NDWEDWE LOCAL MUNICIPALITY

Adjustment Budget for 2022/2023 Medium Term Revenue and Expenditure Framework

To	: Council
Compiled by	: The office of the Chief Financial Officer
Reference No.	:
Routing	
MANCO	: 30 January 2023
Budget Steering Committee	: 03 February 2023
Finance Portfolio	: 17 February 2023
EXCO	: 22 February 2023
Council	: 27 February 2023

SUBJECT:

Adjustment Budget for 2022/2023 Medium Term Revenue and Expenditure Framework.

PURPOSE:

To table the Adjustment Budget for 2022/2023 Medium Term Revenue and Expenditure Framework.

DISCUSSION

The tabling of the 2022/2023 adjustment budget is because of the Mid-Term Budget Review which was submitted and approved by Council on the 31st of January 2023.

Council resolution NDW:02/01/23 resolved that, inter alia due to material variances identified during the Mid-Term Budget Review Assessment Process, the Accounting

LEGEND
A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

Officer hereby recommends in terms of S72(3)(a) of the MFMA that, the Council considers an adjustment budget for approval in accordance with S28 of the MFMA.

As such the Council is presented with the adjusted budget for 2022/2023 financial year

Major changes that have been made in this adjustment budget.

Operational Budget

Identified savings.

- The salary budget has been cut down by almost R4.9 million after removing all savings made on the delayed budgeted posts. The management proposed that all posts that the recruitment process is not yet done are given 4 months by making all appointments to start from 1 March 2023.
- The good performance of the municipal investment has resulted to the management to decide to increase the budget for this revenue to Almost R8 million from R5 million that was initial approved by the Council.
- The PMS system which was budget R800 000 have been delayed to 2023/2024 financial year since the process for SCM have not yet started.
- The budget for review of indigent register which was allocated R1.5 million has also been affected by being reduced to R500 000. This was done in line with the speed of the SCM process which has proved that the municipality will note be able finalized this project in this financial year hence the major work of the project will delay to 2023/2023 financial year.
- Debts impairment have been reduced by R1 million in line with the current expenditure to that line item and the full year projection hence this has also contributed to the savings identified for this adjustment budget.

Most votes that have benefited from this adjustment budget.

- **Legal votes** have been proposed to be adjusted upwards by R2.5 million to cater for the overspending that have been incurred and to pay the outstanding invoices that are not yet submitted by the legal services provider in line with the existing cases.

- **Communications vote** has been adjusted up wards by R1.3 million in line with the current expenditure in that vote and current planning to profile the municipality in line with the events that are taking place with the municipality.
- **Fuel and Oil vote** has been considered as well by increasing it by R2.5 million in this adjustment budget. This was done with the recommendation that the municipality switch all backup generators during the power cut by Eskom to try and save on fuel.
- **Council Accommodation Vote** which has been adjusted upwards to cover the over expenditure that has been incurred in that vote and to have provision to cater for invites that might come to the municipality in the next 5 months.
- **EDP Professional Fees** has also been given the attention to cover the cost for the strategies that have been conducted in line with the preparation for the establishment of the incoming investment project within the municipal town and the Bhamshela area.
- **Repairs and Maintenance: (Vehicles)** both for municipal fleet and municipal plant have been prioritized in this adjustment budget to ensure that the municipality is able to continue with the operations.

Capital Budget

- The issuing of the revised Provincial gazette with the changes in the disaster establishment grant amount to R3 million which was initial allocated to Ndwedwe Local Municipality has resulted to the management to recommend that the establishment of the disaster center be delayed until the funding is source again. The municipality will now do the fencing in the land that was reserve for this project to prohibit the community to illegal occupy the land
- Environment and other technical aspect in establishing the buyback structure for the municipality has resulted to this project to be delayed and only the fencing will be done in this financial year.
- The office space challenges has resulted to the management to recommend that the construction of the additional office be resumed in this financial year with R3.5 million being set aside in this financial year and the balance of around

R12 million will be allocated in the 2023/2024 financial year to complete the project. This project is anticipated to be a multiyear project however to be completed by the end of 2023/2024 financial year.

STRATEGIC AND LEGAL IMPLICATIONS

Section 28 of the MFMA allows Council to revise an approved budget via an adjustment budget process.

FINANCIAL IMPLICATIONS:

This adjustment budget is required to cater for the major variances as identified during the Section 72 Mid Term Budget Review.

COMMUNICATION IMPLICATIONS

Once the adjustment budget is approved, it must be communicated to all of Council's directorates, the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs (COGTA).

Finance Portfolio Recommendation

It recommended:

THAT the finance portfolio Committed deliberate on the progress report, make input, and note the report.

THAT the Finance Portfolio Committee recommend that the report be submitted to EXCO for noting and support the submission of the full report which is in lne with the Treasury guidelines.

EXCO Recommendation

It recommended:

THAT the EXCO deliberate on the progress report, make input, and note the report.

THAT the EXCO recommend that the full report in line with Treasury Format and in terms of section 28 of the Municipal Finance Management Act be submitted to Council for deliberations and approval.

COUNCIL RECOMMENDATIONS

1. That the Council note the contents of the report dealing with the adjustment budget for 2022/2023.
2. That Council approve the 2022/2023 Adjustment budget as attached to this item, and being noted that all adjustments are in accordance with section 28(2) of the MFMA.
3. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
    - There were no major adjustments to the original budget assumptions.
    - The various adjustments to the funding of the 2021/2022 budget as highlighted in this report and the various tables annexures hereto be noted.
    - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
    - There were adjustments to the provision for employees remuneration and benefits as highlighted in this report.
    - The adjustments to the service delivery and budget implementation plan as annexures to the report are noted.
    - The adjustments made to the Capital Budget be noted.

4. That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.
5. That the Council note that the adjustment budget is fully in compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2022/2023 will **NOT** be further increased because of this adjustment budget.

LEGEND

A Items. Items considered by Exco and referred to Council for resolution / final decision making.
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D Items: Confidential matters considered and resolved by Exco under delegated powers.

6. That upon approval of the adjustment budget by the Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
7. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

Prepared by:	Supported and Submitted by:
MR XNE HLEKWANE **ACTING CFO**	**MR S.D.G KHUZWAYO** **MUNICIPAL MANAGER**

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2022/2023

THE ADJUSTMENT BUDGET IN TERMS OF SECTION 28(2) OF THE MFMA

Copies of this document can be viewed:

- **In the municipal building's receptions and**
- **At Ndwedwe main library and mobile library at Bhamshela**
- **At Ndwedwe Thusong centre**
- **At www.ndwedwe.gov.za**

CONTENTS:

ABBREVIATIONS & ACRONYMS

AFS	Annual Financial Statements
BSC	Budget Steering Committee
BTO	Budget & Treasury Office (Finance)
CFO	Chief Financial Officer
DORA	Division of Revenue Act
DORB	Division of Revenue Bill
COGTA	Co-operative Governance & Traditional Affairs
EXCO	Executive Committee
FMG	Financial Management Grant
GDP	Gross Domestic Product
GRAP	Generally, Recognised Accounting Practice
HIV/AIDS	Human Immune Deficiency Virus / Acquired Immune Deficiency Syndrome
IDP	Integrated Development Plan
IT	Information Technology
NDW	Ndwedwe Municipality
MANCO	Management Committee
MBRR	Municipal Budget and Reporting Regulations
MFMA	Municipal Finance Management Act 2003 (Act No. 56 of 2003)
MIG	Municipal Infrastructure Grant
MM	Municipal Manager (Accounting Officer)
MPCCs	Multi-Purpose Community Centres
MPRA	Municipal Property Rates Act 2004 (Act No. 6 of 2004)
MSA	Municipal Systems Act 2000 (Act No. 32 of 2000)
MSIG	Municipal Systems Improvement Grant
MTREF	Medium Term Revenue & Expenditure Forecast
MV	Market Value
NT	National Treasury
PPP	Public-Private Partnerships
PSI	Public Service Infrastructure
PT	Provincial Treasury
HOD	Head of Department
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
VAT	Value-Added Tax

PART 1

1.1 Mayors Report

Thank you, Speaker, for the opportunity.

Greeting to you Speaker of the Council, The Deputy Mayor, Exco members, all Councillors, the Municipal Manager, all Directors, and all stakeholders present here.

I am going to present the adjustment budget in terms of section 28 of the Municipal Finance Management Act.

Speaker you will recall that on the 31st of January 2023 I presented the Mid-Term Review Assessment report where amongst the resolutions we recommended that the adjustment is necessary in order to address the gaps that were identified in our annual budget that we approved in May 2022.

We also recommended that this adjustment budget be tabled by Council by 28 February 2023

Section 28 (1) of the MFMA state that a municipality may revise an approved annual budget through an adjustment budget. Hence am here today to present the adjustment budget.

Honourable Speaker Section 28 (2) of the MFMA allow the municipality to do the following adjustments if applicable.

An adjustments budget:

(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.

- ***In compliance with this peace of legislation the municipality has reduced the refuse service charges by almost R500 thousand rands because of the analysis for the performance of this revenue category which prove to be low when compared to the original budget of R1 million.***

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.

- ***Honourable Speaker the municipality have increased it interest to be received from investment portfolio by R3 million during this adjustment budget. The good performance by this revenue category as of 31 December 2022 and the anticipated interested to be received by 30 June 2023 is the reason behind this adjustment.***

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.

- ***Speaker, I want to bring to your attention that as Ndwedwe Local Municipality we have not recorded any of the unforeseen and unavoidable expenditure as of today hence no adjustment have been proposed to address this situation.***

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote.

- ***Speaker this adjustment budget is mostly done in line with this section of the MFMA where the holistic analysis was done by the management in consultation with Mayor, Finance Portfolio and EXCO to ensure that the gaps identified during the mid team review are being addressed by reprioritisation of the budget to ensure that the service delivery is not compromised.***
- ***Details of the adjustment made have been full covered under the executive summary in the adjustment budget item.***

(e) may 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 roll-overs when the annual budget for the current year was approved by the council.

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

Speaker with the above being said I would like to highlight the following important movement that have took place in this adjustment budget.

Operational Budget

Identified savings.

1. The salary budget has been cut down by almost R4.9 million after removing all savings made on the delayed budgeted posts. The management proposed that all posts where the recruitment process is not yet done be given 4 months by making all appointments to start from 1 March 2023.

2. The good performance of the municipal investment has resulted to the management to decide to increase the budget of interest to be earned on investment to almost R8 million from R5 million that was initial approved by the Council in the original budget.

3. The **PMS system** which was budgeted with R800 000 have been delayed to 2023/2024 financial year since the process for SCM have not yet started.

4. The budget for review of **indigent register** which was allocated R1.5 million has also been affected by being reduced to R500 000. This was done in line with the speed of the SCM process which has proved that the municipality will not be able finalize this project in this financial year hence the major work of the project will delay to 2023/2024 financial year.

5. **Debts impairment** have been reduced by R1 million in line with the current expenditure to that line item and the full year projection hence this has also contributed to the savings identified for this adjustment budget.

Speaker the bulk of the budget have been proposed to be utilised as follows:

6. Legal votes have been proposed to be adjusted upwards by R2.5 million to cater for the overspending that have been incurred and to pay the outstanding invoices that are not yet submitted by the legal services provider in line with the existing cases.

7. Communications vote has been adjusted upwards by R1.3 million in line with the current expenditure in that vote and current planning to profile the municipality in line with the events that are taking place within the municipality.

8. Fuel and Oil vote has been considered as well by increasing it by R2.5 million in this adjustment budget. This was done with the recommendation that the municipality switch off all backup generators during the power cut by Eskom to try and save on fuel.

9. The Council Accommodation vote which has been adjusted upwards to cover the over expenditure that has been incurred in that vote and to have provision to cater for invites that might come to the municipality for the remainder of the financial year.

10. EDP Professional Fees has also been given the attention to cover the cost for the strategies that have been conducted in line with the preparation for the establishment of the incoming investment project within the municipal town and the Bhamshela area.
11. Repairs and Maintenance: (Vehicles) both for municipal fleet and municipal plant have been prioritized in this adjustment budget to ensure that the municipality is able to continue with the operations.

Capital Budget

12. The issuing of the revised Provincial gazette with the changes in the disaster establishment grant amount to R3 million which was initial allocated to Ndwedwe Local Municipality has resulted to the management to recommend that the establishment of the disaster centre be delayed until the funding is source again.

    The municipality will now do the fencing in the land that was reserved for this project to prohibit the community from illegally occupying the earmarked land.

13. Environment and other technical aspect in establishing the buyback structure for the municipality has resulted in this project to be delayed and only the fencing will be done in this financial year.

14. The office space challenges have resulted in the management to recommend that the construction of the additional office be resumed in this financial year with R3.5 million being set aside in this financial year and the balance of around R12 million will be allocated in the 2023/2024 financial year to complete the project. This project is anticipated to be a multiyear project however it will be completed by the end of 2023/2024 financial year.

Speaker this is one of the most difficult years for the municipality in terms of budgeting where as the National Crisis has also affected us as the municipality, am referring to the Loadshedding that is continuing across the country, high unemployment rate, high fuel price and inflation rate. However, I would like to thank all relevant stakeholders who made sure that this adjustment is successful in the present of the above challenges.

Speaker, the Resolutions sought from Council and the agenda are as follows:

1. That the Council note the contents of the report dealing with the adjustment budget for 2022/2023.
2. That Council approve the 2022/2023 Adjustment budget as attached to this item, and being noted that all adjustments are in accordance with section 28(2) of the MFMA.

3. In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:
    - There were no major adjustments to the original budget assumptions.
    - The various adjustments to the funding of the 2021/2022 budget as highlighted in this report and the various tables annexures hereto be noted.
    - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
    - There were adjustments to the provision for employees remuneration and benefits as highlighted in this report.
    - The adjustments to the service delivery and budget implementation plan as annexures to the report are noted.
    - The adjustments made to the Capital Budget be noted.
4. That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.
5. That the Council note that the adjustment budget is fully compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2022/2023 will **NOT** be further increased because of this adjustment budget.

6. That upon approval of the adjustment budget by the Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.
7. That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

I thank you:

1.2 Resolutions

RECOMMENDATIONS

- That the Council note the contents of the report dealing with the adjustment budget for 2022/2023.
- That Council approve the 2022/2023 Adjustment budget as attached to this item, and being noted that all adjustments are in accordance with section 28(2) of the MFMA.
- In accordance with Part 2 Schedule B of the Municipal Budget and Reporting Regulations as published in Government Gazette No.32141 dated 17 April 2009, Council notes the following:

    - There were no major adjustments to the original budget assumptions.
    - The various adjustments to the funding of the 2022/2023 budget as highlighted in this report and the various tables annexures hereto be noted.
    - The adjustments to expenditure on allocation of grant programs as highlighted in this report are noted.
    - There were adjustments to the provision for employee's remuneration and benefits as highlighted in this report.
    - The adjustments to the service delivery and budget implementation plan as annexures to the report are noted.
    - The adjustments made to the Capital Budget be noted.

- That the requirements as enshrined in Part 5 Schedule B of the Municipal Budget and Reporting Regulations have been dealt with extensively within the body of the adjustment budget item.
- That the Council note that the adjustment budget is fully in compliant with Section 28 (6) of the MFMA in that municipal tax and tariffs for 2022/2023 will **NOT** be further increased because of this adjustment budget.

- That upon approval of the adjustment budget by the Council, the budget office to ensure that, in terms of S22(b) of the MFMA, the adjustments budget is submitted to the National Treasury, Provincial Treasury and Department of Co-operate Governance and Traditional Affairs.

- That in accordance with sub-regulation 26(1) of Municipal Budget and Reporting Regulations, the Municipal Manager must make public the adjustments budget in accordance with section 21(A) of the Municipal Systems Act.

1.3 Executive Summary

1.3.1 Background

The following executive summary provides the Council with a high-level overview of the changes to the original budget. It also highlights and explains key movements and trends, at a category level, which were identified during the compilation of the adjustment budget.

The executive summary will be discussed under the two main broad headings, being **operational budget**, which will be divided into (i.e. operational revenue per revenue source and operational expenditure by type) and **capital budget** which will be discussed per municipal departments.

1.3.2 Operating Adjustment Budget

REVENUE

TABLE 1: *The following table highlights the movements relating to the operational revenue adjustment budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023								
Description	Budget Year 2022/23						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
		3	7	8	9	10		
R thousands	A	A1	E	F	G	H		
Revenue By Source								
Property rates	19 261	–	–	(175)	(175)	19 086	19 926	20 902
Service charges - refuse revenue	1 000	–	–	(419)	(419)	581	607	637
Rental of facilities and equipment	1 397			–	–	1 397	1 458	1 530
Interest earned - external investments	4 994			3 000	3 000	7 994	8 346	8 755
Interest earned - outstanding debtors	1 000			41	41	1 041	1 087	1 140
Licences and permits	2			2	2	4	4	4
Agency services	100			53	53	153	160	168
Transfers and subsidies	189 994			–	–	189 994	198 435	211 443
Other revenue	968	–	–	(161)	(161)	807	843	884
Gains	–			–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	218 716	–	–	2 341	2 341	221 057	230 865	245 462

The original approved 2022/2023 revenue budget was R218.7 million. The outcome of this adjustment budget has since seen the revenue base of the municipality increase

R2.5 million to R221.1 million and this increase in the municipal revenue of R2.5 million is as result of the following movements in the revenue category:

Property rates

- Property rates revenue category has been adjusted downwards by R175 thousands because of the error occurred during the compilation of the original budget. This adjustment is to ensure that the billing is in line with the valuation roll.

Service charges - refuse revenue

- The engaging between the municipality and the customers about the refuse removal services is not yet at the level the municipality will want it to be hence, the anticipated annual budget of R1 million in this revenue line item has been reduced by R419 thousands to ensure that the budget is in line with the costumers that are current in the books of the municipality.

Rental of facilities and equipment

- The rental of facilities and equipment revenue category has not been adjusted during this adjustment budget.
- The workings done by the revenue indicates that the provision made here will be realised by the end of the financial year.

Interest earned - external investments.

- The interest to be received from investments has been adjusted upwards by R3 million during this adjustment budget.
- The higher interest earned as at 31 December 2022 together with the amount of money being locked in the investment portfolio and the interest anticipated to be received once the investment reach it maturity date is behind the reason for this adjustment. Hence the budget will from initial R5 million to R8 million

Interest earned - outstanding debtors.

- This adjustment budget will have low impact in the Interest earned - outstanding debtors with the changes of R41 thousands from the initial budget of R1million to R1 041 000. This is done to ensure that the annual billing is in line with the provision made by the municipality in this revenue category.

Licences and permits.

- Licences and permits have been adjusted upwards by R1 500 during this adjustment budget, this is because of the more issuing of business license being made that than originally anticipated.

Agency services

- The municipality introduced the agency services toward the end of 2021/2022 financial year.
- This has attracted more customers to visit the municipality for these services and the initial budget of R100 thousands has proven to be low hance an additional budget of R53 thousands is necessary to ensure that enough provision is made in line with the anticipated demand for this service.

Transfers and subsidies (Operational)

- Transfers and subsidies have not been adjusted in this adjustment budget as there was no changes on the operational transfer and subsidies.

Other revenue

- Other revenue will decrease by R158 thousands during this adjustment budget.
- The most contributing factor to this adjustment is the sale of document which has shown low revenue recognition as at 31 December 2022.
- The municipality is current got a number of panel hence the sale of document has drop for this financial year. However, this is anticipated to increase in the new financial year as those panel are coming to an end in this financial year.

EXPENDITURE

TABLE 2: *The following table highlights the movements relating to the operational expenditure adjustment budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023								
Description	Budget Year 2022/23						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
		3	7	8	9	10		
R thousands	A	A1	E	F	G	H		
Expenditure By Type								
Employee related costs	77 282	–	–	(4 961)	(4 961)	72 321	73 111	76 668
Remuneration of councillors	15 901			466	466	16 367	17 087	17 924
Debt impairment	2 000			(1 000)	(1 000)	1 000	1 044	1 095
Depreciation & asset impairment	24 310	–	–	–	–	24 310	25 342	26 583
Inventory consumed	1 530	–	–	142	142	1 672	1 746	1 831
Contracted services	54 631	–	–	3 879	3 879	58 510	59 984	62 861
Transfers and subsidies	4 400			229	229	4 629	–	–
Other expenditure	38 480	–	–	3 725	3 725	42 205	43 959	46 028
Losses	–			–	–	–	–	–
Total Expenditure	**218 534**	**–**	**–**	**2 480**	**2 480**	**221 014**	**222 272**	**232 991**

The originally approved operational expenditure budget for 2022/2023 was R218.5 million. However, this adjustment has resulted to operational budget of the municipality to increase by R2.5 million to R221.0 million. This is in line with the increase of revenue as indicated above. This changes in the operational expenditure results from the following component of the operational expenditure budget:

Employee related costs.

- The employee related costs have been adjusted downward by a total of R4.9 million when compared to initial budget of R77.2 million.
- This decrease is due to delays in filling some of the budgeted posts which were meant to be filled from 1 July 2022. Hence the municipality has decided to reduce the employees related cost to be in line with the anticipated employees to be on payroll by 30 June 2023.

- The remained budget is for existing staff and those posts where its recruitment is underway and they have been anticipated to start from 1 March 2023 upwards.

Remuneration of councilor

- As explained in the mid-term review assessment that the variance exist in this expenditure category was because of back pays that was initiated in line with the corresponded from COGTA which included the old Councilors, hence the remuneration of councilors will be adjusted upwards by R466 thousands in this financial year.
- This is done to ensure that the municipality does not incur the unauthorized expenditure by the end of the financial year.
- Still budgeted in this provision is the increase that might be approved by COGTA to increase the councilors remuneration.

Debt impairment

- Debts impairment have been reduced by R1 million in line with the current expenditure in this line item and the full year projection to be incurred by the municipality in the 2022/2023 financial year.
- The municipality wrote off the debtors close to R6.7 million toward the end of 2021/2022 financial year which were initially part of the provision made in the original budget of 2022/2023 financial year.
- Hence the reduction considering this transaction was necessary in this expenditure category to ensure that the municipality leave the provision that is realistic and achievable.

Depreciation & asset impairment

- The analysis has indicate that the initial allocation in this expenditure category is enough to cover the full year hence no adjustment have been proposed in this expenditure line item.

Inventory consumed.

- Even though the inventory consumed show low expenditure in the mid-term review assessment this expenditure category has been adjusted upward by R142 thousands in this adjustment budget.
- This adjustment is attributed to the correction of stationary vote which has been opened under operational expenditure and has now been corrected to this expenditure category and it comes with a budget of R700 thousands.
- The initial underperforming votes within this expenditure category have been revisited to ensure that the budget remained is realistic and achievable. Any savings identified have been reallocated to other votes in line with section 28 of the MFMA.

Contracted services.

- This expenditure line item has been adjusted upwards by R3.9 million during this adjustment budget when compared to the original budget for 2022/2023 financial year.
- This adjustment is a result of reprioritizing the projects/items to ensure that the municipality complies with all obligations it has embarked on for 2022/2023 financial year.
- Council will recall that at mid-year assessment period this expenditure was showing the over expenditure of R6.7 million hence management had to revise allocations for Legal and Communication services.
- Legal services vote has then increased by R2.5 million, Communication increased by R1.8 million and other votes that were showing negative signs during the mid-term review assessment have been visited to ensure that affordable additions are made to those votes to continue with the business of the council.
- We are hoping that these adjustments will enable the respective department to cover these contracted services until the end of the financial year.

Transfers and subsidies

- Transfers and subsidies have been adjusted upward by R229 thousands during this adjustment budget to R4.6 million for 2022/2023 financial year.
- This adjustment is attributed to the demand from the disaster management vote where it has been increase by R579 thousands while the indigent vote has been reduced by R350 thousands in line with the current expenditure trend.
- The municipality is currently being part of the SANDF projects to construct the bridges and it required to hire mobile toilets for the sites that are current occupied by the SANDF staff to complete this work hence the disaster management votes has been adjusted since it's the one that is being utilized to pay for these services.

Other expenditure

- Other expenditure has been adjusted upwards by R3.7 million in this adjustment budget when compared to original budget.
- This adjustment is attributed to the reprioritization of the budget from one vote towards spending to another vote to ensure that no unauthorized expenditure is incurred by the municipality because of under budgeting in certain votes.
- The most benefited vote under this expenditure category is the fuel votes where is has increase by R2.5 million to address the shortage identified during the mid-term review assessment.
- The provision is not enough when look at the expenditure trend however, the management has recommended that the backup generators be switch off during the loadshedding to try and reduce the fuel bill of the municipality.
- Hence it anticipated that the provision made with this changes made in the operation will assist the municipality to continue with the business of the Council

Adjusted Surplus/Deficit for 2022/2023 MTREF

Table 3: *Adjusted Surplus/Deficit for 2022/2023 MTREF*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023								
Description	Budget Year 2022/23						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
		3	7	8	9	10		
R thousands	A	A1	E	F	G	H		
Total Revenue (excluding capital transfers and contributions)	218 716	–	–	2 341	2 341	221 057	230 865	245 462
Total Expenditure	218 534	–	–	2 480	2 480	221 014	222 272	232 991
Surplus/(Deficit)	**182**	–	–	(139)	(139)	43	**8 592**	**12 471**
Transfers and subsidies - capital	36 627			(3 000)	(3 000)	33 627	35 000	36 458
Surplus/ (Deficit) for the year	**36 809**	–	–	(3 139)	(3 139)	33 670	**43 592**	**48 929**

- The municipality budgeted for a surplus of R182 thousand for 2022/2023 and this has changed R43 thousands during this adjustment budget due to other demand that resulted to the utilization of the part of the initial surplus however the municipality is still operating at the surplus.
- This is in line with circular 72 of the MFMA which encourages municipalities to budget at a surplus. Council to note that the municipality is not yet in the position to have more surplus in its budget due to more demand against the available revenue.
- The municipality currently relies on the non-cash budgeted items to have reserves to supplement the internally funded capital programmes.
- The municipality has budgeted for straight line monthly estimate in line with how the system is programmed and how the Provincial Treasury analyses the municipal budget.
- Transfers and Subsidies capital has been adjusted downwards by R3 million due to adjustment made by the Provincial Treasury in their initial allocation of grant hence the municipality had to comply the adjustment.

Table 4: Adjusted *Repairs and maintenance expenditure*

KZN293 Ndwedwe - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 27/02/2023								
Description	Budget Year 2022/23						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
R thousands	A	A1	E	F	G	H		
Total Repairs and Maintenance Expenditure to be adjusted	4 215	–	–	1 712	1 712	5 927	6 187	6 491
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	506 135	–	–	(22 649)	(22 649)	483 485	527 444	560 959
R&M as the % of PPE	1%			-8%	-8%	1%	1%	1%
Total Expenditure	218 534	–	–	2 480	2 480	221 014	227 105	238 060
R&M as the % of Operational Expenditure	2%			69%	69%	3%	3%	3%

- The municipalities repairs and maintenance budget will increase by R1.7 million during this adjustment budget to R5.9 million when compared to the original budget of R4.4 million.
- Even though this is still below the required percentage of 8% of the PPE, the municipal is hoping that in the next financial years it will be able to comply with the norm as that will assist the municipality in ensuring that its assets are well managed to ensure that the service delivery is not disturbed.
- It must also be noted that the municipality in the prior financial year purchased yellow plant to carry out maintenance of it gravel roads. Maintenance of roads was previously carried out mainly by service providers and is done by our internal staff in the current financial year.
- The municipality is in discussion with the system vendor to try and implement the costing module in line with mSCOA to cost all cost related to maintenance done by internal staff which will increase the percentage budgeted by the municipality in its municipal infrastructure repairs and maintenance.

CAPITAL BUDGET

Reference is made to Part One – (B Schedule Table B5) for a detailed breakdown of amounts pertaining to the capital budget, per Department.

The municipality has the following seven Departments for the purposes of budget reporting:

- Executive and Council
- Municipal Manager
- Corporate Services
- Budget ad Treasury Office
- Economic Development and Planning
- Community Services
- Technical Services

The municipality's original approved R78.5 million as a capital budget in the current financial year excluding the VAT, with most of the funding being allocated towards service delivery projects. The 2022/2023 adjustment budget has seen the capital budget of the municipality decrease by R3.1 million to R75.3 million.

Capital Budget Funding

- The initial municipal capital budget was funded by two main funding sources being Municipal Infrastructure Grant (MIG), Disaster Management programme to fund the Disaster Centre and Internal Funding.

MIG grant

- MIG amounts to R29.2 million excluding VAT with all being allocated to Technical Services to fund the construction of road infrastructure, community CDC and bridges.
- As at mid-term budget assessment the municipality reported that almost 83% of the grant had already been spent. Hence the municipality is expected to fully spend MIG grant by the end of the financial year since all contractors for MIG projects are on site continuing with the projects.

Disaster Management programme

- The municipality was allocated a budget of R3 million by Provincial Government however the revised gazette has removed this funding of hence the budget has been adjusted accordingly.

Internal Funding

- Internal funding will decrease by R149 thousands during this adjustment budget.
- The mid-term review assessment shows a significant low percentage of spending on projects funded by this source of funding.
- The municipality has reallocate a budget of almost R3.5 million for the construction of office building where the balance will be provided in the next financial year.
- The municipality has also reallocate a budget which was meant to buy the TLB to fund the completion of the testing centre which was under budgeted.
- The municipality has also reallocated an amount of budget to fund the procurement of laptop since most of the staff laptop has reach it useful life.

TABLE 5: *The following table highlights the movements relating to the capital budget adjustments per municipal department:*

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2023								
Description	Budget Year 2022/23						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
R thousands	A	A1	E	F	G	H		
Capital expenditure - Vote								
Vote 1 - Finance	235	–	–	110	110	345	550	250
Vote 2 - Municipal Manager's Office	322	–	–	500	500	822	550	400
Vote 3 - Community and Social Services	19 887	–	–	(7 282)	(7 282)	12 605	11 600	12 100
Vote 4 - Corporate services	2 739	–	–	200	200	2 939	6 750	3 450
Vote 5 - Economic Development and Planning	1 043	–	–	120	120	1 163	1 850	1 250
Vote 6 - Technical Services	54 223	–	–	3 202	3 202	57 426	48 000	42 648
Vote 7 - Executive and Council	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	78 450	–	–	(3 149)	(3 149)	75 300	69 300	60 098

The above table indicates the adjustment made per municipal department and the reasons for adjustments are as follows:

Finance

- Finance department capital budget has been adjusted up by R110 thousands to procure the laptops for it staff both for existing and new staff.

Municipal Managers Office

- The Municipal Managers Office department capital budget has been adjusted upwards by R500 thousand during this adjustment budget.
- This adjustment is attributed to the need to buy the communication equipment such as cameras and new laptop for both existing and new staff.

Corporate Services

- The above table indicates that the Corporate Services Department capital budget has been reduced by R200 thousands during this adjustment budget.
- This adjustment is attributed to provision made to procure laptop and other office equipment.

Community Services

- Community service capital budget will be adjusted downwards during this adjustment budget by R7.3 million.
- This adjustment is due to the delaying of the disaster establishment structure after the withdrawal of funding by the Provincial Government which has led to the municipality to decide to delay this project until the funding model is cleared.
- This project was allocated a budget of R3 million from the grant and R5 million from internal funding.
- The management recommended to leave only the fencing budget to ensure that the land is secure to prohibit the illegal occupation by the community.
- Another contributing factor to this adjustment is the delay of the construction of buyback structure to give the management enough time to complete all administration issues pertaining to having a structure that is in compliance with all legislation.

Economic Development and Planning

- Economic Development and Planning Department capital budget will increase by R120 thousand during this adjustment budget. This is to fund the purchasing of the laptop for the EDP staff.

Technical Services

- The above table indicates that Technical Services Capital budget has been adjusted upwards by R3.2 million during this adjustment budget.
- The main contributing factor to this adjustment is the allocation of provision to start with the building of the new office to address the issue of over crowding of staff in the offices.
- The other adjustment was the reallocation within the existing project to align the budget with the appointment made for the projects made in this financial year.

Table 6: Cash Flow Statement for 2022/2023 financial year

KZN293 Ndwedwe - Table B7 Adjustments Budget Cash Flows - 27/02/2023								
Description	Budget Year 2022/23						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
R thousands	A	A1	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	12 519			(113)	(113)	12 406	21 952	31 586
Service charges	500			(209)	(209)	291	303	318
Other revenue	25 467			1 279	1 279	26 746	16 131	16 921
Transfers and Subsidies - Operational	189 994			–	–	189 994	200 435	211 443
Transfers and Subsidies - Capital	85 317			(8 000)	(8 000)	77 317	47 058	51 055
Interest	4 994			3 000	3 000	7 994	8 346	8 755
Payments								
Suppliers and employees	(257 019)			(465)	(465)	(257 484)	(228 444)	(239 315)
Finance charges	–			–	–	–	–	–
Transfers and Grants	–			–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES	61 772	–	–	(4 509)	(4 509)	57 264	65 781	80 764
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	–			–	–	–	–	–
Decrease (increase) in non-current receivables	–			–	–	–	–	–
Decrease (increase) in non-current investments	–			–	–	–	–	–
Payments								
Capital assets	(83 843)			172	172	(83 671)	(69 300)	(60 098)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(83 843)	–	–	172	172	(83 671)	(69 300)	(60 098)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	–			–	–	–	–	–
Borrowing long term/refinancing	–			–	–	–	–	–
Increase (decrease) in consumer deposits	–			–	–	–	–	–
Payments								
Repayment of borrowing	–			–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	(22 071)	–	–	(4 337)	(4 337)	(26 408)	(3 519)	20 666
Cash/cash equivalents at the year begin:	79 376			24 290	24 290	103 666	77 258	73 740
Cash/cash equivalents at the year end:	57 305	–	–	19 953	19 953	77 258	73 740	94 405

The above table indicate the cash flow of the municipality for 2022/2023 Adjustment MTREF. The municipality has managed to maintain the positive financial position as from the 2021/2022. The original budget of 2022/2023 financial year the municipality was sitting with a cash and cash equivalent of R57.3 million however the adjustment budget has since seen the cash and cash equivalent of the municipality move up by almost R20 million to R77.3 million.

The component of the cash flow can be explained as follows.

Cash flow from operating activities

Receipts

Property rates:

- The municipality has maintained the budget for a minimum of 65% collection rates anticipated under property rates.
- The current economic situation of the country might have the negative impact in terms of customers paying the rates hence to keep the collection rate at the minimal is essential to ensure that the anticipated amount to be collected by the municipality is realistic.

