surplus/(Deficit)		18,058,931	-			18,058,931	17,736,067	16,976,753
Reserves		113,675	-	(7,916)	(7,916)	105,758	899,716	914,490
TOTAL COMMUNITY WEALTH/EQUITY		18,172,605	-	(7,916)	(7,916)	18,164,689	18,637,784	17,891,242

Explanatory notes to Table B6 – Adjustments Budget Financial Position

1. The table presents Assets Less Liabilities as Community Wealth. The order of items within each group is also aligned to the requirement of showing items in order of liquidity, i.e. assets readily converted to cash or liabilities immediately required to be met from cash appear first.
2. Any movement on the Adjustments Budgeted Financial Performance or the Capital Adjustments Budget will invariably impact on the Adjustments Budgeted Financial Position. For example, the collection rate assumption will impact on the cash position of the municipality and consequently inform the level of cash and cash equivalents at year-end. Similarly, the collection rate assumption informs the budget provision for debt impairment, which in turn impacts on the provision for bad debts. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is directly informed by forecasting the statement of financial position.

Table B7 - Consolidated Adjustments Budgeted Cash Flow Statement

Description	Ref	Budget Year 2022/2023				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			8	9	10		
R thousands	1	A	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates		3,896,174			2,354,935	2,496,231	2,511,208
Service charges		10,731,758			5,592,117	5,765,604	5,800,198
Other revenue		1,923,729			888,107	892,547	897,010
Transfers and Subsidies - Operational	1	-			1,761,682	1,770,490	1,782,884
Transfers and Subsidies - Capital	1	-			972,354	981,105	989,935
Interest					194,798	196,161	197,535
Dividends					-	-	-
Payments							
Suppliers and employees		(6,313,742)			(9,876,907)	(9,926,291)	(9,946,144)
Finance charges					(123,596)	(123,966)	(124,710)
Transfers and Subsidies	1				(67,070)	(73,442)	(73,809)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10,237,920			1,696,418	1,978,439	2,034,106

Description	Ref	Budget Year 2022/2023				Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			8	9	10		
R thousands	1	A	F	G	H		
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE			-	-	-	-	-
Decrease (increase) in non-current debtors (not used)			-	-	-	-	-
Decrease (increase) in non-current receivables			-	-	(16,572)	(16,655)	(16,771)
Decrease (increase) in non-current investments			-	-	-	-	-
Payments							
Capital assets			-	-	(1,745,194)	(1,753,920)	(1,762,690)
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	-	(1,761,766)	(1,770,575)	(1,779,461)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans			-	-	-	-	-
Borrowing long term/refinancing			-	-	281,943	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-
Payments							
Repayment of borrowing			-	-	(115,755)	(116,102)	(116,567)
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	-	166,188	(116,102)	(116,567)
NET INCREASE/(DECREASE) IN CASH HELD			10,237,920	-	100,840	91,762	138,078
Cash/cash equivalents at the year begin:	2		-	-	4,783,358	4,906,672	4,974,750
Cash/cash equivalents at the year-end:	2		10,237,920	-	4,884,198	4,998,434	5,112,827

Explanatory notes to Table B7 – Adjustments Budget Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.
2. It reflects the expected cash in-flows versus the cash out-flows that is likely to result from the implementation of the Budget.
3. The cash position of the Municipality as at 30 June 2023 is anticipated to be around R4.8 billion, R4.9 billion and R5.1 billion for years two and three respectively. The Cash/cash equivalents that were reflected in the 2022/23 original budget has since been corrected as they were overstated.

Table B8 – Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	Budget Year 2022/2023						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	7	8	9	10		
R thousands	1	A	A1	E	F	G	H		
Cash and investments available									
Cash/cash equivalents at the year end	1	3,322,924	3,322,924	-	(539,470)	(539,470)	3,862,394	3,986,132	3,992,927
Other current investments > 90 days				-					
Non-current assets - Investments	1	-	-	-	-	-	-	-	-
Cash and investments available:		3,322,924	3,322,924	-	(539,470)	(539,470)	3,862,394	3,986,132	3,992,927
Applications of cash and investments									
Unspent conditional transfers		0		-	(41,944)	(41,944)	41,944	39,459	35,369
Unspent borrowing		-	-						
Statutory requirements		-	-						
Other working capital requirements	2	(822,720)	(822,720)		(35,809)	(35,809)	(786,911)	(835,505)	(887,137)
Other provisions		1,040,364	1,040,364				1,040,364	1,042,444	1,045,572
Long term investments committed		-	-						
Reserves to be backed by cash/investments		885,297	885,297				885,290	953,699	914,490
Total Application of cash and Investments:		1,102,941	1,102,941	-	(77,753)	(77,753)	1,180,686	1,200,097	1,108,293
Surplus(shortfall)		2,219,983	2,219,983	-	(461,717)	(461,717)	2,681,708	2,786,034	2,884,634

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
- It is to be noted that the 2022/23 Original Budget reflected a funding surplus of R2.220 billion, which is anticipated to increase to R2.682 billion in the 2022/23 Adjustments Budget.

Table B9 – Consolidated Asset Management

Description	Ref	Budget Year 2023/23				Budget Year	Budget Year
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
CAPITAL EXPENDITURE							
Total New Assets to be adjusted	1	972,382	233,304	233,304	1,159,638	809,392	748,305
<i>Roads Infrastructure</i>		259,860	106,684	106,684	366,544	204,150	235,177
<i>Storm water Infrastructure</i>		20,935	5,542	5,542	26,478	21,741	20,911
<i>Electrical Infrastructure</i>		124,871	67,575	67,575	192,446	73,176	74,055
<i>Water Supply Infrastructure</i>		219,335	85,356	85,356	304,691	124,287	86,332
<i>Sanitation Infrastructure</i>		57,195	(15,661)	(15,661)	41,534	120,221	68,730
<i>Solid Waste Infrastructure</i>		-	8,734	8,734	8,734	-	-

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
<i>Rail Infrastructure</i>		-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		3,000	(2,000)	(2,000)	1,000	6,000	5,000
Infrastructure		685,196	256,230	256,230	941,427	549,555	510,205
Community Facilities		51,956	43,119	43,119	55,562	37,670	10,900
Sport and Recreation Facilities		6,000	3,148	3,148	9,148	1,000	-
Community Assets		57,956	46,267	46,267	64,709	38,670	10,900
Heritage Assets		7,200	4,900	4,900	7,000	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		39,918	(29,293)	(29,293)	10,625	29,274	22,300
Housing		-	990	990	990	-	-
Other Assets	6	39,918	(28,303)	(28,303)	11,615	29,274	22,300
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		2,000	-	-	2,000	-	-
Licences and Rights		28,509	(19,300)	(19,300)	6,790	39,325	14,500
Intangible Assets		28,509	(19,300)	(19,300)	8,790	39,325	14,500
Computer Equipment		22,823	(915)	(915)	20,807	16,815	25,300
Furniture and Office Equipment		5,256	(2,550)	(2,550)	2,650	4,200	2,000
Machinery and Equipment		66,125	(28,784)	(28,784)	37,281	39,500	48,900
Transport Assets		58,100	(24,937)	(24,937)	33,163	92,054	114,200
Land		1,500	30,696	30,696	32,196	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	303,489	17,262	17,262	319,751	213,798	215,148
<i>Roads Infrastructure</i>		61,700	12,250	12,250	72,950	64,700	67,500
<i>Storm water Infrastructure</i>		7,500	7,946	7,946	15,446	10,000	10,000
<i>Electrical Infrastructure</i>		58,939	1,080	1,080	60,019	53,898	52,898
<i>Water Supply Infrastructure</i>		108,000	28,629	28,629	136,629	29,500	36,000
<i>Sanitation Infrastructure</i>		33,000	(14,698)	(14,698)	18,302	35,000	25,000
<i>Solid Waste Infrastructure</i>		4,050	-	-	4,050	-	7,000
<i>Rail Infrastructure</i>		4,000	-	-	4,000	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-
Infrastructure		277,189	35,207	35,207	311,396	193,098	198,398
Community Facilities		4,800	(3,430)	(3,430)	1,370	14,500	13,750
Sport and Recreation Facilities		6,400	(2,985)	(2,985)	3,415	2,000	-
Community Assets		11,200	(6,415)	(6,415)	4,785	16,500	13,750
Heritage Assets		-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		4,900	(2,530)	(2,530)	2,370	2,000	3,000

