

## 7.1 MID-YEAR ADJUSTMENTS BUDGET – FEBRUARY 2024

**File No. /s:** 3/2/2/23

**Responsible Official:** A Crotz

**Directorate:** Financial Services

**Portfolio:** Financial Services

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### 1. Purpose

This serves to submit an adjustments budget for the 2023/24 financial year:

- Adjust revenue and expenditure projections after the half yearly performance (section 72 report);
- Adjust the capital program to provide for amendments to current projects, new projects to be implemented and to remove / postpone projects that will not be implemented in the 2023/24 financial year.
- Include approved unspent conditional grants of 2022/23 financial year from National and / or Provincial Government.

### 2. Background:

In terms of the MFMA (Section 28) the approved budget may be revised through an adjustments budget.

#### A. Section 28(2) further provides that; An Adjustments budget -

- Must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the year;
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmed already budgeted for;
- May, within the prescribed framework, authorize unforeseen and unavoidable expenditure recommended by the Mayor;
- May authorize the utilization of projected savings in one vote towards spending under another vote;
- May authorize 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 council;

- May correct any errors in the annual budget, and
- May provide for any other expenditure within a prescribed framework.

Municipal Budget and Reporting Regulations further provides that;

**B. Timeframes for tabling of adjustments budgets**

- An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the Municipal Council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;
- Only one adjustments budget referred to in sub regulations (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or provincial adjustments budgets allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available council meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in section 28(2) (b) of the Act in the Municipal council to appropriate these additional.

**3. Financial Implications:**

Financial implications are contained in the detail in this report.

**4. Applicable Legislation / Council Policy:**

- The MFMA Section 28, 30 and 16(3)
- Municipal Budget and Reporting Regulations
- Council Budget related Policies

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## **ADJUSTMENTS BUDGET -**

# SCHEDULE B REPORT

28 FEBRUARY 2024

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**BREED VALLEY**

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## **Adjustments Budget of the Municipality**

Prepared in terms of Section 28 of the Local Government:  
Municipal Finance Management Act (56/2003) and  
Municipal Budget and Reporting Regulations

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## **SECTION A – Part 1**

## **1. Glossary**

**Adjustments Budgets** – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget.

**Capital Expenditure** – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

**Cash Flow Statement** – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments.

**DORA** – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

**Equitable Share** – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

**GDFI** - Gross Domestic Fixed Investment

**GFS** – Government Finance Statistics. An internationally recognized classification system that facilitates comparisons between municipalities.

**IDP** – Integrated Development Plan. The main strategic planning document of a Municipality.

**KPI** – Key Performance Indicators. Measures of service output and/or outcome.

**LM** – Breede Valley Municipality.

**MFMA** - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

**MTREF** – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

**Operating Expenditure** – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

**Rates** – Local Government tax based on assessed valuation of a property.

**TMA** – Total Municipal Account

**SDBIP** – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic Objectives** – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

**Vote** – One of the main segments into which a budget is divided, usually at department level.

## **Abbreviations and Acronyms**

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt-hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager

MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

## **2. Mayors Report**



The Breede Valley Municipality remains committed to the cause of bringing respectable services to all households. We as a municipality acknowledge the fact that households are faced with numerous difficulties, ranging from social to economic challenges.

We view our role in addressing all challenges faced by communities as integral to ultimately improve quality of life and will therefor continue to play part in creating a conducive environment for job creation and social upliftment. It should be noted heart that not all plans made will be completed within the timeframes, but we as a municipality remain committed in ensuring that all projects commenced are completed.

This adjustments budget serves the purpose of reflecting on the past six months of the 2023/24 financial year, and to address the areas within the budget that is not performing as planned and to cater for new projects. In addition, this adjustments budget will also approve unspent conditional grant funds of previous financial year that have since been approved by the National and Provincial government.

We as a municipality will continuously strive to successfully implement all projects, especially the projects funded from external sources such as grants. These projects add great value given the challenging economic environment faced by municipalities to ultimately deliver better services within the Breede Valley Municipality.