Service charges:

- The municipality has maintained the budget to collect at 50% of the billing amount in this revenue category as per the original budget (Refuse Service). This is done to protect the municipality from anticipating higher on the new services that have no history to look from.
- During the compilation of the original budget, it was indicated that should the collection show the significant improvement an adjustment will be done to be in line with the new collection rate however the current analysis indicate that the collection rates should be keeps as per original budget.

Other revenue

- The original budget other revenue anticipated to be collected was budgeted to be R25.5 million 2022/2023 financial year. The adjustment budget has since seen this budget move to R26.7 million and the most contributing factor to this changes is the VAT refund anticipated to be received from SARS since the other revenue includes the VAT refund in all vatable items in the budget. The inclusion of the VAT refund in this line items makes the different between statement of financial performance and statement of cash flow since this portion does not form part of the statement of financial performance.

Transfers and Subsidies – Operational

- The municipality budgeted for Transfers and Subsidies – Operational amount to almost R190 million and it include the grant received from National Government and Provincial Government. This has not been affected as a result of this adjustment budget.

Transfers and Subsidies - Capital

- The municipality budgeted for Transfers and Subsidies – Capital an amount close to R85.3 million for 2022/2023 financial year. This amount included R33.6 million for MIG, R10 million for INEP, R5 million for Massification/electrification programme, R3 million for Disaster Management Programme and R33.7 million for HSDG in line with National and Provincial Government allocations to the municipality. The adjustment budget has affected this line item as follows:

  - ➢ R5 million for massification has been remove as the cash to be received in 2022/2023 financial year since the amount was received toward the end of 2021/2022 financial year and it will be regarded as the roll over in this financial year but will full spend in this financial year according to the plan in place for this grant.

  - ➢ R3 million for Disaster Management Programme, this grant has been withdrawn by the Provincial Government hence it has been removed as the cash to be received in this financial year.

Interest

- Interest to be earned from investment was budgeted an amount close to R5 million for 2022/2023 financial year. The municipality anticipated in collecting 100% in this line item. The good performance shown by this revenue has forced the municipality to increase the budget to almost R8 million which is anticipate to be collected full by the end of the financial year.

Payments

Suppliers and employees

- The municipality budgeted R257.0 million for the payment to be made to suppliers and employees as per line items in the statement of financial performance and this budget include the payment to be made using the grant mentioned above such INEP, Massification/electrification and HSDG for housing. The adjustment has since seen this increase by R465 thousands to R257.5 million.

Cash flow from investing activities

Capital Assets

- Capital assets budget showed R83.8 million to be paid by the municipality for original budget.

- The adjustment budget has shown a low movement in this line item of R172 thousands decrease in line with the adjustment made in the capital budget as indicated above to R83.7 million.

- The council to remember that the total budget of R75.3 excluding VAT has been set to be capitalized however the amount to be paid by the municipality will be this amount of R75.3 million less retention to be paid after a required period upon the completion of the project plus VAT applicable to capital projects hence the different of R8.4 million has been noted between capital budget and cash flow on capital assets

1.4 ADJUSTMENT BUDGET TABLES

TABLE 7: *In terms of the Municipal Budget and Reporting Regulations, the 10 primary budget tables, as attached, reflects the 2022/2023 adjusted budget and MTREF to be supported by Council.*

Budget Table	Synopsis of table
Table B1	High level summary of the municipality's budget, including operating, capital, financial position, cash flow and MFMA funding compliance.
Table B2	Indicative of the budgeted financial performance with regards to revenue and expenditure per standard classification.
Table B3	Indicative of the budgeted financial performance with regards to revenue and expenditure and operating surplus or deficit per municipal vote.
Table B4	Indicative of the budgeted financial performance with regards to revenue by source and expenditure by type.
Table B5	Indicative of the municipality's capital projects in relation to the capital expenditure by municipal vote, capital expenditure by classification, and funding sources. Also included is information pertaining to capital transfers from National and Provincial government.
Table B6	Indicative of the financial position of the municipality.
Table B7	Indicative of the cash and cash equivalent of the municipality over the MTREF.
Table B8	Indicative of the Cash Backed Reserves/ Accumulated Surplus. Represents an evaluation of the funding levels by forecasting cash and investments at year end and reconciling the available funding to the liabilities in existence. This is in line with MFMA legislation.
Table B9	Represents the municipal capital allocations to the funding of new assets and renewal of existing assets. This also includes spending on repairs and maintenance.
Table B10	Indicative of the service delivery levels, including backlogs, for each of the main services.

PART 2

2.1 ADJUSTMENTS TO BUDGET ASSUMPTIONS

There were no revisions to the budget assumptions during the adjustment budget process. In the compilation of the approved MTREF, the following influencing factors were considered and reviewed during the adjustment budget:

Normal inflationary increases and economic pressures, especially

- Higher fuel prices.
- Consumer Price Index inflations – impacting the general tariff increases levelled by the municipality.
- Higher unemployment rate – This might negatively affect collection for individual debtors.
- Global Economic status – thus hindering the consumer's ability to timeously settle debt. A conservative approach is used for projecting revenue.
- The loadshedding that is continuing it also has the impact in our budgeting.

Zero-based budgeting for 2022/2023

- Zero-based budgeting is defined as a process where every department function is reviewed comprehensively and each expenditure must be reviewed before being approved, rather than just increasing it.
- It requires the budget request to be justified in complete detail by each Department rather than just increasing its expenditure from the previous year.

2.2 ADJUSTMENTS TO BUDGET FUNDING

Overview of Budget Funding

TABLE 8: *The below table indicates the total expenditure for Ndwedwe local municipality.*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023								
Description	Budget Year 2022/23						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
R thousands	A	A1	E	F	G	H		
Total Operational Expenditure	218 534	–	–	2 480	2 480	221 014	227 105	238 060
Total Capital Expenditure	78 450	–	–	(3 149)	(3 149)	75 300	69 300	60 098
Total Expenditure of the Municipality	**296 983**	–	–	**(669)**	**(669)**	**296 314**	**296 405**	**298 158**

Funding Sources

TABLE 9: *The funding model of the 2022/2023 adjusted budget is dependent on the following anticipated revenue for operational budget:*

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023								
Description	Budget Year 2022/23						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
		3	7	8	9	10		
R thousands	A	A1	E	F	G	H		
Revenue By Source								
Property rates	19 261	–	–	(175)	(175)	19 086	19 926	20 902
Service charges - refuse revenue	1 000	–	–	(419)	(419)	581	607	637
Rental of facilities and equipment	1 397			–	–	1 397	1 458	1 530
Interest earned - external investments	4 994			3 000	3 000	7 994	8 346	8 755
Interest earned - outstanding debtors	1 000			41	41	1 041	1 087	1 140
Licences and permits	2			2	2	4	4	4
Agency services	100			53	53	153	160	168
Transfers and subsidies	189 994			–	–	189 994	198 435	211 443
Other revenue	968	–	–	(161)	(161)	807	843	884
Gains	–			–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**218 716**	–	–	**2 341**	**2 341**	**221 057**	**230 865**	**245 462**

The funding model of the 2022/2023 adjusted budget is dependent on the following anticipated revenue for capital budget:

1. Investments

- Ndwedwe has funds held in bank deposits, including the depositing of grant funding into ring fenced call deposit accounts to improve management of grant funding.

- The cash and investments of Ndwedwe local municipality amount to R103.7 million as at the beginning of the financial year. The investments as of 31st January 2021 was R112.7 million as a result the municipality's cash and investment have increased by R9 million from the start of the financial year. Approximately R46.1 million of the reserves fund are ring fenced to fund the capital budget funded from internal revenue.

2. Grant Funding

- The balance of the capital budget is funded by MIG grants which amount to R29.2 million VAT excluding, and this grant has not been affected because of this adjustment budget.

Government Grant Allocations

TABLE 10: Government Grant Allocations.

KZN293 Ndwedwe - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 27/02/2023						
Description	Budget Year 2022/23				Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	E	F		
RECEIPTS:						
Operating Transfers and Grants						
National Government:	186 990	–	–	186 990	196 431	209 351
Local Government Equitable Share	181 613		–	181 613	193 331	206 251
Expanded Public Works Programme Integrated Grant	2 277	–	–	2 277	–	–
Local Government Financial Management Grant	3 100	–	–	3 100	3 100	3 100
Municipal Disaster Relief Grant	–	–			–	–
Provincial Government:	3 004	–	–	3 004	2 004	2 092
Provincialisation of libraries Grant	981	–	–	981	981	1 024
Community Library Services Grant	1 023			1 023	1 023	1 068
Municipal Employment Initiative	1 000		–	1 000		
District Municipality:	–	–	–	–	–	–
[insert description]			–	–		
Other grant providers:	–	–	–	–	–	–
[insert description]						
Total Operating Transfers and Grants	189 994	–	–	189 994	198 435	211 443
Capital Transfers and Grants						
National Government:	43 627	–	–	43 627	45 000	48 997
Municipal Infrastructure Grant (MIG)	33 627	–	–	33 627	35 000	36 458
Integrated National Electrification Programme Grant	10 000	–	–	10 000	10 000	12 539
Provincial Government:	41 690	–	(8 000)	33 690	2 058	2 058
Massification/Electrification Programme	5 000	–	(5 000)	–	–	–
Disaster Management programme	3 000		(3 000)	–	–	
HSDG: Interventions	33 690		–	33 690	2 058	2 058
District Municipality:	–	–	–	–	–	–
[insert description]			–	–		
Other grant providers:	–	–	–	–	–	–
[insert description]			–	–		
Total Capital Transfers and Grants	85 317	–	(8 000)	77 317	47 058	51 055
TOTAL RECEIPTS OF TRANSFERS & GRANTS	275 311	–	(8 000)	267 311	245 493	262 498

- All the allocations above excluding Equitable Share, are conditional grants. This means that they have been allocated to Ndwedwe Local Municipality for a specific purpose and may not be used to fund any other expenditure. Once all conditions are met, these allocations are transferred to the Statement of Financial Performance to match the expenditure incurred.

- Transfers and subsidies indicated on the Statement of Financial Performance are accounting entries and therefore do not actually represent cash on hand.

- There is R8 million adjustment made in the transfers and subsidies. This is due to R5 millions of massification grant which was transferred in the 2021/2022 financial year and was recorded as the grant to be received in 2022/2023 and it has now been remove as the new grant to be treated as the roll over grant after Provincial Government manged to approve this roll over.

- This also has been affected by the withdrawal of the funding that was meant to be used to build the disaster structure and this project will return to the budget once the funding model has been identified.

2.3 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

TABLE 11: *adjustments to expenditure on allocations and grant programmes*

KZN293 Ndwedwe - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 27/02/2023									
Description	Budget Year 2022/23							Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	186 990	–	–	–	–	–	186 990	196 431	209 351
Local Government Equitable Share	181 613					–	181 613	193 331	206 251
Expanded Public Works Programme Integrated Grant	2 277	–	–	–	–	–	2 277	–	–
Local Government Financial Management Grant	3 100	–	–	–	–	–	3 100	3 100	3 100
Provincial Government:	3 004	–	–	–	–	–	10 027	2 004	2 092
Provincialisation of libraries Grant	981	–	–	–	–	–	8 004	981	1 024
Community Library Services Grant	1 023					–	1 023	1 023	1 068
Cogta Indigent Grant						–	–		
Municipal Employment Initiative	1 000					–	1 000		
Other transfers and grants [insert description]						–	–		
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
Total operating expenditure of Transfers and Grants:	189 994	–	–	–	–	–	197 017	198 435	211 443
Capital expenditure of Transfers and Grants									
National Government:	43 690	–	–	–	–	–	43 690	12 058	14 597
Municipal Infrastructure Grant (MIG)	10 000	–	–	–	–	–	10 000	10 000	12 539
Integrated National Electrification Programme Grant	33 690	–	–	–	–	–	33 690	2 058	2 058
Provincial Government:	41 690	–	–	–	(8 000)	(8 000)	33 690	2 058	2 058
Massification/Electrification Programme	5 000	–	–	–	(5 000)	(5 000)	–	–	–
Disaster Management programme	3 000				(3 000)	(3 000)	–		
HSDG: Interventions	33 690					–	33 690	2 058	2 058
District Municipality:	–	–	–	–	–	–	–	–	–
[insert description]						–	–		
Other grant providers:	–	–	–	–	–	–	–	–	–
[insert description]								–	–
Total capital expenditure of Transfers and Grants	85 380	–	–	–	(8 000)	(8 000)	77 380	14 116	16 655
Total capital expenditure of Transfers and Grants	275 374	–	–	–	(8 000)	(8 000)	274 397	212 551	228 098

- The Council must note that there is R8 million changes made to expenditure on transfers and grant programme as indicated above in terms of the details of this movement.

2.4 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Adjustments to allocations and grants made by the municipality.

- The municipality budget R4.4 million related to funds made by the municipality and this has been adjusted upward by R229 thousands to R4.6 million and it for the following transactions.
- Initial budget of R1.7 million for external studies assistance for those leaners in need of the financial assistance as per municipal study assistance has not been affected by this adjustment
- R700 thousands for free basic services (electricity). This has not bee affected by this adjustment.
- R1 million related to Indigent Burial Assistance and, this will be reduced by R350 thousands in line with the current expenditure trend.
- R1 million related to "Disaster Management (Emergency Relief). This will be adjusted upwards by R579 thousands to make enough provision for any disaster and also to fund the toilet for SANDF that are currently building the bridges within the municipality boundary.

2.5 ADJUSTMENTS TO COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

***TABLE 12:** adjustments to councillor allowances and employee benefits.*

KZN293 Ndwedwe - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 27/02/2023							
Summary of remuneration	Budget Year 2022/23						
	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands	A	A1	E	F	G	H	
Councillors (Political Office Bearers plus Other)							
Basic Salaries and Wages	13 684			456	456	14 140	3.3%
Pension and UIF Contributions	346			(19)	(19)	327	-5.4%
Medical Aid Contributions	196			69	69	265	35.3%
Motor Vehicle Allowance	71			2	2	72	2.7%
Cellphone Allowance	1 605			(42)	(42)	1 563	
Sub Total - Councillors	15 901	–		466	466	16 367	2.9%
% increase		(0)				0	
Senior Managers of the Municipality							
Basic Salaries and Wages	3 706			(986)	(986)	2 720	-26.6%
Pension and UIF Contributions	13			–	–	13	0.0%
Medical Aid Contributions	95			10	10	105	10.8%
Motor Vehicle Allowance	1 267			(301)	(301)	966	-23.7%
Sub Total - Senior Managers of Municipality	5 081	–		(1 277)	(1 277)	3 804	-25.1%
% increase		(0)				(0)	
Other Municipal Staff							
Basic Salaries and Wages	51 840			(3 070)	(3 070)	48 770	-5.9%
Pension and UIF Contributions	9 290			(161)	(161)	9 129	-1.7%
Medical Aid Contributions	2 777			300	300	3 077	10.8%
Overtime	230			140	140	370	60.9%
Performance Bonus	3 743			(979)	(979)	2 764	
Motor Vehicle Allowance	1 757			236	236	1 992	13.4%
Housing Allowances	255			(23)	(23)	232	
Other benefits and allowances	555			(23)	(23)	531	
Payments in lieu of leave	1 525			(54)	(54)	1 471	-3.5%
Long service awards	230			(49)	(49)	181	-21.3%
Post-retirement benefit obligations	–			–	–	–	
Sub Total - Other Municipal Staff	72 201	–	–	(3 684)	(3 684)	68 517	-5.1%
% increase							
Total Parent Municipality	93 183	–	–	(4 495)	(4 495)	88 688	-4.8%
TOTAL SALARY, ALLOWANCES & BENEFITS	93 183	–	–	(4 495)	(4 495)	88 688	-4.8%
% increase							
TOTAL MANAGERS AND STAFF	77 282	–	–	(4 961)	(4 961)	72 321	-6.4%

- The above table indicates the changes made on the councillor allowances and employee benefits provision.
- The Council adjusted its employees related cost and remuneration for councillors by almost R5 million during this adjustment budget.
- The explanation for this adjustment can be viewed under executive summary above.

2.6 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

- This will be tabled separates by the Performance Management System Unit in the council meeting.

2.7 ADJUSTMENTS CAPITAL EXPENDITURE

***TABLE 13:** adjustment capital expenditure*

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2023

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote											
Vote 1 - Finance	235	–	–	–	–	–	110	110	345	550	250
Vote 2 - Municipal Manager's Office	322	–	–	–	–	–	500	500	822	550	400
Vote 3 - Community and Social Services	19 887	–	–	–	–	–	(7 282)	(7 282)	12 605	11 600	12 100
Vote 4 - Corporate services	2 739	–	–	–	–	–	200	200	2 939	6 750	3 450
Vote 5 - Economic Development and Planning	1 043	–	–	–	–	–	120	120	1 163	1 850	1 250
Vote 6 - Technical Services	54 223	–	–	–	–	–	3 202	3 202	57 426	48 000	42 648
Vote 7 - Executive and Council	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Vote	**78 450**	–	–	–	–	–	**(3 149)**	**(3 149)**	**75 300**	**69 300**	**60 098**
Capital Expenditure - Functional											
Governance and administration	**3 296**	–	–	–	–	–	**810**	**810**	**4 106**	**7 850**	**4 100**
Executive and council	322						500	500	822	550	400
Finance and administration	2 974						310	310	3 284	7 300	3 700
Internal audit	–						–	–	–	–	–
Community and public safety	**19 887**	–	–	–	–	–	**(7 282)**	**(7 282)**	**12 605**	**11 600**	**12 100**
Community and social services	19 887						(7 282)	(7 282)	12 605	11 600	12 100
Economic and environmental services	**55 267**	–	–	–	–	–	**3 322**	**3 322**	**58 589**	**49 850**	**43 898**
Planning and development	49 415						4 983	4 983	54 398	49 350	43 208
Road transport	5 852						(1 661)	(1 661)	4 191	500	690
Environmental protection	–						–	–	–	–	–
Trading services	–	–	–	–	–	–	–	–	–	–	–
Energy sources	–						–	–	–	–	–
Water management	–						–	–	–	–	–
Total Capital Expenditure - Functional	**78 450**	–	–	–	–	–	**(3 149)**	**(3 149)**	**75 300**	**69 300**	**60 098**
Funded by:											
National Government	29 241						–	–	29 241	35 000	36 458
Provincial Government	3 000						(3 000)	(3 000)	–	–	–
District Municipality	–						–	–	–	–	–
Transfers recognised - capital	**32 241**	–	–	–	–	–	**(3 000)**	**(3 000)**	**29 241**	**35 000**	**36 458**
Borrowing	–						–	–	–	–	–
Internally generated funds	46 209						(149)	(149)	46 060	34 300	23 640
Total Capital Funding	**78 450**	–	–	–	–	–	**(3 149)**	**(3 149)**	**75 300**	**69 300**	**60 098**

- The above table indicates the total capital expenditure for the municipality. The Council to note that there is a total of R3.1 million downwards adjustment in the capital budget during this adjustment budget and the reason for this adjustment have been covered under executive summary above.

2.8 OTHER SUPPORTING DOCUMENTS

The other supporting documents will cover the following documents.

- Supporting Schedule for B Schedule
- Adjusted Operating Budget Per Municipal Department
- Adjusted Capital Budget Per Municipal Department

2022/2023 Adjustment Budget B Schedule

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

KZN293 Ndwedwe - Table B1 Adjustments Budget Summary - 27/02/2023

Description	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8			
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	19 261	–	–	–	–	–	(175)	(175)	19 086		19 926	20 902
Service charges	1 000	–	–	–	–	–	(419)	(419)	581		607	637
Investment revenue	4 994	–	–	–	–	–	3 000	3 000	7 994		8 346	8 755
Transfers recognised - operational	189 994	–	–	–	–	–	–	–	189 994		198 435	211 443
Other own revenue	3 467	–	–	–	–	–	(66)	(66)	3 402		3 551	3 725
Total Revenue (excluding capital transfers and contributions)	218 716	–	–	–	–	–	2 341	2 341	221 057		230 865	245 462
Employee costs	77 282	–	–	–	–	–	(4 961)	(4 961)	72 321		73 111	76 668
Remuneration of councillors	15 901	–	–	–	–	–	466	466	16 367		17 087	17 924
Depreciation & asset impairment	24 310	–	–	–	–	–	–	–	24 310		25 342	26 583
Finance charges	–	–	–	–	–	–	–	–	–		–	–
Inventory consumed and bulk purchases	1 530	–	–	–	–	–	142	142	1 672		1 746	1 831
Transfers and grants	4 400	–	–	–	–	–	229	229	4 629		4 832	5 069
Other expenditure	95 111	–	–	–	–	–	6 604	6 604	101 715		104 987	109 984
Total Expenditure	218 534	–	–	–	–	–	2 480	2 480	221 014		227 105	238 060
Surplus/(Deficit)	182	–	–	–	–	–	(139)	(139)	43		3 760	7 401
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 627	–	–	–	–	–	(3 000)	(3 000)	33 627		35 000	36 458
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–		–	–
Surplus/(Deficit) after capital transfers & contributions	36 809	–	–	–	–	–	(3 139)	(3 139)	33 670		38 760	43 859
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–		–	–
Surplus/ (Deficit) for the year	36 809	–	–	–	–	–	(3 139)	(3 139)	33 670		38 760	43 859
Capital expenditure & funds sources												
Capital expenditure	78 450	–	–	–	–	–	(3 149)	(3 149)	75 300		69 300	60 098
Transfers recognised - capital	32 241	–	–	–	–	–	(3 000)	(3 000)	29 241		35 000	36 458
Borrowing	–	–	–	–	–	–	–	–	–		–	–
Internally generated funds	46 209	–	–	–	–	–	(149)	(149)	46 060		34 300	23 640
Total sources of capital funds	78 450	–	–	–	–	–	(3 149)	(3 149)	75 300		69 300	60 098
Financial position												
Total current assets	85 762	–	–	–	–	–	9 098	9 098	94 859		89 661	109 006
Total non current assets	506 181	–	–	–	–	–	(22 674)	(22 674)	483 507		527 465	560 980
Total current liabilities	40 318	–	–	–	–	–	(8 954)	(8 954)	31 364		31 364	40 363
Total non current liabilities	3 173	–	–	–	–	–	(227)	(227)	2 946		2 946	2 946
Community wealth/Equity	548 451	–	–	–	–	–	(4 396)	(4 396)	544 055		582 816	626 676
Cash flows												
Net cash from (used) operating	61 772	–	–	–	–	–	(4 509)	(4 509)	57 264		65 781	80 764
Net cash from (used) investing	(83 843)	–	–	–	–	–	172	172	(83 671)		(69 300)	(60 098)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–		–	–
Cash/cash equivalents at the year end	57 305	–	–	–	–	–	19 953	19 953	77 258		73 740	94 405
Cash backing/surplus reconciliation												
Cash and investments available	57 305	–	–	–	–	–	19 953	19 953	77 258		73 740	94 405
Application of cash and investments	(13 687)	–	–	–	–	–	6 579	6 579	(7 108)		(2 391)	3 768
Balance - surplus (shortfall)	70 992	–	–	–	–	–	13 374	13 374	84 366		76 130	90 638
Asset Management												
Asset register summary (WDV)	506 181	–	–	–	–	–	(22 674)	(22 674)	483 507		527 465	560 980
Depreciation	24 310	–	–	–	–	–	–	–	24 310		25 342	26 583
Renewal and Upgrading of Existing Assets	8 939	–	–	–	–	–	627	627	9 566		–	–
Repairs and Maintenance	4 215	–	–	–	–	–	1 712	1 712	5 927		6 187	6 491
Free services												
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–		–	–
Revenue cost of free services provided	4 039	–	–	–	–	–	31	31	4 070		4 249	4 457
Households below minimum service level												
Water:	–	–	–	–	–	–	–	–	–		–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–		–	–
Energy:	–	–	–	–	–	–	–	–	–		–	–
Refuse:	–	–	–	–	–	–	–	–	–		–	–

References

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

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - 27/02/2023

Standard Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	242 730
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	242 730
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		5 004	–	–	–	–	–	(2 998)	(2 998)	2 007	2 007	2 095
Community and social services		5 004	–	–	–	–	–	(2 998)	(2 998)	2 007	2 007	2 095
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		36 904	–	–	–	–	–	–	–	36 904	35 000	36 458
Planning and development		34 627	–	–	–	–	–	–	–	34 627	35 000	36 458
Road transport		2 277	–	–	–	–	–	–	–	2 277	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		1 000	–	–	–	–	–	(419)	(419)	581	607	637
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		1 000	–	–	–	–	–	(419)	(419)	581	607	637
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	255 343	–	–	–	–	–	(659)	(659)	254 684	265 865	281 920
Expenditure - Functional												
Governance and administration		149 736	–	–	–	–	–	3 067	3 067	152 804	159 282	166 914
Executive and council		49 370	–	–	–	–	–	3 284	3 284	52 654	54 970	57 664
Finance and administration		100 366	–	–	–	–	–	(216)	(216)	100 150	104 311	109 250
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		26 857	–	–	–	–	–	(2 430)	(2 430)	24 427	25 535	26 786
Community and social services		21 619	–	–	–	–	–	(1 928)	(1 928)	19 691	20 590	21 599
Sport and recreation		5 238	–	–	–	–	–	(502)	(502)	4 736	4 945	5 187
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		35 454	–	–	–	–	–	2 540	2 540	37 994	38 622	40 514
Planning and development		21 468	–	–	–	–	–	3 233	3 233	24 701	24 744	25 956
Road transport		13 985	–	–	–	–	–	(692)	(692)	13 293	13 878	14 558
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		6 487	–	–	–	–	–	(698)	(698)	5 789	3 667	3 846
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		6 487	–	–	–	–	–	(698)	(698)	5 789	3 667	3 846
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	218 534	–	–	–	–	–	2 480	2 480	221 014	227 105	238 060
Surplus/ (Deficit) for the year		36 809	–	–	–	–	–	(3 139)	(3 139)	33 670	38 760	43 859

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2023

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	242 730
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Mayor and Council		–						–	–	–	–	–
Municipal Manager, Town Secretary and Chief		–						–	–	–	–	–
Finance and administration		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	242 730
Administrative and Corporate Support		–						–	–	–	–	–
Asset Management		–						–	–	–	–	–
Finance		212 435						2 757	2 757	215 192	228 251	242 730
Fleet Management		–						–	–	–	–	–
Human Resources		–						–	–	–	–	–
Information Technology		–						–	–	–	–	–
Legal Services		–						–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–						–	–	–	–	–
Property Services		–						–	–	–	–	–
Risk Management		–						–	–	–	–	–
Security Services		–						–	–	–	–	–
Supply Chain Management		–						–	–	–	–	–
Valuation Service		–						–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–						–	–	–	–	–
Community and public safety		5 004	–	–	–	–	–	(2 998)	(2 998)	2 007	2 007	2 095
Community and social services		5 004	–	–	–	–	–	(2 998)	(2 998)	2 007	2 007	2 095
Aged Care		–						–	–	–	–	–
Agricultural		–						–	–	–	–	–
Animal Care and Diseases		–						–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–						–	–	–	–	–
Child Care Facilities		–						–	–	–	–	–
Community Halls and Facilities		3 000						(3 000)	(3 000)	–	–	–
Consumer Protection		–						–	–	–	–	–
Cultural Matters		–						–	–	–	–	–
Disaster Management		–						–	–	–	–	–
Education		–						–	–	–	–	–
Indigenous and Customary Law		–						–	–	–	–	–
Industrial Promotion		–						–	–	–	–	–
Language Policy		–						–	–	–	–	–
Libraries and Archives		2 004						3	3	2 007	2 007	2 095
Literacy Programmes		–						–	–	–	–	–
Media Services		–						–	–	–	–	–
Museums and Art Galleries		–						–	–	–	–	–
Population Development		–						–	–	–	–	–
Provincial Cultural Matters		–						–	–	–	–	–
Theatres		–						–	–	–	–	–
Zoo's		–						–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Beaches and Jetties		–						–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–						–	–	–	–	–
Community Parks (including Nurseries)		–						–	–	–	–	–
Recreational Facilities		–						–	–	–	–	–
Sports Grounds and Stadiums		–						–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Civil Defence		–						–	–	–	–	–
Cleansing		–						–	–	–	–	–
Control of Public Nuisances		–						–	–	–	–	–
Fencing and Fences		–						–	–	–	–	–
Fire Fighting and Protection		–						–	–	–	–	–
Licensing and Control of Animals		–						–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–						–	–	–	–	–
Pounds		–						–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing		–						–	–	–	–	–
Informal Settlements		–						–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–						–	–	–	–	–
Health Services		–						–	–	–	–	–
Laboratory Services		–						–	–	–	–	–
Food Control		–						–	–	–	–	–
Health Surveillance and Prevention of Communicable		–						–	–	–	–	–
Vector Control		–						–	–	–	–	–
Chemical Safety		–						–	–	–	–	–
Economic and environmental services		36 904	–	–	–	–	–	–	–	36 904	35 000	36 458
Planning and development		34 627	–	–	–	–	–	–	–	34 627	35 000	36 458
Billboards		–						–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–						–	–	–	–	–
Central City Improvement District		–						–	–	–	–	–
Development Facilitation		–						–	–	–	–	–

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2023

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Economic Development/Planning		1 000						–	–	1 000	–	–
Regional Planning and Development		–						–	–	–	–	–
Town Planning, Building Regulations and		–						–	–	–	–	–
Project Management Unit		33 627						–	–	33 627	35 000	36 458
Provincial Planning		–						–	–	–	–	–
Support to Local Municipalities		–						–	–	–	–	–
Road transport		2 277	–	–	–	–	–	–	–	2 277	–	–
Public Transport		–						–	–	–	–	–
Road and Traffic Regulation		–						–	–	–	–	–
Roads		2 277						–	–	2 277	–	–
Taxi Ranks		–						–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–						–	–	–	–	–
Coastal Protection		–						–	–	–	–	–
Indigenous Forests		–						–	–	–	–	–
Nature Conservation		–						–	–	–	–	–
Pollution Control		–						–	–	–	–	–
Soil Conservation		–						–	–	–	–	–
Trading services		1 000	–	–	–	–	–	(419)	(419)	581	607	637
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Electricity		–						–	–	–	–	–
Street Lighting and Signal Systems		–						–	–	–	–	–
Nonelectric Energy		–						–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment		–						–	–	–	–	–
Water Distribution		–						–	–	–	–	–
Water Storage		–						–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets		–						–	–	–	–	–
Sewerage		–						–	–	–	–	–
Storm Water Management		–						–	–	–	–	–
Waste Water Treatment		–						–	–	–	–	–
Waste management		1 000	–	–	–	–	–	(419)	(419)	581	607	637
Recycling		–						–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–						–	–	–	–	–
Solid Waste Removal		1 000						(419)	(419)	581	607	637
Street Cleaning		–						–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–						–	–	–	–	–
Air Transport		–						–	–	–	–	–
Forestry		–						–	–	–	–	–
Licensing and Regulation		–						–	–	–	–	–
Markets		–						–	–	–	–	–
Tourism		–						–	–	–	–	–
Total Revenue - Functional	2	255 343	–	–	–	–	–	(659)	(659)	254 684	265 865	281 920
Expenditure - Functional									–	–		
Municipal governance and administration		149 736	–	–	–	–	–	3 067	3 067	152 804	159 282	166 914
Executive and council		49 370	–	–	–	–	–	3 284	3 284	52 654	54 970	57 664
Mayor and Council		18 615						498	498	19 113	19 954	20 932
Municipal Manager, Town Secretary and Chief		30 755						2 786	2 786	33 540	35 016	36 732
Finance and administration		100 366	–	–	–	–	–	(216)	(216)	100 150	104 311	109 250
Administrative and Corporate Support		22 900						3 210	3 210	26 110	27 258	28 594
Asset Management		–						–	–	–	–	–
Finance		53 150						(1 790)	(1 790)	51 360	53 375	55 818
Fleet Management		–						–	–	–	–	–
Human Resources		21 607						(1 622)	(1 622)	19 985	20 864	21 887
Information Technology		2 710						(15)	(15)	2 695	2 814	2 951
Legal Services		–						–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–						–	–	–	–	–
Property Services		–						–	–	–	–	–
Risk Management		–						–	–	–	–	–
Security Services		–						–	–	–	–	–
Supply Chain Management		–						–	–	–	–	–
Valuation Service		–						–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–						–	–	–	–	–
Community and public safety		26 857	–	–	–	–	–	(2 430)	(2 430)	24 427	25 535	26 786
Community and social services		21 619	–	–	–	–	–	(1 928)	(1 928)	19 691	20 590	21 599
Aged Care		–						–	–	–	–	–
Agricultural		–						–	–	–	–	–
Animal Care and Diseases		–						–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		200						(200)	(200)	–	–	–
Child Care Facilities		–						–	–	–	–	–
Community Halls and Facilities		11 914						(1 362)	(1 362)	10 551	11 016	11 555
Consumer Protection		–						–	–	–	–	–
Cultural Matters		–						–	–	–	–	–