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	12 F	13 G	14 H		
R thousands							
Housing		-	-	-	-	-	-
Other Assets	6	4,900	(2,530)	(2,530)	2,370	2,000	3,000
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-
Computer Equipment		200	-	-	200	200	-
Furniture and Office Equipment		-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	2,000	-
Transport Assets		10,000	(9,000)	(9,000)	1,000	-	-
Land		-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	382,747	(10,838)	(10,838)	351,917	248,791	270,335
<i>Roads Infrastructure</i>		101,688	(3,803)	(3,803)	97,885	62,782	45,543
<i>Storm water Infrastructure</i>		35,500	(5,100)	(5,100)	30,400	42,437	30,000
<i>Electrical Infrastructure</i>		17,406	31,318	31,318	48,724	19,972	21,568
<i>Water Supply Infrastructure</i>		16,500	(6,490)	(6,490)	10,010	42,000	58,000
<i>Sanitation Infrastructure</i>		110,000	(27,863)	(27,863)	82,137	34,000	54,694
<i>Solid Waste Infrastructure</i>		3,000	-	-	3,000	3,000	6,000
<i>Rail Infrastructure</i>		-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		2,000	-	-	2,000	2,000	3,000
Infrastructure		286,074	(11,938)	(11,938)	274,136	206,191	218,805
Community Facilities		46,050	(6,450)	(6,450)	39,600	30,550	43,200
Sport and Recreation Facilities		18,600	8,393	8,393	26,993	1,600	3,500
Community Assets		64,850	1,943	1,943	66,593	32,150	46,700
Heritage Assets		-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		8,723	(1,486)	(1,486)	7,237	9,450	3,830
Housing		-	-	-	-	-	-
Other Assets	6	8,723	(1,486)	(1,486)	7,237	9,450	3,830
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		-	-	-	-	-	-
Licences and Rights		1,800	-	-	1,800	-	-
Intangible Assets		1,800	-	-	1,800	-	-
Computer Equipment		1,500	650	650	2,150	1,000	1,000
Furniture and Office Equipment		-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-
Land		-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Total Capital Expenditure to be adjusted	4	1,638,618	239,736	239,736	1,831,306	1,271,981	1,233,788
<i>Roads Infrastructure</i>		423,229	115,131	115,131	537,359	331,632	348,220
<i>Storm water Infrastructure</i>		63,935	8,388	8,388	72,323	74,178	60,911
<i>Electrical Infrastructure</i>		201,216	99,973	99,973	301,189	147,045	148,521
<i>Water Supply Infrastructure</i>		343,835	107,495	107,495	451,331	195,767	180,332
<i>Sanitation Infrastructure</i>		200,195	(58,222)	(58,222)	141,973	189,221	168,423
<i>Solid Waste Infrastructure</i>		7,050	8,734	8,734	15,784	3,000	13,000
<i>Rail Infrastructure</i>		4,000	-	-	4,000	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		5,000	(2,000)	(2,000)	3,000	8,000	8,000
Infrastructure		1,248,459	279,500	279,500	1,526,959	948,844	927,408
Community Facilities		102,806	33,239	33,239	96,532	82,720	67,850
Sport and Recreation Facilities		31,000	8,557	8,557	39,557	4,600	3,500
Community Assets		133,806	41,796	41,796	136,088	87,320	71,350
Heritage Assets		7,200	4,900	4,900	7,000	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		53,541	(33,308)	(33,308)	20,232	40,724	29,130
Housing		-	990	990	990	-	-
Other Assets		53,541	(32,318)	(32,318)	21,223	40,724	29,130
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		2,000	-	-	2,000	-	-
Licences and Rights		28,309	(19,300)	(19,300)	8,590	39,325	14,500
Intangible Assets		30,309	(19,300)	(19,300)	10,590	39,325	14,500
Computer Equipment		24,323	(265)	(265)	23,157	18,015	26,300
Furniture and Office Equipment		5,256	(2,550)	(2,550)	2,650	4,200	2,000
Machinery and Equipment		66,125	(28,784)	(28,784)	37,281	41,500	46,900
Transport Assets		68,100	(33,937)	(33,937)	34,163	92,054	114,200
Land		1,500	30,696	30,696	32,196	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	1,638,618	239,736	239,736	1,831,306	1,271,981	1,233,788
ASSET REGISTER SUMMARY - PPE (WDV)	5	18,478,055	487,091	487,091	18,965,146	18,890,220	18,721,984
<i>Roads Infrastructure</i>		4,202,088	216,931	216,931	4,419,019	4,417,948	4,419,852
<i>Storm water Infrastructure</i>		497,841	37,703	37,703	535,544	573,664	597,042
<i>Electrical Infrastructure</i>		2,671,846	135,957	135,957	2,807,803	2,782,750	2,752,129
<i>Water Supply Infrastructure</i>		3,723,278	251,584	251,584	3,974,862	3,962,582	3,926,353
<i>Sanitation Infrastructure</i>		1,810,824	(26,835)	(26,835)	1,783,988	1,797,385	1,782,780
<i>Solid Waste Infrastructure</i>		345,186	(67,376)	(67,376)	277,809	194,194	117,033
<i>Rail Infrastructure</i>		-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	3,000	3,000	3,000	11,000	19,000
Infrastructure		13,251,062	550,964	550,964	13,802,026	13,739,522	13,614,198
Community Assets		2,821,807	(76,459)	(76,459)	2,745,348	2,652,442	2,536,192

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Heritage Assets		141,298	1,900	1,900	143,198	143,198	143,198
Investment properties		153,934	(6,753)	(6,753)	147,181	140,147	132,825
Other Assets		521,625	(15,021)	(15,021)	506,604	509,579	499,414
Biological or Cultivated Assets							
Intangible Assets		55,484	(47,879)	(47,879)	7,605	(13,535)	(61,973)
Computer Equipment		77,863	22,256	22,256	100,119	118,134	144,434
Furniture and Office Equipment		54,155	2,594	2,594	56,749	60,949	62,949
Machinery and Equipment		136,072	10,765	10,765	146,837	160,782	180,999
Transport Assets		102,798	12,530	12,530	115,327	184,849	275,595
Land		1,161,957	32,196	32,196	1,194,153	1,194,153	1,194,153
Zoo's, Marine and Non-biological Animals							
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	18,478,055	487,091	487,091	18,965,148	18,890,220	18,721,984
EXPENDITURE OTHER ITEMS							
Depreciation & asset impairment		1,294,834	(1,667)	(1,667)	1,293,167	1,346,908	1,402,024
Repairs and Maintenance by asset class	3	592,398	(13,781)	(13,781)	578,615	634,004	673,071
Roads Infrastructure		76,138	66,794	66,794	142,930	84,253	87,570
Storm water Infrastructure		27,064	(11,573)	(11,573)	15,491	28,221	29,134
Electrical Infrastructure		64,180	9,754	9,754	73,934	68,104	72,113
Water Supply Infrastructure		105,148	(15,768)	(15,768)	89,378	110,418	116,991
Sanitation Infrastructure		76,255	(720)	(720)	75,534	81,745	88,191
Solid Waste Infrastructure			37,210	37,210	37,210		
Rail Infrastructure		2,285	(2,285)	(2,285)		2,413	2,541
Coastal Infrastructure							
Information and Communication Infrastructure		500	(500)	(500)		530	562
Infrastructure		351,565	82,912	82,912	434,477	375,683	397,103
Community Facilities		22,739	10,047	10,047	32,786	24,306	26,766
Sport and Recreation Facilities		7,587	37,053	37,053	44,639	8,152	8,716
Community Assets		30,325	47,100	47,100	77,425	32,458	35,482
Heritage Assets		616	(616)	(616)		638	662
Revenue Generating			2,721	2,721	2,721		
Non-revenue Generating			301	301	301		
Investment properties			3,022	3,022	3,022		
Operational Buildings		59,180	(43,388)	(43,388)	15,792	63,322	66,484
Housing		4,623	(4,198)	(4,198)	425	3,787	4,079
Other Assets		63,804	(47,586)	(47,586)	16,217	67,109	70,563
Biological or Cultivated Assets							
Servitudes							
Licences and Rights		5,176	20,799	20,799	25,976		
Intangible Assets		5,176	20,799	20,799	25,976		

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Computer Equipment		7,559	(7,559)	(7,559)	-	8,075	8,658
Furniture and Office Equipment		3,562	(3,562)	(3,562)	-	3,772	3,956
Machinery and Equipment		86,596	(74,758)	(74,758)	11,838	91,814	98,221
Transport Assets		43,193	(33,513)	(33,513)	9,680	54,454	58,426
Land		-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		1,887,230	(15,428)	(15,428)	1,871,802	1,980,911	2,075,095
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		40.7%			36.7%	36.4%	39.3%
<i>Renewal and upgrading of Existing Assets as % of deprecn*</i>		51.5%			51.9%	34.3%	34.6%
<i>R&M as a % of PPE</i>		3.2%			3.1%	3.4%	3.6%
<i>Renewal and upgrading and R&M as a % of PPE</i>		6.8%			6.6%	5.8%	6.2%

Explanatory notes to Table B9 - Asset Management

- The table provides a summarised version of the capital programme divided into new assets and renewal of existing assets; it also reflects the relevant asset categories, the associated repairs and maintenance as well as depreciation of assets.

It also provides an indication of the resources deployed for maintaining and renewing existing assets, as well as the extent of asset expansion.