Breede Valley municipality has made significant progress in fighting service delivery backlogs, but also acknowledges that there is still a lot to be done. We will continue with the good work and improve wherever improvement is needed to ensure that this municipality improve on the quality of life for the people within Breede Valley municipal area.

### **3. Resolutions**

That council approves the following:

- (a) To approve the adjustments budget as tabled in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).

- (b) The recommendations regarding resolutions are contained at the end of this report and have been prepared and presented according to the budget regulations.

#### **4. Executive Summary**

The Mid-year Adjustments Budget serves to address any budget amendments that require the approval of council. These amendments are imperative to service delivery to allow for unforeseen challenges to be attended to enable accelerated implementation plans.

The current economic climate of the Breede Valley Municipal area forced the municipality to relook at resource allocation to promote the optimal utilization of available resources in a prudent and financially viable manner. This is necessary to ensure continued service delivery in a financial sustainable manner.

The Mid-year Adjustments Budget includes provincial rollovers from the 2022/23 financial year amounting to the following per grant:

##### **Approved Roll-overs (Operating)**

- Provincial Contribution Towards The Acceleration of Housing Delivery: R3 400 000.00
- Title-Deeds Restoration Grant: R2 144 588.00
- Community Library Service Grant: Operating: R1 304.00
- Community Development Workers (CDW) Operational Support Grant: R82 065.00
- Disaster Management Grant: R14 556.00
- Municipal Water Resilience Grant: R379 114.00
- CWDM Operational Projects: R462 000.00

##### **Approved Roll-overs (Capital)**

- Water Services Infrastructure Grant: R179 000.00
- Municipal Disaster Recovery Grant: R8 379 593.00

## **Additional / Amendment Funding (Operating and Capital)**

- Human Settlement Development Grant (Beneficiaries): R1 345 000.00
- Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries): R1 072 000.00
- Financial Management Capacity Building Grant: R100 000.00
- Municipal Service Delivery and Capacity Building Grant: R200 000.00
- Learnerships CHIETA: R1 080 000.00
- Library Service: Replacement Funding for Most Vulnerable B3 Municipalities: R321 000.00
- Provincial Contribution Towards the Acceleration of Housing Delivery: R34 000 000.00

## **5. Adjustments Budget Tables – refer to Annexure A**

### **B1 Consolidated Adjustments Budget Summary**

The table is a budget summary and provides a concise overview of Breede Valley Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

### **B2 Consolidated Adjustments Budget Financial Performance by Standard Classification**

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The GFS standard classification divides the municipal services into 15 functional areas.

Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

### **B3 Consolidated Adjustments Budget Financial Performance By Municipal Vote**

Table B3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the vote structure of Breede Valley Municipality. This means it is possible to present the operating surplus or deficit of a vote.

### **B4 Consolidated Adjustments Budget Financial Performance (Revenue and Expenditure)**

Table B4 above is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the Total Revenue, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

### **B5 Consolidated Adjustments Budget Capital Expenditure Vote and Funding**

Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

### **B6 Consolidated Adjustments Budget Financial Position**

Table B6 is consistent with international standards of good financial management practice and assist stakeholders in understanding the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

### **B7 Consolidated Adjustments Budget Cash Flows**

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

### **B8 Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation**

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

### **B9 Consolidated Asset Management**

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

### **B10 Consolidated Basic Service Delivery Measurement**

Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services

## **SECTION A – Part 2**

### **• Adjustments to Budget Inputs and assumptions**

The 2023/24 Adjustments Budget was compiled in line with Chapter 4 Municipal Finance Management Act and Chapter 2 Part 4 of the Municipal Budget and Reporting Regulations.

The 2023/24 Adjustments Budget remain consistent with the Long-Term Financial Plan to ensure continued synergy between long term planning and implementation planning.

Revenue and Expenditure (operational and capital) projections to be revised in line with current and anticipated performance for the current year.