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2023

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Disaster Management		1 320						571	571	1 891	1 974	2 071
Education		–						–	–	–	–	–
Indigenous and Customary Law		–						–	–	–	–	–
Industrial Promotion		–						–	–	–	–	–
Language Policy		–						–	–	–	–	–
Libraries and Archives		2 650						(4)	(4)	2 647	2 796	2 933
Literacy Programmes		5 535						(933)	(933)	4 602	4 805	5 040
Media Services		–						–	–	–	–	–
Museums and Art Galleries		–						–	–	–	–	–
Population Development		–						–	–	–	–	–
Provincial Cultural Matters		–						–	–	–	–	–
Theatres		–						–	–	–	–	–
Zoo's		–						–	–	–	–	–
Sport and recreation		5 238	–	–	–	–	–	(502)	(502)	4 736	4 945	5 187
Beaches and Jetties		–						–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–						–	–	–	–	–
Community Parks (including Nurseries)		–						–	–	–	–	–
Recreational Facilities		–						–	–	–	–	–
Sports Grounds and Stadiums		5 238						(502)	(502)	4 736	4 945	5 187
Public safety		–	–	–	–	–	–	–	–	–	–	–
Civil Defence		–						–	–	–	–	–
Cleansing		–						–	–	–	–	–
Control of Public Nuisances		–						–	–	–	–	–
Fencing and Fences		–						–	–	–	–	–
Fire Fighting and Protection		–						–	–	–	–	–
Licensing and Control of Animals		–						–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–						–	–	–	–	–
Pounds		–						–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing		–						–	–	–	–	–
Informal Settlements		–						–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–						–	–	–	–	–
Health Services		–						–	–	–	–	–
Laboratory Services		–						–	–	–	–	–
Food Control		–						–	–	–	–	–
Health Surveillance and Prevention of Communicable		–						–	–	–	–	–
Vector Control		–						–	–	–	–	–
Chemical Safety		–						–	–	–	–	–
Economic and environmental services		35 454	–	–	–	–	–	2 540	2 540	37 994	38 622	40 514
Planning and development		21 468	–	–	–	–	–	3 233	3 233	24 701	24 744	25 956
Billboards		–						–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 680						142	142	3 822	3 990	4 185
Central City Improvement District		–						–	–	–	–	–
Development Facilitation		–						–	–	–	–	–
Economic Development/Planning		12 238						1 195	1 195	13 434	12 981	13 617
Regional Planning and Development		–						–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer		5 230						1 944	1 944	7 174	7 489	7 856
Project Management Unit		320						(48)	(48)	272	284	298
Provincial Planning		–						–	–	–	–	–
Support to Local Municipalities		–						–	–	–	–	–
Road transport		13 985	–	–	–	–	–	(692)	(692)	13 293	13 878	14 558
Public Transport		–						–	–	–	–	–
Road and Traffic Regulation		–						–	–	–	–	–
Roads		13 985						(692)	(692)	13 293	13 878	14 558
Taxi Ranks		–						–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–						–	–	–	–	–
Coastal Protection		–						–	–	–	–	–
Indigenous Forests		–						–	–	–	–	–
Nature Conservation		–						–	–	–	–	–
Pollution Control		–						–	–	–	–	–
Soil Conservation		–						–	–	–	–	–
Trading services		6 487	–	–	–	–	–	(698)	(698)	5 789	3 667	3 846
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Electricity		–						–	–	–	–	–
Street Lighting and Signal Systems		–						–	–	–	–	–
Nonelectric Energy		–						–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment		–						–	–	–	–	–
Water Distribution		–						–	–	–	–	–
Water Storage		–						–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets		–						–	–	–	–	–
Severage		–						–	–	–	–	–

KZN293 Ndwedwe - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 27/02/2023

Standard Classification Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Storm Water Management		–						–	–	–	–	–
Waste Water Treatment		–						–	–	–	–	–
Waste management		6 487	–	–	–	–	–	(698)	(698)	5 789	3 667	3 846
Recycling		–						–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–						–	–	–	–	–
Solid Waste Removal		2 510						(698)	(698)	1 812	1 892	1 984
Street Cleaning		3 977						–	–	3 977	1 775	1 862
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–						–	–	–	–	–
Air Transport		–						–	–	–	–	–
Forestry		–						–	–	–	–	–
Licensing and Regulation		–						–	–	–	–	–
Markets		–						–	–	–	–	–
Tourism		–						–	–	–	–	–
Total Expenditure - Functional	3	218 534	–	–	–	–	–	2 480	2 480	221 014	227 105	238 060
Surplus/ (Deficit) for the year		36 809	–	–	–	–	–	(3 139)	(3 139)	33 670	38 760	43 859

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	212 730
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Community and Social Services		6 004	–	–	–	–	–	(3 416)	(3 416)	2 588	2 614	2 731
Vote 4 - Corporate services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Economic Development and Planning		1 000	–	–	–	–	–	–	–	1 000	–	–
Vote 6 - Technical Services		35 904	–	–	–	–	–	–	–	35 904	35 000	36 458
Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**255 343**	–	–	–	–	–	**(659)**	**(659)**	**254 684**	**265 865**	**231 920**
Expenditure by Vote	1											
Vote 1 - Finance		53 150	–	–	–	–	–	(1 790)	(1 790)	51 360	53 375	55 818
Vote 2 - Municipal Manager's Office		39 673	–	–	–	–	–	2 426	2 426	42 098	43 951	46 104
Vote 3 - Community and Social Services		24 129	–	–	–	–	–	(2 626)	(2 626)	21 503	22 482	23 584
Vote 4 - Corporate services		47 216	–	–	–	–	–	1 573	1 573	48 789	50 936	53 432
Vote 5 - Economic Development and Planning		17 468	–	–	–	–	–	3 139	3 139	20 607	20 470	21 473
Vote 6 - Technical Services		18 282	–	–	–	–	–	(740)	(740)	17 542	15 937	16 717
Vote 7 - Executive and Council		18 615	–	–	–	–	–	498	498	19 113	19 954	20 932
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**218 534**	–	–	–	–	–	**2 480**	**2 480**	**221 014**	**227 105**	**238 060**
Surplus/ (Deficit) for the year	2	**36 809**	–	–	–	–	–	**(3 139)**	**(3 139)**	**33 670**	**38 760**	**43 859**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	–	–	–	–	–	–	(0)	(0)	(0)	–	–
check expenditure	–	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance		212 435	–	–	–	–	–	2 757	2 757	215 192	228 251	242 730
1.3 - Finance		212 435						2 757	2 757	215 192	228 251	242 730
1.4 - Asset Management		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager, Town Secretary and Chief Exe		–						–	–	–	–	–
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–						–	–	–	–	–
2.3 - Sports Grounds and Stadiums		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 3 - Community and Social Services		6 004	–	–	–	–	–	(3 416)	(3 416)	2 588	2 614	2 731
3.1 - Community Halls and Facilities		3 000						(3 000)	(3 000)	–	–	–
3.2 - Libraries and Archives		2 004						3	3	2 007	2 007	2 095
3.3 - Literacy Programmes		–						–	–	–	–	–
3.4 - Solid Waste Removal		1 000						(419)	(419)	581	607	637
3.5 - Disaster Management		–						–	–	–	–	–
3.6 - Cleansing		–						–	–	–	–	–
3.7 - Cemeteries, Funeral Parlours and Crematoriums		–						–	–	–	–	–
3.8 - Child Care Facilities		–						–	–	–	–	–
3.9 - Recreational Facilities		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 4 - Corporate services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Administrative and Corporate Support		–						–	–	–	–	–
4.2 - Property Services		–						–	–	–	–	–
4.3 - Human Resources		–						–	–	–	–	–
4.4 - Information Technology		–						–	–	–	–	–
4.5 - Legal Services		–						–	–	–	–	–
4.6 - Fleet Management		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 5 - Economic Development and Planning		1 000	–	–	–	–	–	–	–	1 000	–	–
5.1 - Economic Development/Planning		1 000						–	–	1 000	–	–
5.2 - Town Planning, Building Regulations and Enforcem		–						–	–	–	–	–
5.3 - Housing		–						–	–	–	–	–
5.4 - Tourism		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 6 - Technical Services		35 904	–	–	–	–	–	–	–	35 904	35 000	36 458
6.1 - Roads		2 277						–	–	2 277	–	–
6.2 - Project Management Unit		33 627						–	–	33 627	35 000	36 458
6.3 - Street Cleaning		–						–	–	–	–	–
6.4 - Electricity		–						–	–	–	–	–
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Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
7.1 - Mayor and Council		–						–	–	–	–	–
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Total Revenue by Vote	2	255 343	–	–	–	–	–	(659)	(659)	254 684	265 865	281 920
Expenditure by Vote	1											
Vote 1 - Finance		53 150	–	–	–	–	–	(1 790)	(1 790)	51 360	53 375	55 818
1.3 - Finance		53 150						(1 790)	(1 790)	51 360	53 375	55 818
1.4 - Asset Management		–						–	–	–	–	–
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		–						–	–	–	–	–
Vote 2 - Municipal Manager's Office		39 673	–	–	–	–	–	2 426	2 426	42 098	43 951	46 104
2.1 - Municipal Manager, Town Secretary and Chief Exe		30 755						2 786	2 786	33 540	35 016	36 732
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		3 680						142	142	3 822	3 990	4 185
2.3 - Sports Grounds and Stadiums		5 238						(502)	(502)	4 736	4 945	5 187

KZN293 Ndwedwe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
		–						–	–	–	–	–
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		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 3 - Community and Social Services		24 129	–	–	–	–	–	(2 626)	(2 626)	21 503	22 482	23 584
3.1 - Community Halls and Facilities		11 914						(1 362)	(1 362)	10 551	11 016	11 555
3.2 - Libraries and Archives		2 650						(4)	(4)	2 647	2 796	2 933
3.3 - Literacy Programmes		5 535						(933)	(933)	4 602	4 805	5 040
3.4 - Solid Waste Removal		2 510						(698)	(698)	1 812	1 892	1 984
3.5 - Disaster Management		1 320						571	571	1 891	1 974	2 071
3.6 - Cleansing		–						–	–	–	–	–
3.7 - Cemeteries, Funeral Parlours and Crematoriums		200						(200)	(200)	–	–	–
3.8 - Child Care Facilities		–						–	–	–	–	–
3.9 - Recreational Facilities		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 4 - Corporate services		47 216	–	–	–	–	–	1 573	1 573	48 789	50 936	53 432
4.1 - Administrative and Corporate Support		22 900						3 210	3 210	26 110	27 258	28 594
4.2 - Property Services		–						–	–	–	–	–
4.3 - Human Resources		21 607						(1 622)	(1 622)	19 985	20 864	21 897
4.4 - Information Technology		2 710						(15)	(15)	2 695	2 814	2 951
4.5 - Legal Services		–						–	–	–	–	–
4.6 - Fleet Management		–						–	–	–	–	–
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		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 5 - Economic Development and Planning		17 468	–	–	–	–	–	3 139	3 139	20 607	20 470	21 473
5.1 - Economic Development/Planning		12 238						1 195	1 195	13 434	12 981	13 617
5.2 - Town Planning, Building Regulations and Enforcem		5 230						1 944	1 944	7 174	7 489	7 856
5.3 - Housing		–						–	–	–	–	–
5.4 - Tourism		–						–	–	–	–	–
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		–						–	–	–	–	–
Vote 6 - Technical Services		18 282	–	–	–	–	–	(740)	(740)	17 542	15 937	16 717
6.1 - Roads		13 985						(692)	(692)	13 293	13 878	14 558
6.2 - Project Management Unit		320						(48)	(48)	272	284	298
6.3 - Street Cleaning		3 977						–	–	3 977	1 775	1 862
6.4 - Electricity		–						–	–	–	–	–
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Vote 7 - Executive and Council		18 615	–	–	–	–	–	498	498	19 113	19 954	20 932
7.1 - Mayor and Council		18 615						498	498	19 113	19 954	20 932
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		–						–	–	–	–	–
Total Expenditure by Vote	2	218 534	–	–	–	–	–	2 480	2 480	221 014	227 105	238 060
Surplus/ (Deficit) for the year	2	36 809	–	–	–	–	–	(3 139)	(3 139)	33 670	38 760	43 859

References

1. Insert 'Vote', e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN293 Ndwedwe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 27/02/2023

Description	Ref	Budget Year 2022/23 Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	19 261	–	–	–	–	–	(175)	(175)	19 086	19 926	20 902
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2	1 000	–	–	–	–	–	(419)	(419)	581	607	637
Rental of facilities and equipment		1 397						–	–	1 397	1 458	1 530
Interest earned - external investments		4 994						3 000	3 000	7 994	8 346	8 755
Interest earned - outstanding debtors		1 000						41	41	1 041	1 087	1 140
Dividends received		–						–	–	–	–	–
Fines, penalties and forfeits		–						–	–	–	–	–
Licences and permits		2						2	2	4	4	4
Agency services		100						53	53	153	160	168
Transfers and subsidies		189 994						–	–	189 994	198 435	211 443
Other revenue	2	968	–	–	–	–	–	(161)	(161)	807	843	884
Gains		–						–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**218 716**	–	–	–	–	–	**2 341**	**2 341**	**221 057**	**230 865**	**245 462**
Expenditure By Type												
Employee related costs		77 282	–	–	–	–	–	(4 961)	(4 961)	72 321	73 111	76 668
Remuneration of councillors		15 901						466	466	16 367	17 087	17 924
Debt impairment		2 000						(1 000)	(1 000)	1 000	1 044	1 095
Depreciation & asset impairment		24 310	–	–	–	–	–	–	–	24 310	25 342	26 583
Finance charges		–						–	–	–	–	–
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		1 530	–	–	–	–	–	142	142	1 672	1 746	1 831
Contracted services		54 631	–	–	–	–	–	3 879	3 879	58 510	59 984	62 861
Transfers and subsidies		4 400						229	229	4 629	4 832	5 069
Other expenditure		38 480	–	–	–	–	–	3 725	3 725	42 205	43 959	46 028
Losses		–						–	–	–	–	–
Total Expenditure		**218 534**	–	–	–	–	–	**2 480**	**2 480**	**221 014**	**227 105**	**238 060**
Surplus/(Deficit)		**182**	–	–	–	–	–	**(139)**	**(139)**	**43**	**3 760**	**7 401**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		36 627						(3 000)	(3 000)	33 627	35 000	36 458
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–						–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–						–	–	–	–	–
Surplus/(Deficit) before taxation		**36 809**	–	–	–	–	–	**(3 139)**	**(3 139)**	**33 670**	**38 760**	**43 859**
Taxation		–						–	–	–	–	–
Surplus/(Deficit) after taxation		**36 809**	–	–	–	–	–	**(3 139)**	**(3 139)**	**33 670**	**38 760**	**43 859**
Attributable to minorities		–						–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**36 809**	–	–	–	–	–	**(3 139)**	**(3 139)**	**33 670**	**38 760**	**43 859**
Share of surplus/ (deficit) of associate		–						–	–	–	–	–
Surplus/ (Deficit) for the year		**36 809**	–	–	–	–	–	**(3 139)**	**(3 139)**	**33 670**	**38 760**	**43 859**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

Revenue total	255 342 605	-	-	-	-	-	-	-658 643	-658 643	254 683 962	265 864 733	281 919 788

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 27/02/2023

Description	Ref	Budget Year 2022/23 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure ***to be adjusted***	2											
Vote 1 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager's Office		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Economic Development and Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure ***to be adjusted***	2											
Vote 1 - Finance		235	-	-	-	-	-	110	110	345	550	250
Vote 2 - Municipal Manager's Office		322	-	-	-	-	-	500	500	822	550	400
Vote 3 - Community and Social Services		19 887	-	-	-	-	-	(7 282)	(7 282)	12 605	11 600	12 100
Vote 4 - Corporate services		2 739	-	-	-	-	-	200	200	2 939	6 750	3 450
Vote 5 - Economic Development and Planning		1 043	-	-	-	-	-	120	120	1 163	1 850	1 250
Vote 6 - Technical Services		54 223	-	-	-	-	-	3 202	3 202	57 426	48 000	42 648
Vote 7 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		78 450	-	-	-	-	-	(3 149)	(3 149)	75 300	69 300	60 098
Total Capital Expenditure - Vote		78 450	-	-	-	-	-	(3 149)	(3 149)	75 300	69 300	60 098
Capital Expenditure - Functional												
Governance and administration		3 296	-	-	-	-	-	810	810	4 106	7 850	4 100
Executive and council		322						500	500	822	550	400
Finance and administration		2 974						310	310	3 284	7 300	3 700
Internal audit		-						-	-	-	-	-
Community and public safety		19 887	-	-	-	-	-	(7 282)	(7 282)	12 605	11 600	12 100
Community and social services		19 887						(7 282)	(7 282)	12 605	11 600	12 100
Sport and recreation		-						-	-	-	-	-
Public safety		-						-	-	-	-	-
Housing		-						-	-	-	-	-
Health		-						-	-	-	-	-
Economic and environmental services		55 267	-	-	-	-	-	3 322	3 322	58 589	49 850	43 898
Planning and development		49 415						4 983	4 983	54 398	49 350	43 208
Road transport		5 852						(1 661)	(1 661)	4 191	500	690
Environmental protection		-						-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-						-	-	-	-	-
Water management		-						-	-	-	-	-
Waste water management		-						-	-	-	-	-
Waste management		-						-	-	-	-	-
Other		-						-	-	-	-	-
Total Capital Expenditure - Functional	3	78 450	-	-	-	-	-	(3 149)	(3 149)	75 300	69 300	60 098
Funded by:												
National Government		29 241						-	-	29 241	35 000	36 458
Provincial Government		3 000						(3 000)	(3 000)	-	-	-
District Municipality		-						-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		-						-	-	-	-	-
Transfers recognised - capital	4	32 241	-	-	-	-	-	(3 000)	(3 000)	29 241	35 000	36 458
Borrowing		-						-	-	-	-	-
Internally generated funds		46 209						(149)	(149)	46 060	34 300	23 640
Total Capital Funding		78 450	-	-	-	-	-	(3 149)	(3 149)	75 300	69 300	60 098

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

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

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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

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

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

12. Adjusted Budget H = (A or A1/2 etc) + G

check balance	-	-	-	-	-	-	-	-	-	-	##########

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Finance		–	–	–	–	–	–	–	–	–	–	–
1.3 - Finance									–	–		
1.4 - Asset Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 2 - Municipal Manager's Office		–	–	–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager, Town Secretary and Chief Executive									–	–		
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)									–	–		
2.3 - Sports Grounds and Stadiums									–	–		
									–	–		
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									–	–		
Vote 3 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
3.1 - Community Halls and Facilities									–	–		
3.2 - Libraries and Archives									–	–		
3.3 - Literacy Programmes									–	–		
3.4 - Solid Waste Removal									–	–		
3.5 - Disaster Management									–	–		
3.6 - Cleansing									–	–		
3.7 - Cemeteries, Funeral Parlours and Crematoriums									–	–		
3.8 - Child Care Facilities									–	–		
3.9 - Recreational Facilities									–	–		
									–	–		
Vote 4 - Corporate services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Administrative and Corporate Support									–	–		
4.2 - Property Services									–	–		
4.3 - Human Resources									–	–		
4.4 - Information Technology									–	–		
4.5 - Legal Services									–	–		
4.6 - Fleet Management									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 5 - Economic Development and Planning		–	–	–	–	–	–	–	–	–	–	–
5.1 - Economic Development/Planning									–	–		
5.2 - Town Planning, Building Regulations and Enforcement, and City Engineer									–	–		
5.3 - Housing									–	–		
5.4 - Tourism									–	–		
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									–	–		
Vote 6 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
6.1 - Roads									–	–		
6.2 - Project Management Unit									–	–		
6.3 - Street Cleaning									–	–		
6.4 - Electricity									–	–		
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Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
7.1 - Mayor and Council									–	–		
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KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–	–	–	–	–
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Finance		235	–	–	–	–	–	110	110	345	550	250
1.3 - Finance		235						110	110	345	550	250
1.4 - Asset Management		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 2 - Municipal Manager's Office		322	–	–	–	–	–	500	500	822	550	400
2.1 - Municipal Manager, Town Secretary and Chief Exec		322						500	500	822	550	400
2.2 - Corporate Wide Strategic Planning (IDPs, LEDs)		–						–	–	–	–	–
2.3 - Sports Grounds and Stadiums		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 3 - Community and Social Services		19 887	–	–	–	–	–	(7 282)	(7 282)	12 605	11 600	12 100
3.1 - Community Halls and Facilities		19 887						(7 282)	(7 282)	12 605	11 600	12 100
3.2 - Libraries and Archives		–						–	–	–	–	–
3.3 - Literacy Programmes		–						–	–	–	–	–
3.4 - Solid Waste Removal		–						–	–	–	–	–
3.5 - Disaster Management		–						–	–	–	–	–
3.6 - Cleansing		–						–	–	–	–	–
3.7 - Cemeteries, Funeral Parlours and Crematoriums		–						–	–	–	–	–
3.8 - Child Care Facilities		–						–	–	–	–	–
3.9 - Recreational Facilities		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 4 - Corporate services		2 739	–	–	–	–	–	200	200	2 939	6 750	3 450
4.1 - Administrative and Corporate Support		1 739						0	0	1 739	6 000	2 500
4.2 - Property Services		1 000						200	200	1 200	750	950
4.3 - Human Resources		–						–	–	–	–	–
4.4 - Information Technology		–						–	–	–	–	–
4.5 - Legal Services		–						–	–	–	–	–
4.6 - Fleet Management		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 5 - Economic Development and Planning		1 043	–	–	–	–	–	120	120	1 163	1 850	1 250
5.1 - Economic Development/Planning		1 043						120	120	1 163	1 850	1 250
5.2 - Town Planning, Building Regulations and Enforcem		–						–	–	–	–	–
5.3 - Housing		–						–	–	–	–	–
5.4 - Tourism		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 6 - Technical Services		54 223	–	–	–	–	–	3 202	3 202	57 426	48 000	42 648
6.1 - Roads		5 852						(1 661)	(1 661)	4 191	500	690
6.2 - Project Management Unit		48 371						4 863	4 863	53 234	47 500	41 958
6.3 - Street Cleaning		–						–	–	–	–	–
6.4 - Electricity		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
Vote 7 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
7.1 - Mayor and Council		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–
		–						–	–	–	–	–

KZN293 Ndwedwe - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 27/02/2023

Vote Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
		–						–	–	–	–	–
		–						–	–	–	–	–
Capital single-year expenditure sub-total		78 450	–	–	–	–	–	(3 149)	(3 149)	75 300	69 300	60 098
Total Capital Expenditure		78 450	–	–	–	–	–	(3 149)	(3 149)	75 300	69 300	60 098

KZN293 Ndwedwe - Table B6 Adjustments Budget Financial Position - 27/02/2023

Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H			
ASSETS													
Current assets													
Cash		35 360						(33 163)	(33 163)	2 198		2 242	25 293
Call investment deposits	1	21 945						53 116	53 116	75 060		71 498	69 112
Consumer debtors	1	24 246	–	–	–	–	–	(11 369)	(11 369)	12 877		11 198	9 877
Other debtors		4 210						514	514	4 724		4 724	4 724
Current portion of long-term receivables		–						–	–	–		–	–
Inventory		–	–	–	–	–	–	–	–	–		–	–
Total current assets		85 762	–	–	–	–	–	9 098	9 098	94 859		89 661	109 006
Non current assets													
Long-term receivables		–						–	–	–		–	–
Investments		–						–	–	–		–	–
Investment property		–						–	–	–		–	–
Investment in Associate		–						–	–	–		–	–
Property, plant and equipment	1	506 135	–	–	–	–	–	(22 649)	(22 649)	483 485		527 444	560 959
Biological		–						–	–	–		–	–
Intangible		25						(25)	(25)	–		–	–
Other non-current assets		21						–	–	21		21	21
Total non current assets		506 181	–	–	–	–	–	(22 674)	(22 674)	483 507		527 465	560 930
TOTAL ASSETS		591 943	–	–	–	–	–	(13 577)	(13 577)	578 366		617 126	669 935
LIABILITIES													
Current liabilities													
Bank overdraft		–						–	–	–		–	–
Borrowing		–	–	–	–	–	–	–	–	–		–	–
Consumer deposits		–						–	–	–		–	–
Trade and other payables		32 470	–	–	–	–	–	(9 484)	(9 484)	22 986		22 985	31 984
Provisions		7 848						530	530	8 378		8 378	8 378
Total current liabilities		40 318	–	–	–	–	–	(8 954)	(8 954)	31 364		31 364	40 363
Non current liabilities													
Borrowing	1	–	–	–	–	–	–	–	–	–		–	–
Provisions	1	3 173	–	–	–	–	–	(227)	(227)	2 946		2 946	2 946
Total non current liabilities		3 173	–	–	–	–	–	(227)	(227)	2 946		2 946	2 946
TOTAL LIABILITIES		43 491	–	–	–	–	–	(9 181)	(9 181)	34 311		34 310	43 309
NET ASSETS	2	548 451	–	–	–	–	–	(4 396)	(4 396)	544 055		582 816	626 676
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		548 451	–	–	–	–	–	(4 396)	(4 396)	544 055		582 816	626 676
Reserves		–	–	–	–	–	–	–	–	–		–	–
TOTAL COMMUNITY WEALTH/EQUITY		548 451	–	–	–	–	–	(4 396)	(4 396)	544 055		582 816	626 676

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

check balance - - - - - - - - - -1 -

KZN293 Ndwedwe - Table B7 Adjustments Budget Cash Flows - 27/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		12 519						(113)	(113)	12 406	21 952	31 586
Service charges		500						(209)	(209)	291	303	318
Other revenue		25 467						1 279	1 279	26 746	16 131	16 921
Transfers and Subsidies - Operational	1	189 994						–	–	189 994	200 435	211 443
Transfers and Subsidies - Capital	1	85 317						(8 000)	(8 000)	77 317	47 058	51 055
Interest		4 994						3 000	3 000	7 994	8 346	8 755
Dividends		–						–	–	–	–	–
Payments												
Suppliers and employees		(257 019)						(465)	(465)	(257 484)	(228 444)	(239 315)
Finance charges		–						–	–	–	–	–
Transfers and Grants	1	–						–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		61 772	–	–	–	–	–	(4 509)	(4 509)	57 264	65 781	30 764
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–						–	–	–	–	–
Decrease (increase) in non-current receivables		–						–	–	–	–	–
Decrease (increase) in non-current investments		–						–	–	–	–	–
Payments												
Capital assets		(83 843)						172	172	(83 671)	(69 300)	(60 098)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(83 843)	–	–	–	–	–	172	172	(83 671)	(69 300)	(60 098)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–						–	–	–	–	–
Borrowing long term/refinancing		–						–	–	–	–	–
Increase (decrease) in consumer deposits		–						–	–	–	–	–
Payments												
Repayment of borrowing		–						–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(22 071)	–	–	–	–	–	(4 337)	(4 337)	(26 408)	(3 519)	20 666
Cash/cash equivalents at the year begin:	2	79 376						24 290	24 290	103 666	77 258	73 740
Cash/cash equivalents at the year end:	2	57 305	–	–	–	–	–	19 953	19 953	77 258	73 740	34 405

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

KZN293 Ndwedwe - Table B8 Cash backed reserves/accumulated surplus reconciliation - 27/02/2023

Description	Ref	Budget Year 2022/23										Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H			
Cash and investments available													
Cash/cash equivalents at the year end	1	57 305	–	–	–	–	–	19 953	19 953	77 258		73 740	94 405
Other current investments > 90 days		–	–	–	–	–	–	(0)	(0)	(0)		–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–		–	–
Cash and investments available:		57 305	–	–	–	–	–	19 953	19 953	77 258		73 740	94 405
Applications of cash and investments													
Unspent conditional transfers		0	–	–	–	–	–	–	–	0		0	0
Unspent borrowing									–	–			
Statutory requirements									–	–			
Other working capital requirements	2	(13 687)	–					6 579	6 579	(7 108)		(2 391)	3 767
Other provisions									–	–			
Long term investments committed		–	–					–	–	–		–	–
Reserves to be backed by cash/investments		–	–					–	–	–		–	–
Total Application of cash and investments:		(13 687)	–	–	–	–	–	6 579	6 579	(7 108)		(2 391)	3 768
Surplus(shortfall)		70 992	–	–	–	–	–	13 374	13 374	84 366		76 130	90 638

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

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

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 16(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

Other working capital requirements					
Debtors	46 157	–	30 094	25 376	28 217
Creditors due	32 470	–	22 986	22 985	31 984
Total	13 687	–	7 108	2 391	(3 767)
Debtors collection assumptions					
Balance outstanding - debtors	28 456	–	17 601	15 921	14 600
Estimate of debtors collection rate	162%	0%	171%	159%	193%
Long term investments committed					
(Insert description; eg sinking fund)					
	–	–	–	–	–
Reserves to be backed by cash/investments					
Housing Development Fund					
Capital replacement					
Self-insurance					
Other reserves					
	–	–	–	–	–

KZN293 Ndwedwe - Table B9 Asset Management - 27/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	69 510	–	–	–	–	–	(3 776)	(3 776)	65 735	69 300	60 098
Roads Infrastructure		28 161	–	–	–	–	–	(475)	(475)	27 686	22 510	23 448
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 609	–	–	–	–	–	(1 400)	(1 400)	1 209	3 000	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		30 769	–	–	–	–	–	(1 875)	(1 875)	28 894	25 510	28 448
Community Facilities		27 558	–	–	–	–	–	(3 328)	(3 328)	24 230	19 990	19 010
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		27 558	–	–	–	–	–	(3 328)	(3 328)	24 230	19 990	19 010
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		452	–	–	–	–	–	3 094	3 094	3 546	12 500	5 500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	452	–	–	–	–	–	3 094	3 094	3 546	12 500	5 500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 017	–	–	–	–	–	460	460	1 477	1 700	1 540
Furniture and Office Equipment		1 670	–	–	–	–	–	467	467	2 136	2 100	2 600
Machinery and Equipment		6 304	–	–	–	–	–	(2 593)	(2 593)	3 711	1 500	500
Transport Assets		1 739	–	–	–	–	–	0	0	1 739	6 000	2 500
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	2 304	–	–	–	–	–	(27)	(27)	2 277	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		1 957	–	–	–	–	–	(27)	(27)	1 930	–	–
Sport and Recreation Facilities		348	–	–	–	–	–	–	–	348	–	–
Community Assets		2 304	–	–	–	–	–	(27)	(27)	2 277	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	6 635	–	–	–	–	–	654	654	7 288	–	–
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–

KZN293 Ndwedwe - Table B9 Asset Management - 27/02/2023

Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2023/24 Adjusted Budget	Budget Year +2 2024/25 Adjusted Budget
		Budget Year 2022/23										
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		6 635	–	–	–	–	–	654	654	7 288	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		6 635	–	–	–	–	–	654	654	7 288	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	78 450	–	–	–	–	–	(3 149)	(3 149)	75 300	69 300	60 098
Roads Infrastructure		28 161	–	–	–	–	–	(475)	(475)	27 686	22 510	23 448
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 609	–	–	–	–	–	(1 400)	(1 400)	1 209	3 000	5 000
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		30 769	–	–	–	–	–	(1 875)	(1 875)	28 894	25 510	28 449
Community Facilities		36 150	–	–	–	–	–	(2 702)	(2 702)	33 448	19 990	19 010
Sport and Recreation Facilities		348	–	–	–	–	–	–	–	348	–	–
Community Assets		36 497	–	–	–	–	–	(2 702)	(2 702)	33 796	19 990	19 010
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		452	–	–	–	–	–	3 094	3 094	3 546	12 500	5 500
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		452	–	–	–	–	–	3 094	3 094	3 546	12 500	5 500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		1 017	–	–	–	–	–	460	460	1 477	1 700	1 540
Furniture and Office Equipment		1 670	–	–	–	–	–	467	467	2 136	2 100	2 600
Machinery and Equipment		6 304	–	–	–	–	–	(2 593)	(2 593)	3 711	1 500	500
Transport Assets		1 739	–	–	–	–	–	0	0	1 739	6 000	2 500
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	78 450	–	–	–	–	–	(3 149)	(3 149)	75 300	69 300	60 098
ASSET REGISTER SUMMARY - PPE (WDV)	5	506 181	–	–	–	–	–	(22 674)	(22 674)	483 507	527 465	560 980
Roads Infrastructure		179 819						(8 735)	(8 735)	171 084	180 981	191 197
Storm water Infrastructure		–						–	–	–	–	–
Electrical Infrastructure		2 618						(2 618)	(2 618)	–	–	–
Water Supply Infrastructure		24 260						–	–	24 260	24 260	24 260
Sanitation Infrastructure		–						–	–	–	–	–
Solid Waste Infrastructure		4 859						(3 650)	(3 650)	1 209	4 209	9 209
Rail Infrastructure		–						–	–	–	–	–

KZN293 Ndwedwe - Table B9 Asset Management - 27/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Coastal Infrastructure		–						–	–	–	–	–
Information and Communication Infrastructure		–						–	–	–	–	–
Infrastructure		211 555	–	–	–	–	–	(15 003)	(15 003)	196 553	209 449	224 666
Community Assets		217 431						1 317	1 317	218 748	233 669	247 362
Heritage Assets		21						–	–	21	21	21
Investment properties		–						–	–	–	–	–
Other Assets		21 683						226	226	21 908	33 192	37 415
Biological or Cultivated Assets		–						–	–	–	–	–
Intangible Assets		25						(25)	(25)	–	–	–
Computer Equipment		2 579						(43)	(43)	2 535	2 914	3 068
Furniture and Office Equipment		6 029						(762)	(762)	5 268	6 538	8 267
Machinery and Equipment		28 873						(5 567)	(5 567)	23 306	22 789	21 174
Transport Assets		17 835						(2 816)	(2 816)	15 018	18 743	18 857
Land		150						–	–	150	150	150
Zoo's, Marine and Non-biological Animals		–						–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	506 181	–	–	–	–	–	(22 674)	(22 674)	483 507	527 465	560 980
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		24 310	–	–	–	–	–	–	–	24 310	25 342	26 583
Repairs and Maintenance by asset class	3	4 215	–	–	–	–	–	1 712	1 712	5 927	6 187	6 491
Roads Infrastructure		750	–	–	–	–	–	(250)	(250)	500	522	548
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		750	–	–	–	–	–	(250)	(250)	500	522	548
Community Facilities		450	–	–	–	–	–	200	200	650	679	712
Sport and Recreation Facilities		600	–	–	–	–	–	(177)	(177)	423	441	463
Community Assets		1 050	–	–	–	–	–	23	23	1 073	1 120	1 175
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		450	–	–	–	–	–	1 134	1 134	1 584	1 654	1 735
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		450	–	–	–	–	–	1 134	1 134	1 584	1 654	1 735
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		85	–	–	–	–	–	55	55	140	146	153
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		1 880	–	–	–	–	–	750	750	2 630	2 746	2 860
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		28 525	–	–	–	–	–	1 712	1 712	30 237	31 529	33 074
Renewal and upgrading of Existing Assets as % of total capex		11.4%	0.0%							12.7%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn"		36.8%	0.0%							39.3%	0.0%	0.0%
R&M as a % of PPE		0.8%	0.0%							1.2%	1.2%	1.2%
Renewal and upgrading and R&M as a % of PPE		2.6%	0.0%							3.2%	1.2%	1.2%

References

1. Detail of new assets provided in Table SB18a

2. Detail of renewal of existing assets provided in Table SB18b

2a. Detail of upgrading of existing assets provided in Table SB18e

3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to Adjustments Budget Financial Position (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