Table B10 –Consolidated Basic service delivery measurement

Description	Ref	Budget Year 2022/23					Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			7	11	12	13	14	
		A	A1	E	F	G	H	
Household service targets	1							
Water:								
Piped water inside dwelling		403,634	403,634				403,634	423,816
Piped water inside yard (but not in dwelling)		-	-				-	-
Using public tap (at least min.service level)	2	44,100	44,100				44,100	46,305
Other water supply (at least min.service level)		-	-				-	-
<i>Minimum Service Level and Above sub-total</i>		447,734	447,734				447,734	470,121
Using public tap (< min.service level)	3	-	0				-	-
Other water supply (< min.service level)	3,4	-	0				-	-
No water supply		-	0				-	-
<i>Below Minimum Service Level sub-total</i>		-	-				-	-
Total number of households	5	447,734	447,734				447,734	470,121
Sanitation/sewerage:								
Flush toilet (connected to sewerage)		399,442	399,442				399,442	419,414

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year
		Original	Prior	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
		A	A1	E	F	G	H		
Flush toilet (with septic tank)		4,192	4,192				4,192	4,401	4,621
Chemical toilet		2,947	2,947				2,947	3,094	3,249
Pit toilet (ventilated)		167	167				167	167	167
Other toilet provisions (> min.service level)		-	-				-	-	-
<i>Minimum Service Level and Above sub-total</i>		406,748	406,748				406,748	427,076	448,422
Bucket toilet		6,010	6,010				6,010	6,010	6,010
Other toilet provisions (< min.service level)		-	0				-	-	-
No toilet provisions		-	0				-	-	-
<i>Below Minimum Service Level sub-total</i>		6,010	6,010				6,010	6,010	6,010
Total number of households	5	412,758	412,758				412,758	433,086	454,432
Energy:									
Electricity (at least min. service level)		22,465	22,465				22,465	22,623	22,171
Electricity - prepaid (> min.service level)		303,896	303,896				303,896	306,935	302,519
<i>Minimum Service Level and Above sub-total</i>		326,361	326,361				326,361	329,558	324,690
Electricity (< min.service level)		-	-				-	0	0
Electricity - prepaid (< min. service level)		-	-				-	0	0
Other energy sources		-	-				-	0	0
<i>Below Minimum Service Level sub-total</i>		-	-				-	-	-
Total number of households	5	326,361	326,361				326,361	329,558	324,690
Refuse:									
Removed at least once a week (min.service)		235,644	235,644				235,644	235,644	235,644
<i>Minimum Service Level and Above sub-total</i>		235,644	235,644				235,644	235,644	235,644
Removed less frequently than once a week		-	-				-	-	-
Using communal refuse dump		38,003	38,003				38,003	38,003	38,003
Using own refuse dump		-	-				-	-	-
Other rubbish disposal		-	-				-	-	-
No rubbish disposal		23,119	23,119				23,119	23,119	23,119
<i>Below Minimum Service Level sub-total</i>		61,122	61,122				61,122	61,122	61,122
Total number of households	5	296,766	296,766				296,766	296,766	296,766
Households receiving Free Basic Service	15								
Water (6 kilolitres per household per month)		73	73				73	74	76
Sanitation (free minimum level service)		74	74				74	75	75
Electricity/other energy (50kwh per household per month)		48	48				48	49	49
Refuse (removed at least once a week)		65	65				65	66	66
Cost of Free Basic Services provided (R'000)	16								
Water (6 kilolitres per indigent household per month)		136,000	136,000		45,000	45,000	91,000	144,840	164,255

Description	Ref	Budget Year 2022/23					Budget Year +1 2022/23	Budget Year +2 2023/24	
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	A1	E	F	G	H		
Sanitation (free sanitation service to indigent households)		195,000	195,000	-	95,000	95,000	100,000	207,675	221,174
Electricity/other energy (50kwh per indigent household per month)		55,860	55,860	-	-	-	55,860	63,865	73,037
Refuse (removed once a week for indigent households)		143,879	143,879	-	-	-	143,879	143,879	143,879
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-
Total cost of FBS provided		530,739	530,739	-	140,000	140,000	670,739	560,258	592,344
Highest level of free service provided									
Property rates (R'000 value threshold)									
Water (kilolitres per household per month)		8	8				8	8	8
Sanitation (kilolitres per household per month)		6.6	6.6				7	6.6	6.6
Sanitation (Rand per household per month)		129	129				129	137	145
Electricity (kw per household per month)		168	168				168	176	185
Refuse (average litres per week)		75	75				75	75	75
Revenue cost of free services provided (R'000)	17								
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA									
Water (in excess of 6 kilolitres per indigent household per month)		120,225	120,225	-	-	-	120,225	126,837	133,813
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		15,719	15,719	-	-	-	15,719	19,265	21,675
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-
Housing - top structure subsidies	6								
Other									
Total revenue cost of subsidised services provided		135,943	135,943				135,943	146,102	155,488

Explanatory notes to Table B10 - Basic Service Delivery Measurement

- Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services. The information provided in this table originates from the respective Directorates.

1.5 ADJUSTMENTS BUDGET TABLES – PARENT MUNICIPALITY (i.e. NMBM)

The ten main budget tables of the parent municipality (i.e. NMBM), as required in terms of the Municipal Budget and Reporting Regulations (MBRR), are included in this section. The purpose and form of these tables are the same as the consolidated tables that have already been discussed in the previous paragraph 1.4. As such this part of the report will not include any explanatory notes as they will be repetitive, for ease of reporting.

Table B1 – Budget Summary

Description	Budget Year 2023/23						Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	5	6	7	8		
	A	A1	E	F	G	H		
R thousands								
Financial Performance								
Property rates	2,838,816	2,838,816	-	-	-	2,838,816	2,809,023	2,991,609
Service charges	8,473,842	8,473,842	-	-	1,404,650	9,878,492	9,013,830	9,589,519
Investment revenue	179,558	179,558	-	-	12,990	192,548	177,192	178,859
Transfers recognised - operational	1,907,396	1,907,396	-	-	(53,714)	1,853,682	2,001,780	2,148,420
Other own revenue	2,232,514	2,232,514	-	-	(650,058)	1,582,456	1,715,912	1,815,225
Total Revenue (excluding capital transfers and contributions)	15,632,127	15,632,127	-	-	713,867	16,345,994	15,717,737	16,723,632
Employee costs	4,210,662	4,210,662	-	-	(13,951)	4,196,711	4,198,481	4,543,505
Remuneration of councillors	87,809	87,809	-	-	86	87,895	93,031	100,688
Depreciation & asset impairment	1,294,834	1,294,834	-	-	(1,667)	1,293,167	1,346,908	1,402,024
Finance charges	123,596	123,596	-	-	-	123,596	124,774	126,296
Inventory consumed and bulk purchases	5,003,158	5,003,158	-	-	63,166	5,066,322	5,052,672	5,952,048
Transfers and grants	63,912	63,912	-	-	3,159	67,070	58,339	64,919
Other expenditure	4,613,758	4,613,758	-	-	981,136	5,594,894	5,440,956	5,264,629
Total Expenditure	15,397,727	15,397,727	-	-	1,031,929	16,429,657	16,315,181	17,454,119
Surplus/(Deficit)	234,399	234,399	-	-	(318,062)	(83,663)	(597,424)	(730,478)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	743,820	743,820	-	-	228,533	972,354	802,807	770,389
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	40,000	40,000	-	-	(3,500)	36,500	40,000	40,000
Surplus/(Deficit) after capital transfers & contributions	1,018,220	1,018,220	-	-	(93,029)	925,191	245,383	78,911
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,018,220	1,018,220	-	-	(93,029)	925,191	245,383	78,911
Capital expenditure & funds sources								
Capital expenditure								
Transfers recognised - capital	570,960	-	-	336,753	336,753	907,713	686,071	785,193

Description	Budget Year 2023/23						Budget Year	Budget Year
							+1 2023/24	+2 2024/25
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1	5	6	7	8		
R thousands	A	A1	E	F	G	H		
Borrowing	303,943			(7,132)	(7,132)	296,811	281,943	
Internally generated funds	763,716			(136,933)	(136,933)	626,783	408,085	390,549
Total sources of capital funds	1,638,618			192,688	192,688	1,831,306	1,376,100	1,175,743
Financial position								
Total current assets	6,932,390	6,932,390	-			7,044,272	7,067,407	7,111,187
Total non current assets	18,415,896	18,415,896	-			19,739,092	19,777,414	19,792,785
Total current liabilities	4,089,706	4,089,706	-			4,385,244	4,351,586	4,410,716
Total non current liabilities	2,851,576	2,851,576	-			3,992,781	4,073,471	4,241,796
Community wealth/Equity	18,172,605	18,172,605	-			18,164,689	18,637,784	17,891,242
Cash flows								
Net cash from (used) operating	3,062,459	3,062,459	-		(1,366,041)	1,696,418	1,978,439	2,034,106
Net cash from (used) investing	60,265	60,265	-		(1,822,031)	(1,761,766)	(1,770,575)	(1,779,461)
Net cash from (used) financing	200,200	200,200	-			166,188	(116,102)	(116,567)
Cash/cash equivalents at the year end	3,322,924	3,322,924			(3,186,072)	4,884,198	4,898,434	5,112,827
Cash backing/surplus reconciliation								
Cash and investments available						3,862,394	3,986,132	3,992,927
Application of cash and investments								
Balance - surplus (shortfall)								
Asset Management								
Asset register summary (WDV)	18,478,055			487,091	487,091	18,965,146	18,890,220	18,721,984
Depreciation	1,294,834			(1,667)	(1,667)	1,293,167	1,346,908	1,402,024
Renewal and Upgrading of Existing Assets	666,236			6,432	6,432	671,668	462,589	485,483
Repairs and Maintenance	592,396			(13,761)	(13,761)	578,635	634,004	673,071
Free services								
Cost of Free Basic Services provided	544,879	544,879		54,860	54,860	599,739	582,950	627,506
Revenue cost of free services provided				1,000	1,000	1,000		