Addition of approved rollover grant allocations from the 2022/23 financial year.

Adjustments to general expenditure to curb and eliminate non-priority spending.

## 1. Operational Revenue

Operational revenue and amendments made with the Adjustments Budget is informed by the performance trends over the past six months.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	544 474	544 474	-	-	-	-	(2 700)	(2 700)	541 774	643 682	744 741
Service charges - Water	2	110 094	110 094	-	-	-	-	(1 300)	(1 300)	108 794	115 489	120 917
Service charges - Waste Water Management	2	90 530	90 530	-	-	-	-	(2 300)	(2 300)	88 230	94 966	99 429
Service charges - Waste Management	2	48 900	48 900	-	-	-	-	(1 100)	(1 100)	47 800	51 296	53 707
Sale of Goods and Rendering of Services		6 939	6 939	-	-	-	-	(414)	(414)	6 524	7 279	7 621
Agency services		9 908	9 908	-	-	-	-	(2 005)	(2 005)	7 903	10 393	10 882
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		13 376	13 376	-	-	-	-	-	-	13 376	14 032	14 691
Interest earned from Current and Non Current Assets		12 823	12 823	-	-	-	-	3 460	3 460	16 284	13 452	14 084
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		1 645	1 645	-	-	-	-	(1 645)	(1 645)	-	1 726	1 807
Rental from Fixed Assets		6 981	6 981	-	-	-	-	502	502	7 483	7 323	7 667
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		4 994	4 994	-	-	-	-	2 767	2 767	7 760	5 238	5 485
<b>Non-Exchange Revenue</b>												
Property rates		187 406	187 406	-	-	-	-	4 000	4 000	191 406	196 589	205 829
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		242 038	242 038	-	-	-	-	(125 316)	(125 316)	116 721	253 897	265 831
Licences or permits		4 259	4 259	-	-	-	-	-	-	4 259	4 467	4 677
Transfer and subsidies - Operational		186 796	187 139	-	-	-	7 591	-	7 591	194 730	196 409	220 913
Interest		1 196	1 196	-	-	-	-	2 277	2 277	3 473	1 255	1 314
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	7 400	7 400	7 400	-	-
Gains on disposal of Assets		1 483	1 483	-	-	-	-	-	-	1 483	1 555	1 628
Other Gains		-	(0)	-	-	-	-	-	-	(0)	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 473 841</b>	<b>1 474 184</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 591</b>	<b>(116 375)</b>	<b>(108 784)</b>	<b>1 365 400</b>	<b>1 619 049</b>	<b>1 781 222</b>

## EXCHANGE REVENUE

**Service Charges – Electricity:** Electricity revenue is anticipated to be in line with the Original Budget allocation. Therefore, no amendments have been affected during the Adjustments Budget process. The YTD performance will be positively impacted when

the revenue of June 2024 is incorporated once the billing run for the first month in the new financial year is performed, and revenue relating to June 2023 is recorded. The billing reflected in the monthly reporting does not include all services consumed in the reported month. The R2 700 000.00 amendment noted relates to the correction of availability charges.

**Service Charges – Water and Sanitation** – Water revenue, Wastewater Management revenue and Waste Management revenue are performing in line with initial projections and has no adjustments. Similarly, to electricity revenue, water revenue will also be positively affected by year-end journals recognizing revenue billed in the first billing cycle of the new financial year (2024/25). The amendment on respective services relates to the correction of availability charges (R1 300 000.00 Water, R2 300 000.00 Waste Water Management and R1 100 000.00 Waste Management).

**Sale of Goods and Rendering of Services:** The budget is adjusted downwards in line with current performance and anticipated revenue generation for the remainder of the financial year.

**Agency Services:** The budget for vehicle registrations is adjusted downwards in line with current performance and anticipated revenue generation for the remainder of the financial year.

**Interest Earned from Current and Non-Current Assets:** Investment revenue is adjusted upwards with R3 460 410.00 in line with current and anticipated performance. This adjustment is based on the municipality's current investment portfolio and anticipated cash flow for the remainder of the financial year.