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

KZN293 Ndwedwe - Table B9 Asset Management - 27/02/2023

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		

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

9. Increases of funds approved under MFMA section 31

10. Adjustments approved in accordance with MFMA section 29

11. Adjustments to transfers from National or Provincial Government

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

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

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

Asset register balance check	(21)	–	–	–	–	–	(0)	(0)	(21)	(21)	(21)

2022/2023 Adjusted Operational Budget

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

		- 43 028.28							

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2022	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
FINANCE									
REVENUE									
Interest, Dividend and Rent on Land									
D0001/IR01061/F2494/X049/R0105/001/FIN	Interest Earned on Short Term Investments	- 4 994 000.00	- 4 332 273.86		- 4 332 273.86	- 3 000 000.00	- 7 994 000.00	- 8 345 736.00	- 8 754 677.06
D0001/IR01070/F0001/X049/R0105/001/FIN	Interest Earned		- 474 619.26		- 474 619.26		-	-	-
D0001/IR01143/F2496/X049/R0106/001/FIN	Interest on Outstanding Debtors	- 1 000 000.00	- 138 702.20		- 138 702.20	- 41 000.00	- 1 041 000.00	- 1 086 804.00	- 1 140 057.40
Total		- 5 994 000.00	- 4 945 595.32	-	- 4 945 595.32	- 3 041 000.00	- 9 035 000.00	- 9 432 540.00	- 9 894 734.46
Licences or Permits									
D0001/IR01410/F0044/X049/R0106/001/FIN	Business Licensing	- 2 000.00	- 4 069.00		4 069.00	- 1 500.00	- 3 500.00	- 3 654.00	- 3 833.05
Total		- 2 000.00	- 4 069.00	-		- 1 500.00	- 3 500.00	- 3 654.00	- 3 833.05
Agency services									
D0001/IR02403/F0039/X049/R0106/001/FIN	Agency Fees (Transport)	- 100 000.00	- 87 756.62		- 87 756.62	- 53 000.00	- 153 000.00	- 159 732.00	- 167 558.87
Total		- 100 000.00	- 87 756.62	-	- 87 756.62	- 53 000.00	- 153 000.00	- 159 732.00	- 167 558.87
Operational Revenue									
D0001/IR01411/F0045/X049/R0105/001/FIN	Administrative Handling	- 200 000.00	- 79 040.00		- 79 040.00		- 200 000.00	- 208 800.00	- 219 031.20
D0001/IR01420/F0045/X049/R0105/001/FIN	Insurance Refund	- 300 000.00	- 111 078.26		- 111 078.26		- 300 000.00	- 313 200.00	- 328 546.80
D0001/IR01424/F0045/X049/R0105/001/FIN	Skills Development Levy Refund	- 150 000.00	- 70 345.80		- 70 345.80		- 150 000.00	- 156 600.00	- 164 273.40
Total		- 650 000.00	- 260 464.06	-	- 260 464.06	-	- 650 000.00	- 678 600.00	- 711 851.40
Rental from Fixed Assets									
D0001/IR01221/F0046/X049/R0106/001/FIN	Hall Hire	- 6 000.00			-		- 6 000.00	- 6 264.00	- 6 570.94
D0001/IR01221/F0045/X049/R0106/001/FIN	Rental Income (Hall Hire)		- 2 260.85		- 2 260.85		-	-	-
D0001/IR01451/F0046/X049/R0105/001/FIN	Hiring of plant and Equipment	- 3 000.00			-	3 000.00	-	-	-
D0001/IR01102/F0001/X049/R0105/001/FIN	Rental Income	- 1 391 000.00	- 420 464.68		- 420 464.68		- 1 391 000.00	- 1 452 204.00	- 1 523 362.00
Total	Professional Fees (Development of Annual Rep	- 1 400 000.00	- 422 725.53	-	- 422 725.53	3 000.00	- 1 397 000.00	- 1 458 468.00	- 1 529 932.93
Sales of Goods and Rendering of Services									
D0001/IR01113/F0047/X049/R0106/001/FIN	Sale of Tender Documents	- 300 000.00	- 81 043.33		- 81 043.33	150 000.00	- 150 000.00	- 156 600.00	- 164 273.40
D0001/IR01429/F0047/X049/R0106/001/FIN	Building Plan Approval	- 10 000.00			-	8 000.00	- 2 000.00	- 2 088.00	- 2 190.31
D0001/IR01435/F0047/X049/R0105/001/FIN	Clearance Certificates	- 5 000.00	- 2 000.00		- 2 000.00	2 500.00	- 2 500.00	- 2 610.00	- 2 737.89
Total		- 315 000.00	- 83 043.33	-	- 83 043.33	160 500.00	- 154 500.00	- 161 298.00	- 169 201.60
Property Rates									
D0001/IR01482/F2496/X049/R0105/001/FIN	Property Rates Communal Land Business and Con	- 3 138 484.00	- 1 348 650.31		- 1 348 650.31	24 672.00	- 3 113 812.00	- 3 250 819.73	- 3 410 109.89
D0001/IR01043/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Agricultural Purp	- 1 088 321.00	- 1 244 089.00		- 1 244 089.00	- 2 820 993.75	- 3 909 314.75	- 4 081 324.60	- 4 281 309.50
D0001/IR01049/F2496/X049/R0106/001/FIN	Property Rates (Farm Properties:Residential Prope	- 478 351.15	- 159 976.32		- 159 976.32	117 593.41	- 360 757.74	- 376 631.08	- 395 086.00
D0001/IR01484/F2496/X049/R0106/001/FIN	Property Rates (Industrial Properties)	- 123 360.00	- 23 986.69		- 23 986.69		- 123 360.00	- 128 787.84	- 135 098.44
D0001/IR01050/F2496/X049/R5253/001/FIN	Property Rates (Municipal Properties)VACANT L	- 28 848.94	- 14 001.47		- 14 001.47		- 28 848.94	- 30 118.29	- 31 594.09
D0001/IR01492/F0001/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO	- 8 250.00	- 3 208.31		- 3 208.31	8 250.00	-	-	-
D0001/IR01492/F2496/X049/R0106/001/FIN	Property Rates (Special Rating Area)PBO					- 8 249.30	- 8 249.30	- 8 612.27	- 9 034.27
D0001/IR01496/F2496/X049/R0106/001/FIN	Property Rates (State-owned Properties)	- 18 433 536.00	- 15 343 025.25		- 15 343 025.25	2 821 894.15	- 15 611 641.85	- 16 298 554.09	- 17 097 183.24
O3612/IR01050/F2496/X049/R5253/001/FIN	Property Rates- Rebate Vacant Land	14 352.94	3 878.56		3 878.56		14 352.94	14 984.47	15 718.71
O3612/IR01481/F2496/X049/R5253/001/FIN	Property Rates- Rebates Agricultural	3 046 641.00	636 587.77		636 587.77	- 179 115.62	2 867 525.38	2 993 696.50	3 140 387.63
O3612/IR01482/F2496/X049/R5253/001/FIN	Property Rates- Rebates Business	785 392.00	14 392.00		14 392.00	82 240.00	867 632.00	905 807.81	950 192.39
O3612/IR01487/F2496/X049/R5253/001/FIN	Property Rates- Rebates Municipal	192 160.15	38 039.40		38 039.40	128 236.85	320 397.00	334 494.47	350 884.70
O3612/IR01481/F2496/X049/R5253/001/FIN	Property Rates (Rebate)	-					-		
Total		- 19 260 605.00	- 17 444 039.62	-	- 17 444 039.62	174 527.74	- 19 086 077.26	- 19 925 864.66	- 20 902 232.03
Transfers and Subsidies	- 6 741 211.75	- 12 519 393.25	-				- 12 405 950.22	- 12 951 812.03	- 13 586 450.82

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2022	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
D0001/IR02318/F1177/X049/R0105/001/FIN	FMG	- 3 100 000.00	- 2 135 416.98		- 2 135 416.98		- 3 100 000.00	- 3 100 000.00	- 3 100 000.00
D0001/IR02344/F0041/X049/R0105/001/FIN	National Revenue Fund (Equitable Share)	- 181 613 000.00	- 131 367 000.00		- 131 367 000.00		- 181 613 000.00	- 193 331 000.00	- 206 251 000.00
Total		**- 184 713 000.00**	**- 133 502 416.98**	**-**	**- 133 502 416.98**	**-**	**- 184 713 000.00**	**- 196 431 000.00**	**- 209 351 000.00**
TOTAL REVENUE		**- 212 434 605.00**	**- 156 750 110.46**	**-**	**- 156 746 041.46**	**- 2 757 472.26**	**- 215 192 077.26**	**- 228 251 156.66**	**- 242 730 344.34**
EXPENDITURE									
Depreciation and Amortisation									
O0001/IE00030/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Compu	58 285.15	26 245.25		26 245.25	- 21 554.15	36 731.00	-	
O0001/IE00709/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Compu	1 265 618.43	539 732.59		539 732.59		1 265 618.43	1 321 305.64	1 386 049.62
O0001/IE00711/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Furnitu	794 867.37	500 195.42		500 195.42		794 867.37	829 841.54	870 503.77
O0001/IE00715/F2496/X049/R0106/001/FIN	Depreciation, Amortisation & Impairment (Machi	1 931 483.94	1 213 578.98		1 213 578.98		1 931 483.94	2 016 469.23	2 115 276.22
O0001/IE00723/F2496/X049/R0106/001/FIN	Depreciation,Amortisation & Impairment (Transpo	2 179 299.23	1 348 613.65		1 348 613.65		2 179 299.23	2 275 188.39	2 386 672.63
O0001/IE07587/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Road)	7 066 217.43	4 461 750.73		4 461 750.73	- 208 605.32	6 857 612.11	7 159 347.05	7 510 155.05
O0001/IE07587/F2494/X049/R0105/001/FIN	Depreciation, Amortization & Impairment (Road)	4 994 000.00			-	230 159.47	5 224 159.47	5 454 022.49	5 721 269.59
O0001/IE07606/F2496/X049/R0106/001/FIN	Depreciation, Amortization & Impairment (Commi	4 855 261.93	2 865 178.03		2 865 178.03		4 855 261.93	5 068 893.46	5 317 269.24
O0001/IE07625/F2496/X049/R0106/001/FIN	Municipal Running Cost/Municipal Offices/Non-fi	1 165 203.94	555 731.61		555 731.61		1 165 203.94	1 216 472.92	1 276 080.09
Total		**24 310 237.43**	**11 511 026.26**	**-**	**11 511 026.26**	**-**	**24 310 237.43**	**25 341 540.71**	**26 583 276.21**
General Expenditure									
	Subsistence and Travelling Allowance								
O1232-7/IE00143/F0047/X049/R0106/001/FIN	Subsistence, Travelling &Accommodation (Car hi	15 000.00	10 000.00		10 000.00	5 000.00	20 000.00	20 880.00	21 903.12
O1232-7/IE01581/F1177/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Flights	30 000.00	18 925.00		18 925.00		30 000.00	30 000.00	30 000.00
O0001/IE00144/F0041/X049/R0105/001/FIN	Subsistence and Travelling Allowance (Own Trans	25 000.00	38 598.38		38 598.38	43 078.00	68 078.00	71 073.43	74 556.03
O0001/IE00060/F0041/X049/R0106/001/FIN	Subsistence,Travelling & Accommodation (Travel	97 185.00	110 510.00		110 510.00	114 000.00	211 185.00	220 477.14	231 280.52
O1232-10/IE00059/F1177/X049/R0105/001/FIN	Conferences/Training (Registration Fees Seminars	35 000.00	22 770.00		22 770.00	100 000.00	135 000.00	35 000.00	35 000.00
O0001/IE00759/F0041/X049/R0106/001/FIN	Bank Charges (Bank charges)	250 000.00	111 894.42		111 894.42	- 25 000.00	225 000.00	234 900.00	246 410.10
	Computer Software, Programs and Licences	-			-		-		
O0001/IE00792/F1177/X049/R0105/001/FIN	Computer Software, Programs and Licences (Case	1 650 000.00	1 139 647.48		1 139 647.48	- 70 019.20	1 579 980.80	1 650 000.00	1 650 000.00
O0001/IE00835/F0041/X049/R0105/001/FIN	Computer Software, Programs and Licences (Cons	3 263 810.34	2 728 206.51		2 728 206.51	602 618.66	3 866 429.00	4 036 551.88	4 234 342.92
		-			-		-		
O0001/IE00685/F1177/X049/R0106/001/FIN	Internal Audit Fees				-		-		
O0001/IE00735/F0041/X049/R0105/001/FIN	Municipal Running Cost/Overdue Accounts/Equit	-			-		-		
					-		-		
O0001/IZ00041/F0041/X049/R0105/001/FIN	Debt Impairment Provision	2 000 000.00	339 823.39		339 823.39	- 1 000 000.00	1 000 000.00	1 044 000.00	1 095 156.00
O0001/IE00804/F0041/X049/R0106/001/FIN	Insurance(Insurance)	1 852 179.97	1 722 946.09		1 722 946.09		1 852 179.97	1 933 675.89	2 028 426.01
O0001/IE00584/F1177/X049/R0106/001/FIN	Membership Fees (IMFO)	15 000.00			-	- 5 000.00	10 000.00	15 000.00	15 000.00
	Professional Fees	-			-		-		
O0022-1/IE00835/F1177/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects)	609 369.20	405 232.01		405 232.01		609 369.20	609 369.20	609 369.20
O0022-1/IE00835/F0041/X049/R0106/001/FIN	Professional Fees (Asset Verification Projects) Int	419 387.59			-	50 000.00	469 387.59	419 387.59	419 387.59
O0022-9/IE00830/F1177/X049/R0106/001/FIN	Professional Fees (Professional Fees)	150 000.00			-	50 000.00	200 000.00	150 000.00	150 000.00
O0011-3/IE00847/F0041/X049/R0105/001/FIN	Indigent Policy and Register Alignment and Revie	1 500 000.00			-	- 1 000 000.00	500 000.00	522 000.00	547 578.00
		-			-		-		
O0001/IE00848/F0039/X049/R0105/001/FIN	Property Rates (Valuation Roll)	100 000.00	63 203.49		63 203.49	3 000.00	103 000.00	107 532.00	112 801.07
O0001/IE00604/F0041/X049/R0105/001/FIN	Finance Uniforms	60 000.00			-		60 000.00	62 640.00	65 709.36
O0001/IE00595/F1177/X049/R0105/001/FIN	Skills Development Fund (Interns)	5 006.40	3 119.41		3 119.41	244.80	5 251.20	5 006.40	5 006.40
O0001/IE00595/F0041/X049/R0105/001/FINA	Skills Development Levies (Skills Development Lo	102 565.65	66 909.89		66 909.89	- 8 933.46	93 632.19	97 752.00	102 541.85
O1231-1/IE00672/F1177/X049/R0106/001/FIN	Training and Seminars (Minimum Competency)	100 000.00			-	- 100 000.00	-	100 000.00	100 000.00
Total General Expenditure		**12 279 504.15**	**6 781 786.07**	**-**	**6 781 786.07**	**- 1 241 011.20**	**11 038 492.95**	**11 365 245.53**	**11 774 468.17**
Employee Related Cost									
O0001/IE00126/F0041/X049/R0105/001/FINA	Employee Related Cost (Vehicle Allowance)	273 481.85	203 114.73		203 114.73	9 571.87	283 053.72	295 508.08	309 987.98
O0001/IE00045/F0041/X049/R0105/001/FINA	Employee Related Cost (UIF)	46 759.68	25 151.04		25 151.04	-	46 759.68	48 817.11	51 209.14
O0001/IE00045/F1177/X049/R0105/001/FINA	Employee Related Cost (UIF Interns)	5 006.40	2 681.81		2 681.81	244.80	5 251.20	5 006.40	5 006.40
O0001/IE00036/F0041/X049/R0105/001/FIN	Employee Related Cost (Salaries and Allowances)	8 854 400.96	5 020 298.83		5 020 298.83	- 93 582.44	8 760 818.53	9 146 294.54	9 594 462.98

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (BUDGET AND TREASURY OFFICE)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2022	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O0001/IE00044/F0041/X049/R0105/001/FINA	Employee Related Cost (Provident Fund and Pensi	1 865 416.02	872 673.53		872 673.53	102 225.20	1 967 641.22	2 054 217.44	2 154 874.09
O0001/IE03969/F0041/X049/R0105/001/FIN	Employee Related Cost (Overtime)	20 000.00	5 612.28		5 612.28		20 000.00	20 880.00	21 903.12
O0001/IE00043/F0041/X049/R0105/001/FINA	Employee Related Cost (Medical Aid)	590 407.68	392 340.09		392 340.09	80 144.61	670 552.29	700 056.59	734 359.36
O0001/IE00110/F0041/X049/R0105/001/FIN	Employee Related Cost (Long Term Service Award	45 000.00			-	-	45 000.00	46 980.00	49 282.02
O0001/IE01530/F0041/X049/R0105/001/FIN	Employee Related Cost (Leave Pay)	1 040 855.37	61 798.60		61 798.60	- 363 559.04	677 296.33	707 097.37	741 745.14
O0001/IE00036/F1177/X049/R0105/001/FIN	Employee Related Cost (Interns Salaries and Allow	500 000.00	305 958.10		305 958.10	24 499.60	524 499.60	500 000.00	500 000.00
O0001/IE01521/F0041/X049/R0105/001/FIN	Employee Related Cost (Housing Subsidy)	60 706.26	42 494.34		42 494.34	12 141.18	72 847.44	76 052.73	79 779.31
O0001/IE06071/F0041/X049/R0105/001/FIN	Employee Related Cost (Director Finance UIF)	2 125.44	885.60		885.60	-	2 125.44	2 218.96	2 327.69
O0001/IE06059/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Salaries	611 297.28	254 707.20		254 707.20	- 203 765.76	407 531.52	425 462.91	446 310.59
O0001/IE00042/F0041/X049/R0105/001/FIN	Municipal Running Cost/Group Life Insurance/Eq	-	374 137.11		374 137.11	-	-	-	-
O0001/IE06061/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Performa	-			-	-	-	-	-
O0001/IE06772/F0041/X049/R0105/001/FIN	Employee Related Cost (Director finance Motor an	203 765.76	84 902.40		84 902.40	- 67 921.92	135 843.84	141 820.97	148 770.20
O0001/IE00038/F0041/X049/R0105/001/FINA	Employee Related Cost (Bonus)	737 866.75	708 945.77		708 945.77	- 28 920.98	708 945.77	740 139.38	776 406.21
O0001/IE00040/F0041/X049/R0105/001/FIN	Employee Related Cost (Bargaining Council)	2 842.80	1 566.00		1 566.00	- 3.60	2 839.20	2 964.12	3 109.37
O0001/IE00040/F1177/X049/R0105/001/FINA	Employee Related Cost (Bargaining Council (Inter	618.00	761.60		761.60	30.00	648.00	618.00	618.00
Total		**14 860 550.26**	**8 358 029.03**	-	**8 358 029.03**	**- 528 896.48**	**14 331 653.78**	**14 914 134.60**	**15 620 151.60**
Transfers and Subsidies									
O0001/IE01321/F0041/X049/R0106/001/FIN	Conditional Grants (Conditional Grants)	700 000.00	322 166.87		322 166.87		700 000.00	730 800.00	766 609.20
Total		**700 000.00**	**322 166.87**	-	**322 166.87**	-	**700 000.00**	**730 800.00**	**766 609.20**
GRAND TOTAL EXPENDITURE (FINANCE)		**52 150 291.84**	**26 973 008.23**	-	**26 973 008.23**	**- 1 769 907.67**	**50 380 384.16**	**52 351 720.85**	**54 744 505.18**
SUPPLY CHAIN MANAGEMENT (X58)									
General Expenditure									
O0001/IE00583/F0041/X049/R0105/001/FINA	Printing and Stationery	700 000.00	183 301.02	43 400.00	226 701.02	- 700 000.00	-	-	-
O0001/IE00738/F0041/X049/R0105/001/FINA	Printing and Stationery (Inventory)					680 000.00	680 000.00	709 920.00	744 706.08
O0016-1/IE00534/F0041/X049/R0106/001/FIN	Cleaning services (Stock)	300 000.00	- 91 284.17		- 91 284.17		300 000.00	313 200.00	328 546.80
Total General Expenditure		**1 000 000.00**	**92 016.85**	**43 400.00**	**135 416.85**	**- 20 000.00**	**980 000.00**	**1 023 120.00**	**1 073 252.88**
		1 000 000.00	**92 016.85**	**43 400.00**	**135 416.85**	**- 20 000.00**	**980 000.00**	**1 023 120.00**	**1 073 252.88**
TOTAL EXPENDITURE (BUDGET AND TREASURY OFFICE)		**53 150 291.84**	**27 065 025.08**	**43 400.00**	**27 108 425.08**	**- 1 789 907.67**	**51 360 384.16**	**53 374 840.85**	**55 817 758.06**
(SUPLUS)/DEFICIT		**- 159 284 313.16**	**- 129 685 085.38**	**43 400.00**	**- 129 637 616.38**	**- 4 547 379.93**	**- 163 831 693.10**	**- 174 876 315.81**	**- 186 912 586.28**

		- 43 028.28							

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (MUNICIPAL MANAGER)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
IDP AND PMS X096)									
REVENUE									
Transfers and Subsidies									
D0001/IR006972/F13636/X096/R0105/001/MMO	Ward Based Plan Grant								
Total Transfers and Subsidies			-						
General Expenditure									
	Budget and IDP Programme/ Mayoral Imbizo								
O1236-2/IE00677/F0041/X096/R0106/001/MMO	IDP Programme (Catering)	550 000.00	402 675.00		402 675.00	122 675.00	672 675.00	702 272.70	736 684.06
O1236-2/IE00626/F0041/X096/R0106/001/MMO	IDP Programme (Entertainment)	100 000.00	117 500.00		117 500.00	117 500.00	217 500.00	227 070.00	238 196.43
O1236-2/IE00628/F0041/X096/R0106/001/MMO	IDP Programme (Sound system)	150 000.00	67 800.00		67 800.00	- 20 000.00	130 000.00	135 720.00	142 370.28
O1236-2/IE00571/F0041/X096/R0106/001/MMO	IDP Programme (Tent)	500 000.00	416 950.00		416 950.00	266 950.00	766 950.00	800 695.80	839 929.89
O1236-2/IE00703/F0041/X096/R0106/001/MMO	IDP Programme (Transport)	500 000.00	347 200.00		347 200.00	97 200.00	597 200.00	623 476.80	654 027.16
		-			-		-	-	-
O0022-7/IE00847/F0041/X096/R0105/001/MMO	Ward Based Plan Grant	200 000.00	290 000.00		290 000.00	90 000.00	290 000.00	302 760.00	317 595.24
		-			-		-	-	-
	Professional Fees	-			-		-	-	-
O0001/IE00584/F0041/X096/R0105/001/MMO	Professional Fees (Epms) and Developing Technical Des	800 000.00			-	- 800 000.00	-	-	-
O0001/IE00694/F0041/X096/R0106/001/MMO	Professional Fees (Development of Annual Report)	200 000.00	198 750.00		198 750.00	- 1 250.00	198 750.00	207 495.00	217 662.26
O0001/IE00583/F0041/X096/R0105/001/MMO	Professional Fees (Annual Report Printing)	180 000.00			-		180 000.00	187 920.00	197 128.08
O0001/IE00583/F0041/X096/R0106/001/MMO	Professional Fees (IDP Printing)	180 000.00	198 750.00		198 750.00	118 750.00	298 750.00	311 895.00	327 177.86
O0001/IE00847/F0041/X096/R0106/001/MMO	Professional Fees (Development of 5 Year Implementati	120 000.00			-	1 000.00	121 000.00	126 324.00	132 513.88
O0001/IE00847/F0041/X096/R3696/001/MMO	Professional Fees (Development of IDP review)	200 000.00	160 000.00		160 000.00	149 000.00	349 000.00	364 356.00	382 209.44
Total General Expenditure		3 680 000.00	2 199 625.00	-	2 199 625.00	141 825.00	3 821 825.00	3 989 985.30	4 185 494.58
GRAND TOTAL EXPENDITURE (IPD/PMS)		3 680 000.00	2 199 625.00	-		141 825.00	3 821 825.00	3 989 985.30	4 185 494.58
SPORT AND RECREATION (X125)									
General Expenditure									
	Ndwedwe Youth Run Series								
O1333-4/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Youth Run Series (Refreshment)	20 000.00	-		-		20 000.00	20 880.00	21 903.12
O1333-4/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Youth Run Series (Transport)	35 000.00	-		-		35 000.00	36 540.00	38 330.46
O1333-4/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Youth Run Series (Tent, Toilets and Sound)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
	Ndwedwe Cross Country League	-	-		-		-	-	-
O1333-27/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Cross Country (Catering)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
O1333-27/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Cross Country (Tent, Sound and Stage)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
O1333-27/IE00549/F0041/X125/R0106/001/MMO	Ndwedwe Cross Country (Prizes)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
O1333-27/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Cross Country (Transport)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
	Ndwedwe Indegenous Games Local Selections	-	-		-		-	-	-
O1333-5/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe IGs Local Selections (Refreshments)	30 000.00	29 400.00		29 400.00	- 600.00	29 400.00	30 693.60	32 197.59
O1333-7/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe IGs Local Selections (Tent, Chairs and Toilets	30 000.00	28 200.00		28 200.00	- 1 800.00	28 200.00	29 440.80	30 883.40
O1333-5/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe IGs Local Selections (Transport)	50 000.00	58 100.00		58 100.00	8 100.00	58 100.00	60 656.40	63 628.56
O1333-5/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe IGs Local Selections (Sound System)	18 000.00	16 500.00		16 500.00	- 1 500.00	16 500.00	17 226.00	18 070.07
O1333-5/IE00653/F0041/X125/R0106/001/MMO	Ndwedwe IGs Local Selections (Mobile Ambulance)	7 000.00	2 608.70		2 608.70	- 4 391.30	2 608.70	2 723.48	2 856.93
		-			-		-	-	-
	Ilembe District Indegenous Games Competition	-			-		-	-	-
O1333-6/IE00703/F0041/X125/R0106/001/MMO	Ilember District IGs (Transport)	35 000.00	52 100.00		52 100.00	17 100.00	52 100.00	54 392.40	57 057.63

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (MUNICIPAL MANAGER)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1333-6/IE00754/F0041/X125/R0106/001/MMO	Ilembe District IGs (Apparel)	50 000.00	49 050.00		49 050.00	- 950.00	49 050.00	51 208.20	53 717.40
		-			-		-	-	-
	Provincial Indegenous Games Competition	-			-		-	-	-
O1333-7/IE00703/F0041/X125/R0106/001/MMO	Provincial IGs Competition (Transport)	20 000.00			-	- 20 000.00	-	-	-
O1333-7/IE00060/F0041/X125/R0106/001/MMO	Provincial IGs Competition (Accommodation)	65 000.00	42 230.00		42 230.00	- 22 770.00	42 230.00	44 088.12	46 248.44
		-			-		-	-	-
	National Indegenous Games Competition	-			-		-	-	-
O1333-8/IE00060/F0041/X125/R0106/001/MMO	National IGs Competition Accommodation	65 000.00	40 100.00		40 100.00	- 24 900.00	40 100.00	41 864.40	43 915.76
O1333-8/IE01581/F0041/X125/R0106/001/MMO	National IGs Competition Flights and Car hire	30 000.00			-	- 30 000.00	-	-	-
O1333-8/IE00677/F0041/X125/R0106/001/MMO	National IGs Competition Petty Cash for Refreshments	20 000.00	20 000.00		20 000.00		20 000.00	20 880.00	21 903.12
		-			-		-	-	-
	Dundee July 2020	-			-		-	-	-
O1333-9/IE00703/F0041/X125/R0106/001/MMO	Dundee July Horses Transportation from Wards to NDW	40 000.00	37 500.00		37 500.00	- 2 500.00	37 500.00	39 150.00	41 068.35
O1333-9/IE00060/F0041/X125/R0106/001/MMO	Dundee July Accomodation	35 000.00	91 990.00		91 990.00	56 990.00	91 990.00	96 037.56	100 743.40
	Nkandla May	-			-		-	-	-
O1333-10/IE00060/F0041/X125/R0106/001/MMO	Nkandla May Accommodation	35 000.00			-	- 35 000.00	-	-	-
	Harry Gwala Summer Cup Horse Racing	-			-		-	-	-
O1333-11/IE00060/F0041/X125/R0106/001/MMO	Harry Gwala Summer Cup Horses Racing Accommodati	35 000.00			-	- 35 000.00	-	-	-
	Ndwedwe Golden Games / Senior Citezens Local Sele	-			-		-	-	-
O1333-12/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe GG / SC Local Selections (Catering)	65 000.00	63 525.00		63 525.00	- 1 475.00	63 525.00	66 320.10	69 569.78
O1333-12/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe GG / SC Local Selections (Sound)	20 000.00	17 600.00		17 600.00	- 2 400.00	17 600.00	18 374.40	19 274.75
O1333-12/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe GG / SC Local Selections (Transport)	70 000.00	72 700.00		72 700.00	2 700.00	72 700.00	75 898.80	79 617.84
O1333-12/IE00653/F0041/X125/R0106/001/MMO	Ndwedwe GG / SC Local Selections (Mobile Ambulanc	7 000.00			-	- 7 000.00	-	-	-
O1333-12/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe GG / SC Local Selections (Tent and Toilets)	30 000.00	28 450.00		28 450.00	- 1 550.00	28 450.00	29 701.80	31 157.19
	Ilembe District Golden Games Selections	-			-		-	-	-
O1333-13/IE00703/F0041/X125/R0106/001/MMO	Ilembe Dis GG Selection (Transport)	35 000.00	34 000.00		34 000.00	- 1 000.00	34 000.00	35 496.00	37 235.30
O1333-13/IE00754/F0041/X125/R0106/001/MMO	Ilembe Dis GG Selection (Apparel / Attire)	150 000.00	130 300.00		130 300.00	- 19 700.00	130 300.00	136 033.20	142 698.83
	Provincial Golden Games Competitions	-			-		-	-	-
O1333-14/IE00703/F0041/X125/R0106/001/MMO	Provincial GG Selection (Transport)	30 000.00	40 000.00		40 000.00	10 000.00	40 000.00	41 760.00	43 806.24
O1333-14/IE00060/F0041/X125/R0106/001/MMO	Provincial GG Selection (Accomodation)	65 000.00	19 100.00		19 100.00	- 45 900.00	19 100.00	19 940.40	20 917.48
	National Golden Games Competitions	-			-		-	-	-
O1333-15/IE00060/F0041/X125/R0106/001/MMO	National GG (Accomodation)	80 000.00	119 850.00		119 850.00	39 850.00	119 850.00	125 123.40	131 254.45
O1333-15/IE01581/F0041/X125/R0106/001/MMO	National GG Flights and Car Hire	55 000.00			-	- 49 218.00	5 782.00	6 036.41	6 332.19
O1333-15/IE00703/F0041/X125/R0106/001/MMO	National GG (Petty Cash for Refreshments)	20 000.00	20 040.00		20 040.00	40.00	20 040.00	20 921.76	21 946.93
	Ndwedwe Disability Games Local Competition	-			-			-	-
O1333-16/IE00677/F0041/X125/R0106/001/MMO	NDW Dis Games (Catering)	30 000.00	30 075.00		30 075.00	75.00	30 075.00	31 398.30	32 936.82
O1333-16/IE00703/F0041/X125/R0106/001/MMO	NDW Dis Games (Transport)	35 000.00	35 000.00		35 000.00		35 000.00	36 540.00	38 330.46
O1333-16/IE00571/F0041/X125/R0106/001/MMO	NDW Dis Games (Tent and Toilet)	20 000.00	18 500.00		18 500.00	- 1 500.00	18 500.00	19 314.00	20 260.39
O1333-16/IE00667/F0041/X125/R0106/001/MMO	NDW Dis Games (Sound System)	20 000.00	17 800.00		17 800.00	- 2 200.00	17 800.00	18 583.20	19 493.78
O1333-16/IE00653/F0041/X125/R0106/001/MMO	NDW Dis Games (Mobile Ambulance)	7 000.00			-	- 7 000.00	-	-	-
	Ilembe District Disability Games Competition	-			-		-	-	-
O1333-17/IE00754/F0041/X125/R0106/001/MMO	Ilembe Disability (Sport Apparel)	50 000.00	50 000.00		50 000.00		50 000.00	52 200.00	54 757.80
O1333-17/IE00703/F0041/X125/R0106/001/MMO	Ilember Disability (Transport)	35 000.00	37 800.00		37 800.00	2 800.00	37 800.00	39 463.20	41 396.90
	Provincial Disability Games	-			-		-	-	-
O1333-18/IE00703/F0041/X125/R0106/001/MMO	Prov Disability Games (Transport)	30 000.00	28 000.00		28 000.00	- 2 000.00	28 000.00	29 232.00	30 664.37
O1333-18/IE00060/F0041/X125/R0106/001/MMO	Prov Disability Games (Accommodation)	45 000.00			-	- 45 000.00	-	-	-
	Ndwedwe Aerobics Marathon	-			-		-	-	-
O1333-19/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Aerobics Marathon (Sound and Stage)	65 000.00	41 049.57		41 049.57		65 000.00	67 860.00	71 185.14
O1333-19/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Aerobics Marathon (Apparel)	30 000.00	58 300.00		58 300.00	28 300.00	58 300.00	60 865.20	63 847.59
O1333-19/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Aerobics Marathon (Refreshments)	40 000.00	35 250.00		35 250.00		40 000.00	41 760.00	43 806.24