Table B2 – Budget Financial Performance by Function

Standard Descriptions	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Revenue - Functional									
<i>Governance and administration</i>		3,788,675	-	-	(139,285)	(139,285)	3,927,960	3,805,360	4,031,855
Executive and council		746	-	-	(125,162)	(125,162)	125,907	743	746
Finance and administration		3,787,930	-	-	(14,123)	(14,123)	3,802,053	3,804,618	4,031,110
Internal audit			-	-	-	-	-	-	-
<i>Community and public safety</i>		1,199,526	-	-	(107,158)	(107,158)	1,306,683	1,105,122	1,053,794
Community and social services		45,490	-	-	3,160	3,160	42,330	46,454	48,032
Sport and recreation		4,875	-	-	78	78	4,797	4,794	5,095
Public safety		849,165	-	-	(126,000)	(126,000)	975,165	711,436	641,570
Housing		298,168	-	-	18,112	18,112	282,056	340,100	356,472
Health		1,828	-	-	(508)	(508)	2,336	2,338	2,625
<i>Economic and environmental services</i>		647,888	-	-	426,949	426,949	220,938	639,724	667,751
Planning and development		171,988	-	-	126,172	126,172	45,816	171,830	185,114
Road transport		459,757	-	-	286,557	286,557	173,201	453,599	469,088
Environmental protection		16,142	-	-	14,221	14,221	1,921	14,295	13,548
<i>Trading services</i>		9,166,215	-	-	(1,680,060)	(1,680,060)	10,846,275	10,128,061	10,927,988
Energy sources		4,945,206	-	-	289,787	289,787	4,655,418	5,392,899	6,149,441
Water management		2,330,577	-	-	(2,349,602)	(2,349,602)	4,680,179	2,865,869	2,766,810
Wastewater management		1,410,268	-	-	386,521	386,521	1,023,746	1,329,073	1,442,916
Waste management		480,165	-	-	(6,766)	(6,766)	486,931	540,219	568,821
<i>Other</i>		41,887	-	-	-	-	41,887	39,470	42,244
Total Revenue - Functional	2	14,844,191	-	-	(1,499,553)	(1,499,553)	16,343,744	15,717,737	16,723,632
Expenditure - Functional									
<i>Governance and administration</i>		2,261,835	-	-	446,995	446,995	2,728,829	3,054,639	3,208,505
Executive and council		325,545	-	-	(57,842)	(57,842)	267,703	273,078	293,665
Finance and administration		1,895,919	-	-	501,478	501,478	2,387,396	2,713,575	2,842,682
Internal audit		70,372	-	-	3,358	3,358	73,730	67,986	72,178
<i>Community and public safety</i>		2,148,906	-	-	4,797	4,797	2,153,603	2,172,795	2,314,509
Community and social services		394,719	-	-	(17,145)	(17,145)	377,574	400,108	427,930
Sport and recreation		708,365	-	-	(44,119)	(44,119)	664,246	647,217	693,185
Public safety		678,809	-	-	(34,995)	(34,995)	643,814	757,129	813,577
Housing		252,244	-	-	109,937	109,937	362,181	259,402	260,920
Health		114,570	-	-	(8,882)	(8,882)	105,788	108,939	118,897
<i>Economic and environmental services</i>		959,818	-	-	(47,402)	(47,402)	912,416	824,716	778,402
Planning and development		435,905	-	-	(45,624)	(45,624)	390,281	311,827	288,210
Road transport		443,063	-	-	27,374	27,374	470,437	459,730	433,651

Standard Descriptions	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Environmental protection		80,849	-	-	(29,152)	(29,152)	51,698	53,158	56,540
Trading services		9,972,980	-	-	612,179	612,179	10,585,159	10,130,315	10,987,299
Energy sources		5,703,442	-	-	(11,686)	(11,686)	5,691,756	6,267,587	7,282,357
Water management		2,434,556	-	-	1,065,542	1,065,542	3,500,098	2,610,232	2,342,609
Wastewater management		1,248,341	-	-	(381,321)	(381,321)	867,020	775,404	843,451
Waste management		586,641	-	-	(60,356)	(60,356)	526,285	477,092	498,882
Other		87,048	-	-	(6,899)	(6,899)	80,149	75,537	80,279
Total Expenditure - Functional	3	15,450,488	-	-	1,009,669	1,009,669	16,460,157	16,258,002	17,348,994
Surplus/ (Deficit) for the year		(606,297)	-	-	(2,509,223)	(2,509,223)	(116,413)	(540,265)	(625,362)

Table B3 – Budget Financial Performance by Vote

Vote Description	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands		A	D	E	F	G	H		
<i>[Insert departmental structure etc]</i>									
Revenue by Vote	1								
Vote 1 - Budget & Treasury		3,703,636	-	-	16,124	16,124	3,719,760	3,805,360	4,031,855
Vote 2 - Public Health		514,994	-	-	12,348	12,348	527,342	556,853	584,994
Vote 3 - Human Settlements		321,076	-	-	173,666	173,666	494,741	340,100	356,472
Vote 4 - Economic Development, Tourism & Agriculture		171,835	-	-	(131,609)	(131,609)	40,226	171,830	185,114
Vote 5 - Corporate Services		15,946	-	-	1,450	1,450	17,395	515,598	544,296
Vote 6 - Infrastructure & Engineering Unit - Rate & General		482,502	-	-	54,193	54,193	536,694	453,599	469,088
Vote 7 - Metro Water Service		4,435,968	-	-	1,445,273	1,445,273	5,881,239	2,965,869	2,766,810
Vote 8 - Sanitation - Metro		1,388,023	-	-	(347,355)	(347,355)	1,040,668	1,329,073	1,442,916
Vote 9 - Electricity & Energy		4,945,208	-	-	(110,024)	(110,024)	4,835,182	6,267,587	7,282,357
Vote 10 - Executive & Council		12,223	-	-	2,000	2,000	14,223	743	746
Vote 11 - Safety & Security		864,878	-	-	126,000	126,000	990,878	711,436	641,570
Vote 12 - Mandela Bay Stadium		56,590	-	-	(4,797)	(4,797)	51,793	60,891	64,849
Vote 13 - Special Projects and Programmes		10,393	-	-	8,135	8,135	18,528	171,830	185,114
Vote 14 - Recreational & Cultural Services		23,777	-	-	6,957	6,957	30,734	20,696	20,930
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Revenue by Vote	2	16,946,845	-	-	1,252,359	1,252,359	18,199,204	17,271,466	18,577,112
Expenditure by Vote	1								
Vote 1 - Budget & Treasury		1,041,701	-	-	(7,293)	(7,293)	1,034,408	2,713,575	2,842,662

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2022/23						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands		A	D	E	F	G	H		
Vote 2 - Public Health		897,669	-	-	(4,497)	(4,497)	893,172	639,189	674,318
Vote 3 - Human Settlements		351,083	-	-	129,451	129,451	480,534	259,402	260,920
Vote 4 - Economic Development, Tourism & Agriculture		245,746	-	-	(134,066)	(134,066)	111,680	342,545	366,745
Vote 5 - Corporate Services		551,131	-	-	(3,460)	(3,460)	547,671	515,598	544,296
Vote 6 - Infrastructure & Engineering Unit - Rate & General		1,084,352	-	-	3,294	3,294	1,087,646	459,730	433,651
Vote 7 - Metro Water Service		3,404,103	-	-	848,547	848,547	4,252,649	2,610,232	2,342,609
Vote 8 - Sanitation - Metro		1,057,841	-	-	(196,160)	(196,160)	861,681	775,404	843,451
Vote 9 - Electricity & Energy		5,656,222	-	-	28,503	28,503	5,684,725	6,267,587	7,282,357
Vote 10 - Executive & Council		365,403	-	-	164,046	164,046	529,449	273,078	293,665
Vote 11 - Safety & Security		1,076,297	-	-	(9,322)	(9,322)	1,066,975	757,129	813,577
Vote 12 - Mandela Bay Stadium		202,345	-	-	672	672	203,017	61,835	65,375
Vote 13 - Special Projects and Programmes		9,164	-	-	9,949	9,949	19,112	10,736	11,368
Vote 14 - Recreational & Cultural Services		492,905	-	-	6,106	6,106	499,011	376,664	423,222
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	16,435,962	-	-	835,770	835,770	17,271,731	16,062,705	17,198,216
Surplus/ (Deficit) for the year	2	510,883	-	-	416,589	416,589	927,472	1,208,761	1,378,896