**Rent on Land:** The Original Budget amount for this item was removed given that no revenue is anticipated for the current financial year with the compilation of the Mid-year Adjustments Budget.

**Rental from Fixed Assets:** The budget is adjusted upwards in line with current performance and anticipated revenue generation for the remainder of the financial year.

**Operational Revenue:** Revenue from this source was adjusted upwards within line with YTD performance and anticipated revenue as at the end of the 2022/23 financial

year. These amendments relate to the administrative and handling fees (R2 516 500.00 and Insurance Refund R250 000.00).

## NON-EXCHANGE REVENUE

**Property Rates:** Revenue from Property Rates is anticipated to perform better than the Original Budget allocation. Therefore, amendments to the value of R4 000 000.00 have been affected during the Adjustments Budget process to accommodate for the increased revenue.

**Fines, Penalties and Forfeits:** The budget for this revenue source was significantly decreased with R125 316 400.00 to be in line with the current and anticipated performance as determined while compiling the Mid-year Adjustments Budget. The reason for the significant decrease is due to the performance by the service provider appointed, issuing less fines during the reporting period than anticipated.

**Transfers and Subsidies – Operational:** The amendment noted under this revenue source relates to the incorporation of grant revenue in the form of rollovers from the previous financial year, and additional / amendments in the allocation to the municipality.

**Interest Earned (Non-Exchange Revenue)** – Interest on outstanding debtors is adjusted upwards with R2 276 800.00 in line with current and anticipated performance. This adjustment is based on the municipality's debtors' book, anticipated billings and collection for the remainder of the financial year.

**Operational Revenue:** The amendment noted here relates to the availability charges correction performed.

## 2. Operational Expenditure

Operational revenue and amendments made with the Adjustments Budget is informed by the performance trends over the past six months.



WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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	1	A	A1	B	C	D	E	F	G	H		
<b>Expenditure By Type</b>												
Employee related costs		413 148	411 739	–	–	–	–	(12 200)	(12 200)	399 539	428 148	448 271
Remuneration of councillors		20 720	20 720	–	–	–	–	1 000	1 000	21 720	21 736	22 757
Bulk purchases - electricity		432 321	432 321	–	–	–	–	–	–	432 321	511 656	602 148
Inventory consumed		45 712	45 843	–	–	–	580	894	1 474	47 317	47 818	50 065
Debt impairment		209 734	209 734	–	–	–	–	(41 834)	(41 834)	167 900	220 011	230 351
Depreciation and amortisation		100 265	100 265	–	–	–	–	–	–	100 265	105 709	110 678
Interest		37 980	37 980	–	–	–	–	–	–	37 980	39 841	41 714
Contracted services		118 676	120 815	–	–	–	1 631	8 489	10 119	130 934	117 206	130 960
Transfers and subsidies		6 138	6 061	–	–	–	4 300	(16)	4 283	10 344	7 227	6 396
Irrecoverable debts written off		18	18	–	–	–	–	–	–	18	19	20
Operational costs		95 257	93 959	–	–	–	1 080	2 776	3 856	97 815	99 867	104 557
Losses on disposal of Assets		3 928	3 928	–	–	–	–	–	–	3 928	4 120	4 314
Other Losses		63	63	–	–	–	–	–	–	63	66	69
<b>Total Expenditure</b>		<b>1 483 960</b>	<b>1 483 446</b>				<b>7 591</b>	<b>(40 892)</b>	<b>(33 301)</b>	<b>1 450 144</b>	<b>1 603 424</b>	<b>1 752 300</b>

**Employee Related Cost** – The decrease noted in employee related costs is mainly due to savings realized on the filling of vacancies. The municipality budget for the full 12 months period per position, whereas vacancies are filled throughout the financial year. Some of these savings have been used to finance other operational expenditures.