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1333-19/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Aerobics Marathon (Promotional Items)	30 000.00			-		30 000.00	31 320.00	32 854.68
O1333-19/IE00666/F0041/X125/R0106/001/MMO	Ndwedwe Aerobics Marathon (Instructors)	30 000.00	29 500.00		29 500.00	- 500.00	29 500.00	30 798.00	32 307.10
	Ndwedwe Local Sport Trainings Competitions	-			-		-	-	-
O1333-28/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Local Sport Trainings Competitions (Refreshı	80 000.00	25 260.00		25 260.00		80 000.00	83 520.00	87 612.48
O1333-28/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Local Sport Trainings Competitions (Sound)	50 000.00			-	- 10 000.00	40 000.00	41 760.00	43 806.24
O1333-28/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Local Sport Trainings Competitions (Tent and	60 000.00			-		60 000.00	62 640.00	65 709.36
O1333-28/IE00549/F0041/X125/R0106/001/MMO	Ndwedwe Local Sport Trainings Competitions (Prizes)	55 000.00			-		55 000.00	57 420.00	60 233.58
		-			-		-	-	-
O1333-28/IE00754/F0041/X125/R0106/001/MMO	National and International Local Sport Sponsorship	100 000.00	29 585.00		29 585.00	- 70 415.00	29 585.00	30 886.74	32 400.19
O1333-28/IE00754/F0041/X125/R0106/001/MMO	Sport Facilities Accessories	55 000.00			-		55 000.00	57 420.00	60 233.58
	School Sport Competition	-			-		-	-	-
O1333-20/IE00754/F0041/X125/R0106/001/MMO	School Sport Competition Prizes	60 000.00			-		60 000.00	62 640.00	65 709.36
		-			-		-	-	-
O1333-21/IE00754/F0041/X125/R0106/001/MMO	Sport Training Equipment	130 000.00	26 910.00		26 910.00	- 42 700.00	87 300.00	91 141.20	95 607.12
		-			-		-	-	-
	KZN SALGA DSR GAMES 2020/2021	-			-		-	-	-
	Ndwedwe **WARD SALGA GAMES**	-			-		-	-	-
O1333-22/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Ward Salga Games Soccer Kits, Netball Kits,	350 000.00	302 100.00		302 100.00	- 47 900.00	302 100.00	315 392.40	330 846.63
O1333-22/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Wards (Transport)	80 000.00	79 000.00		79 000.00	- 1 000.00	79 000.00	82 476.00	86 517.32
O1333-22/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Wards (Refreshments)	35 000.00	15 050.00		15 050.00	- 19 950.00	15 050.00	15 712.20	16 482.10
	Ndwedwe **Inter-Zonal Games**	-			-		-	-	-
O1333-23/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Transport)	80 000.00	109 600.00		109 600.00	29 600.00	109 600.00	114 422.40	120 029.10
O1333-23/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Tent and Mobile Toilets)	25 000.00	24 850.00		24 850.00	- 150.00	24 850.00	25 943.40	27 214.63
O1333-23/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Catering)	35 000.00	33 650.00		33 650.00	- 1 350.00	33 650.00	35 130.60	36 852.00
O1333-23/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Sound System)	20 000.00	15 000.00		15 000.00	- 5 000.00	15 000.00	15 660.00	16 427.34
O1333-23/IE00653/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Ambulance)	7 000.00	5 608.70		5 608.70	- 1 391.30	5 608.70	5 855.48	6 142.40
O1333-23/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Inter-Zonal Games (Prizes / Gifts)	35 000.00	28 750.00		28 750.00	- 6 250.00	28 750.00	30 015.00	31 485.74
	Ilembe District Inter-Municipal SALGA DRS Games	-			-		-	-	-
O1333-24/IE00703/F0041/X125/R0106/001/MMO	Ilembe District Inter-Municipal SALGA DRS Games (Tı	67 000.00	67 600.00		67 600.00	600.00	67 600.00	70 574.40	74 032.55
O1333-24/IE00677/F0041/X125/R0106/001/MMO	Ilembe District Inter-Municipal SALGA DRS Games (Re	60 000.00	63 140.00		63 140.00	3 140.00	63 140.00	65 918.16	69 148.15
O1333-24/IE00754/F0041/X125/R0106/001/MMO	Ilember District inter-Municipal SALGA DRS Games ('	350 000.00	317 400.00		317 400.00	- 32 600.00	317 400.00	331 365.60	347 602.51
	Ndwedwe **Mayoral Cup Competition**	-			-		-	-	-
O1333-3/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Tent and Boxing R	70 000.00			-		70 000.00	73 080.00	76 660.92
O1333-25/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Transport	80 000.00			-		80 000.00	83 520.00	87 612.48
O1333-25/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Catering	45 000.00			-		45 000.00	46 980.00	49 282.02
O1333-25/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Sound System	25 000.00			-		25 000.00	26 100.00	27 378.90
O1333-25/IE00653/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Mobile Ambulance	10 000.00			-		10 000.00	10 440.00	10 951.56
O1333-25/IE00626/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Entertainment and	55 000.00			-		55 000.00	57 420.00	60 233.58
O1333-25/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Apparel for Cllrs a	35 000.00			-		35 000.00	36 540.00	38 330.46
O1333-25/IE00772/F0041/X125/R0106/001/MMO	Ndwedwe Mayoral Cup Competition Media Coverage	80 000.00			-	- 15 000.00	65 000.00	67 860.00	71 185.14
	Training, Workshops, Seminars and Conferences	-			-		-	-	-
O1333-26/IE00703/F0041/X125/R0106/001/MMO	Capacity Building Workshops (Transport)	30 000.00	29 400.00		29 400.00	- 600.00	29 400.00	30 693.60	32 197.59
O1333-26/IE00677/F0041/X125/R0106/001/MMO	Capacity Building Workshops (Refreshments)	40 000.00			-	- 20 000.00	20 000.00	20 880.00	21 903.12
O1333-26/IE00847/F0041/X125/R0106/001/MMO	Capacity Building Workshop (Facilitator / Service Provi	80 000.00	79 000.00		79 000.00	- 1 000.00	79 000.00	82 476.00	86 517.32
O1333-26/IE00060/F0041/X125/R0106/001/MMO	Capacity Building Workshop (Accommodation)	200 000.00	276 790.00		276 790.00	76 790.00	276 790.00	288 968.76	303 128.23
	Women in Sport Symposium	-			-		-	-	-
O1293-5/IE00632/F0041/X125/R0106/001/MMO	Women in Sport Symposium (Catering)	35 000.00	33 900.00		33 900.00	- 1 100.00	33 900.00	35 391.60	37 125.79
O1293-5/IE00667/F0041/X125/R0106/001/MMO	Women in Sport Symposium (Sound and Stage))	35 000.00	34 740.00		34 740.00	- 260.00	34 740.00	36 268.56	38 045.72
O1293-5/IE00671/F0041/X125/R0106/001/MMO	Women in Sport Symposium (Transport)	45 000.00	44 850.00		44 850.00	- 150.00	44 850.00	46 823.40	49 117.75
O1293-5/IE00754/F0041/X125/R0106/001/MMO	Women in Sport Symposium (Promotional Items)	30 000.00	26 000.00		26 000.00	- 4 000.00	26 000.00	27 144.00	28 474.06

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1293-5/IE00666/F0041/X125/R0106/001/MMO	Women in Sport Symposium (Facilitator)	30 000.00	29 500.00		29 500.00	- 500.00	29 500.00	30 798.00	32 307.10
	ECD Sport Development Programme	-			-		-	-	-
O1293-6/IE00677/F0041/X125/R0106/001/MMO	ECD Sport Development Programme (Refreshments)	45 000.00	38 320.00		38 320.00	- 6 680.00	38 320.00	40 006.08	41 966.38
O1293-6/IE00667/F0041/X125/R0106/001/MMO	ECD Sport Development Programme(Sound)	60 000.00	62 400.00		62 400.00	2 400.00	62 400.00	65 145.60	68 337.73
O1293-6/IE00703/F0041/X125/R0106/001/MMO	ECD Sport Development Programme(Transport)	60 000.00	59 200.00		59 200.00	- 800.00	59 200.00	61 804.80	64 833.24
O1293-6/IE00754/F0041/X125/R0106/001/MMO	ECD Sport Development Programme (Promotional Items	40 000.00	39 400.00		39 400.00	- 600.00	39 400.00	41 133.60	43 149.15
	Ndwedwe Rural Horse Racing	-			-		-	-	-
O1293-7/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Rural Horse Racing(Catering)	45 000.00			-		45 000.00	46 980.00	49 282.02
O1293-7/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Rural Horse Racing(Sound&Stage)	60 000.00			-	- 20 000.00	40 000.00	41 760.00	43 806.24
O1293-7/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Rural Horse Racing(Transport)	65 000.00			-	- 5 000.00	60 000.00	62 640.00	65 709.36
O1293-7/IE00571/F0041/X125/R0106/001/MMO	Ndwedwe Rural Horse Racing(Trailer Hire)	55 000.00			-		55 000.00	57 420.00	60 233.58
O1293-7/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Rural Horse Racing(Promotional Items &Gift	30 000.00			-	- 5 000.00	25 000.00	26 100.00	27 378.90
	Ndwedwe Sport Awards	-			-		-	-	-
O1293-8/IE00677/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards(Catering)	50 000.00			-	- 50 000.00	-	-	-
O1293-8/IE00703/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards(Transport)	35 000.00			-	- 35 000.00	-	-	-
O1293-8/IE00666/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards(Project Coordinator)	100 000.00			-	- 10 000.00	90 000.00	93 960.00	98 564.04
O1293-8/IE00549/F0041/X125/R0106/001/MMO	Ndwedwe SAFA Wards / Zonal Prizes	70 000.00			-		70 000.00	73 080.00	76 660.92
O1293-8/IE00667/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards(Sound&Stage)	-			-		-	-	-
O1293-8/IE00754/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards(Promotional Iterms & Gifts)	-			-		-	-	-
O1293-8/IE00636/F0041/X125/R0106/001/MMO	Ndwedwe Sport Awards (Entertainment)	-			-		-	-	-
		-			-		-	-	-
Total General Expenditure		5 238 000.00	3 291 621.97	-	3 291 621.97	- 501 765.60	4 736 234.40	4 944 628.71	5 186 915.52
GRAND TOTAL EXPENDITURE (SPORT AND RECREATION)		5 238 000.00	3 291 621.97	-	3 291 621.97	- 501 765.60	4 736 234.40	4 944 628.71	5 186 915.52
YOUTH DEVELOPMENT									
	Youth Development								
O1444-4/IE00677/F0041/X045/R0106/001/MMO	Job Readiness (Catering)	70 000.00	39 650.00		39 650.00		70 000.00	73 080.00	76 660.92
O1444-4/IE00667/F0041/X045/R0106/001/MMO	Job Readiness (Sound and Stage)	35 000.00	27 200.00	7 400.00	34 600.00	- 400.00	34 600.00	36 122.40	37 892.40
O1444-4/IE00703/F0041/X045/R0106/001/MMO	Job Readiness (Transport)	70 000.00	59 200.00		59 200.00		70 000.00	73 080.00	76 660.92
	Youth SMME Seminar	-			-		-	-	-
O1444-5/IE00677/F0041/X045/R0106/001/MMO	Youth SMME Seminar (Catering)	30 000.00			-	- 30 000.00	-	-	-
O1444-5/IE00667/F0041/X045/R0106/001/MMO	Youth SMME Seminar (Sound and Stage)	50 000.00			-	- 50 000.00	-	-	-
O1444-5/IE00694/F0041/X045/R0106/001/MMO	Youth SMME Support and Business Registration	45 000.00			-	- 45 000.00	-	-	-
O1444-5/IE00703/F0041/X045/R0106/001/MMO	Youth SMME Seminar (Transport)	60 000.00			-	- 60 000.00	-	-	-
O1444-5/IE00754/F0041/X045/R0106/001/MMO	Youth SMME Support (Equipment and Mechanisation)	250 000.00	215 400.00		215 400.00	- 34 600.00	215 400.00	224 877.60	235 896.60
	Youth IDP	-			-		-	-	-
O1444-6/IE00677/F0041/X045/R0106/001/MMO	Youth IDP (Catering)	-			-		-	-	-
O1444-6/IE00626/F0041/X045/R0106/001/MMO	Youth IDP (Entertainment)	-			-		-	-	-
O1444-6/IE00667/F0041/X045/R0106/001/MMO	Youth IDP (Sound and Stage)	-			-		-	-	-
O1444-6/IE00703/F0041/X045/R0106/001/MMO	Youth IDP (Transport)	-			-		-	-	-
	Exam Prayer, Life Coaching and Motivations	-			-		-	-	-
O1444-7/IE00677/F0041/X045/R0106/001/MMO	Exam Prayer, Life Coaching and Motivations (Catering)	100 000.00	74 100.00		74 100.00	- 25 900.00	74 100.00	77 360.40	81 151.06
O1444-7/IE00703/F0041/X045/R0106/001/MMO	Exam Prayer, Life Coaching and Motivations (Transport	70 000.00	29 600.00	29 600.00	59 200.00	- 10 800.00	59 200.00	61 804.80	64 833.24
O1444-7/IE00626/F0041/X045/R0106/001/MMO	Exam Prayer, Life Coaching and Motivations (Entertain	35 000.00			-	- 35 000.00	-	-	-
O1444-7/IE00667/F0041/X045/R0106/001/MMO	Exam Prayer, Life Coaching and Motivations (Sound an	50 000.00	44 000.00		44 000.00	- 6 000.00	44 000.00	45 936.00	48 186.86
	Youth Summit	-			-		-	-	-
O1444-8/IE00677/F0041/X045/R0106/001/MMO	Youth Summit (Catering)	-			-		-	-	-
O1444-8/IE00703/F0041/X045/R0106/001/MMO	Youth Summit (Transport)	65 000.00			-		65 000.00	67 860.00	71 185.14
O1444-8/IE00667/F0041/X045/R0106/001/MMO	Youth Summit (Sound and Stage)	-			-		-	-	-

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1444-8/IE00754/F0041/X045/R0106/001/MMO	Youth Summit (Promotional Items)	45 000.00			-		45 000.00	46 980.00	49 282.02
O1444-8/IE00571/F0041/X045/R0106/001/MMO	Youth Summit (Venue Hire)	80 000.00			-		80 000.00	83 520.00	87 612.48
O1444-8/IE00694/F0041/X045/R0106/001/MMO	Youth Summit (Facilitator)	50 000.00			-		50 000.00	52 200.00	54 757.80
	Online CAO NSFAS Applications	-			-		-	-	-
O1444-9/IE00677/F0041/X045/R0106/001/MMO	Online CAO NSFAS Applications (Catering)	40 000.00	37 950.00		37 950.00	- 2 050.00	37 950.00	39 619.80	41 561.17
O1444-9/IE00787/F0041/X045/R0106/001/MMO	Online CAO NSFAS Applications (Data and WiFi)	18 000.00			-	- 18 000.00	-	-	-
	Top Achievers Awards Ceremony	-			-		-	-	-
O1444-10/IE00677/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Catering)	-			-		-	-	-
O1444-10/IE00703/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Transport)	35 000.00	33 000.00		33 000.00		35 000.00	36 540.00	38 330.46
O1444-10/IE00694/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Project Coordinator)	60 000.00			-	- 60 000.00	-	-	-
O1444-10/IE00571/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Venue Hire)	80 000.00			-	102 000.00	182 000.00	190 008.00	199 318.39
O1444-10/IE00667/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Sound and Stage)	-			-		-	-	-
O1444-10/IE00754/F0041/X045/R0106/001/MMO	Top Achievers Awards Ceremony (Gifts and Promotiona	-			-		-	-	-
	Junior Council Launch	-			-		-	-	-
O1444-11/IE00677/F0041/X045/R0106/001/MMO	Junior Council Launch (Catering)	30 000.00			-	- 30 000.00	-	-	-
O1444-11/IE00667/F0041/X045/R0106/001/MMO	Junior Council Launch (Sound and Stage)	20 000.00			-	- 20 000.00	-	-	-
O1444-11/IE00703/F0041/X045/R0106/001/MMO	Junior Council Launch (Transport)	-			-		-	-	-
	Youth Revolutionary Programmes	-			-		-	-	-
O1444-12/IE00677/F0041/X045/R0106/001/MMO	Youth Revolutionary Programmes (Catering)	80 000.00	75 800.00		75 800.00	- 4 200.00	75 800.00	79 135.20	83 012.82
O1444-12/IE00703/F0041/X045/R0106/001/MMO	Youth Revolutionary Programmes (Transport)	90 000.00	88 500.00		88 500.00	- 1 500.00	88 500.00	92 394.00	96 921.31
O1444-12/IE00754/F0041/X045/R0106/001/MMO	Youth Revolutionary Programmes (Promotional Items)	40 000.00	29 000.00		29 000.00		40 000.00	41 760.00	43 806.24
O1444-12/IE00667/F0041/X045/R0106/001/MMO	Youth Revolutionary Programmes (Sound, Tent and Stag	80 000.00	74 050.00		74 050.00	- 5 950.00	74 050.00	77 308.20	81 096.30
O1444-12/IE00680/F0041/X045/R0106/001/MMO	Youth Development (Drivers Licences)	400 000.00		133 000.00	133 000.00	- 30 000.00	370 000.00	386 280.00	405 207.72
	Career Guidance and Career Expo	-			-		-	-	-
O1444-13/IE00677/F0041/X045/R0106/001/MMO	Career Guidance and Career Expo (Catering)	80 000.00	29 700.00		29 700.00	- 50 300.00	29 700.00	31 006.80	32 526.13
O1444-13/IE00703/F0041/X045/R0106/001/MMO	Career Guidance and Career Expo (Transport)	100 000.00	118 400.00		118 400.00	18 400.00	118 400.00	123 609.60	129 666.47
O1444-13/IE00667/F0041/X045/R0106/001/MMO	Careers Giudance and Career Expo (Sound, Tent and Sta	80 000.00	15 000.00		15 000.00	- 35 000.00	45 000.00	46 980.00	49 282.02
	Education Indaba	-			-		-	-	-
O1444-18/IE00677/F0041/X045/R0106/001/MMO	Education Indaba (Catering)	40 000.00			-		40 000.00	41 760.00	43 806.24
O1444-18/IE00667/F0041/X045/R0106/001/MMO	Education Indaba (Sound)	30 000.00			-		30 000.00	31 320.00	32 854.68
	Miss Ndwedwe	-			-		-	-	-
O1444-14/IE00677/F0041/X045/R0106/001/MMO	Miss Ndwedwe (Catering)	45 000.00			-		45 000.00	46 980.00	49 282.02
O1444-14/IE00667/F0041/X045/R0106/001/MMO	Miss Ndwedwe (Sound and Stage)	60 000.00			-	- 25 000.00	35 000.00	36 540.00	38 330.46
O1444-14/IE00754/F0041/X045/R0106/001/MMO	Miss Ndwedwe (Gifts Promotional Items)	20 000.00			-		20 000.00	20 880.00	21 903.12
O1444-14/IE00626/F0041/X045/R0106/001/MMO	Miss Ndwedwe (Entertainment and Facilitators)	100 000.00	29 500.00		29 500.00		100 000.00	104 400.00	109 515.60
	Faith based Youth Forum	-			-		-	-	-
O1444-15/IE00677/F0041/X045/R0106/001/MMO	Faith based Youth Forum (Catering)	35 000.00	37 250.00		37 250.00	2 250.00	37 250.00	38 889.00	40 794.56
O1444-15/IE00703/F0041/X045/R0106/001/MMO	Faith based Youth Forum (Transport)	45 000.00			-		45 000.00	46 980.00	49 282.02
O1444-15/IE00667/F0041/X045/R0106/001/MMO	Faith based Youth Forum (Sound and Stage)	50 000.00			-	- 10 000.00	40 000.00	41 760.00	43 806.24
	Young Local Artists Support and Workshop	-			-		-	-	-
O1444-16/IE00677/F0041/X045/R0106/001/MMO	Young Local Artists Support and Workshop (Catering)	70 000.00	14 250.00		14 250.00		70 000.00	73 080.00	76 660.92
O1444-16/IE00847/F0041/X045/R0106/001/MMO	Young Local Artist Support and Workshop (Facilitators)	70 000.00			-		70 000.00	73 080.00	76 660.92
O1444-16/IE00703/F0041/X045/R0106/001/MMO	Young Local Artists Support and Workshop (Transport)	35 000.00	31 500.00		31 500.00	- 3 500.00	31 500.00	32 886.00	34 497.41
O1444-16/IE00667/F0041/X045/R0106/001/MMO	Young Local Artists Support and Workshop (Sound and	50 000.00	14 000.00		14 000.00	- 6 000.00	44 000.00	45 936.00	48 186.86
	Ndwedwe Boys Camp	-			-		-	-	-
O1444-17/IE00571/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Venue booking)	90 000.00	121 508.00		121 508.00	31 508.00	121 508.00	126 854.35	133 070.22
O1444-17/IE00677/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Catering)	-			-		-	-	-
O1444-17/IE00703/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Transport)	90 000.00	74 100.00		74 100.00	- 15 900.00	74 100.00	77 360.40	81 151.06
O1444-17/IE00754/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Promotional Items & Gifts)	30 000.00	29 400.00		29 400.00	- 600.00	29 400.00	30 693.60	32 197.59
O1444-17/IE00667/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Sound and Stage)	-			-		-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (MUNICIPAL MANAGER)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1444-17/IE00847/F0041/X045/R0106/001/MMO	Ndwedwe Boys Camp (Facilitators and Life Coaches)	45 000.00	29 000.00		29 000.00	- 16 000.00	29 000.00	30 276.00	31 759.52
	Ndwedwe Youth Artizens Training Programme(Skills	-			-		-	-	-
O1293-9/IE00750/F0041/X045/R0106/001/MMO	Ndwedwe Youth Artisans (Tuition Fees)	150 000.00			-	- 150 000.00	-	-	-
	Young Women Meet and Greet Empowerment Sessio	-			-		-	-	-
O1293-10/IE00677/F0041/X045/R0106/001/MMO	Young Women Meet and Greet Empowerment Session (	50 000.00	9 900.00		9 900.00		50 000.00	52 200.00	54 757.80
O1293-10/IE00571/F0041/X045/R0106/001/MMO	Young Women Meet and Greet Empowerment Session (	80 000.00			-	- 10 000.00	70 000.00	73 080.00	76 660.92
O1293-10/IE00667/F0041/X045/R0106/001/MMO	Young Women Meet and Greet Empowerment Session (	15 000.00			-		15 000.00	15 660.00	16 427.34
O1293-10/IE00571/F0041/X045/R0106/001/MMO	Young Women Empowerment Seminar(Venue)	-			-		-	-	-
O1293-10/IE00847/F0041/X045/R0106/001/MMO	Young Women Empowerment Seminar(Facilitator)	30 000.00			-		30 000.00	31 320.00	32 854.68
	Young People in Arts (Traditional Arts)	-			-		-	-	-
O1293-11/IE00677/F0041/X045/R0106/001/MMO	Young People in Arts (Traditional Arts) - Catering	40 000.00	17 250.00		17 250.00		40 000.00	41 760.00	43 806.24
O1293-11/IE00703/F0041/X045/R0106/001/MMO	Young People in Arts (Traditional Arts) - Transport	40 000.00	24 000.00		24 000.00		40 000.00	41 760.00	43 806.24
O1293-11/IE00667/F0041/X045/R0106/001/MMO	Young People in Arts(Traditional Art) - Sound	40 000.00	15 000.00		15 000.00		40 000.00	41 760.00	43 806.24
O1293-11/IE00847/F0041/X045/R0106/001/MMO	Young People in Arts (Traditional Art) - Facilitator	50 000.00			-		50 000.00	52 200.00	54 757.80
	Ndwedwe Youth Council Meeting	-			-		-	-	-
O1293-12/IE00571/F0041/X045/R0106/001/MMO	Ndwedwe Youth Council Meeting (Venue)	55 000.00			-	77 900.00	132 900.00	138 747.60	145 546.23
O1293-12/IE00677/F0041/X045/R0106/001/MMO	Ndwedwe Youth Council Meeting (Catering)	150 000.00	53 970.00		53 970.00	- 87 900.00	62 100.00	64 832.40	68 009.19
Total General Expenditure		3 943 000.00	1 491 178.00	170 000.00	1 661 178.00	- 647 542.00	3 295 458.00	3 440 458.15	3 609 040.60
GRAND TOTAL EXPENDITURE (YOUTH DEVELOPMENT)		3 943 000.00	1 491 178.00	170 000.00		- 647 542.00	3 295 458.00	3 440 458.15	3 609 040.60
PUBLIC PARTICIPATION									
	Ward Committes								
O1358-3/IE00060/F0041/X045/R0106/001/MMO	Ward Committes (Accommodation)	800 000.00	999 920.00		999 920.00	199 920.00	999 920.00	1 043 916.48	1 095 068.39
O1358-3/IE00677/F0041/X045/R0106/001/MMO	Ward Committes (Catering)	308 000.00	135 800.00		135 800.00	- 100 000.00	208 000.00	217 152.00	227 792.45
O0001/IE00586/F0041/X045/R0105/001/MMO	Ward Committes (Payment of Ward Committes)	3 442 000.00	2 037 850.00		2 037 850.00	80 000.00	3 522 000.00	3 676 968.00	3 857 139.43
O1358-3/IE00840/F0041/X045/R0106/001/MMO	Ward Committes (Service Provider - Contracted Services	250 000.00	250 035.00		250 035.00	35.00	250 035.00	261 036.54	273 827.33
O1358-3/IE00628/F0041/X045/R0106/001/MMO	Ward Committes (Sound System)	152 000.00	56 850.00		56 850.00		152 000.00	158 688.00	166 463.71
O1358-3/IE00703/F0041/X045/R0106/001/MMO	Ward Committes (Transportation)	350 000.00	236 800.00	29 600.00	266 400.00	- 23 000.00	327 000.00	341 388.00	358 116.01
O1358-3/IE00604/F0041/X045/R0106/001/MMO	Ward Committes (Uniform(T-shirts)	250 000.00	227 500.00		227 500.00		250 000.00	261 000.00	273 789.00
O0001/IE00592/F0041/X045/R0105/001/MMO	Seating Allowance for Traditional Leaders	-			-		-	-	-
O1358-3/IE00754/F0041/X045/R0106/001/MMO	Ward Committees (Diaries)	180 000.00			-		180 000.00	187 920.00	197 128.08
O1308-2/IE00754/F0041/X045/R0106/001/MMO	Isicathamiya (Gift and promotional Items)	70 000.00			-	- 70 000.00	-	-	-
	Speaker Imbizo	-			-		-	-	-
O1240-3/IE00677/F0041/X045/R0106/001/MMO	Speaker Imbizo (Catering)	200 000.00			-	30 000.00	230 000.00	240 120.00	251 885.88
O1240-4/IE00667/F0041/X045/R0106/001/MMO	Speaker Imbizo (Sound System)	70 000.00	29 600.00		29 600.00		70 000.00	73 080.00	76 660.92
O1240-6/IE00626/F0041/X045/R0106/001/MMO	Speaker Imbizo (Entertainment)	60 000.00			-		60 000.00	62 640.00	65 709.36
O1240-4/IE00571/F0041/X045/R0106/001/MMO	Speaker Imbizo (Tent Hire)	180 000.00	27 800.00		27 800.00		180 000.00	187 920.00	197 128.08
O1240-4/IE00703/F0041/X045/R0106/001/MMO	Speaker Imbizo (Transport)	200 000.00	29 600.00		29 600.00	40 000.00	240 000.00	250 560.00	262 837.44
O1240-4/IE00754/F0041/X045/R0106/001/MMO	Speaker Imbizo (Promotional Materials)	200 000.00	29 000.00		29 000.00	- 78 000.00	122 000.00	127 368.00	133 609.03
	Ward Committees Quortely meetings	-			-		-	-	-
O1358-4/IE00632/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (catering)	70 000.00			-		70 000.00	73 080.00	76 660.92
O1358-4/IE00671/F0041/X045/R0106/001/MMO	Ward Committees Quorteloy meeting (Transport)	70 000.00			-	70 000.00	140 000.00	146 160.00	153 321.84
O1358-4/IE00628/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (sound sytem)	40 000.00			-	- 40 000.00	-	-	-
O1358-4/IE00571/F0041/X045/R0106/001/MMO	Ward Committees Quortely meeting (tables & Décor)	30 000.00			-	- 30 000.00	-	-	-
	ID Campaign	-			-		-	-	-
O0006-3/IE00571/F0041/X045/R0106/001/MMO	ID Campaign (Hire tent)	70 000.00			-	- 70 000.00	-	-	-
O0006-3/IE00671/F0041/X045/R0106/001/MMO	ID Campaign (transport)	60 000.00			-	- 60 000.00	-	-	-
O0006-3/IE00632/F0041/X045/R0106/001/MMO	ID Campaign (catering)	35 000.00			-	- 35 000.00	-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (MUNICIPAL MANAGER)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
		-			-		-	-	-
O1235-7/IE00847/F0041/X045/R0106/001/MMO	Publuc Participation Strategy	200 000.00	194 900.00		194 900.00	- 5 100.00	194 900.00	203 475.60	213 445.90
O1235-7/IE00756/F0041/X045/R0106/001/MMO	Public Participation loud-hailers & Benners	70 000.00			-	- 10 000.00	60 000.00	62 640.00	65 709.36
O1235-7/IE00694/F0041/X045/R0106/001/MMO	Municipal Rapid Response	70 000.00			-	- 30 000.00	40 000.00	41 760.00	43 806.24
Total General Expenditure		7 427 000.00	4 255 655.00	29 600.00	4 285 255.00	- 131 145.00	7 295 855.00	7 616 872.62	7 990 099.38
GRAND TOTAL EXPENDITURE (PUBLIC PARTICIPATION)		7 427 000.00	4 255 655.00	29 600.00		- 131 145.00	7 295 855.00	7 616 872.62	7 990 099.38
INTERNAL AUDIT, RISK AND COMPLIANCE									
O1350-1/IE00567/F0041/X045/R0106/001/MMO	External Audit fees (Audit Fees - AG)	1 500 000.00	1 764 063.45		1 764 063.45	390 000.00	1 890 000.00	1 973 160.00	2 069 844.84
O1350-1/IE00685/F0041/X045/R0106/001/MMO	Internal Audit Fees	800 000.00	456 129.74		456 129.74	200 129.74	1 000 129.74	1 044 135.45	1 095 298.09
O1350-1/IE00584/F0041/X045/R0106/001/MMO	Risk Management Professional Fees	200 000.00	152 680.19		152 680.19	61 488.89	261 488.89	272 994.40	286 371.13
O1350-1/IE00584/F0041/X045/R0106/001/MMO	Membership Fees (IMFO)	5 000.00			-	- 2 000.00	3 000.00	3 132.00	3 285.47
O1350-1/IE00584/F0041/X045/R0106/001/MMO	Membership Fees (IIASA)	5 000.00			-	-	5 000.00	5 220.00	5 475.78
O1350-1/IE00584/F0041/X045/R0106/001/MMO	Membership Fees (IRMSA)	10 000.00			-	- 2 000.00	8 000.00	8 352.00	8 761.25
O1350-1/IE00584/F0041/X045/R0106/001/MMO	Membership Fees (ILGM)	10 000.00			-	- 10 000.00	-	-	-
O1350-1/IE00059/F0041/X045/R0106/001/MMO	Conferences/Training (Registration Fees:Seminars, Conf	-			-	25 000.00	25 000.00	26 100.00	27 378.90
			-				-	-	-
TOTAL INTERNAL AUDIT, RISK AND COMPLIANCE		2 530 000.00	2 372 873.38	-	2 372 873.38	662 618.63	3 192 618.63	3 333 093.85	3 496 415.45
LEGAL SERVICES									
General Expenditure									
O0001/IE00008/F0041/X045/R0106/001/MMO	Legal/ Consulting Fees (Legal/ Consulting Fees)	2 000 000.00	3 808 893.56		3 808 893.56	2 461 292.00	4 461 292.00	4 657 588.85	4 885 810.70
TOTAL LEGAL SERVICES		2 000 000.00	3 808 893.56	-	3 808 893.56	2 461 292.00	4 461 292.00	4 657 588.85	4 885 810.70
MUNICIPAL MANAGER'S OFFICE									
REVENUE									
Transfers and Subsidies									
D0001/IR006973/F13637/X045/R0105/001/MMO	Schemes Support Programme Grant								
Total Transfers and Subsidies		-	-			-	-	-	-
General Expenditure									
	Subsistence and Travelling Allowance								
O0001/IE00144/F0041/X045/R0105/001/MMO	Subsistence and Travelling Allowance (Own Transport)	17 000.00	98 943.03		98 943.03	100 000.00	117 000.00	122 148.00	128 133.25
O0001/IE01583/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodation (Car hire- with	-			-		-	-	-
O0001/IE00143/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodation (Car hire- withc	10 000.00			-		10 000.00	10 440.00	10 951.56
O0001/IE01581/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodation (Flights)	30 000.00	21 000.00		21 000.00		30 000.00	31 320.00	32 854.68
O0001/IE00060/F0041/X045/R0105/001/MMO	Subsistence,Travelling & Accomodation (Strategic Sessi	100 000.00	94 070.60		94 070.60	45 000.00	145 000.00	151 380.00	158 797.62
O0001/IE00059/F0041/X045/R0105/001/MMO	Conferences/Training (Registration Fees:Seminars, Conf	45 000.00	67 729.99		67 729.99	35 000.00	80 000.00	83 520.00	87 612.48
	Communication	-			-		-	-	-
O1239-1/IE00772/F0041/X045/R0106/001/MMO	Communication (Radio and TV Transmissions)	900 000.00	1 240 606.10		1 240 606.10	1 341 108.00	2 241 108.00	2 339 716.75	2 454 362.87
O1238-1/IE00772/F0041/X045/R0105/001/MMO	Communication (Mayor slot (Publicity)				-	500 000.00	500 000.00	522 000.00	547 578.00
O0024-1/IE00578/F0041/X045/R0105/001/MMO	Shared Fraud hotline	20 000.00			-		20 000.00	20 880.00	21 903.12
O0001/IE00595/F0041/X045/R0105/001/MMO	Skills Development Fund	99 334.65	51 237.77		51 237.77	9 308.58	108 643.23	113 423.53	118 981.28
			-		-		-	-	-
Total General Expenditure		1 221 334.65	1 573 587.49	-	1 573 587.49	2 030 416.58	3 251 751.23	3 394 828.28	3 561 174.87