Table B4 – Budget Financial Performance Revenue and Expenditure

Description	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Revenue By Source									
Property rates	2	2,838,816					2,838,816	3,009,145	3,189,694
Service charges - electricity revenue	2	4,708,773				222,581	4,486,192	5,060,518	5,438,539
Service charges - water revenue	2	2,693,767				(1,614,210)	4,307,977	2,828,455	2,969,878
Service charges - sanitation revenue	2	776,924				(13,221)	790,145	815,770	856,559
Service charges - refuse revenue	2	294,378				200	294,178	309,087	324,543
Rental of facilities and equipment		29,488				(20)	29,508	30,065	30,662
Interest earned - external investments		177,308				(15,240)	192,548	186,662	194,511
Interest earned - outstanding debtors		399,628				(154,206)	553,833	424,666	452,280
Dividends received		-				-	-	-	-
Fines, penalties, and forfeits		94,347				16,000	78,347	94,926	96,886
Licences and permits		16,850				(310)	17,160	17,936	19,092
Agency services		3,453				-	3,453	3,678	3,917

Description	Ref	Budget Year 2022/2023						Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10		
R thousands	1	A	D	E	F	G	H		
Transfers and subsidies		1,907,396				53,714	1,853,682	2,001,780	2,148,420
Other revenue	2	903,062				5,607	897,455	934,849	998,651
Gains						(450)	450		
Total Revenue (excluding capital transfers and contributions)		14,844,191				(1,499,553)	16,343,744	15,717,737	16,723,632
Expenditure By Type									
Employee related costs	2	4,171,912				22,963	4,148,949	4,249,714	4,550,337
Remuneration of councillors		87,809				(86)	87,895	91,322	94,975
Debt impairment	3	2,221,054				(1,056,782)	3,277,836	2,333,851	2,452,768
Depreciation and asset impairment	2	1,294,834				1,667	1,293,167	1,347,977	1,403,093
Finance charges		123,596					123,596	125,101	104,976
Bulk purchases - electricity	2	4,705,312				(49,314)	4,754,625	5,110,439	5,550,448
inventory consumed	8	297,844				(13,852)	311,696	313,012	326,807
Contracted services		1,560,172				131,774	1,428,398	1,627,514	1,742,691
Transfers and subsidies		189,049				(3,159)	192,208	203,740	215,964
Other expenditure	4,5	728,250				(42,881)	771,131	779,452	824,826
Losses		70,655					70,655	75,880	82,108
Total Expenditure		15,459,488				(1,009,689)	16,460,157	16,258,002	17,348,994
Surplus/(Deficit)		(606,297)				(489,884)	(116,413)	(540,265)	(625,362)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		743,820				(228,533)	972,354	802,807	770,389
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	6	41,865				5,365	36,500	40,000	40,000
Transfers and subsidies - capital (in-kind - all)									
Surplus/(Deficit) after capital transfers and contributions		179,389				(713,052)	892,441	302,542	185,027
Taxation									
Surplus/(Deficit) after taxation		179,389				(713,052)	892,441	302,542	185,027
Attributable to minorities									
Surplus/(Deficit) attributable to municipality		179,389				(713,052)	892,441	302,542	185,027
Share of surplus/ (deficit) of associate	7								
Surplus/(Deficit) for the year		179,389				(713,052)	892,441	302,542	185,027

Description	Ref	Budget Year 2023/23						Budget Year 2023/24	Budget Year 2024/25	
		Original Budget	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Finance and administration		194,728				(90,339)	(90,339)	104,387	95,941	79,819
Internal audit		-				-	-	-	-	-
Community and public safety		100,615				29,106	29,106	129,722	174,340	121,950
Community and social services		32,665				(12,042)	(12,042)	20,624	64,200	44,250
Sport and recreation		45,900				622	622	46,522	27,700	22,700
Public safety		20,300				9,830	9,830	30,130	10,700	18,500
Housing		-				30,696	30,696	30,696	69,240	35,000
Health		1,750				-	-	1,750	2,500	1,500
Economic and environmental services		448,878				95,838	95,838	544,716	332,201	416,229
Planning and development		-				-	-	-	-	-
Road transport		448,878				95,838	95,838	544,716	332,201	416,229
Environmental protection		-				-	-	-	-	-
Trading services		843,351				158,082	158,082	1,001,433	765,619	557,744
Energy sources		214,159				98,088	98,088	312,246	178,259	101,384
Water management		346,335				105,095	105,095	451,431	273,398	204,540
Wastewater management		277,107				(53,835)	(53,835)	223,272	311,961	249,820
Waste management		5,750				8,734	8,734	14,484	2,000	2,000
<i>Other</i>		-				-	-	-	8,000	-
Total Capital Expenditure - Functional	3	1,587,570				192,688	192,688	1,780,258	1,376,100	1,175,743
Funded by:										
National Government		529,094				342,118	342,118	871,213	686,071	785,193
Provincial Government		-				-	-	-	-	-
District Municipality		-				-	-	-	-	-
Other Transfers and Grants		41,865				(5,365)	(5,365)	36,500	-	-
Transfers recognised - capital	4	570,960				336,753	336,753	907,713	686,071	785,193
Borrowing		303,943				(7,132)	(7,132)	296,811	281,943	
Internally generated funds		712,668				(136,933)	(136,933)	575,735	408,085	390,549
Total Capital Funding		1,587,570				192,688	192,688	1,780,258	1,376,100	1,175,743

Table B6 – Budget Financial Position

Description	Ref	Budget Year 2022/2023					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10		
R thousands	1	A	E	F	G	H		
ASSETS								
Current assets								
Cash		1,749,646		828,078	828,078	921,588	967,646	1,016,028
Call investment deposits	1	3,812,548		(49,242)	(49,242)	3,861,790	3,939,026	3,958,721
Consumer debtors	1	458,888		(949,835)	(949,835)	1,408,724	1,415,767	1,366,475
Other debtors		668,177		62,478	62,478	605,698	472,666	496,299
Current portion of long-term receivables		-		-	-	-	-	-
Inventory		243,131		(3,361)	(3,361)	246,492	272,302	273,663

Description	Ref	Budget Year 2022/2023					Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10		
R thousands	1							
Total current assets		6,932,390	-	(111,882)	(111,882)	7,044,272	7,067,407	7,111,187
Non-current assets								
Long-term receivables		112,780	-	-	-	112,780	113,344	113,401
Investments		-	-	-	-	-	-	-
Investment property		152,119	-	-	-	152,119	153,640	155,944
Investment in Associate		-	-	-	-	-	-	-
Property, plant and equipment	1	18,016,751	-	(1,323,197)	(1,323,197)	19,339,948	19,440,518	19,470,085
Biological		-	-	-	-	-	-	-
Intangible		132,546	-	-	-	132,546	69,914	53,375
Other non-current assets		1,700	-	-	-	1,700	-	-
Total non-current assets		18,416,896	-	(1,323,197)	(1,323,197)	19,739,892	19,777,414	19,792,785
TOTAL ASSETS		25,348,286	-	(1,435,078)	(1,435,078)	26,783,364	26,844,821	26,903,972
LIABILITIES								
Current liabilities								
Bank overdraft		-	-	-	-	-	-	-
Borrowing		281,943	-	-	-	281,943	192,379	213,799
Consumer deposits		154,652	-	(13,595)	(13,595)	168,247	173,294	178,493
Trade and other payables		2,747,486	-	-	(990,167)	3,737,653	3,756,341	3,775,123
Provisions		197,401	-	-	-	197,401	229,572	243,301
Total current liabilities		3,381,482	-	(13,595)	(1,003,762)	4,385,244	4,351,586	4,410,716
Non-current liabilities								
Financial liabilities	1	1,272,110	-	(14,868)	(14,868)	1,286,978	1,289,552	1,290,842
Provisions	1	2,655,207	-	(50,596)	(50,596)	2,705,803	2,783,919	2,950,954
Total non-current liabilities		3,927,317	-	(65,465)	(65,465)	3,992,781	4,073,471	4,241,796
TOTAL LIABILITIES		7,308,799	-	(79,060)	(1,069,227)	8,378,025	8,425,057	8,652,512
NET ASSETS	2	18,039,488	-	(1,356,018)	(365,852)	18,405,339	18,419,763	18,251,461
COMMUNITY WEALTH/EQUITY								
Accumulated Surplus/(Deficit)		18,058,931	-	-	-	18,058,931	17,738,067	16,976,753
Reserves		113,675	-	(7,916)	(7,916)	105,758	899,716	914,490
TOTAL COMMUNITY WEALTH/EQUITY		18,172,605	-	(7,916)	(7,916)	18,164,689	18,637,784	17,891,242