**Remuneration of Councilors:** The upward adjustment is made in line with the anticipated expenditure of this expenditure item.

**Inventory Consumed** – Amendments relate to operational grant expenditure and minor other amendments.

**Contracted Services** – The expenditure item was adjusted upward in line with current and anticipated performance, which largely relates to the Personnel and Labour, Safeguarding and Security, Consultants and Professional Services: Engineering: Civil, Maintenance of Unspecified Assets, etc.

**Transfers and Grants:** Is adjusted to accommodate the amendment in terms of grant allocations.

**Operational Costs** – Additions to the value of R3.14 million was made in respect of Other Expenditure. The main contributor to this increase was amendments to the Training Budget and software licenses.

## Capital Expenditure

**Amendments to the capital budget:**

- Reprioritization of Municipal Infrastructure Grant in line with the revised Detailed Project Implementation Plan (DPIP). Please refer to the table below. Finance Source 8,0 and Finance Code CNMIG).
- Other projects adjusted and / or moved to finance other projects and / or in line with the anticipated implementation plans for the current financial year.

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital Expenditure - Functional												
Governance and administration		17 219	18 102	-	-	-	-	(11 586)	(11 586)	6 516	8 942	2 115
Executive and council		160	360	-	-	-	-	5	5	365	10	-
Finance and administration		17 059	17 742	-	-	-	-	(11 591)	(11 591)	6 151	8 932	2 115
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		19 253	21 924	-	-	-	321	(15 443)	(15 122)	6 802	9 715	7 948
Community and social services		957	3 101	-	-	-	321	(380)	(59)	3 042	115	1 348
Sport and recreation		11 296	11 748	-	-	-	-	(9 168)	(9 168)	2 580	3 600	600
Public safety		6 000	6 075	-	-	-	-	(5 900)	(5 900)	175	6 000	6 000
Housing		1 000	1 000	-	-	-	-	5	5	1 005	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		49 630	48 697	-	-	-	-	20 832	20 832	69 529	58 750	50 441
Planning and development		5	5	-	-	-	-	90	90	95	5	5
Road transport		49 625	48 692	-	-	-	-	20 742	20 742	69 434	58 745	50 436
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		104 429	175 475	-	-	-	42 559	(7 624)	34 935	210 410	95 089	84 439
Energy sources		41 418	64 651	-	-	-	29 000	(5 821)	23 179	87 830	34 000	49 100
Water management		13 225	25 338	-	-	-	-	4 250	4 250	29 588	21 979	18 719
Waste water management		48 786	84 486	-	-	-	13 559	(6 233)	7 326	91 812	38 110	15 620
Waste management		1 000	1 000	-	-	-	-	180	180	1 180	1 000	1 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	190 531	264 198	-	-	-	42 880	(13 821)	29 059	293 257	172 496	144 943
Funded by:												
National Government		64 847	62 131	-	-	-	8 559	-	8 559	70 690	63 336	74 136
Provincial Government		1 950	1 950	-	-	-	34 321	-	34 321	36 271	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	66 797	64 081	-	-	-	42 880	-	42 880	106 961	63 336	74 136
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		28 069	81 454	-	-	-	-	(7 200)	(7 200)	74 254	22 000	19 900
Internally generated funds		95 665	118 663	-	-	-	-	(6 621)	(6 621)	112 042	87 160	50 907
Total Capital Funding		190 531	264 198	-	-	-	42 880	(13 821)	29 059	293 257	172 496	144 943

## Detailed Capital Budget

The table below outlines all amendments from the Original Budget to the Total Funded Budget (Adjustments Budget).