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ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
Employee Related Cost									
O0001/IE00036/F0041/X045/R0105/001/MMO	Employee Related Cost (Salaries and Allowances)	8 949 249.85	4 193 002.54		4 193 002.54	- 946 782.88	8 002 466.97	8 354 575.51	8 763 949.71
O0001/IE00038/F0041/X045/R0105/001/MMO	Employee Related Cost (Bonus)	574 158.86	287 417.20		287 417.20	- 286 741.66	287 417.20	300 063.56	314 766.67
O0001/IE00040/F0041/X045/R0105/001/MMO	Employee Related Cost (Bargaining Council)	3 696.10	1 652.40		1 652.40	246.60	3 942.70	4 116.18	4 317.87
O0001/IE00043/F0041/X045/R0105/001/MMO	Employee Related Cost (Medical Aid)	392 972.64	168 100.80		168 100.80	- 39 020.04	353 952.60	369 526.51	387 633.31
O0001/IE00044/F0041/X045/R0105/001/MMO	Employee Related Cost (Provident Fund and Pension - R	1 406 071.44	487 334.14		487 334.14	- 314 806.90	1 091 264.53	1 139 280.17	1 195 104.90
O0001/IE00045/F0041/X045/R0105/001/MMO	Employee Related Cost (UIF)	61 553.95	26 559.52		26 559.52	2 209.25	63 763.20	66 568.78	69 830.65
O0001/IE00110/F0041/X045/R0105/001/MMO	Employee Related Cost (Long Term Service Awards)	30 000.00			-		30 000.00	31 320.00	32 854.68
O0001/IE00126/F0041/X045/R0105/001/MMO	Employee Related Cost (Vehicle Allowance)	554 039.79	346 094.37		346 094.37	207 460.03	761 499.83	795 005.82	833 961.11
O0001/IE01521/F0041/X045/R0105/001/MMO	Employee Related Cost (Housing Subsidy)	12 141.25	7 082.39		7 082.39	- 0.01	12 141.24	12 675.45	13 296.55
O0001/IE01530/F0041/X045/R0105/001/MMO	Employee related cost (Leave Pay)	101 382.79	378 355.15		378 355.15	276 972.36	378 355.15	395 002.78	414 357.91
O0001/IE01537/F0041/X045/R0105/001/MMO	Employees Related Cost Clothing Allowance	533 154.00	297 500.00		297 500.00	- 23 154.00	510 000.00	532 440.00	558 529.56
O0001/IE03969/F0041/X045/R0105/001/MMO	Employee Related Cost (Overtime)	20 000.00			-	30 000.00	50 000.00	52 200.00	54 757.80
O0001/IE00128/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Manager (Salaries and	744 528.72	58 070.26		58 070.26	- 372 264.36	372 264.36	388 643.99	407 687.55
O0001/IE06107/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Manager (Performanc	-			-	-	-	-	-
O0001/IE06266/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Manager (UIF)	2 125.44	177.12		177.12	-	2 125.44	2 218.96	2 327.69
O0001/IE06910/F0041/X045/R0105/001/MMO	Employee Related Cost Municipal Manager (Vehicle All	248 176.20	24 655.15		24 655.15	- 124 088.10	124 088.10	129 547.98	135 895.83
Totals Employee Related Cost		**13 633 251.03**	**6 276 001.04**	**-**	**6 276 001.04**	**- 1 589 969.71**	**12 043 281.32**	**12 573 185.70**	**13 189 271.80**
GRAND TOTAL EXPENDITURE (MUNICIPALMANAGER'S OFFICE)		**14 854 585.68**	**7 849 588.53**	**-**	**7 849 588.53**	**440 446.86**	**15 295 032.55**	**15 968 013.98**	**16 750 446.67**
TOTAL EXPENDITURE (MUNICIPAL MANAGER)		**39 672 585.68**	**25 269 435.44**	**199 600.00**	**17 322 977.44**	**2 425 729.89**	**42 098 315.58**	**43 950 641.46**	**46 104 222.90**
(SUPLUS)/DEFICIT		**39 672 585.68**	**25 269 435.44**	**199 600.00**	**17 322 977.44**	**2 425 729.89**	**42 098 315.58**	**43 950 641.46**	**46 104 222.90**

		-43 028.28							

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (COMMUNITY SERVICES)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
LIBRARY									
REVENUE									
Transfers and Subsidies									
D0001/IR006985/F13636/X024/R0106/001/COMM	Provincialisation of libraries Grant	-981 000.00	-1 440 060.13		-1 440 060.13		-981 000.00	-981 000.00	-1 024 000.00
D0001/IR006972/F13636/X024/R0105/001/COMM	Community Library Services Grant	-1 023 000.00			-		-1 023 000.00	-1 023 000.00	-1 068 000.00
D0001/IR00961/F0047/X024/R0105/001/COMM	Library fee		-1 027.82		-1 027.82	-2 500.00	-2 500.00	-2 610.00	-2 737.89
Total Transfers and Subsidies		**-2 004 000.00**	**-1 441 087.95**	**-**	**-1 441 087.95**	**-2 500.00**	**-2 006 500.00**	**-2 006 610.00**	**-2 094 737.89**
TOTAL REVENUE		**-2 004 000.00**	**-1 441 087.95**	**-**	**-1 441 087.95**	**-2 500.00**	**-2 006 500.00**	**-2 006 610.00**	**-2 094 737.89**
EXPENDITURE									
General Expenditure									
	Reading Programme								
O1255-1/IE00677/F0041/X024/R0106/001/COMM	Catering (Catering for Reading)	50 000.00	4 250.00		4 250.00	-35 750.00	14 250.00	14 877.00	15 605.97
O0001/IE00583/F0041/X024/R0105/001/COMM	Library Books	100 000.00	72 000.00	91 200.26	163 200.26	63 200.26	163 200.26	170 381.07	178 729.74
O0001/IE00595/F13636/X024/R0105/001/COMM	Skills Development Fund (Library Grant)	19 213.80	11 687.71		11 687.71	-146.83	19 066.97	19 905.92	20 881.31
Total General Expenditure		**169 213.80**	**87 937.71**	**91 200.26**	**179 137.97**	**27 303.43**	**196 517.23**	**205 163.99**	**215 217.02**
Employee Related Cost									
O0001/IE00040/F13636/X024/R0105/001/COMM	Employee Related Cost (Council Industrial Library)	741.60	464.40		464.40	29.40	771.00	804.92	844.37
O0001/IE01530/F13636/X024/R0105/001/COMM	Employee Related Cost (Leave Pay Library)	40 000.00	26 656.25		26 656.25	-13 343.75	26 656.25	27 829.13	29 192.75
O0001/IE00045/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (UIF)	12 752.64	7 554.50		7 554.50	-	12 752.64	13 313.76	13 966.13
O0001/IE00038/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Bonus	144 330.59	145 146.68		145 146.68	816.09	145 146.68	151 533.13	158 958.26
O0001/IE01521/F9283/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Housin	-			-	-	-	-	-
O0001/IE00043/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Medica	149 349.60	90 208.80		90 208.80	-3 531.60	145 818.00	152 233.99	159 693.46
O0001/IE03969/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Overtin	50 000.00			-	10 000.00	60 000.00	62 640.00	65 709.36
O0001/IE00044/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Provide	352 024.24	199 524.75		199 524.75	1 689.70	353 713.94	369 277.35	387 371.94
O0001/IE00036/F13636/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Salaries	1 235 587.53	958 209.04		958 209.04	4 486.99	1 240 074.52	1 206 461.80	1 255 382.43
O0001/IE00036/F0041/X024/R0105/001/COMM	Employee Related Cost Cyber Cadet Library Grant (Salaries	496 379.54			-	-31 291.40	465 088.14	606 396.24	646 305.66
Total Employee Related Cost		**2 481 165.74**	**1 427 764.42**	**-**	**1 427 764.42**	**-31 144.58**	**2 450 021.16**	**2 590 490.32**	**2 717 424.36**
GRAND TOTAL EXPENDITURE (LIBRARY)		**2 650 379.54**	**1 515 702.13**	**91 200.26**	**1 606 902.39**	**-3 841.15**	**2 646 538.39**	**2 795 654.31**	**2 932 641.38**
SOCIAL COHESION									
General Expenditure									
	Social Cohesion /Gender								
O1252-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion /Gender(Catering)	130 000.00	143 600.00	9 750.00	153 350.00	23 350.00	153 350.00	160 097.40	167 942.17
O1252-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Gift / promotional material)	50 000.00	51 000.00		51 000.00	1 000.00	51 000.00	53 244.00	55 852.96
O1252-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Sound System and Stag)	80 000.00	54 550.00		54 550.00	-25 450.00	54 550.00	56 950.20	59 740.76
O1252-3/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Tent)	50 000.00	43 900.00		43 900.00	-6 100.00	43 900.00	45 831.60	48 077.35
O1252-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion /Gender (Transport)	80 000.00	120 800.00		120 800.00	40 800.00	120 800.00	126 115.20	132 294.84
	Social Cohesion/ Disability Programme	-			-		-	-	-
O1245-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/ Disability (Gift and Promotional Items)	50 000.00			-	-20 000.00	30 000.00	31 320.00	32 854.68
O1245-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (Catering.)	100 000.00	63 910.00		63 910.00	-23 340.00	76 660.00	80 033.04	83 954.66
O1245-3/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (facilitator)	40 000.00	25 000.00		25 000.00	-5 000.00	35 000.00	36 540.00	38 330.46
O1245-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Disability (Sound System and Stage)	30 000.00	15 500.00		15 500.00	-4 500.00	25 500.00	26 622.00	27 926.48
O1245-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Disability(Transport)	80 000.00	47 600.00		47 600.00	-22 400.00	57 600.00	60 134.40	63 080.99
	Social Cohesion/Dress a Child	-	-		-		-	-	-
O1242-4/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Catering.)	100 000.00	-		-		100 000.00	104 400.00	109 515.60
O1242-4/IE00604/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (School Uniform)	400 000.00	-	386 100.00	386 100.00	116 100.00	516 100.00	538 808.40	565 210.01
O1242-4/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Sound System and Stage)	30 000.00	-		-		30 000.00	31 320.00	32 854.68
O1242-4/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Tent)	60 000.00	-		-		60 000.00	62 640.00	65 709.36
O1242-4/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Dress a Child (Transport)	80 000.00	-		-	-80 000.00	-	-	-
O1264-23/IE01312/F0041/X008/R0106/001/COMM	Dress a Child Covid 19 Respond	-	-		-		-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (COMMUNITY SERVICES)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
	Social Cohesion/Ingoma	-	-		-		-	-	-
O1308-3/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Catering.)	70 000.00	-		-	- 70 000.00	-	-	-
O1308-3/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Sound System and Stage)	50 000.00	-		-	- 50 000.00	-	-	-
O1308-3/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/ Ingoma (Gift and Promotional Items)	50 000.00	-		-	- 50 000.00	-	-	-
O1308-3/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Tent)	70 000.00	-		-	- 70 000.00	-	-	-
O1308-3/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Ingoma(Transport)	50 000.00	-		-	- 50 000.00	-	-	-
	Social Cohesion/Orphans and Farmworkers	-	-		-		-	-	-
O1217-6/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Catering)	50 000.00	-		-	- 20 000.00	30 000.00	31 320.00	32 854.68
O1217-6/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Gift and Prom	50 000.00	-		-	- 20 000.00	30 000.00	31 320.00	32 854.68
O1217-6/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Transport)	70 000.00	-		-	- 40 000.00	30 000.00	31 320.00	32 854.68
O1217-6/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farm workers (Sound System	40 000.00	-		-	- 10 000.00	30 000.00	31 320.00	32 854.68
O1217-6/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Orphans and Farmworkers(Tent)	50 000.00	-		-	- 50 000.00	-	-	-
	Social Cohesion/Senior Citizen Program	-	-		-		-	-	-
O1248-1/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizen (Catering.)	80 000.00	41 800.00		41 800.00	- 38 200.00	41 800.00	43 639.20	45 777.52
O1248-1/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens(Gifts and Promotional Iten	50 000.00	80 000.00		80 000.00	30 000.00	80 000.00	83 520.00	87 612.48
O1248-1/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Senior citizens (Sound System and Stage)	30 000.00	15 000.00		15 000.00	- 15 000.00	15 000.00	15 660.00	16 427.34
O1248-1/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/ Senior Citizens (Tent)	50 000.00			-	- 50 000.00	-	-	-
O1248-1/IE00571/F0039/X008/R0106/001/COMM	Social Cohesion/ Senior Citizens (Tent) funded by Agency	-				50 000.00	50 000.00	52 200.00	54 757.80
O1248-1/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Senior Citizens (Transport)	70 000.00	53 600.00		53 600.00	- 16 400.00	53 600.00	55 958.40	58 700.36
	Social Cohesion/Umkhosi Wesintu	-			-		-	-	-
O1308-4/IE00677/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Catering.)	220 000.00	29 780.00		29 780.00	- 90 220.00	129 780.00	135 490.32	142 129.35
O1308-4/IE00847/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (facilitator)	35 000.00			-	- 35 000.00	-	-	-
O1308-4/IE00754/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Gifts and Promotional	50 000.00			-	- 20 000.00	30 000.00	31 320.00	32 854.68
O1308-4/IE00667/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Sound System and Stag	40 000.00	14 600.00		14 600.00	- 10 000.00	30 000.00	31 320.00	32 854.68
O1308-4/IE00571/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Tent)	140 000.00			-	- 50 000.00	90 000.00	93 960.00	98 564.04
O1308-4/IE00703/F0041/X008/R0106/001/COMM	Social Cohesion/Umkhosi Wesintu (Transport)	100 000.00	53 600.00		53 600.00	- 26 000.00	74 000.00	77 256.00	81 041.54
	Moral Regeneration Program	-			-		-	-	-
O1243-5/IE00677/F0041/X008/R0106/001/COMM	Moral Regeneration (Catering)	100 000.00	70 650.00		70 650.00		100 000.00	104 400.00	109 515.60
O1243-5/IE00703/F0041/X008/R0106/001/COMM	Moral Regeneration (Transportation)	70 000.00	53 600.00		53 600.00	- 16 400.00	53 600.00	55 958.40	58 700.36
O1243-5/IE00571/F0041/X008/R0106/001/COMM	Moral Regenaration (Tent, Chairs and Tables)	50 000.00	49 500.00		49 500.00	- 500.00	49 500.00	51 678.00	54 210.22
O1243-5/IE00667/F0041/X008/R0106/001/COMM	Moral Regeneration (Sound and Stage Hire)	50 000.00	49 600.00		49 600.00	- 400.00	49 600.00	51 782.40	54 319.74
	HIV and AIDS Programmes	-			-		-	-	-
O1220-4/IE00677/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Catering)	100 000.00	53 700.00		53 700.00	- 46 300.00	53 700.00	56 062.80	58 809.88
O1220-4/IE00571/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Hire Charges Tent)	50 000.00	25 655.00		25 655.00	- 24 345.00	25 655.00	26 783.82	28 096.23
O1220-4/IE00667/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Sound system)	30 000.00	14 995.00		14 995.00	- 15 005.00	14 995.00	15 654.78	16 421.86
O1220-4/IE00703/F0041/X008/R0106/001/COMM	HIV and AIDS Programmes (Transport)	90 000.00	27 000.00		27 000.00	- 63 000.00	27 000.00	28 188.00	29 569.21
	Civil Society Forums Advisory meeting	-			-		-	-	-
O1247-1/IE00677/F0041/X008/R0106/001/COMM	Civil Society Forums Advisory meeting (Catering)	50 000.00	2 970.00		2 970.00	- 17 030.00	32 970.00	34 420.68	36 107.29
O1247-1/IE00754/F0041/X008/R0106/001/COMM	Civil Society Forums Advisory meeting (Gifts and Promotic	20 000.00			-	- 20 000.00	-	-	-
	16 Days of Activisim Program	-			-		-	-	-
O1235-6/IE00677/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Catering)	60 000.00	55 250.00		55 250.00	- 4 750.00	55 250.00	57 681.00	60 507.37
O1235-6/IE00571/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Tent)	30 000.00	28 250.00		28 250.00	- 1 750.00	28 250.00	29 493.00	30 938.16
O1235-6/IE00667/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Sound and stage)	30 000.00	18 000.00		18 000.00	- 12 000.00	18 000.00	18 792.00	19 712.81
O1235-6/IE00703/F0041/X008/R0106/001/COMM	16 Days of Activism Programme (Transport)	50 000.00	29 600.00		29 600.00	- 20 400.00	29 600.00	30 902.40	32 416.62
	Umkhosi womhlanga	-			-		-	-	-
O1308-5/IE00677/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Catering)	150 000.00	189 125.00		189 125.00	39 125.00	189 125.00	197 446.50	207 121.38
O1308-5/IE00703/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Transport)	250 000.00	185 000.00		185 000.00	- 65 000.00	185 000.00	193 140.00	202 603.86
O1308-5/IE00754/F0041/X008/R0106/001/COMM	Umkhosi Womhlanga (Promotional Materials)	100 000.00	94 000.00		94 000.00	- 6 000.00	94 000.00	98 136.00	102 944.66
	Child Protection Program	-			-		-	-	-
O0020-2/IE00677/F0041/X008/R0106/001/COMM	Child Protection Program (Catering)	50 000.00			-	- 20 000.00	30 000.00	31 320.00	32 854.68
O0020-2/IE00754/F0041/X008/R0106/001/COMM	Child Protection(Promotional items)	30 000.00			-		30 000.00	31 320.00	32 854.68
O0020-2/IE00667/F0041/X008/R0106/001/COMM	Child Protection(Sound and Stage)	30 000.00			-	- 15 000.00	15 000.00	15 660.00	16 427.34
O0020-2/IE00703/F0041/X008/R0106/001/COMM	Chils Protection (Transport)	50 000.00			-	- 20 000.00	30 000.00	31 320.00	32 854.68
O0020-2/IE00694/F0041/X008/R0106/001/COMM	Child Protection(Facilitation)	30 000.00			-		30 000.00	31 320.00	32 854.68
	Children council (advisory meetings)	-			-		-	-	-
O0013-1/IE00677/F0041/X008/R0106/001/COMM	Children council (advisory meetings catering)	30 000.00			-	- 30 000.00	-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (COMMUNITY SERVICES)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
	Mandela Program	-			-		-	-	-
O1243-7/IE00677/F0041/X008/R0106/001/COMM	Catering	50 000.00	41 700.00		41 700.00	-8 300.00	41 700.00	43 534.80	45 668.01
O1243-7/IE00754/F0041/X008/R0106/001/COMM	Promotional meterial and Gifts	40 000.00	52 275.00		52 275.00	12 275.00	52 275.00	54 575.10	57 249.28
O1243-7/IE00534/F0041/X008/R0106/001/COMM	Painting accessories, Nails and Cleaning meterial	50 000.00	62 111.60		62 111.60	12 111.60	62 111.60	64 844.51	68 021.89
O1243-7/IE00572/F0041/X008/R0106/001/COMM	Service Provider (Labour)	30 000.00	28 500.00		28 500.00	-1 500.00	28 500.00	29 754.00	31 211.95
	Training and Development	-			-		-	-	-
O1246-2/IE00847/F0041/X008/R0106/001/COMM	Capacitity building and training for vulnerable groups on sk	290 000.00	268 020.89		268 020.89	178 020.89	468 020.89	488 613.81	512 555.89
	Women's Caucus	-			-		-	-	-
O1240-8/IE00632/F0041/X008/R0106/001/COMM	Women's Caucus Catering	100 000.00	75 950.00		75 950.00	-14 050.00	85 950.00	89 731.80	94 128.66
O1240-8/IE00667/F0041/X008/R0106/001/COMM	Women's Caucus Sound System	30 000.00	29 600.00		29 600.00	-400.00	29 600.00	30 902.40	32 416.62
O1240-8/IE00754/F0041/X008/R0106/001/COMM	Women's Caucus (Gifts and Promotional items)	50 000.00	50 000.00		50 000.00		50 000.00	52 200.00	54 757.80
O1240-8/IE00694/F0041/X008/R0106/001/COMM	Women's caucus (Skills Development for and Emancipation	80 000.00	58 857.71		58 857.71	-11 142.29	68 857.71	71 887.45	75 409.93
	Women's Parlament	-			-		-	-	-
O1240-9/IE00677/F0041/X008/R0106/001/COMM	Women's Parliament (Catering)	70 000.00	73 465.00		73 465.00	3 465.00	73 465.00	76 697.46	80 455.64
O1240-9/IE00667/F0041/X008/R0106/001/COMM	Women's Parliament (Sound System)	30 000.00	41 750.00		41 750.00	11 750.00	41 750.00	43 587.00	45 722.76
O1240-9/IE00703/F0041/X008/R0106/001/COMM	Women's Parliament (Transport)	70 000.00	75 200.00		75 200.00	5 200.00	75 200.00	78 508.80	82 355.73
O1240-9/IE00754/F0041/X008/R0106/001/COMM	Women's Parliament (Promotional Items Gifts)	50 000.00	53 000.00		53 000.00	3 000.00	53 000.00	55 332.00	58 043.27
O1240-9/IE00571/F0041/X008/R0106/001/COMM	Women's Parliament (Tent Hire)	80 000.00	79 500.00		79 500.00	-500.00	79 500.00	82 998.00	87 064.90
	Operation Sukuma Sakhe	-			-		-	-	-
O1243-6/IE00677/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe (Catering/Mbo/oss meetings)	160 000.00	80 888.80		80 888.80	-29 111.20	130 888.80	136 647.91	143 343.65
O1243-6/IE00703/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe(Transportation)	30 000.00	29 600.00		29 600.00	-400.00	29 600.00	30 902.40	32 416.62
O1243-6/IE00571/F0041/X008/R0106/001/COMM	Operation Sukuma Sakhe (Tent)	50 000.00	21 800.00		21 800.00	-28 200.00	21 800.00	22 759.20	23 874.40
Total General Expenditure		**5 535 000.00**	**2 923 354.00**	**395 850.00**	**3 319 204.00**	**-932 896.00**	**4 602 104.00**	**4 804 596.58**	**5 040 021.81**
GRAND TOTAL EXPENDITURE (SOCIAL COHESION)		**5 535 000.00**	**2 923 354.00**	**395 850.00**	**3 319 204.00**	**-932 896.00**	**4 602 104.00**	**4 804 596.58**	**5 040 021.81**
SOLID WASTE REMOVAL									
REVENUE									
Service Charges									
D0001/IR00992/F0930/X132/R0106/001/COMM	Refuse Collection	-1 000 000.00	-331 825.07		-331 825.07	418 615.79	-581 384.21	-606 965.12	-636 706.41
-	-	**-1 000 000.00**	**-331 825.07**	**-**	**-331 825.07**	**418 615.79**	**-581 384.21**	**-606 965.12**	**-636 706.41**
General Expenditure									
O1234-1/IE00695/F0041/X132/R0106/001/COMM	Waste Management (Waste Collection and Disposal Trans	1 450 000.00	481 666.68		481 666.68	-268 000.00	1 182 000.00	1 234 008.00	1 294 474.39
O1234-1/IE00738/F0041/X132/R0106/001/COMM	Waste Management (Plastic Bags)	150 000.00	-		-		150 000.00	156 600.00	164 273.40
O1234-1/IE00846/F0041/X132/R0106/001/COMM	Dumping Site	400 000.00	-		-	-200 000.00	200 000.00	208 800.00	219 031.20
O1234-1/IE00844/F0041/X132/R0106/001/COMM	Business Plan : Buy Back Centre	-	-		-		-	-	-
O1234-1/IE00847/F0041/X004/R0106/001/COMM	Feasibility Study: Cemetries	200 000.00	-		-	-200 000.00	-	-	-
O1234-1/IE00847/F0041/X132/R0106/001/COMM	Indigent Policy and Register Alignment and Review	-	-		-		-	-	-
O1234-1/IE00642/F0041/X132/R0106/001/COMM	Town Rehabilitation and Beautification and Nursery	200 000.00	-		-		200 000.00	208 800.00	219 031.20
O1234-1/IE00534/F0041/X132/R0106/001/COMM	Halls and CDCs Cleaning Materials	100 000.00	-		-	-100 000.00	-	-	-
	Waste Management Campaigns	-	-		-		-	-	-
O1234-5/IE00754/F0041/X132/R0106/001/COMM	Waste Management (promotional materials)	50 000.00	-		-		50 000.00	52 200.00	54 757.80
O1234-5/IE00677/F0041/X132/R0106/001/COMM	Waste Management (catering)	50 000.00	-		-	-20 000.00	30 000.00	31 320.00	32 854.68
O1234-5/IE00667/F0041/X132/R0106/001/COMM	Waste Management (sound system)	30 000.00	-		-	-30 000.00	-	-	-
O1234-5/IE00534/F0041/X132/R0106/001/COMM	Waste Cleaning Materials	80 000.00	-		-	-80 000.00	-	-	-
Total General Expenditure		**2 710 000.00**	**481 666.68**	**-**	**481 666.68**	**-898 000.00**	**1 812 000.00**	**1 891 728.00**	**1 984 422.67**
GRAND TOTAL EXPENDITURE (SOLID WASTE REMOVAL)		**2 710 000.00**	**481 666.68**	**-**	**481 666.68**	**-898 000.00**	**1 812 000.00**	**1 891 728.00**	**1 984 422.67**
DISASTER MANAGEMENT									
REVENUE									
Transfers and Subsidies									
D0001/IR010606/F09777/X006/R3702/001/COMM	Disaster Management programme	-3 000 000.00	-		-	3 000 000.00	-		
Total Transfers and Subsidies		**-3 000 000.00**	**-**	**-**	**-**	**3 000 000.00**	**-**	**-**	**-**

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (COMMUNITY SERVICES)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
NEW	Bhamshela Thusong Maintainance						-		
O1265-2/IE01321/F0041/X019/R0106/001/COMM	Disaster Management (Emergency Relief)	1 000 000.00	1 265 796.00		1 265 796.00	578 650.00	1 578 650.00	1 648 110.60	1 728 868.02
O1234-2/IE00604/F0041/X006/R0106/001/COMM	Disaster Management (Uniform)	200 000.00			-	- 150 000.00	50 000.00	52 200.00	54 757.80
O1265-2/IE00677/F0041/X019/R0106/001/COMM	Awareness Campaigns, Training and Capacity Building (Ca	80 000.00	59 850.00		59 850.00	- 20 150.00	59 850.00	62 483.40	65 545.09
O1265-2/IE00754/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Promotional Materials)	60 000.00	56 975.00	34 525.00	91 500.00	31 500.00	91 500.00	95 526.00	100 206.77
O1265-2/IE00667/F0041/X019/R0106/001/COMM	Disaster Awareness Campaigns (Sound System)	30 000.00	11 100.00		11 100.00	- 18 900.00	11 100.00	11 588.40	12 156.23
O1265-2/IE00025/F0041/X019/R0106/001/COMM	Professional Studies(Climate Change and Policies)	150 000.00			-		150 000.00	156 600.00	164 273.40
Total General Expenditure		**1 520 000.00**	**1 393 721.00**	**34 525.00**	**1 428 246.00**	**421 100.00**	**1 941 100.00**	**2 026 508.40**	**2 125 807.31**
GRAND TOTAL EXPENDITURE (DISASTER MANAGEMENT)		**1 520 000.00**	**1 393 721.00**	**34 525.00**	**1 428 246.00**	**421 100.00**	**1 941 100.00**	**2 026 508.40**	**2 125 807.31**
COMMUNITY SOCIAL SERVICES									
	Subsistence and Travelling Allowance								
O0001/IE00060/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Accomodation)	80 000.00	55 230.00		55 230.00		80 000.00	83 520.00	87 612.48
O0001/IE01581/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Air Transport)	50 000.00			-	- 30 000.00	20 000.00	20 880.00	21 903.12
O0001/IE00143/F0041/X006/R0105/001/COMM	Accomodation and Subsistence (Transport without operator	30 000.00			-	- 30 000.00	-	-	-
O0001/IE00144/F0041/X006/R0105/001/COMM	Subsistence and Travelling Allowance (Own Transport)	20 000.00	26 441.18		26 441.18	29 769.40	49 769.40	51 959.25	54 505.26
O0001/IE01583/F0041/X006/R0105/001/COMM	Subsistence,Travelling & Accommodation (Road Transport	-			-	10 000.00	10 000.00	10 440.00	10 951.56
		-			-		-	-	-
O0022-2/IE00847/F0041/X006/R0106/001/COMM	Professional Fees (Review Intergrated Waste Management	200 000.00			-	- 200 000.00	-	-	-
O1265-1/IE00604/F0041/X006/R0106/001/COMM	Waste Management (Uniform and Protective)	100 000.00	60 000.00	60 000.00	120 000.00	20 000.00	120 000.00	125 280.00	131 418.72
O1265-3/IE01317/F0041/X006/R0106/001/COMM	Indigent Burial (Indigent Burial)	1 000 000.00	392 000.00		392 000.00	- 350 000.00	650 000.00	678 600.00	711 851.40
O0001/IE00595/F0041/X006/R0105/001/COMM	Skills Development Fund (Library Grant)	79 468.20	39 576.44		39 576.44	13 667.00	93 135.20	97 233.15	101 997.57
Total General Expenditure		**1 559 468.20**	**573 247.62**	**60 000.00**	**633 247.62**	**- 536 563.60**	**1 022 904.60**	**1 067 912.40**	**1 120 240.11**
Employee Related Cost									
O0001/IE01521/F0041/X006/R0105/001/COMM	Employee Related Cost (Housing Subsidy)	60 706.26	22 258.94		22 258.94	- 23 270.77	37 435.49	39 082.65	40 997.70
O0001/IE00044/F0041/X006/R0105/001/COMM	Employee Related Cost (Provident Fund and Pension - RA	1 331 888.12	689 587.41		689 587.41	12 071.22	1 343 959.34	1 403 093.55	1 471 845.13
O0001/IE00126/F0041/X006/R0105/001/COMM	Employee Related Cost (Vehicle Allowance)	269 549.11	162 740.34		162 740.34	9 434.33	278 983.44	291 258.71	305 530.39
O0001/IE00040/F0041/X006/R0105/001/COMM	Employee Related Cost (Bargaining Council)	3 201.84	1 069.20		1 069.20	242.76	3 444.60	3 596.16	3 772.37
O0001/IE00038/F0041/X006/R0105/001/COMM	Employee Related Cost (BONUS)	517 539.89	384 244.15		384 244.15	- 133 295.74	384 244.15	401 150.89	420 807.29
O0001/IE00110/F0041/X006/R0105/001/COMM	Employee Related Cost (Long Term Service Awards)	40 000.00			-	- 14 000.00	26 000.00	27 144.00	28 474.06
O0001/IE00043/F0041/X006/R0105/001/COMM	Employee Related Cost (Medical Aid)	382 278.72	273 336.00		273 336.00	145 565.28	527 844.00	551 069.14	578 071.52
O0001/IE03969/F0041/X006/R0105/001/COMM	Employee Related Cost (Overtime)	50 000.00	8 800.80		8 800.80	- 10 000.00	40 000.00	41 760.00	43 806.24
O0001/IE00036/F0041/X006/R0105/001/COMM	Employee Related Cost (Salaries and Allowances)	6 570 478.65	2 817 489.34		2 817 489.34	- 714 607.22	5 855 871.42	6 113 529.77	6 413 092.72
O0001/IE00045/F0041/X006/R0105/001/COMM	Employee Related Cost (UIF)	51 232.80	17 771.11		17 771.11	2 466.24	53 699.04	56 061.80	58 808.83
O0001/IE06254/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (UIF	2 125.44	1 239.84		1 239.84	-	2 125.44	2 218.96	2 327.69
0001/IE06117/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Perf	-			-	-	-	-	-
O0001/IE06084/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Sala	611 297.28	356 590.08		356 590.08	-	611 297.28	638 194.36	669 465.88
O0001/IE06924/F0041/X006/R0105/001/COMM	Employee Related Cost Director Community Services (Veh	203 765.76	118 863.36		118 863.36	-	203 765.76	212 731.45	223 155.29
O0001/IE01530/F0041/X006/R0105/001/COMM	Employees Related Cost (Leave Pay)	60 000.00	109 779.71		109 779.71	49 779.71	109 779.71	114 610.02	120 225.91
O0001/IE06206/F0041/X006/R0105/001/COMM	Municipal Running Cost/Medical/Equitable Share/Commun	-			-		-	-	-
Total Employee Related Cost		**10 154 063.86**	**4 963 770.28**	**-**	**4 963 770.28**	**- 675 614.19**	**9 478 449.67**	**9 895 501.45**	**10 380 381.03**
GRAND TOTAL EXPENDITURE (COMMUNITY SOCIAL SERVICES)		**11 713 532.06**	**5 537 017.90**	**60 000.00**	**5 597 017.90**	**- 1 212 177.79**	**10 501 354.27**	**10 963 413.86**	**11 500 621.14**
TOTAL EXPENDITURE COMMUNITY SERVICES		**24 128 911.61**	**11 851 461.71**	**581 575.26**	**12 433 036.97**	**- 2 625 814.94**	**21 503 096.66**	**22 481 901.15**	**23 583 514.31**
(SUPLUS)/DEFICIT		**18 124 911.61**	**10 078 548.69**	**581 575.26**	**10 660 123.95**	**790 300.85**	**18 915 212.45**	**19 868 326.03**	**20 852 070.01**