Table B7 – Budgeted Cash Flows

Description	Ref	Budget Year 2022/2023				Budget Year +1	Budget Year
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24	+2 2024/25
			8	9	10		
R thousands	1	A	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Property rates		3,896,174			2,354,935	2,496,231	2,511,208
Service charges		10,731,758			5,592,117	5,765,604	5,800,198
Other revenue		1,923,729			888,107	892,547	897,010
Transfers and Subsidies - Operational	1	-			1,761,682	1,770,490	1,782,884
Transfers and Subsidies - Capital	1	-			972,354	981,105	989,935
Interest		-			194,798	196,161	197,535
Dividends		-			-	-	-
Payments							
Suppliers and employees		(6,313,742)			(9,876,907)	(9,926,291)	(9,946,144)
Finance charges		-			(123,596)	(123,966)	(124,710)
Transfers and Subsidies	1	-			(67,070)	(73,442)	(73,809)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10,237,920			1,698,418	1,978,439	2,034,106
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE		-			-	-	-
Decrease (Increase) in non-current debtors (not used)		-			-	-	-
Decrease (Increase) in non-current receivables		-			(16,572)	(16,655)	(16,771)
Decrease (Increase) in non-current investments		-			-	-	-
Payments							
Capital assets		-			(1,745,194)	(1,753,920)	(1,762,690)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-			(1,761,766)	(1,770,575)	(1,779,461)
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans		-			-	-	-
Borrowing long term/refinancing		-			281,943	-	-
Increase (decrease) in consumer deposits		-			-	-	-
Payments							
Repayment of borrowing		-			(115,755)	(116,102)	(116,567)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-			166,188	(116,102)	(116,567)
NET INCREASE/ (DECREASE) IN CASH HELD		10,237,920			100,840	91,762	138,078
Cash/cash equivalents at the year begin:	2	-			4,783,358	4,906,072	4,974,750
Cash/cash equivalents at the year-end:	2	10,237,920			4,884,198	4,998,434	5,112,827

Table B8 – Cash backed Reserves

Description	Ref	Budget Year 2022/2023						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	7	8	9	10		
R thousands	1	A	A1	E	F	G	H		
Cash and investments available									
Cash/cash equivalents at the year end	1	3,322,924	3,322,924	-	(539,470)	(539,470)	3,862,394	3,986,132	3,992,927
Other current investments > 90 days									
Non-current assets - Investments	1								
Cash and investments available:		3,322,924	3,322,924	-	(539,470)	(539,470)	3,862,394	3,986,132	3,992,927
Applications of cash and investments									
Unspent conditional transfers		0			(41,944)	(41,944)	41,944	39,459	35,369
Unspent borrowing									
Statutory requirements									
Other working capital requirements	2	(822,720)	(822,720)		(35,809)	(35,809)	(786,911)	(835,505)	(887,137)
Other provisions		1,040,364	1,040,364				1,040,364	1,042,444	1,045,572
Long term investments committed									
Reserves to be backed by cash/investments		885,297	885,297				885,290	953,699	914,490
Total Application of cash and investments:		1,102,941	1,102,941	-	(77,753)	(77,753)	1,188,686	1,200,097	1,188,293
Surplus(shortfall)		2,219,983	2,219,983	-	(461,717)	(461,717)	2,681,708	2,786,034	2,884,634

Table B9 – Asset Management

Description	Ref	Budget Year 2023/23				Budget Year	Budget Year
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
CAPITAL EXPENDITURE							
Total New Assets to be adjusted	1	972,382	233,304	233,304	1,159,838	809,392	748,305
Roads Infrastructure		259,860	106,684	106,684	366,544	204,150	235,177
Storm water Infrastructure		20,935	5,542	5,542	26,478	21,741	20,911
Electrical Infrastructure		124,871	67,575	67,575	192,446	73,176	74,055
Water Supply Infrastructure		219,335	85,356	85,356	304,691	124,267	86,332
Sanitation Infrastructure		57,195	(15,661)	(15,661)	41,534	120,221	88,730
Solid Waste Infrastructure			8,734	8,734	8,734		
Rail Infrastructure							
Coastal Infrastructure							
Information and Communication Infrastructure		3,000	(2,000)	(2,000)	1,000	6,000	5,000
Infrastructure		685,196	256,230	256,230	941,427	549,555	510,205
Community Facilities		51,956	43,119	43,119	55,562	37,670	10,900
Sport and Recreation Facilities		6,000	3,148	3,148	9,148	1,000	
Community Assets		57,956	46,267	46,267	64,709	38,670	10,900
Heritage Assets		7,200	4,900	4,900	7,000		

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		39,918	(29,293)	(29,293)	10,625	29,274	22,300
Housing		-	990	990	990	-	-
Other Assets	6	39,918	(28,303)	(28,303)	11,615	29,274	22,300
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		2,000	-	-	2,000	-	-
Licences and Rights		26,509	(19,300)	(19,300)	6,790	39,325	14,500
Intangible Assets		28,509	(19,300)	(19,300)	8,790	39,325	14,500
Computer Equipment		22,623	(915)	(915)	20,807	16,815	25,300
Furniture and Office Equipment		5,256	(2,550)	(2,550)	2,650	4,200	2,000
Machinery and Equipment		66,125	(28,784)	(28,784)	37,281	39,500	48,900
Transport Assets		58,100	(24,937)	(24,937)	33,163	92,054	114,200
Land		1,500	30,696	30,696	32,196	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	303,489	17,262	17,262	319,751	213,798	215,148
Roads Infrastructure		61,700	12,250	12,250	72,950	64,700	67,500
Storm water Infrastructure		7,500	7,946	7,946	15,446	10,000	10,000
Electrical Infrastructure		58,939	1,080	1,080	60,019	53,898	52,898
Water Supply Infrastructure		108,000	28,629	28,629	136,629	29,500	36,000
Sanitation Infrastructure		33,000	(14,698)	(14,698)	18,302	35,000	25,000
Solid Waste Infrastructure		4,050	-	-	4,050	-	7,000
Rail Infrastructure		4,000	-	-	4,000	-	-
Coastal Infrastructure		-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-
Infrastructure		277,189	35,207	35,207	311,396	193,098	198,398
Community Facilities		4,800	(3,430)	(3,430)	1,370	14,500	13,750
Sport and Recreation Facilities		6,400	(2,985)	(2,985)	3,415	2,000	-
Community Assets		11,200	(6,415)	(6,415)	4,785	16,600	13,750
Heritage Assets		-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		4,900	(2,530)	(2,530)	2,370	2,000	3,000
Housing		-	-	-	-	-	-
Other Assets	6	4,900	(2,530)	(2,530)	2,370	2,000	3,000
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-
Computer Equipment		200	-	-	200	200	-
Furniture and Office Equipment		-	-	-	-	-	-

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Machinery and Equipment		-	-	-	-	2,000	-
Transport Assets		10,000	(9,000)	(9,000)	1,000	-	-
Land		-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	362,747	(10,830)	(10,830)	351,917	248,791	270,335
Roads Infrastructure		101,668	(3,803)	(3,803)	97,865	62,782	45,543
Storm water Infrastructure		35,500	(5,100)	(5,100)	30,400	42,437	30,000
Electrical Infrastructure		17,408	31,318	31,318	48,724	19,972	21,568
Water Supply Infrastructure		16,500	(6,490)	(6,490)	10,010	42,000	58,000
Sanitation Infrastructure		110,000	(27,863)	(27,863)	82,137	34,000	54,694
Solid Waste Infrastructure		3,000	-	-	3,000	3,000	6,000
Rail Infrastructure		-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-
Information and Communication Infrastructure		2,000	-	-	2,000	2,000	3,000
Infrastructure		286,074	(11,938)	(11,938)	274,136	208,191	218,805
Community Facilities		46,050	(6,450)	(6,450)	39,600	30,550	43,200
Sport and Recreation Facilities		18,600	8,393	8,393	26,993	1,600	3,500
Community Assets		64,650	1,943	1,943	66,593	32,150	46,700
Heritage Assets		-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		8,723	(1,486)	(1,486)	7,237	9,450	3,830
Housing		-	-	-	-	-	-
Other Assets	6	8,723	(1,486)	(1,486)	7,237	9,450	3,830
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		-	-	-	-	-	-
Licences and Rights		1,800	-	-	1,800	-	-
Intangible Assets		1,800	-	-	1,800	-	-
Computer Equipment		1,500	650	650	2,150	1,000	1,000
Furniture and Office Equipment		-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-
Land		-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	1,838,618	239,736	239,736	1,831,308	1,271,981	1,233,788
Roads Infrastructure		423,229	115,131	115,131	537,359	331,632	348,220
Storm water Infrastructure		63,935	8,388	8,388	72,323	74,179	60,911
Electrical Infrastructure		201,216	99,973	99,973	301,189	147,045	148,521
Water Supply Infrastructure		343,835	107,495	107,495	451,331	195,767	180,332
Sanitation Infrastructure		200,195	(58,222)	(58,222)	141,973	189,221	168,423
Solid Waste Infrastructure		7,050	8,734	8,734	15,784	3,000	13,000
Rail Infrastructure		4,000	-	-	4,000	-	-