Description	Finance Source	Finance Code	Final Budget 2023/24	Roll overs from 2022/23	Virements	Other Adjustments/ Additional funding	Adjustments Feb 2024	Total Funded budget 2023/24
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<b><u>Engineering Services and Public Services</u></b>								
<b><u>Not Allocated to Wards</u></b>								
<b><u>Worcester WwTW</u></b>								
<b><u>Stettynskloof Water Supply (Worcester/Rawsonville)</u></b>								
Increase dam Level (Stettynskloof Dam)	1,1	EFF	2 000 000	0	0	0	0	2 000 000
<b><u>Rawsonville WwTW</u></b>								
Rawsonville WwTW: Extension of WwTW (0,24 Ml/day)	1,1	EFF	0	3 090 772	0	0	0	3 090 772
<b><u>Klipvlakte/ Transhex Residential Development (13 000 erven)</u></b>								
Electrical Reticulation	8,2	CNINE	20 238 000	0	0	0	0	20 238 000
Electrical Reticulation	6,5	Housing	0	0	0	0	29 000 000	29 000 000
<b><u>Reservoirs</u></b>								
Reservoirs: Pre-loads	1,1	EFF	0	13 000 000	300 000	0	0	13 300 000
Reservoirs: Pre-loads	3,0	CRR	0	0	0	0	1 950 000	1 950 000
<b><u>Upgrading of Sewer Network</u></b>								
Upgrading of Sewer Network: External Loan	1,1	EFF	3 000 000	6 930 332	-3 124 000	0	0	6 806 332
Upgrading of Sewer Network: CRR	3,0	CRR	10 000 000	0	-2 200 000	0	0	7 800 000
<b><u>Touws River: Waste Water Treatment Works (WwTW) Augmentation</u></b>								
Augmentation Touwsriver WWTW (MIG)	8,0	MIG	14 195 122	0	0	0	0	14 195 122
Augmentation Touwsriver WWTW (HOUSING)	3,2	CRR	0	0	0	0	4 348 000	4 348 000
Augmentation Touwsriver WWTW (HOUSING)	6,5	Housing	0	0	0	0	5 000 000	5 000 000
<b><u>Resealing of Municipal Roads - Worcester</u></b>								
MIG	8,0	MIG	0	0	0	0	0	0

CRR	3,0	CRR	1 000 000	0	0	0	5 956 600	6 956 600
<b>Upgrading of Roads</b>								
Municipal Roads (Ward 1, 2, 3, 4, 16, 17 and 18)	3,0	CRR	5 000 000	0	-4 900 000	0	0	100 000
<b>Traffic Circles</b>								
Traffic Circles: (High and Louis Lange)	3,0	CRR	0	6 976 970	1 750 000	0	0	8 726 970
<b>Networks</b>								
Pipe cracking (all wards)	3,0	CRR	3 000 000	518 796	0	0	3 000 000	6 518 796
<b>Electricity (8112)</b>								
Refurbishment of electrical system	3,0	CRR	1 500 000	3 788 868	0	0	0	5 288 868
Refurbishment of Touwsriver Substation and Safeguarding	1,1	EFF	4 000 000	0	0	0	-4 000 000	0
Robertson Road Substation	1,1	EFF	1 300 000	4 322 827	0	0	0	5 622 827
Alternative Electricity Supply Zwelethemba	1,1	EFF	0	11 682 618	0	0	0	11 682 618
Roux Park capacity/equipment upgrade	1,1	EFF	0	3 200 000	0	0	-3 200 000	0
Zwelethemba removal of mid-blocks	3,0	CRR	6 000 000	0	-92 500	0	0	5 907 500
Upgrading of High Mast Lights	8,7	EEDSMG	1 400 000	0	0	0	0	1 400 000
Upgrading of Street Lights	8,7	EEDSMG	2 600 000	0	0	0	0	2 600 000
Installation & Construction of High Mast Light - Transhex Circle	3,0	CRR	0	0	0	0	768 807	768 807
Supply and Installation of Load Shedding Solution and Solar PV	3,0	CRR	0	0	0	0	1 600 000	1 600 000
<b>Refurbishment of electrical system (NERSA)</b>								
Electricity - Machinery and Equipment	3,0	CRR	600 000	0	0	0	0	600 000
<b>Project Management</b>								
Worc Town Hall - Airconditioner	3,0	CRR	0	1 969 303	-80 000	0	-300 000	1 589 303
<b>SOLID WASTE MANAGEMENT</b>								
<b>WORCESTER</b>								
Wheeliebins	3,0	CRR	1 000 000	0	0	0	0	1 000 000