		- 43 028.28							

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (CORPORATE SERVICES)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31Janury 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
HUMAN RESOURCES									
General Expenditure									
	Recruitment								
O0001/IE00692/F0041/X062/R0105/001/CORP	Recruitme (Vetting)	70 000.00	68 521.73	12 521.74	81 043.47	55 000.00	125 000.00	130 500.00	136 894.50
O0001/IE00677/F0041/X062/R0105/001/CORP	Recruitment (Catering)	20 000.00	8 613.00		8 613.00	- 5 000.00	15 000.00	15 660.00	16 427.34
O0001/IE00841/F0041/X062/R0105/001/CORP	Recruitment (Medical Examination)	20 000.00	9 011.10		9 011.10	5 000.00	25 000.00	26 100.00	27 378.90
O0001/IE00142/F0041/X062/R0105/001/CORP	Recruitment (Relocation)	-			-		-	-	-
O0001/IE00063/F0041/X062/R0105/001/CORP	Recruitment (S & T)	35 000.00	4 283.74		4 283.74	- 20 000.00	15 000.00	15 660.00	16 427.34
		-			-		-	-	-
O0001/IE00751/F0041/X062/R0105/001/CORP	General Advertisement	800 000.00	679 074.41	8 333.53	687 407.94	100 000.00	900 000.00	939 600.00	985 640.40
	Employee wellness	-			-		-	-	-
O1299-4/IE00677/F0041/X051/R0105/001/CORP	Employee wellness (Catering Services)	50 000.00	104 400.00		104 400.00	54 400.00	104 400.00	108 993.60	114 334.29
O1299-4/IE00754/F0041/X051/R0105/001/CORP	Employee wellness (Promotional Items)	30 000.00	29 500.00		29 500.00	- 500.00	29 500.00	30 798.00	32 307.10
O1299-4/IE00847/F0041/X051/R0105/001/CORP	Employee wellness(Training and Awareness Campa	70 000.00	29 800.00		29 800.00	- 40 200.00	29 800.00	31 111.20	32 635.65
O1299-4/IE00703/F0041/X051/R0105/001/CORP	Employee wellness(Transport)	-			-		-	-	-
	OHS	-			-		-	-	-
O0016-3/IE00060/F0041/X062/R0105/001/CORP	OHS (Accommodation)	35 000.00			-	- 35 000.00	-	-	-
O0016-3/IE00677/F0041/X062/R0105/001/CORP	OHS (Catering)	20 000.00	1 073.00		1 073.00	- 18 927.00	1 073.00	1 120.21	1 175.10
O0016-3/IE00754/F0041/X062/R0105/001/CORP	OHS (Promotional material)	50 000.00	9 800.00		9 800.00	- 40 200.00	9 800.00	10 231.20	10 732.53
	Professional Fees	-			-		-	-	-
O1300-3/IE00840/F0041/X051/R0105/001/CORP	Professional Fees PMS /Job Evaluation	40 000.00	7 205.00		7 205.00	- 32 795.00	7 205.00	7 522.02	7 890.60
		-			-		-	-	-
O0001/IE00595/F0041/X051/R0105/001/CORP	Skills Development Levies (Skills Development Lev	126 077.55	63 086.21		63 086.21	- 16 107.54	109 970.02	114 808.70	120 434.32
	Subsistence & Travelling Allowance	-			-		-	-	-
O1300-2/IE00061/F0041/X062/R0105/001/CORP	Subsistence & Travelling Allowance (Daily Allowa	2 000.00			-	- 2 000.00	-	-	-
O1300-2/IE01581/F0041/X062/R0105/001/CORP	Subsistence,Travelling & Accommodation (Flights)	13 000.00			-	- 7 000.00	6 000.00	6 264.00	6 570.94
O1300-2/IE00060/F0041/X062/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel a	50 000.00	17 231.00		17 231.00	- 4 769.00	45 231.00	47 221.16	49 535.00
O0001/IE00060/F0041/X051/R0105/001/CORP	Subsistence,Travelling & Accommodation (Travel a	-			-		-	-	-
O1300-2/IE00810/F0041/X062/R0105/001/CORP	Conferences/Training (Registration Fees;Seminars,	20 000.00	10 600.00		10 600.00	2 000.00	22 000.00	22 968.00	24 093.43
O1300-2/IE00144/F0041/X062/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transp	15 000.00	17 671.17		17 671.17	15 000.00	30 000.00	31 320.00	32 854.68
O0001/IE00144/F0041/X046/R0105/001/CORP	Subsistence and Travelling Allowance (Own Transp	-			-		-	-	-
O1300-2/IE01583/F0041/X062/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire	5 000.00			-	- 5 000.00	-	-	-
O1300-2/IE00143/F0041/X062/R0105/001/CORP	Subsistence,Travelling & Accommodation (Car hire	13 000.00			-	- 5 000.00	8 000.00	8 352.00	8 761.25
O1300-2/IE00063/F0041/X062/R0105/001/CORP	Subsistence,Travelling & Accommodation (Inciden	-			-		-	-	-
	Training and Seminars	-			-		-	-	-
O1232-8/IE00703/F0041/X062/R0105/001/CORP	Training and Seminars (Transport)	-			-		-	-	-
O1232-8/IE00060/F0041/X062/R0105/001/CORP	Training and Seminars (Accommodation)	250 000.00	291 250.00		291 250.00	141 250.00	391 250.00	408 465.00	428 479.79
O1232-8/IE00677/F0041/X062/R0105/001/CORP	Training and Seminars (Catering)	50 000.00			-	- 30 000.00	20 000.00	20 880.00	21 903.12
O1232-8/IE00019/F0041/X062/R0105/001/CORP	Training and Seminars (Service Provider)	750 000.00	287 752.91		287 752.91	- 382 247.09	367 752.91	383 934.04	402 746.81
					-		-	-	-
O0001/IE00584/F0041/X062/R0105/001/CORP	Membership Fees (Membership Fees) SALGA	831 828.21			-	- 204 946.21	626 882.00	654 464.81	686 533.58
O0001/IE00609/F0041/X062/R0105/001/CORP	Insurance WCA (Insurance WCA)	470 000.00	934.70		934.70	- 20 000.00	450 000.00	469 800.00	492 820.20
O0001/IE00555/F0041/X051/R0105/001/CORP	Study Assistant (Internal)	500 000.00			-		500 000.00	522 000.00	547 578.00
Total General Expenditure		4 335 905.76	1 639 807.97	20 855.27	1 660 663.24	- 497 041.84	3 838 863.93	4 007 773.94	4 204 154.86
Employee Related Cost									
O0001/IE00036/F2496/X051/R0105/001/CORP	Employee Related Costs (Salaries and Allowances)	10 343 815.12	5 262 391.85		5 262 391.85	- 510 570.17	9 833 244.95	10 265 907.73	10 768 937.21
O0001/IE00038/F0041/X051/R0105/001/CORP	Employee Related Cost (Bonus)	856 984.59	660 952.57		660 952.57	- 196 032.02	660 952.57	690 034.48	723 846.17
O0001/IE00040/F0041/X051/R0105/001/CORP	Employee Related Cost (Bargaining Council)	6 211.57	2 203.20		2 203.20	- 888.95	5 322.62	5 556.82	5 829.10
O0001/IE00043/F0041/X051/R0105/001/CORP	Employee Related Cost-Medical Aid	686 675.28	389 118.72		389 118.72	60 111.12	746 786.40	779 645.00	817 847.61
O0001/IE00044/F2496/X051/R0105/001/CORP	Employee Related Cost (Provident Fund and Pensio	2 142 477.15	1 149 040.12		1 149 040.12	52 555.23	2 195 032.38	2 291 613.80	2 403 902.88
O0001/IE00045/F0041/X051/R0105/001/CORP	Employee Related Cost (UIF)	79 907.85	34 924.75		34 924.75	- 1 158.65	78 749.20	82 214.17	86 242.66
O0001/IE00110/F0041/X051/R0105/001/CORP	Employee Related Cost (Long Term Service Award	50 000.00			-	- 20 000.00	30 000.00	31 320.00	32 854.68

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (CORPORATE SERVICES)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31Janury 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O0001/IE00126/F0041/X051/R0105/001/CORP	Employee Related Cost (Vehicle Allowance)	337 001.84	197 074.43		197 074.43	-	337 001.84	351 829.92	369 069.58
O0001/IE01521/F0041/X051/R0105/001/CORP	Employee Related Cost (Housing Subsidy)	72 847.51	34 400.18		34 400.18	- 12 141.26	60 706.25	63 377.32	66 482.81
O0001/IE01530/F0041/X051/R0105/001/CORP	Employee related cost (Leave Pay)	147 499.15	145 629.44		145 629.44	- 10 051.71	137 447.44	143 495.13	150 526.39
O0001/IE03969/F0041/X051/R0105/001/CORP	Employee Related Cost (Overtime)	30 000.00	17 659.68		17 659.68	40 000.00	70 000.00	73 080.00	76 660.92
O0001/IE06075/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services	611 297.28			-	- 407 531.52	203 765.76	212 731.45	223 155.29
O0001/IE06196/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services	-			-	-	-	-	-
O0001/IE06117/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services	-			-	-	-	-	-
O0001/IE06262/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services	2 125.44			-	-	2 125.44	2 218.96	2 327.69
O0001/IE06919/F0041/X051/R0105/001/CORP	Employee related cost Director Corporate Services	203 765.76			-	- 118 863.36	84 902.40	88 638.11	92 981.37
Total Employee Related Cost		**15 570 608.55**	**7 893 394.94**	**-**	**7 893 394.94**	**- 1 124 571.30**	**14 446 037.25**	**15 081 662.89**	**15 820 664.37**
Transfers and Subsidies									
O1246-1/IE01321/F0041/X051/R0106/001/CORP	Study Assistants (External)	1 700 000.00	265 505.49		265 505.49		1 700 000.00	1 774 800.00	1 861 765.20
Total Transfer and Subsidies		**1 700 000.00**	**265 505.49**	**-**	**265 505.49**	**-**	**1 700 000.00**	**1 774 800.00**	**1 861 765.20**
GRAND TOTAL EXPENDITURE (HUMAN RESOURCES)		**21 606 514.31**	**9 798 708.40**	**20 855.27**	**9 819 563.67**	**- 1 621 613.14**	**19 984 901.18**	**20 864 236.83**	**21 886 584.43**
INFORMATION TECHNOLOGY									
General Expenditure									
O0001/IE00792/F0041/X063/R0105/001/CORP	Computer Software, Programme and Licencing	1 200 000.00	328 791.00		328 791.00	29 000.00	1 229 000.00	1 283 076.00	1 345 946.72
O0001/IE00784/F0041/X063/R0105/001/CORP	Internet Access (Internet Access)	350 000.00	104 635.88		104 635.88	- 170 000.00	180 000.00	187 920.00	197 128.08
	Professional Fees	-			-		-	-	-
O0018-2/IE00844/F0041/X063/R0105/001/CORP	Professional Fees (ICT Maintenance)	765 000.00	485 833.18		485 833.18	- 120 000.00	645 000.00	673 380.00	706 375.62
O1342-1/IE00694/F0041/X063/R0105/001/CORP	Professional Fees (Broadband Infrastructure)	100 000.00			-		100 000.00	104 400.00	109 515.60
O0029-3/IE00016/F0041/X063/R0105/001/CORP	Professional Fees (Website Hosting)	130 000.00	60 337.44		60 337.44	- 30 000.00	100 000.00	104 400.00	109 515.60
	Repairs and Maintenance:	-			-		-	-	-
O0015-2/IE00793/F0041/X063/R0105/001/CORP	Repairs and Maintenance: (Computers)	50 000.00	28 420.00	2 900.00	31 320.00	20 000.00	70 000.00	73 080.00	76 660.92
O2774-1/IE00649/F0041/X063/R0105/001/CORP	Repairs and Maintenance: (Buildings)	50 000.00	264 202.50		264 202.50	214 202.50	264 202.50	275 827.41	289 342.95
O1562-4/IE00650/F0041/X052/R0105/001/CORP	Maintenance of Office Equipment (Small Tools)	65 000.00	67 839.00	2 940.00	70 779.00	41 840.00	106 840.00	111 540.96	117 006.47
O0015-2/IE00694/F0041/X046/R0105/001/CORP	Repairs and Maintenance: (WIFI Network)	100 000.00	174 651.00		174 651.00	80 000.00	180 000.00	187 920.00	197 128.08
Total General Expenditure		**2 810 000.00**	**1 514 710.00**	**5 840.00**	**1 520 550.00**	**65 042.50**	**2 875 042.50**	**3 001 544.37**	**3 148 620.04**
GRAND TOTAL EXPENDITURE (IT)		**2 810 000.00**	**1 514 710.00**	**5 840.00**	**1 520 550.00**	**65 042.50**	**2 875 042.50**	**3 001 544.37**	**3 148 620.04**
ADMINISTRATION									
General Expenditure									
O0001/IE00683/F0041/X046/R0106/001/CORP	Cleaning Services (Cleaning and Hygiene: SP)	1 532 000.00	963 550.00		963 550.00		1 532 000.00	1 599 408.00	1 677 778.99
		-			-		-	-	-
	Communication and Branding	-			-		-	-	-
O0001/IE00645/F0041/X046/R0105/001/CORP	Car Branding	80 000.00	57 850.00	29 400.00	87 250.00	7 250.00	87 250.00	91 089.00	95 552.36
O1239-2/IE00645/F0041/X046/R3696/001/CORP	Diary/calender's/folders/Flags/Banners	130 000.00	192 000.00		192 000.00	162 000.00	292 000.00	304 848.00	319 785.55
	Council Meetings	-			-		-	-	-
O0006-2/IE00677/F0041/X046/R0105/001/CORP	Council Meetings (Catering)	150 000.00	78 731.15	5 882.00	84 613.15	10 000.00	160 000.00	167 040.00	175 224.96
O0006-2/IE00571/F0041/X046/R0105/001/CORP	Council Meetings (Tent Hire)	100 000.00		15 000.00	15 000.00	- 85 000.00	15 000.00	15 660.00	16 427.34
O0006-2/IE00667/F0041/X046/R0105/001/CORP	Council Meetings (Sound system)	70 000.00		9 000.00	9 000.00	- 61 000.00	9 000.00	9 396.00	9 856.40
O0006-2/IE00060/F0041/X046/R0105/001/CORP	Council Meetings (Accommodation and venue hire)	-	151 500.00		151 500.00	201 500.00	201 500.00	210 366.00	220 673.93
		-			-		-	-	-
O0001/IE00607/F0041/X046/R0106/001/CORP	Fuel and Oil (Fuel and Oil)	3 467 000.00	3 829 501.79		3 829 501.79	2 457 000.00	5 924 000.00	6 184 656.00	6 487 704.14
O0001/IE00602/F0041/X046/R0105/001/CORP	Toll Gate Fees	50 000.00	14 679.58		14 679.58	- 20 000.00	30 000.00	31 320.00	32 854.68
O0001/IE00807/F0041/X046/R0106/001/CORP	Licence and Registration fees	211 000.00	108 482.10		108 482.10	- 5 000.00	206 000.00	215 064.00	225 602.14
O0001/IE00771/F0041/X046/R0105/001/CORP	Postal Services (Postal Services)	50 000.00			-	- 30 000.00	20 000.00	20 880.00	21 903.12
		-			-		-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (CORPORATE SERVICES)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31Janury 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
	Professional Fees	-			-		-	-	-
O0018-1/IE00021/F0041/X046/R0105/001/CORP	Professional Fees (Electronic Records management	30 000.00	10 635.42		10 635.42	- 5 000.00	25 000.00	26 100.00	27 378.90
O0001/IE00545/F0041/X046/R0106/001/CORP	Rent/ Lease (Rent/ Lease)	1 721 000.00	981 089.54		981 089.54	- 430 214.00	1 290 786.00	1 347 580.58	1 413 612.03
O0001/IE00539/F0041/X046/R0105/001/CORP	Rentals extra copies				-	359 214.00	359 214.00	375 019.42	393 395.37
O0001/IE00735/F0041/X046/R0105/001/CORP	Municipal Running Cost/Overdue Accounts/Equital	-	4 377.54		4 377.54		-	-	-
	Repairs and Maintenance:	-			-		-	-	-
O3523-1/IE00649/F0041/X046/R0106/001/CORP	Repairs and Maintenance: (Buildings)	400 000.00	483 397.87	32 400.00	515 797.87	315 212.87	715 212.87	746 682.24	783 269.67
O1565-2/IE00651/F0041/X046/R0106/001/CORP	Repairs and Maintenance: (Vehicles)	800 000.00	1 142 513.39		1 142 513.39	525 000.00	1 325 000.00	1 383 300.00	1 451 081.70
		-			-		-	-	-
O0001/IE00698/F0041/X046/R0106/001/CORP	Municipal Security services	9 433 510.04	5 749 555.90	3 000.00	5 752 555.90		9 433 510.04	9 848 584.48	10 331 165.12
O0001/IE00778/F0041/X046/R0106/001/CORP	Telephones (Telephones)	650 000.00	627 952.89		627 952.89	135 289.56	785 289.56	819 842.30	860 014.57
O0001/IE00579/F0041/X046/R0106/001/CORP	Municipal Electricity and Water	1 600 000.00	1 090 900.60		1 090 900.60		1 600 000.00	1 670 400.00	1 752 249.60
O0001/IE00769/F0041/X046/R0106/001/CORP	Cellphones Charges (Cellphones Charges)	1 000 000.00	765 159.14		765 159.14	- 50 000.00	950 000.00	991 800.00	1 040 398.20
O0001/IE00769/F0045/X046/R0105/001/CORP	Cellphones Charges (Cellphones Charges)	650 000.00			-		650 000.00	678 600.00	711 851.40
O1239-2/IE00778/F0041/X046/R0106/001/CORP	KZN293_OP_CST_CORP_Commu/Telephone, Fa	-			-		-	-	-
O0001/IE00604/F0041/X046/R0106/001/CORP	Uniforms/ PPE (Uniforms/ PPE)	150 000.00	148 770.45		148 770.45	28 770.45	178 770.45	186 636.35	195 781.53
O0001/IE00605/F0041/X046/R0106/001/CORP	Vehicle Tracking Device (Tracking device and Car	220 000.00	47 394.00	21 895.35	69 289.35	- 100 000.00	120 000.00	125 280.00	131 418.72
O0001/IE00584/F0041/X046/R0106/001/CORP	Membership Fees (Membership Fees)	5 000.00			-		5 000.00	5 220.00	5 475.78
O1264-13/IE00739/F0041/X046/R0105/001/CORP	Staff PPE Covid 19 Respond	100 000.00			-	- 100 000.00	-	-	-
O1264-15/IE00678/F0041/X046/R0105/001/CORP	Sanitisation of office building Covid 19 Respond	200 000.00			-	- 185 000.00	15 000.00	15 660.00	16 427.34
Total General Expenditure		**22 799 510.04**	**16 448 041.36**	**116 577.35**	**16 564 618.71**	**3 130 022.88**	**25 929 532.92**	**27 070 432.37**	**28 396 883.56**
GRAND TOTAL EXPENDITURE (ADMINISTRATION)		**22 799 510.04**	**16 448 041.36**	**116 577.35**	**16 564 618.71**	**3 130 022.88**	**25 929 532.92**	**27 070 432.37**	**28 396 883.56**
TOTAL EXPENDITURE CORPORATE SERVICES		**47 216 024.35**	**27 761 459.76**	**143 272.62**	**27 904 732.38**	**1 573 452.24**	**48 789 476.60**	**50 936 213.57**	**53 432 088.03**
(SUPLUS)/DEFICIT		**47 216 024.35**	**27 761 459.76**	**143 272.62**	**27 904 732.38**	**1 573 452.24**	**48 789 476.60**	**50 936 213.57**	**53 432 088.03**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
		- 43 028.28							
2022/2023 ADJUSTMENT OPERATIONAL BUDGET (EXECUTIVE COUNCIL)									
EXPENDITURE									
Operational Cost									
O0001/IE00059/F0041/X044/R0105/001	Conferences/Training (Registration Fees:Seminars, Conference	10 000.00	-		-	- 10 000.00	-	-	-
O1486-1/IE00636/F0041/X044/R0105/0	Strategic Planning	800 000.00	-		-	- 120 000.00	680 000.00	709 920.00	744 706.08
	MPAC	-	-		-		-	-	-
O1223-1/IE00677/F0041/X044/R0105/0	MPAC Catering	10 000.00	-		-	3 000.00	13 000.00	13 572.00	14 237.03
O1223-1/IE00694/F0041/X044/R0105/0	MPAC Training	100 000.00	-		-	- 50 000.00	50 000.00	52 200.00	54 757.80
O1223-1/IE00025/F0041/X044/R0105/0	MPAC Co Sourcing to carry out S59 activities of systems Act	140 000.00	-		-	- 120 000.00	20 000.00	20 880.00	21 903.12
		-	-				-	-	-
O0001/IE00595/F0041/X044/R0105/001	Skills Development Levies	134 687.74	87 870.89		87 870.89	23 037.95	157 725.68	164 665.61	172 734.23
	Subsistence and Travelling Allowance	-			-		-	-	-
O0001/IE00144/F0041/X044/R0105/001	Subsistence and Travelling Allowance (Own Transport)	600 000.00	251 517.40		251 517.40	- 142 773.91	457 226.09	477 344.04	500 733.90
O0001/IE00060/F0041/X044/R0105/001	Subsistence,Travelling & Accommodation (Travel and Subsist	450 000.00	1 022 040.00		1 022 040.00	772 040.00	1 222 040.00	1 275 809.76	1 338 324.44
O0001/IE01581/F0041/X044/R0105/001	Subsistence,Travelling & Accomodation (Travel and Subsisten	50 000.00	29 565.00		29 565.00	10 000.00	60 000.00	62 640.00	65 709.36
O0001/IE01583/F0041/X044/R0105/001	Subsistence,Travelling & Accomodation (Travel and Subsisten	20 000.00	8 800.00		8 800.00	10 000.00	30 000.00	31 320.00	32 854.68
O0001/IE00143/F0041/X044/R0105/001	Subsistence,Travelling & Accomodation (Travel and Subsisten	400 000.00	6 510.00		6 510.00	- 343 490.00	56 510.00	58 996.44	61 887.27
O0001/IE00840/F0041/X044/R0105/001	Council Training	-	-				-	-	-
Totals Operational Cost		2 714 687.74	1 406 303.29	-	1 406 303.29	31 814.04	2 746 501.77	2 867 347.85	3 007 847.90
Remuneration of Councillors									
	Speaker								
O0001/IE00073/F0041/X044/R0105/001	Remuneration for councillors(Speaker:Social Contributions:Mc	18 905.72	46 186.80		46 186.80	871.88	19 777.61	20 647.82	21 659.57
O0001/IE00816/F0041/X044/R0105/001	Remuneration for councillors(Speaker:Allowances and Service	604 083.59	367 494.34		367 494.34	34 454.85	638 538.44	666 634.13	699 299.20
O0001/IE00817/F0041/X044/R0105/001	Remuneration for councillors (Speaker:Allowances and Service	42 228.00	23 800.00		23 800.00	-	42 228.00	44 086.03	46 246.25
O0001/IE00074/F0041/X044/R0105/001	Remuneration for councillors (Speaker:Allowances and Service	90 612.59			-	5 266.90	95 879.49	100 098.19	105 003.00
	Deputy Mayor								
O0001/IE07194/F0041/X044/R0105/001	Remuneration for councillors(Deputy Executive Mayor:Allowa	619 819.23	371 886.55		371 886.55	18 423.14	638 242.37	666 325.04	698 974.96
O0001/IE07195/F0041/X044/R0105/001	Remuneration for councillors(Deputy Executive Mayor:Allowa	42 228.00	23 800.00		23 800.00	-	42 228.00	44 086.03	46 246.25
O0001/IE07204/F0041/X044/R0105/001	Remuneration for councillors(Deputy Executive Mayor:Social	-	10 135.80		10 135.80	24 155.66	24 155.66	25 218.51	26 454.21
O0001/IE07205/F0041/X044/R0105/001	Remuneration for councillors (Deputy Executive Mayor:Social	92 972.89	55 783.00		55 783.00	2 880.99	95 853.89	100 071.46	104 974.96
	Executive Committee								
O0001/IE07206/F0041/X044/R0105/001	Remuneration for councillors(Executive Committee:Allowance	3 281 935.69	1 597 616.11		1 597 616.11	- 26 102.57	3 255 833.12	3 399 089.78	3 565 645.18
O0001/IE07207/F0041/X044/R0105/001	Remuneration for councillors (Executive Committee:Allowance	211 182.40	119 000.00		119 000.00	-	211 182.40	220 474.43	231 277.68
O0001/IE07217/F0041/X044/R0105/001	Remuneration for councillors(Executive Committee:Social Con	-			-	-	-	-	-
O0001/IE07216/F0041/X044/R0105/001	Remuneration for councillors(Executive Committee:Allowance	59 282.15	16 784.40		16 784.40	63 677.71	122 959.86	128 370.10	134 660.23
	WHIP								
O0001/IE07182/F0041/X044/R0105/001	Remuneration for councillors(Whip:Allowances and Service R	308 809.64	176 527.12		176 527.12	15 047.40	323 857.04	338 106.74	354 673.98
O0001/IE07183/F0041/X044/R0105/001	Remuneration for councillors(Whip:Allowances and Service R	42 228.00	23 800.00		23 800.00	-	42 228.00	44 086.03	46 246.25
O0001/IE07192/F0041/X044/R0105/001	Remuneration for councillors(Whip:Allowances and Service R	34 390.98	12 626.40		12 626.40	- 11 200.36	23 190.62	24 211.01	25 397.35
O0001/IE07190/F0041/X044/R0105/001	Remuneration for councillors(Whip:Allowances and Service R	-	5 160.00						
O0001/IE07193/F0041/X044/R0105/001	Remuneration for councillors(Whip:Allowances and Service R	46 321.51	28 103.39		28 103.39	2 313.91	48 635.42	50 775.37	53 263.37
	Executive Mayor								
O0001/IE07218/F0041/X044/R0105/001	Remuneration for councillors(Executive Mayor:Allowances an	848 877.81	513 033.67		513 033.67	44 795.78	893 673.59	932 995.23	978 712.00
O0001/IE07219/F0041/X044/R0105/001	Remuneration for councillors(Executive Mayor:Allowances an	42 228.00			-	-	42 228.00	44 086.03	46 246.25
O0001/IE07228/F0041/X044/R0105/001	Remuneration for councillors(Executive Mayor:Social Contribu	42 111.25	24 003.00		24 003.00	1 669.25	43 780.50	45 706.84	47 946.48
	Other Councillors and Section 79								
O0001/IE07230/F0041/X044/R0105/001	Remuneration for councillors(Total for All Other Councillors:A	8 020 368.72	5 312 837.51		5 312 837.51	369 639.22	8 390 007.94	8 759 168.29	9 188 367.54
O0001/IE07231/F0041/X044/R0105/001	Remuneration for councillors(Total for All Other Councillors:A	1 224 951.23	690 200.00		690 200.00	- 42 312.81	1 182 638.42	1 234 674.51	1 295 173.57
O0001/IE07235/F0041/X044/R0105/001	Employee related costs: council (Total for All Other Councillo	70 507.45	40 751.03		40 751.03	1 922.40	72 429.85	75 616.76	79 321.98
O0001/IE07240/F0041/X044/R0105/001	Employee related costs: council (Total for All Other Councillo	41 000.90	32 548.80		32 548.80	- 10 171.98	30 828.92	32 185.40	33 762.48
O0001/IE07241/F0041/X044/R0105/001	Employee related costs: council (Total for All Other Councillo	115 695.86	107 783.76		107 783.76	- 29 099.20	86 596.66	90 406.91	94 836.85
Total Remuneration of Councillors		15 900 741.63	9 599 861.68	-	9 594 701.68	466 232.18	16 366 973.80	17 087 120.65	17 924 389.56

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (EXECUTIVE COUNCIL)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
GRAND TOTAL EXPENDITURE (EXECUTIVE COUNCIL)		18 615 429.37	11 006 164.97	-	11 001 004.97	498 046.21	19 113 475.58	19 954 468.50	20 932 237.46
(SUPLUS)/DEFICIT		18 615 429.37	11 006 164.97	-	11 001 004.97	498 046.21	19 113 475.58	19 954 468.50	20 932 237.46

		- 43 028.28							

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (ECONOMIC DEVELOPMENT AND PLANNING)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
LOCAL ECONOMIC DEVELOPMENT									
REVENUE									
D0001/IR006972/F13642/X098/R0106/001/EDP	Municipal Employment Initiative	- 1 000 000.00	-		-		- 1 000 000.00		
Total Transfers and Subsidies		**- 1 000 000.00**	-	-	-	-	**- 1 000 000.00**	-	-
General Expenditure									
	Ndwedwe Music Festival								
O1354-1/IE00636/F0041/X098/R0106/001/EDP	Ndwedwe Music Festival (Grant)	1 000 000.00	869 565.22		869 565.22	250 000.00	1 250 000.00	1 305 000.00	1 368 945.00
O1291-5/IE00634/F0041/X098/R0106/001/EDP	Ndwedwe Music Festival (Electrical Lights)	150 000.00	130 434.78		130 434.78	- 19 565.22	130 434.78	136 173.91	142 846.43
O1291-5/IE00663/F0041/X098/R0106/001/EDP	Ndwedwe Music Festival (Fencing)	150 000.00	130 434.78		130 434.78	- 19 565.22	130 434.78	136 173.91	142 846.43
	Maskandi Festival	-			-		-	-	-
O1306-1/IE00754/F0041/X098/R0106/001/EDP	Maskandi Festival (Promotional Gifts)	100 000.00	89 499.00		89 499.00	- 10 501.00	89 499.00	93 436.96	98 015.37
O1306-1/IE00677/F0041/X098/R0106/001/EDP	Maskandi Festival (Catering)	30 000.00	30 000.00		30 000.00		30 000.00	31 320.00	32 854.68
O1306-1/IE00667/F0041/X098/R0106/001/EDP	Maskandi Festival (Stage and Sound System)	30 000.00	29 000.00		29 000.00	- 1 000.00	29 000.00	30 276.00	31 759.52
	Cluster Commercial Gardens	-			-		-	-	-
O1217-2/IE00534/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (agricultural tool)	300 000.00	85 150.70		85 150.70		300 000.00	313 200.00	328 546.80
O1217-5/IE00663/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (Gardens Fencing)	300 000.00	593 355.00		593 355.00	293 355.00	593 355.00	619 462.62	649 816.29
O1217-5/IE00629/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (Water Supply system)	300 000.00			-	- 300 000.00	-	-	-
O1217-1/IE00642/F0047/X098/R0106/001/EDP	Cluster Commercial Gardens (Support Seeds)	300 000.00	347 000.00		347 000.00	- 163 000.00	137 000.00	143 028.00	150 036.37
O1217-1/IE00642/F0041/X098/R0106/001/EDP	Cluster Commercial Gardens (Support Seeds)					338 695.00	338 695.00	353 597.58	370 923.86
	Cooperatives Development	-			-		-	-	-
O1249-4/IE00677/F0041/X098/R0106/001/EDP	Cooperatives Development (Catering)	40 000.00	35 950.00		35 950.00	25 950.00	65 950.00	68 851.80	72 225.54
O1249-3/IE00672/F0041/X098/R0106/001/EDP	Cooperatives Development (Identification and Database),(C	40 000.00			-	- 40 000.00	-	-	-
O1249-5/IE00703/F0041/X098/R0106/001/EDP	Cooperatives Development (Transport)	100 000.00	94 200.00		94 200.00	- 5 800.00	94 200.00	98 344.80	103 163.70
O1249-3/IE00847/F0041/X098/R0106/001/EDP	Cooperatives Development (Support)	50 000.00			-	20 000.00	70 000.00	73 080.00	76 660.92
O0001/IE00756/F0041/X098/R0105/001/EDP	Branding (banners and bilboards for mini-factories	-			-		-	-	-
	LED	-			-		-	-	-
O1217-3/IE00667/F0041/X098/R0106/001/EDP	LED (Sound system)	30 000.00	27 750.00		27 750.00	7 750.00	37 750.00	39 411.00	41 342.14
O1217-3/IE00703/F0041/X098/R0106/001/EDP	LED (Transport)	80 000.00	86 200.00		86 200.00	46 200.00	126 200.00	131 752.80	138 208.69
O1217-3/IE00677/F0041/X098/R0106/001/EDP	LED (Catering Services)	60 000.00	57 360.00		57 360.00	27 360.00	87 360.00	91 203.84	95 672.83
		-			-		-	-	-
O1244-1/IE00604/F0041/X098/R0105/001/EDP	EDP Uniform and Protective Clothing	50 000.00	41 220.00		41 220.00	- 8 780.00	41 220.00	43 033.68	45 142.33
O0001/IE00016/F0041/X098/R0106/001/EDP	Membership Fee	10 000.00					10 000.00	10 440.00	10 951.56
O0001/IE00595/F0041/X098/R0105/001/EDP	Skills Development Levies (Skills Development Levies)	49 600.62	31 566.99		31 566.99	6 306.78	55 907.40	58 367.33	61 227.32
O0001/IE00060/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Travel and Subs	20 000.00			-	20 000.00	40 000.00	41 760.00	43 806.24
O0001/IE00144/F0041/X098/R0105/001/EDP	Subsistence and Travelling Allowance (Own Transport)	10 000.00	22 838.43		22 838.43	22 838.43	32 838.43	34 283.32	35 963.20
O0001/IE01581/F0041/X098/R0105/001/EDP	Subsistence,Travelling & Accommodation (Flights)	10 000.00			-		10 000.00	10 440.00	10 951.56
O0001/IE00143/F0041/X098/R0105/001/EDP	Accommodation (Car hire- without operator)	10 000.00			-		10 000.00	10 440.00	10 951.56
O1232-11/IE00059/F0041/X098/R0106/001/EDP	Conferences and registration					15 000.00	15 000.00	15 660.00	16 427.34
O1336-2/IE00677/F0041/X098/R0106/001/EDP	Planning & Housing Catering					20 000.00	20 000.00	20 880.00	21 903.12
O1565-3/IE00651/F0041/X098/R0106/001/EDP	Repairs and Maintenance C Tractor Maintenance)	80 000.00	24 900.00		24 900.00	- 25 100.00	54 900.00	57 315.60	60 124.06
	SMME Development	-			-		-	-	-
O1224-2/IE00632/F0041/X098/R0106/001/EDP	SMME Development (Catering)	50 000.00	35 200.00		35 200.00	10 200.00	60 200.00	62 848.80	65 928.39
O1303-1/IE00022/F0041/X098/R0106/001/EDP	SMME Development (Gaps Identification and Training)	300 000.00	252 000.00		252 000.00	2 000.00	302 000.00	315 288.00	330 737.11
O1305-4/IE00667/F0041/X098/R0106/001/EDP	SMME Development (sound system)	40 000.00	19 900.00	19 900.00	39 800.00	- 200.00	39 800.00	41 551.20	43 587.21
O1249-2/IE00697/F0041/X098/R0106/001/EDP	SMME Development (Support)	200 000.00	32 035.00		32 035.00	- 147 965.00	52 035.00	54 324.54	56 986.44
O1305-3/IE00671/F0041/X098/R0106/001/EDP	SMME Development (Transport)	50 000.00	29 600.00		29 600.00	9 600.00	59 600.00	62 222.40	65 271.30
O1305-3/IE00534/F0041/X098/R0106/001/EDP	SMME Equipment /tools	200 000.00	48 272.00		48 272.00	- 20 000.00	180 000.00	187 920.00	197 128.08
	FARMERS MARKET DAY	-			-		-	-	-
O1218-1/IE00571/F0041/X098/R0106/001/EDP	Farmers Market Day (Tent/marquee)	150 000.00	134 750.00		134 750.00	14 750.00	164 750.00	171 999.00	180 426.95
O1218-1/IE00677/F0041/X098/R0106/001/EDP	Farmers Market Day (Catering)	30 000.00			-	- 10 000.00	20 000.00	20 880.00	21 903.12
O1218-1/IE00703/F0041/X098/R0106/001/EDP	Farmers Market Day (Transport)	30 000.00		29 600.00	29 600.00	19 600.00	49 600.00	51 782.40	54 319.74
O1218-1/IE00667/F0041/X098/R0106/001/EDP	Farmers Market Day (Sound System)	20 000.00			-	- 5 000.00	15 000.00	15 660.00	16 427.34
	Ndwedwe Market, Art and Craft Centre	-			-		-	-	-