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Coastal Infrastructure		-	-	-	-	-	-
Information and Communication Infrastructure		5,000	(2,000)	(2,000)	3,000	8,000	8,000
Infrastructure		1,248,459	279,500	279,500	1,526,959	948,844	927,408
Community Facilities		102,806	33,239	33,239	96,532	82,720	67,850
Sport and Recreation Facilities		31,000	8,557	8,557	39,557	4,600	3,500
Community Assets		133,806	41,796	41,796	136,088	87,320	71,350
Heritage Assets		7,200	4,900	4,900	7,000	-	-
Revenue Generating		-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-
Investment properties		-	-	-	-	-	-
Operational Buildings		53,541	(33,308)	(33,308)	20,232	40,724	29,130
Housing		-	990	990	990	-	-
Other Assets		53,541	(32,318)	(32,318)	21,223	40,724	29,130
Biological or Cultivated Assets		-	-	-	-	-	-
Servitudes		2,000	-	-	2,000	-	-
Licences and Rights		28,309	(19,300)	(19,300)	8,590	39,325	14,500
Intangible Assets		30,309	(19,300)	(19,300)	10,590	39,325	14,500
Computer Equipment		24,323	(265)	(265)	23,157	18,015	26,300
Furniture and Office Equipment		5,256	(2,550)	(2,550)	2,650	4,200	2,000
Machinery and Equipment		66,125	(28,784)	(28,784)	37,281	41,500	48,900
Transport Assets		68,100	(33,937)	(33,937)	34,163	92,054	114,200
Land		1,500	30,696	30,696	32,196	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	1,638,618	239,738	239,738	1,831,306	1,271,961	1,233,788
ASSET REGISTER SUMMARY - PPE (WDV)	5	18,478,055	487,091	487,091	18,965,146	18,890,220	18,721,984
Roads Infrastructure		4,202,088	216,931	216,931	4,419,019	4,417,948	4,419,852
Storm water Infrastructure		497,841	37,703	37,703	535,544	573,664	597,042
Electrical Infrastructure		2,671,846	135,957	135,957	2,807,803	2,782,750	2,752,129
Water Supply Infrastructure		3,723,278	251,584	251,584	3,974,862	3,962,582	3,926,353
Sanitation Infrastructure		1,810,824	(26,835)	(26,835)	1,783,988	1,797,385	1,782,790
Solid Waste Infrastructure		345,186	(67,376)	(67,376)	277,809	194,194	117,033
Rail Infrastructure		-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-
Information and Communication Infrastructure		-	3,000	3,000	3,000	11,000	19,000
Infrastructure		13,251,062	550,964	550,964	13,802,026	13,739,522	13,614,198
Community Assets		2,821,807	(76,459)	(76,459)	2,745,348	2,652,442	2,536,192
Heritage Assets		141,298	1,900	1,900	143,198	143,198	143,198
Investment properties		153,934	(6,753)	(6,753)	147,181	140,147	132,825
Other Assets		521,625	(15,021)	(15,021)	506,604	509,579	499,414
Biological or Cultivated Assets		-	-	-	-	-	-

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Inangible Assets		55,484	(47,879)	(47,879)	7,605	(13,535)	(61,973)
Computer Equipment		77,863	22,256	22,256	100,119	118,134	144,434
Furniture and Office Equipment		54,155	2,594	2,594	56,749	60,949	62,949
Machinery and Equipment		136,072	10,765	10,765	146,837	160,782	180,999
Transport Assets		102,798	12,530	12,530	115,327	184,849	275,595
Land		1,161,957	32,196	32,196	1,194,153	1,194,153	1,194,153
Zoo's, Marine and Non-biological Animals							
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	18,478,055	487,091	487,091	18,965,146	18,890,220	18,721,984
EXPENDITURE OTHER ITEMS							
Depreciation & asset impairment		1,294,834	(1,667)	(1,667)	1,293,167	1,346,908	1,402,024
Repairs and Maintenance by asset class	3	592,398	(13,761)	(13,761)	578,635	634,004	673,071
Roads Infrastructure		76,136	66,794	66,794	142,930	84,253	87,570
Storm water Infrastructure		27,064	(11,573)	(11,573)	15,491	28,221	29,134
Electrical Infrastructure		64,180	9,754	9,754	73,934	68,104	72,113
Water Supply Infrastructure		105,146	(15,768)	(15,768)	89,378	110,418	116,991
Sanitation Infrastructure		76,255	(720)	(720)	75,534	81,745	88,191
Solid Waste Infrastructure			37,210	37,210	37,210		
Rail Infrastructure		2,285	(2,285)	(2,285)		2,413	2,541
Coastal Infrastructure							
Information and Communication Infrastructure		500	(500)	(500)		530	562
Infrastructure		351,565	82,912	82,912	434,477	375,683	397,103
Community Facilities		22,739	10,047	10,047	32,786	24,306	26,766
Sport and Recreation Facilities		7,587	37,053	37,053	44,639	8,152	8,716
Community Assets		30,325	47,100	47,100	77,425	32,458	35,482
Heritage Assets		616	(616)	(616)		638	662
Revenue Generating			2,721	2,721	2,721		
Non-revenue Generating			301	301	301		
Investment properties			3,022	3,022	3,022		
Operational Buildings		59,180	(43,388)	(43,388)	15,792	63,322	66,484
Housing		4,623	(4,198)	(4,198)	425	3,787	4,079
Other Assets		63,804	(47,586)	(47,586)	16,217	67,109	70,563
Biological or Cultivated Assets							
Servitudes							
Licences and Rights		5,176	20,799	20,799	25,976		
Intangible Assets		5,176	20,799	20,799	25,976		
Computer Equipment		7,559	(7,559)	(7,559)		8,075	8,658
Furniture and Office Equipment		3,562	(3,562)	(3,562)		3,772	3,956
Machinery and Equipment		86,596	(74,758)	(74,758)	11,838	91,814	98,221
Transport Assets		43,193	(33,513)	(33,513)	9,680	54,454	58,426
Land							
Zoo's, Marine and Non-biological Animals	6						
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		1,887,230	(15,428)	(15,428)	1,871,802	1,980,911	2,075,095

Description	Ref	Budget Year 2023/23				Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			12	13	14		
R thousands		A	F	G	H		
Renewal and upgrading of Existing Assets as % of total capex		40.7%			36.7%	36.4%	39.3%
Renewal and upgrading of Existing Assets as % of deprecn"		51.5%			51.9%	34.3%	34.6%
R&M as a % of PPE		3.2%			3.1%	3.4%	3.6%
Renewal and upgrading and R&M as a % of PPE		6.8%			6.6%	5.8%	6.2%

Table B10 – Basic Service Delivery Measurement

Description	Ref	Budget Year 2022/23						Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	11	12	13	14		
		A	A1	E	F	G	H		
Household service targets	1								
Water:									
Piped water inside dwelling		403,634	403,634				403,634	423,816	445,007
Piped water inside yard (but not in dwelling)		-	-				-	-	-
Using public tap (at least min. service level)	2	44,100	44,100				44,100	46,305	48,620
Other water supply (at least min. service level)		-	-				-	-	-
<i>Minimum Service Level and Above sub-total</i>		447,734	447,734				447,734	470,121	493,627
Using public tap (< min. service level)	3	-	0				-	-	-
Other water supply (< min. service level)	3,4	-	0				-	-	-
No water supply		-	0				-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-				-	-	-
Total number of households	5	447,734	447,734				447,734	470,121	493,627
Sanitation/sewerage:									
Flush toilet (connected to sewerage)		399,442	399,442				399,442	419,414	440,385
Flush toilet (with septic tank)		4,192	4,192				4,192	4,401	4,621
Chemical toilet		2,947	2,947				2,947	3,094	3,249
Pit toilet (ventilated)		167	167				167	167	167
Other toilet provisions (> min. service level)		-	-				-	-	-
<i>Minimum Service Level and Above sub-total</i>		406,748	406,748				406,748	427,076	448,422
Bucket toilet		6,010	6,010				6,010	6,010	6,010
Other toilet provisions (< min. service level)		-	0				-	-	-
No toilet provisions		-	0				-	-	-
<i>Below Minimum Service Level sub-total</i>		6,010	6,010				6,010	6,010	6,010
Total number of households	5	412,758	412,758				412,758	433,086	454,432
Energy:									
Electricity (at least min. service level)		22,465	22,465				22,465	22,623	22,171

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	11	12	13	14		
		A	A1	E	F	G	H		
Electricity - prepaid (> min. service level)		303,896	303,896				303,896	306,935	302,519
<i>Minimum Service Level and Above sub-total</i>		326,361	326,361				326,361	329,558	324,690
Electricity (< min. service level)								0	0
Electricity - prepaid (< min. service level)								0	0
Other energy sources								0	0
<i>Below Minimum Service Level sub-total</i>									
Total number of households	5	326,361	326,361				326,361	329,558	324,690
Refuse:									
Removed at least once a week (min. service)		235,644	235,644				235,644	235,644	235,644
<i>Minimum Service Level and Above sub-total</i>		235,644	235,644				235,644	235,644	235,644
Removed less frequently than once a week									
Using communal refuse dump		38,003	38,003				38,003	38,003	38,003
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal		23,119	23,119				23,119	23,119	23,119
<i>Below Minimum Service Level sub-total</i>		61,122	61,122				61,122	61,122	61,122
Total number of households	5	296,766	296,766				296,766	296,766	296,766
Households receiving Free Basic Service	15								
Water (6 kilolitres per household per month)		73	73				73	74	76
Sanitation (free minimum level service)		74	74				74	75	75
Electricity/other energy (50kwh per household per month)		48	48				48	49	49
Refuse (removed at least once a week)		65	65				65	66	66
Cost of Free Basic Services provided (R'000)	16								
Water (6 kilolitres per indigent household per month)		136,000	136,000		45,000	45,000	91,000	144,840	154,255
Sanitation (free sanitation service to indigent households)		195,000	195,000		95,000	95,000	100,000	207,675	221,174
Electricity/other energy (50kwh per indigent household per month)		55,860	55,860				55,860	63,865	73,037
Refuse (removed once a week for indigent households)		143,879	143,879				143,879	143,879	143,879
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)									
Total cost of FBS provided		530,739	530,739		140,000	140,000	670,739	560,258	592,344
Highest level of free service provided									
Property rates (R'000 value threshold)									
Water (kilolitres per household per month)		8	8				8	8	8
Sanitation (kilolitres per household per month)		6.6	6.6				7	6.6	6.6