Solid Watse - Radios	3,0	CRR	0	0	0	0	120 000	120 000
Laptops	3,0	CRR	0	0	0	0	60 000	60 000
<b>Ward Priorities</b>								
Speed Humps	3,0	CRR	1 500 000	0	-10 000	0	0	1 490 000
Fencing of Substations	3,0	CRR	600 000	0	0	0	0	600 000
Playparks	3,0	CRR	500 000	0	0	0	0	500 000
<b>Ward 1</b>								
Upgrading Gravel Roads	8,0	MIG	7 716 829	0	0	0	0	7 716 829
Augmentation of Water treatment works	8,8	WSIG	0	0	0	0	179 000	179 000
<b>Ward 2</b>								
De Doorns Water Purification Works : Augmentation of DAF Unit (MIG funding)	8,0	MIG	5 160 000	0	0	-2 716 000	0	2 444 000
<b>Ward 4</b>								
Upgrading of Open space – Kleigat	3,0	CRR	0	100 000	0	0	0	100 000
<b>Ward 6</b>								
Reseal of Municipal Roads (Quellerie Rd, Haarlem and others)	3,0	CRR	3 000 000	0	-560 000	0	0	2 440 000
<b>Ward 7</b>								
Reseal of Municipal Roads (De La Bat and others)	3,0	CRR	1 000 000	0	0	0	0	1 000 000
Upgrading of Gravel Roads (Smith str.)	3,0	CRR	750 000	0	0	0	653 000	1 403 000
<b>Ward 8</b>								
Upgrading of Gravel Roads - Industrial Area	3,0	CRR	6 500 000	0	-3 000 000	0	2 435 000	5 935 000
Upgrading of Gravel Roads (IDT)	3,0	CRR	4 550 871	0	0	0	0	4 550 871
Upgrading of Gravel Roads	8,0	MIG	7 537 049	0	0	0	0	7 537 049
Upgrading of Gravel Roads	3,2	CRR	0	0	0	0	4 550 902	4 550 902
Erosion Protection of Hex River : Phase 2 ( 300m @ R13,333.33/m)	3,0	CRR	0	6 620 406	8 700 000	0	-8 402 207	6 918 199
Erosion Protection of Hex River : Phase 2 ( 300m @ R13,333.33/m)	8,5	CNMDR	0	0	0	0	8 379 593	8 379 593

<b>Ward 10</b>								
Reseal of Roads - Ward 10	3,0	CRR	1 000 000	0	0	0	0	1 000 000
Playparks - Ward 10	3,0	CRR	120 000	0	0	0	0	120 000
<b>Ward 11</b>								
Reseal of Roads - Ward 11	3,0	CRR	1 000 000	0	0	0	0	1 000 000
Upgrading of Gravel Road (Arries Street, Yssel to Sampson)	3,0	CRR	0	0	0	0	800 000	800 000
<b>Ward 12</b>								
Upgrading of Routes (Visually Impaired)	3,0	CRR	1 000 000	0	-1 000 000	0	0	0
Reseal of Municipal Roads - Ward 12	3,0	CRR	3 000 000	0	0	0	0	3 000 000
<b>Ward 13</b>								
Reseal of Municipal Roads - Ward 13	3,0	CRR	1 000 000	0	0	0	0	1 000 000
<b>Ward 14</b>								
Building of Roads - Ward 14 (Kroon Street)	3,0	CRR	0	0	0	0	200 000	200 000
<b>Ward 16</b>								
Speed Hump x 2 - Ward 16	3,0	CRR	50 000	0	0	0	0	50 000
Sidewalk - Mtwazi Road	3,0	CRR	100 000	0	0	0	-100 000	0
<b>Ward 17</b>								
High Mast Light -Ward 17	3,0	CRR	0	331 193	0	0	0	331 193
<b>Ward 19</b>								
Playpark - Ward 19	6,4	CRR	1 100 000	0	0	0	0	1 100 000
<b>Ward 20</b>								
Fencing of Rawsonville Graveyard	3,0	CRR	0	75 000	0	0	0	75 000
-								
<b>Ward 21</b>								
Upgrading of gravel roads	3,0	CRR	2 000 000	0	0	0	0	2 000 000
Upgrading of gravel roads	8,0	MIG	0	0	0	0	6 000 000	6 000 000
<b>SERVICE CONNECTIONS (Depending on Public Contr)</b>								
Sewer Connections	3,3	CRR	1 120 000	0	0	0	0	1 120 000