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (ECONOMIC DEVELOPMENT AND PLANNING)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1218-2/IE00645/F0041/X098/R0106/001/EDP	Design/Drawing and Project Management	220 000.00	191 305.00		191 305.00	-28 695.00	191 305.00	199 722.42	209 508.82
O1354-3/IE00672/F13642/X098/R0106/001/EDP	Municipal Employment Initiative	1 000 000.00	869 150.00		869 150.00		1 000 000.00	1 044 000.00	1 095 156.00
	Tourisim development						-	-	-
O1354-2/IE00583/F0041/X098/R0106/001/EDP	Tourisim development (Tourism guide(booklet)					140 000.00	140 000.00	146 160.00	153 321.84
O1354-2/IE00594/F0041/X098/R0106/001/EDP	Tourisim development (exhibition stand(tourism indaba)					150 000.00	150 000.00	156 600.00	164 273.40
O1354-2/IE00667/F0041/X098/R0106/001/EDP	Tourisim development (Sound system)								
O1354-2/IE00632/F0041/X098/R0106/001/EDP	Tourisim development(Catering)								
O1354-2/IE00754/F0041/X098/R0106/001/EDP	Tourisim development(Tourism awareness (gifts/ promotion	-							
O1354-2/IE00671/F0041/X098/R0106/001/EDP	Tourisim development(Transport)								
Total General Expenditure		**5 589 600.62**	**4 338 636.90**	**49 500.00**	**4 388 136.90**	**634 433.77**	**6 224 034.39**	**6 497 891.90**	**6 816 288.61**
Employee Related Cost									
O0001/IE00036/F0041/X098/R0105/001/EDP	Employee Related Cost (Salaries and Allowances)	3 935 774.94	2 336 714.73		2 336 714.73	112 321.76	4 048 096.70	4 226 212.96	4 433 297.39
O0001/IE00038/F0041/X098/R0105/001/EDP	Employee Related Cost (Bonus)	327 981.24	280 171.75		280 171.75	-47 809.49	280 171.75	292 499.31	306 831.77
O0001/IE00040/F0041/X098/R0105/001/EDP	Employee Related Cost (Bargaining Council)	1 359.60	810.00		810.00	66.00	1 425.60	1 488.33	1 561.25
O0001/IE00043/F0041/X098/R0105/001/EDP	Employee Related Cost (Medical Aid)	279 086.64	189 398.52		189 398.52	20 538.96	299 625.60	312 809.13	328 136.77
O0001/IE00044/F0041/X098/R0105/001/EDP	Employee Related Cost (Provident Fund and Pension - RA)	652 640.91	386 908.83		386 908.83	19 714.53	672 355.44	701 939.08	736 334.09
O0001/IE00045/F0041/X098/R0105/001/EDP	Employee Related Cost(UIF)	21 254.40	12 221.28		12 221.28	-	21 254.40	22 189.59	23 276.88
O0001/IE00110/F0041/X098/R0105/001/EDP	Employee Related Cost (Long Term Service Awards)	45 000.00			-	-15 000.00	30 000.00	31 320.00	32 854.68
O0001/IE01530/F0041/X098/R0105/001/EDP	Employee Related Cost (Leave Pay)	50 000.00	18 969.00		18 969.00	-31 031.00	18 969.00	19 803.64	20 774.01
O0001/IE00126/F0041/X098/R0105/001/EDP	Employee Related Cost (Vehicle Allowance)	76 205.99	46 009.39		46 009.39	2 667.25	78 873.24	82 343.66	86 378.50
O0001/IE01521/F0041/X098/R0105/001/EDP	Employee Related Cost(Housing Subsidy)	12 141.25	7 082.39		7 082.39	-0.01	12 141.24	12 675.45	13 296.55
O0001/IE03969/F0041/X098/R0105/001/EDP	Employee Related Cost(Overtime)	30 000.00	6 251.52		6 251.52	-	30 000.00	31 320.00	32 854.68
O0001/IE06076/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Salaries and Allowan	573 648.48	293 643.81		293 643.81	-	573 648.48	598 889.01	628 234.57
O0001/IE06203/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Medical Aid)	37 648.80	20 691.00		20 691.00	7 466.40	45 115.20	47 100.27	49 408.18
O0001/IE06109/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Performance Bonus)	-			-	-	-	-	-
O0001/IE06260/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (UIF)	2 125.44	1 062.72		1 062.72	-	2 125.44	2 218.96	2 327.69
O0001/IE06912/F0041/X098/R0105/001/EDP	Employee Related Cost Director EDP (Vehicle Allowance)	203 765.76	101 882.88		101 882.88	-	203 765.76	212 731.45	223 155.29
Total Employee Related Cost		**6 248 633.45**	**3 701 817.82**	**-**	**3 701 817.82**	**68 934.40**	**6 317 567.85**	**6 595 540.84**	**6 918 722.34**
Grand Total Expenditure (LED)		**11 838 234.07**	**8 040 454.72**	**49 500.00**	**8 089 954.72**	**703 368.17**	**12 541 602.24**	**13 093 432.74**	**13 735 010.95**
TOWN PLANNING									
General Expenditure									
O3583-1/IE00025/F0041/X101/R0105/001/EDP	Professional Fees(LED Strategy,Agricultural plan,SDF and I	700 000.00	1 948 400.00		1 948 400.00	1 248 400.00	1 948 400.00	2 034 129.60	2 133 801.95
O1303-4/IE00844/F0930/X101/R0105/001/EDP	Professional Fees (Land Use Management System/Sceam)	500 000.00	785 000.00		785 000.00	-209 308.00	290 692.00	303 482.45	318 353.09
O1303-4/IE00844/F0041/X101/R0105/001/EDP	Professional Fees (Land Use Management System/Sceam)	-	-		-	494 308.00	494 308.00	516 057.55	541 344.37
	Ndwedwe Town Development	-	-		-		-	-	-
O0025-2/IE00025/F0041/X098/R0105/001/EDP	Ndwedwe Town Development (Survey)	400 000.00	392 000.00		392 000.00	492 000.00	892 000.00	931 248.00	976 879.15
O0025-5/IE00022/F0046/X101/R0105/001/EDP	Ndwedwe Town Development (Town Planning)	1 400 000.00	1 413 891.30		1 413 891.30	-2 999.70	1 397 000.30	1 458 468.31	1 529 933.26
O0025-5/IE00022/F0041/X101/R0105/001/EDP	Ndwedwe Town Development (Town Planning)					16 891.00	16 891.00	17 634.20	18 498.28
O0025-4/IE00086/F0041/X101/R0105/001/EDP	Bhamshela town development phase 2	1 400 000.00	1 406 391.30		1 406 391.30	506 391.30	1 906 391.30	1 990 272.52	2 087 795.87
	GIS Projects	-	-		-		-	-	-
O0024-2/IE00672/F0041/X101/R0105/001/EDP	DPSS Shared Service	1 200 000.00	-		-	-100 000.00	1 100 000.00	1 148 400.00	1 204 671.60
O0001/IE00792/F0041/X101/R0105/001/EDP	ESRISoftware maintenance	30 000.00	-		-	-10 000.00	20 000.00	20 880.00	21 903.12
O0024-2/IE00672/F0041/X101/R0105/001/EDP	GIS Aerial Projects	-	-		-		-	-	-
GRAND TOTAL EXPENDITURE (LED)		**5 630 000.00**	**5 945 682.60**	**-**	**5 945 682.60**	**2 435 682.60**	**8 065 682.60**	**8 420 572.63**	**8 833 180.69**
GRAND TOTAL EXPENDITURE (TOWN PLANNING)		**5 630 000.00**	**5 945 682.60**	**-**	**5 945 682.60**	**2 435 682.60**	**8 065 682.60**	**8 420 572.63**	**8 833 180.69**
EDP TOTAL EXPENDITURE		**17 468 234.07**	**13 986 137.32**	**49 500.00**	**14 035 637.32**	**3 139 050.77**	**20 607 284.84**	**21 514 005.38**	**22 568 191.64**

		- 43 028.28							
2022/2023 ADJUSTMENT OPERATIONAL BUDGET (TECHNICAL SERVICES)									
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**2022/2023 Approved Budget**	**Expenditure as at 31 January 2023**	**Pending**	**Total Expenditure 31 January 2023**	**Adjustments**	**2022/2023 Adjusted Budget**	**2023/2024 Outer Year One**	**2024/2025 Outer Year Two**
PUBLIC WORKS									
REVENUE									
Transfers and Subsidies									
D0001/IR02310/F1169/X116/R0106/001/TECH	National Government (Expanded Public Works Programm	- 2 277 000.00	- 2 153 415.95		- 2 153 415.95		- 2 277 000.00		
Total Transfers and Subsidies		**- 2 277 000.00**	**- 2 153 415.95**	**-**	**- 2 153 415.95**	**-**	**- 2 277 000.00**	**-**	**-**
TOTAL REVENUE		**- 2 277 000.00**	**- 2 153 415.95**	**-**	**- 2 153 415.95**	**-**	**- 2 277 000.00**	**-**	**-**
General Expenditure									
	EPWP								
O0001/IE00607/F0041/X116/R0105/001/TECH	EPWP Fuel	50 000.00	21 622.02		21 622.02	- 8 000.00	42 000.00	43 848.00	45 996.55
O1279-1/IE00604/F0041/X116/R0106/001/TECH	EPWP Uniform and Protective Clothing	200 000.00	335 600.00		335 600.00	135 600.00	335 600.00	350 366.40	367 534.35
	Repairs and Maintenance	-			-		-	-	-
O0968-1/IE00649/F0041/X116/R0106/001/TECH	Repairs and Maintenance (unplanned Maitenance)	450 000.00	296 452.09	17 700.00	314 152.09	200 000.00	650 000.00	678 600.00	711 851.40
O3523-2/IE00649/F0041/X116/R0105/001/TECH	Repairs and Maintenance (Bhamshela Renovation)					605 000.00	605 000.00	631 620.00	662 569.38
O1565-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Vehicles)	1 000 000.00	708 291.32		708 291.32	250 000.00	1 250 000.00	1 305 000.00	1 368 945.00
O0370-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Road Maintenance)	750 000.00			-	- 250 000.00	500 000.00	522 000.00	547 578.00
O1116-1/IE00651/F0041/X116/R0106/001/TECH	Repairs and Maintenance (Local Sport facilities Grass Cu	600 000.00	314 592.00		314 592.00	- 177 496.00	422 504.00	441 094.18	462 707.79
		-			-		-	-	-
O0001/IE00584/F0041/X116/R0105/001/TECH	Membership Fees (Membership Fees)	25 000.00	6 966.96		6 966.96	- 5 000.00	20 000.00	20 880.00	21 903.12
O0001/IE00534/F0041/X116/R0106/001/TECH	Construction Materials	250 000.00			-	- 250 000.00	-	-	-
	Subsistence and Travelling Allowance	-			-		-	-	-
O0001/IE00144/F0041/X116/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	-	4 237.92		4 237.92	10 000.00	10 000.00	10 440.00	10 951.56
O0001/IE00595/F0041/X116/R0105/001/TECH	Skills Development Levies (Skills Development levies)	83 494.57	42 761.22		42 761.22	- 9 219.15	74 275.41	77 543.53	81 343.17
		-			-		-	-	-
O1346-1/IE00847/F0041/X116/R0105/001/TECH	Professional Fees (Infrastructure Assets Maintenance Pla	-	-		-		-	-	-
O0001/IE00792/F0041/X116/R0105/001/TECH	Software licence	70 000.00	-		-	- 70 000.00	-	-	-
O1562-5/IE00650/F0041/X116/R0105/001/TECH	Maintenance of Office Equipment (Small Tools)	20 000.00	2 400.00		2 400.00	13 000.00	33 000.00	34 452.00	36 140.15
O0001/IE00604/F0041/X116/R0105/001/TECH	Technical Uniform	130 000.00	-	73 330.00	73 330.00	- 56 670.00	73 330.00	76 556.52	80 307.79
			-		-		-	-	-
Total General Expenditure		**3 628 494.57**	**1 732 923.53**	**91 030.00**	**1 823 953.53**	**387 214.85**	**4 015 709.41**	**4 192 400.63**	**4 397 828.26**
Employee Related Cost									
O0001/IE00036/F0041/X116/R0105/001/TECH	Employee Related Cost (Salaries and Allowances)	7 005 442.53	3 289 791.58		3 289 791.58	- 914 556.93	6 090 885.61	6 358 884.57	6 670 469.92
O0001/IE00036/F0041/X137/R0105/001/TECH	Thumamina salaries EPWP (Salaries and Allowances)	1 700 000.00			-	-	1 700 000.00	1 774 800.00	1 861 765.20
O0001/IE00036/F1169/X137/R0105/001/TECH	EPWP staff (Salaries and Allowances)	2 249 300.00	2 132 095.00		2 132 095.00	-	2 249 300.00		
O0001/IE00038/F0041/X116/R0105/001/TECH	Employee Related Cost (Bonus)	583 786.88	296 873.05		296 873.05	- 286 913.83	296 873.05	309 935.46	325 122.30
O0001/IE00040/F0041/X116/R0105/001/TECH	Employee Related Cost (Bargaining Council)	2 966.40	1 501.20		1 501.20	102.00	3 068.40	3 203.41	3 360.38
O0001/IE00043/F0041/X116/R0105/001/TECH	Employee Related Cost (Medical Aid)	296 244.48	180 607.32		180 607.32	36 234.12	332 478.60	347 107.66	364 115.93
O0001/IE00044/F0041/X116/R0105/001/TECH	Employee Related Cost (Provident Fund and Pension - R/	1 184 459.78	643 809.32		643 809.32	- 38 116.89	1 146 342.89	1 196 781.98	1 255 424.30
O0001/IE00045/F0041/X116/R0105/001/TECH	Employee Related Cost (UIF)	48 445.20	23 016.32		23 016.32	-	48 445.20	50 576.79	53 055.05
O0001/IE00045/F1169/X137/R0105/001/TECH	EPWP staff (UIF)	27 700.00	21 320.95		21 320.95	-	27 700.00		
O0001/IE00110/F0041/X116/R0105/001/TECH	Employee Related Cost (Long Term Service Awards)	20 000.00			-	-	20 000.00	20 880.00	21 903.12
O0001/IE00126/F0041/X116/R0105/001/TECH	Employee Related Cost (Vehicle Allowance)	246 488.32	148 082.34		148 082.34	6 527.12	253 015.44	264 148.12	277 091.38
O0001/IE01521/F0041/X116/R0105/001/TECH	Employee Related Cost (Housing Subsidy)	36 423.76	21 247.17		21 247.17	- 0.04	36 423.72	38 026.36	39 889.66
O0001/IE01530/F0041/X116/R0105/001/TECH	Employee related cost (Leave Pay)	85 360.95	127 115.63		127 115.63	37 123.53	122 484.48	127 873.80	134 139.61
O0001/IE03969/F0041/X116/R0105/001/TECH	Employee Related Cost (Overtime)	30 000.00	16 545.80		16 545.80	70 000.00	100 000.00	104 400.00	109 515.60
O0001/IE06112/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Perf	-			-	-	-	-	-
O0001/IE06079/F0041/X116/R0105/001/TECH	Employee Related cost Director Technical Services (Salai	554 019.84	322 944.36		322 944.36	- 2 806.56	551 213.28	575 466.66	603 664.53
O0001/IE06194/F0041/X116/R0105/001/TECH	Municipal Running Cost/Medical/Equitable Share/Roads/	57 277.44	35 031.00		35 031.00	2 806.56	60 084.00	62 727.70	65 801.35
O0001/IE06253/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (UIF	2 125.44	1 239.84		1 239.84	-	2 125.44	2 218.96	2 327.69
O0001/IE06913/F0041/X116/R0105/001/TECH	Employee Related Cost Director Technical Services (Veh	203 765.76	124 687.64		124 687.64	9 984.48	213 750.24	223 155.25	234 089.86
Total Employee Related Cost		**14 333 806.78**	**7 385 908.52**	**-**	**7 385 908.52**	**- 1 079 616.43**	**13 254 190.35**	**11 460 186.72**	**12 021 735.87**
Transfers and Subsidies									

2022/2023 ADJUSTMENT OPERATIONAL BUDGET (TECHNICAL SERVICES)									
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022/2023 Approved Budget	Expenditure as at 31 January 2023	Pending	Total Expenditure 31 January 2023	Adjustments	2022/2023 Adjusted Budget	2023/2024 Outer Year One	2024/2025 Outer Year Two
O1370-9/IE01320/F0041/X116/R3709/001/TECH	Completion of Type 3 Electrification (Ward 1, 4, 16)		-						
Total Transfer and Subsidies		-	-			-	-	-	-
GRAND TOTAL EXPENDITURE (PUBLIC WORKS)		**17 962 301.35**	**9 118 832.05**	**91 030.00**	**9 209 862.05**	**- 692 401.59**	**17 269 899.76**	**15 652 587.35**	**16 419 564.13**
PROJECT MANAGEMENT UNIT									
REVENUE									
Transfers and Subsidies									
D0001/IR01671/F0791/X099/R0105/001/TECH	National Government (Municipal Infrastructure Grant)	- 33 627 000.00	- 25 432 445.83		- 25 432 445.83		- 33 627 000.00	- 35 000 000.00	- 36 458 000.00
			-						
Total Transfers and Subsidies		**- 33 627 000.00**	**- 25 432 445.83**	**-**	**- 25 432 445.83**	**-**	**- 33 627 000.00**	**- 35 000 000.00**	**- 36 458 000.00**
General Expenditure									
O0001/IE00059/F0041/X099/R0105/001/TECH	Conferences (Workshop and seminer)	30 000.00	-		-	- 20 000.00	10 000.00	10 440.00	10 951.56
		-	-		-		-	-	-
O1348-1/IE00080/F0041/X099/R0105/001/TECH	Business Plan Development 2021-2022	200 000.00	-		-		200 000.00	208 800.00	219 031.20
		-	-		-		-	-	-
	Subsistence and Travelling Allowance	-	-		-		-	-	-
O0001/IE00144/F0041/X099/R0105/001/TECH	Subsistence and Travelling Allowance (Own Transport)	15 000.00	7 258.07		7 258.07		15 000.00	15 660.00	16 427.34
O0001/IE01581/F0041/X099/R0105/001/TECH	Municipal Running Cost/Air Transport/Equitable Share/P	15 000.00	-		-		15 000.00	15 660.00	16 427.34
O0001/IE00060/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Travel and Su	50 000.00	-		-	- 25 000.00	25 000.00	26 100.00	27 378.90
O0001/IE00143/F0041/X099/R0105/001/TECH	Subsistence,Travelling & Accommodation (Car hire- with	10 000.00	-		-	- 3 000.00	7 000.00	7 308.00	7 666.09
		-	-		-		-	-	-
Total General Expenditure		**320 000.00**	**7 258.07**	**-**	**7 258.07**	**- 48 000.00**	**272 000.00**	**283 968.00**	**297 882.43**
GRAND TOTAL EXPENDITURE (PMU)		**320 000.00**	**7 258.07**	**-**	**7 258.07**	**- 48 000.00**	**272 000.00**	**283 968.00**	**297 882.43**
TOTAL EXPENDITURE (TECHNICAL SERVICES)		**18 282 301.35**	**9 126 090.12**	**91 030.00**	**9 217 120.12**	**- 740 401.59**	**17 541 899.76**	**15 936 555.35**	**16 717 446.56**
(SUPLUS)/DEFICIT		**- 17 621 698.65**	**- 18 459 771.66**	**91 030.00**	**- 18 368 741.66**	**- 740 401.59**	**- 18 362 100.24**	**- 19 063 444.65**	**- 19 740 553.44**

2022/2023 Adjusted Capital Budget

LEGEND

A. Items: Items considered by Exco and referred to Council for resolution / final decision making.
B. Items: Items to be resolved (finalised) by Exco under delegated powers.
C. Items: Confidential matter considered by Exco and referred to Council for resolution.
D. Items: Confidential matters considered and resolved by Exco under delegated powers.

2022-2023 ADJUSTED CAPITAL

AccountNumber	Project Name	2022/2023 Budget Excluding VAT	VAT	2022-2023 Original budget	Adjustments	VAT	2022/2023 Adjusted Budget VAT Inclusive	2022/2023 Adjusted Budget VAT Exclusive	2023/2024 Outer Year One	2023/2024 Outer Year Two
COMMUNITY SERVICES										
C0316-1/IA00032/F0002/X006/R3710/001/COMM	Thusong Centre Major Renovations Upgrade ward 5	4 347 826.00	652 174.00	5 000 000.00	901 740.00	787 434.90	6 037 000.90	5 249 566.00		
C0225-13/IA01952/F0002/X006/R3702/001/COMM	Disaster and Emergancy Services Establishment ward	4 347 826.00	652 174.00	5 000 000.00	- 2 311 676.00	305 422.50	2 341 572.50	2 036 150.00	7 500 000.00	6 000 000.00
C0316-2/IA00032/F0002/X006/R3702/001/COMM	Telecentre Roof Renovations ward 5	260 870.00	39 130.50	300 000.50	- 260 870.00	-	-	-		
C0225-13/IA01952/F09777/X006/R3702/001/COMM	Disaster and Emergancy Services Establishment ward	3 000 000.00		3 000 000.00	- 3 000 000.00	-	-	-		
C0052-1/IA00172/F0002/X006/R0106/001/COMM	Buy Back Structure (Phase One)	2 608 696.00	391 304.40	3 000 000.40	- 1 400 000.00	181 304.40	1 390 000.40	1 208 696.00	3 000 000.00	5 000 000.00
C0006-19/IA00092/F0002/X006/R0106/001/COMM	Fire Fighting Entricate tools and equipment	869 565.00	130 435.00	1 000 000.00		130 434.75	999 999.75	869 565.00		
C0003-9/IA06173/F0002/X006/R0106/001/COMM	Computer Equipment	260 870.00	39 130.50	300 000.50	50 000.00	46 630.50	357 500.50	310 870.00	500 000.00	400 000.00
C0261-6/IA06233/F0002/X006/R0106/001/COMM	Wheelie bin	260 870.00	39 130.50	300 000.50	- 260 870.00	-	-	-		
C0004-7/IA06233/F0002/X006/R0106/001/COMM	Furniture and Office Equipment	260 870.00	39 130.50	300 000.50		39 130.50	300 000.50	260 870.00	600 000.00	700 000.00
C0261-6/IA00092/F0002/X006/R0106/001/COMM	Upgrade of licencing office	17 391.00	2 609.00	20 000.00		2 608.65	19 999.65	17 391.00		
C0006-20/IA00092/F0002/X006/R0106/001/COMM	Skip bins	1 304 348.00	195 652.20	1 500 000.20	- 1 000 000.00	45 652.20	350 000.20	304 348.00		
C0261-8/IA00092/F0002/X006/R0106/001/COMM	Park home	173 913.00	26 087.00	200 000.00		26 086.95	199 999.95	173 913.00		
C0331-1/IA00032/F0002/X006/R0106/001/COMM	Taxi Rank Toilets and Renovation of Stalls ward 15	869 565.00	130 435.00	1 000 000.00		130 434.75	999 999.75	869 565.00		
C0006-15/IA06282/F0002/X006/R0106/001/COMM	Waste Management Truck	1 304 348.00	195 652.20	1 500 000.20		195 652.20	1 500 000.20	1 304 348.00		
Total Adjusted Community Services		**19 886 958.00**	**2 533 044.80**	**22 420 002.80**	**- 7 281 676.00**	**1 890 792.30**	**14 496 074.30**	**12 605 282.00**	**11 600 000.00**	**12 100 000.00**
CORPORATE SERVICES										
C0004-8/IA06233/F0002/X066/R0106/001/CORP	Furniture and Office Equipment	782 608.70	117 391.30	900 000.00	100 000.00	132 391.30	1 015 000.00	882 608.70	500 000.00	800 000.00
C0003-7/IA06173/F0002/X066/R0106/001/CORP	Computer Equipment	217 391.30	32 608.70	250 000.00	100 000.00	47 608.70	365 000.00	317 391.30	250 000.00	150 000.00
C0007-7/IA01327/F0002/X046/R0105/001/CORP	Municipal Fleet	1 739 130.43	260 869.57	2 000 000.00	130.06	260 889.07	2 000 149.56	1 739 260.49	6 000 000.00	2 500 000.00
Total Adjusted Corporate Services		**2 739 130.43**	**410 869.57**	**3 150 000.00**	**200 130.06**	**440 889.07**	**3 380 149.56**	**2 939 260.49**	**6 750 000.00**	**3 450 000.00**
ECONOMIC DEVELOPMENT PLAN										
C0003-4/IA06173/F0002/X098/R3710/001/EDP	Computer Equipment	86 957.00	13 043.55	100 000.55	40 000.00	19 043.55	146 000.55	126 957.00	150 000.00	300 000.00
C0004-3/IA06233/F0002/X098/R0106/001/EDP	Furniture and Office Equipment	86 957.00	13 043.55	100 000.55	80 000.00	25 043.55	192 000.55	166 957.00	200 000.00	450 000.00
C0006-9/IA06282/F0002/X098/R0106/001/EDP	Machinery and Equipment (Corridor Development Tractor implementation)	869 565.00	130 435.00	1 000 000.00		130 434.75	999 999.75	869 565.00	1 500 000.00	500 000.00
Total Adjusted Economic Development Plan		**1 043 479.00**	**156 522.10**	**1 200 001.10**	**120 000.00**	**174 521.85**	**1 338 000.85**	**1 163 479.00**	**1 850 000.00**	**1 250 000.00**
FINANCE										
C0003-6/IA06173/F0002/X049/R0105/001/FIN	Computer Equipment	104 348.00	15 652.20	120 000.20	110 000.00	32 152.20	246 500.20	214 348.00	350 000.00	150 000.00
C0004-9/IA06253/F0002/X049/R0105/001/FIN	Furniture and Office Equipment	130 435.00	19 565.25	150 000.25		19 565.25	150 000.25	130 435.00	200 000.00	100 000.00
Total Adjusted Finance		**234 783.00**	**35 217.45**	**270 000.45**	**110 000.00**	**51 717.45**	**396 500.45**	**344 783.00**	**550 000.00**	**250 000.00**
MUNICIPAL MANAGER'S OFFICE										
C0003-8/IA06173/F0002/X045/R0105/001/MMO	Computer Equipment	173 913.00	26 087.00	200 000.00	100 000.00	41 086.95	314 999.95	273 913.00	250 000.00	200 000.00
C0004-10/IA06233/F0002/X045/R0105/001/MMO	Furniture and Office Equipment	147 826.00	52 174.00	200 000.00	400 000.00	82 173.90	629 999.90	547 826.00	300 000.00	200 000.00
Total Adjusted Municipal Manager's Office		**321 739.00**	**78 261.00**	**400 000.00**	**500 000.00**	**123 260.85**	**944 999.85**	**821 739.00**	**550 000.00**	**400 000.00**
TECHNICAL SERVICES										
C0276-6/IA00032/F0002/X116/R3708/001/TECH	Glendale Hall Refurbishment Ward 3	173 913.00	26 087.00	200 000.00	- 26 913.00	22 050.00	169 050.00	147 000.00		
C0318-3/IA00032/F0002/X116/R3711/001/TECH	Electrification,Tubing & Fencing of Siyazakha Creche in Ward 6	173 913.00	26 087.00	200 000.00		26 086.95	199 999.95	173 913.00		
C0276-12/IA00032/F0002/X116/R3706/001/TECH	Mayeliswenі Hall Refurbishment Ward 19	173 913.00	26 087.00	200 000.00		26 086.95	199 999.95	173 913.00		
C0291-2/IA00032/F0002/X116/R3710/001/TECH	kwaDeda sportsfield Refurbishment Ward 5	347 826.00	52 173.90	399 999.90		52 173.90	399 999.90	347 826.00		

2022-2023 ADJUSTED CAPITAL											
AccountNumber	Project Name	2022/2023 Budget Excluding VAT	VAT	2022-2023 Original budget	Adjustments	VAT	2022/2023 Adjusted Budget VAT Inclusive	2022/2023 Adjusted Budget VAT Exclusive	2023/2024 Outer Year One	2023/2024 Outer Year Two
C0276-7/IA00032/F0002/X116/R3709/001/TECH	Ezimpangeleni Hall Refurbishment Ward 4	43 478.00	6 522.00	50 000.00		6 521.70	49 999.70	43 478.00		
C0006-5/IA00032/F0002/X116/R3701/001/TECH	Machinery and Equipment (Brush cutter)	130 435.00	19 565.25	150 000.25		19 565.25	150 000.25	130 435.00		
C0322-1/IA00032/F0002/X116/R3707/001/TECH	Re-construction of Dalibho Library Cear-Vu Fence &	434 783.00	65 217.45	500 000.45		65 217.45	500 000.45	434 783.00		
C0276-11/IA00032/F0002/X116/R3701/001/TECH	Pentacoste Hall Refurbishment Ward 14	173 913.00	26 087.00	200 000.00		26 086.95	199 999.95	173 913.00		
C0271-5/IA00032/F0002/X116/R3707/001/TECH	Rehabiltation of water & sewer supply Bhamshela Th	869 565.00	130 435.00	1 000 000.00		130 434.75	999 999.75	869 565.00		
C0271-4/IA00032/F0002/X116/R3707/001/TECH	Reconstruction of Bhamshela Thusong Centre Clear-	521 739.00	78 261.00	600 000.00		78 260.85	599 999.85	521 739.00		
C0322-2/IA00032/F0002/X116/R3707/001/TECH	Upgrade of Water Supply of Dalibho Library	69 565.00	10 435.00	80 000.00	5 500.00	11 259.75	86 324.75	75 065.00		
C0321-5/IA00032/F0002/X116/R3707/001/TECH	Renovations & Fencing of Wewe Community Hall Wa	130 435.00	19 565.25	150 000.25	7 200.00	20 645.25	158 280.25	137 635.00		
C0040-53/IA01952/F0002/X099/R3702/001/TECH	Construction of Court Road in Ward 15	4 347 826.00	652 174.00	5 000 000.00	- 91 787.34	638 405.80	4 894 444.46	4 256 038.66		
C0321-2/IA00032/F0002/X116/R3702/001/TECH	Rehabiltation of Water Supply at Jonny Makathini Ci	347 826.00	52 174.00	400 000.00		52 173.90	399 999.90	347 826.00		
C0003-2/IA06173/F0002/X116/R0106/001/TECH	Computer Equipment	173 913.00	26 087.00	200 000.00	60 000.00	35 086.95	268 999.95	233 913.00	200 000.00	340 000.00
C0004-2/IA06233/F0002/X116/R0106/001/TECH	Furniture and Office Equipment	260 870.00	39 130.50	300 000.50	- 113 260.65	22 141.40	169 750.75	147 609.35	300 000.50	350 000.00
C0006-16/IA06313/F0002/X116/R0106/001/TECH	Dozer, Tipper Truck, Lowbed, Vehicle Diesel Tank, Gr	1 478 261.00	221 739.15	1 700 000.15	- 1 478 261.00	-	-	-		
C0241-5/IA01952/F0002/X099/R0105/001/TECH	Construction of Ndwedwe Testing Center	14 782 609.00	2 217 391.35	17 000 000.35	1 600 000.00	2 457 391.35	18 840 000.35	16 382 609.00		
C0006-10/IA06282/F0002/X116/R0105/001/TECH	Machinery and Equipment (Office Equipment/EPWP	347 826.00	52 174.00	400 000.00	- 115 052.77	34 915.98	267 689.21	232 773.23		
C0040-52/IA01952/F0791/X099/R3710/001/TECH	Mahlabathini Access Road Ward 05	7 017 740.00	1 052 661.00	8 070 401.00	- 2 674 507.02	651 484.95	4 994 717.93	4 343 232.98		
C0040-50/IA00132/F0791/X099/R0106/001/TECH	Ndwedwe Access Roads								14 183 394.30	14 774 233.98
C0230-14/IA00032/F0791/X099/R0106/001/TECH	Ndwedwe Community halls								12 489 963.42	13 010 259.61
C0039-16/IA00132/F0791/X099/R0106/001/TECH	Ndwedwe Bridges								8 326 642.28	8 673 506.41
C0039-12/IA01952/F0791/X099/R3714/001/TECH	Nembeni Causeway bridge Ward 09	476 756.00	71 513.40	548 269.40	- 476 756.00	-	-	-		
C0230-18/IA01952/F0791/X099/R3698/001/TECH	Isibonelo Community Creche Ward 11	5 427 934.00	814 190.10	6 242 124.10	332 276.75	864 031.61	6 624 242.36	5 760 210.75		
C0039-11/IA01952/F0791/X099/R3704/001/TECH	Mdloti Bridge Ward 17	16 318 440.00	2 447 766.00	18 766 206.00	- 4 177 405.33	1 821 155.20	13 962 189.87	12 141 034.67		
C0225-8/IA00032/F0791/X099/R3708/001/TECH	Mthombisa Community Development Centre	-	-	-	51 160.81	7 674.12	58 834.93	51 160.81		
C0040-60/IA01952/F0791/X099/R3709/001/TECH	Chibini Access Road in Ward 4				6 945 230.79	1 041 784.62	7 987 015.41	6 945 230.79		
C0261-9/IA00092/F0002/X099/R0105/001/TECH	Ndwedwe Municipal Offices Phase 2	-	-	-	3 354 928.95	503 239.34	3 858 168.29	3 354 928.95	12 500 000.00	5 500 000.00
Total Adjusted Technical Services		54 223 479.00	8 133 523.35	62 357 002.35	3 202 354.19	8 613 874.98	66 039 708.17	57 425 833.19	48 000 000.50	42 648 000.00
TOTAL ADJUSTED CAPITAL BUDGET		78 449 568.43	11 347 438.27	89 797 006.70	- 3 149 191.75	11 295 056.50	86 595 433.18	75 300 376.68	69 300 000.50	60 098 000.00

2.9 MUNICIPAL MANAGERS QUALITY CERTIFICATION

2022/2023 ADJUSTMENT BUDGET QUALITY CERTIFICATE

I, SDG, Khuzwayo the Municipal Manager of Ndwedwe local Municipality, hereby certify that the 2022/2023 Ndwedwe Local Municipality adjusted budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act No. 56 of 2003 and the regulations made under the Act.

SDG Khuzwayo

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Municipal Manager of Ndwedwe Municipality (KZN 293)

Signature ....

Date 23/02/2023