Description	Ref	Budget Year 2022/23					Budget Year +1 2022/23	Budget Year +2 2023/24	
		Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
			7	11	12	13	14		
		A	A1	E	F	G	H		
Sanitation (Rand per household per month)		129	129			-	129	137	145
Electricity (kw per household per month)		168	168			-	168	176	185
Refuse (average litres per week)		75	75			-	75	75	75
Revenue cost of free services provided (R'000)	17								
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)									
Water (in excess of 6 kilolitres per indigent household per month)		120,225	120,225				120,225	126,837	133,813
Sanitation (in excess of free sanitation service to indigent households)									
Electricity/other energy (in excess of 50 kwh per indigent household per month)									
Refuse (in excess of one removal a week for indigent households)		15,719	15,719				15,719	19,265	21,675
Municipal Housing - rental rebates									
Housing - top structure subsidies	6								
Other									
Total revenue cost of subsidised services provided		135,943	135,943				135,943	146,102	155,488

PART 2 – SUPPORTING DOCUMENTATION

2.1 Adjustments to Budget Assumptions

The original collection rate of 79% has been kept the same, taking into account the revenue collection performance during the first six months of the 2022/23 financial year.

2.2 Adjustments to Budget Funding

2.2.1 Funding the Adjustments Budget

2.2.1.1 Funding of Operating Expenditure

The Municipality's operating expenditure is mainly funded from sources such as property rates, service charges and government grants. The table below reflects the various funding sources:

REVENUE CATEGORY	2021/2022 Actuals "R"	2022/2023 Budget "R"	%ntage Allocation vs. Total	2022/2023 Revised "R"	%ntage Allocation vs. Total	Variance "R"	%Ntage Variance
Property Rates	2,649,169,918	2,838,816,470	19.6%	2,838,816,470	17.7%	0	0.0%
Electricity	4,124,421,451	4,708,773,060	32.5%	4,486,191,850	28.0%	-222,581,210	-5.0%
Water	2,832,242,400	2,693,767,110	18.8%	4,307,977,090	26.9%	1,614,209,980	37.5%
Sanitation	724,345,755	776,923,880	5.4%	790,144,770	4.9%	13,220,890	1.7%
Refuse	291,402,540	294,178,150	2.0%	294,178,150	1.8%	0	0.0%
Interest Earned - External Investments	182,207,937	177,558,350	1.2%	192,547,910	1.2%	14,989,560	7.8%
Interest Earned - Outstanding Debtors	498,117,281	399,627,730	2.8%	553,833,400	3.5%	154,205,670	27.8%
Fines	104,524,545	94,347,080	0.7%	78,347,080	0.5%	-16,000,000	-20.4%
Licences and permits	19,175,501	16,849,970	0.1%	17,158,770	0.1%	309,800	1.8%
Government Grants and Subsidies	2,117,895,367	1,907,396,000	13.2%	1,853,681,710	11.6%	-53,714,290	-2.9%
Rental of Facilities and Equipment	27,991,418	29,037,990	0.2%	29,507,920	0.2%	469,930	1.6%
Income for Agency Services	4,032,169	3,453,110	0.0%	3,453,110	0.0%	0	0.0%
Gains on Disposal of PPE	739,753	0	0.0%	450,000	0.0%	450,000	100.0%
Sale of Goods and Rendering of Services	95,923,801	113,679,830	0.8%	106,677,690	0.7%	-7,002,140	-6.6%
Operational Revenue	23,722,953	439,308,000	3.0%	440,703,170	2.8%	1,395,170	0.3%
TOTAL	13,695,912,789	14,493,716,730	100.0%	15,993,670,090	100.0%	1,499,953,360	9.4%

2.2.2 Adjustments to estimated collection levels

The 2022/23 Original Operating Budget was based on a debtors' collection rate of 79% and the same rate has been maintained in the adjustments budget.

2.2.3 Adjustments to NMBM's monetary investments

Below is an analysis of the investments by type and maturity.

INVESTMENT PARTICULARS BY TYPE

INVESTMENT PARTICULARS BY TYPE	Original Budget 2022/23 R'000	Adjustments Budget 2022/23 R'000
Investment Type		
DEPOSITS WITH BANKS	4,137,548	3,862,394
TOTAL INVESTMENTS	4,137,548	3,862,394

INVESTMENT PARTICULARS BY MATURITY

INVESTMENT PARTICULARS BY MATURITY		Period of Investment	Type of Investment	Expiry date of Investment	Monetary Value
Investment					
2022/23 Original Budget					R'000
DEPOSITS WITH BANKS		1 - 3 Months	Fixed Term	Various	3,637,548
DEPOSITS WITH BANKS		12 Months	Fixed Term	Various	500,000
					4,137,548
2022/23 Adjustments Budget					
DEPOSITS WITH BANKS		1 - 3 Months	Fixed Term	Various	3,440,226
DEPOSITS WITH BANKS		12 months	Fixed Term	Various	422,168
					3,862,394

2.2.4 Summarised funding sources of the NMBM's Capital Budget

Below is a summarised version of the funding sources for the 2022/23 adjusted Capital Budget:

Sources of Finance	2022/23 Approved Capital Budget	2022/23 Draft Capital Adjustments Budget	%Ntage Funding Allocation
Total CRR - 901	169,868,200	134,199,694	7.3%
Total Levies Replacement Grant Funding - 959	350,073,800	340,393,800	18.6%
Total Public Contributions Funding - 923	40,000,000	38,500,000	2.0%
Urban Settlements Development Grant - 951	496,762,303	492,762,303	26.9%
Informal Settlements Upgrading Partnership Grant - 972	36,231,010	249,486,935	13.6%
IPTS Grant - 918	165,756,491	165,756,491	9.1%
Neighbourhood Development Grant - 919	22,244,350	8,695,652	0.5%
External Finance Fund - 962	281,942,700	296,811,198	16.2%
MDRG - 975	15,000,000	47,826,087	2.6%
European Union - 965	1,865,380	-	0.0%
Energy Efficiency & Demand Side Management Grant - 976	7,826,080	7,826,080	0.4%
MBDA (CRR) (Internal Funding Source)	51,048,000	51,048,000	2.8%
Total Capital Budget Funding	1,638,618,314	1,831,306,240	100%

The relevant details, reflecting the capital projects in question, are attached as a separate Annexure to this Budget Report.

2.3 Adjustments to expenditure on allocations and grant programmes**2.3.1 The adjustments made to planned capital expenditure of allocations and grants received**

The adjustments made to planned capital expenditure, including the capital projects in question, are attached as a separate Annexure to this report.

2.4 Consolidated Adjustments to Councillors and Employee benefits

Below is a summary of the adjustments made to Councillors' Remuneration and Employee Related Costs (Parent Municipality and Entity):

Description R'000	Budget Year 2022/23		
	Original Budget	Adjusted Budget	Variance
Employee related costs	4,210,662	4,196,711	(13,951)
Remuneration of councillors	87,809	87,895	86

2.5 Adjustments to Service Delivery and Budget Implementation Plan (SDBIP)

In accordance with the MFMA, adjustments to the SDBIP will be tabled, by the Chief Operating Officer's (COO) office, in Council after the adoption of the 2022/23 Adjustments Budget.

2.6 Adjustments to Capital Expenditure

Attached as a separate Annexure to this report is the listing of all the adjusted capital programmes and projects of the Municipality, per Directorate (Vote), as well as the Ward Allocation that is informed or formulated together with respective Directorates.

2.7 Attachments to the Budget Report

Attached to this Adjustment Budget report are the following documents:

- Revised 2022/23 Capital Budget Works Plan
- Revised 2022/23 Ward Budget

2.8 City Manager's Quality Certification

I, **Dr Noxolo L Nqwazi**, City Manager of the Nelson Mandela Bay Metropolitan Municipality, hereby certify that the adjustments budget and supporting documentations have been prepared in accordance with the Municipal Finance Management Act (Act 56 of 2003) and the Municipal Budget and Reporting Regulations (32141 dated 17 April 2009) made under that Act.

Print Name : **Dr Noxolo L Nqwazi**

City Manager of Nelson Mandela Bay Municipality (EC000)

Signature :

Date :


20/02/2023