Electricity Connections	3,3	CRR	1 000 000	0	0	0	0	1 000 000
Water Connections	3,3	CRR	2 719 200	0	0	0	0	2 719 200
<b><u>Water and Waste Water Treatment Works</u></b>								
WWTW and WTW Generators	3,0	CRR	800 000	0	0	0	-678 547	121 453
Fencing and safeguarding of WTW and WWTW pumpstations	3,0	CRR	2 000 000	0	0	0	-2 000 000	0
WWTW Pump station upgrading and refurbishment	1,1	EFF	2 000 000	1 487 000	3 100 000	0	0	6 587 000
<b><u>Parks and Cemeteries</u></b>								
Parks - Machinery and Equipment	3,0	CRR	100 000	0	0	0	0	100 000
Fencing of Cemeteries - De Wet Str.	3,0	CRR	107 000	100 000	0	0	0	207 000
<b><u>Water and Sewerage</u></b>								
Water - Furniture and Office Equipment	3,0	CRR	100 000	0	0	0	0	100 000
Water - Machinery and Equipment	3,0	CRR	500 000	0	0	0	0	500 000
Upgrading of Offices (Fairbairn Street)	3,0	CRR	0	1 309 970	0	0	-1 000 000	309 970
Upgrading of various sewer pumpstations	1,1	EFF	0	6 871 686	0	0	0	6 871 686
Upgrading of various sewer pumpstations	3,0	CRR	0	0	2 200 000	0	0	2 200 000
Construction of Kwinana Street Bypass sewer	1,1	EFF	0	2 800 000	24 000	0	0	2 824 000
<b><u>ROADS AND STORMWATER</u></b>								
Roads - Machinery and Equipment	3,0	CRR	200 000	0	0	3 500	20 000	223 500
<b><u>Land Infill Developments</u></b>								
Avian Park Industrial - Water	1,1	EFF	146 043	0	0	0	0	146 043
Avian Park Industrial - Sewer	3,1	CRR	438 005	0	0	0	0	438 005
Avian Park Industrial - Sewer	1,1	EFF	438 005	0	0	0	0	438 005
Avian Park Industrial - Stormwater	1,1	EFF	94 928	0	0	0	0	94 928
Avian Park Industrial - Electricity	3,1	CRR	990 000	0	-990 000	0	0	0
Avian Park Industrial - Electricity	1,1	EFF	990 000	0	0	0	0	990 000
Avian Park Industrial - Sewer Pumpstation	3,1	CRR	0	0	0	0	0	0

Avian Park Industrial - Sewer Pumpstation	1,1	EFF	14 000 000	0	-300 000	0	0	13 700 000
Somerset Park - Electricity	1,2	EFF	100 000	0	0	0	0	100 000
Uitvlug Industrial Zone - Water	3,0	CRR	100 000	0	0	0	0	100 000
Uitvlug Industrial Zone - Sewer	3,0	CRR	100 000	0	0	0	0	100 000
Uitvlug Industrial Zone - Electricity	3,0	CRR	100 000	0	0	0	0	100 000
Uitvlug Industrial Zone - Roads	3,0	CRR	100 000	0	0	0	0	100 000
Uitvlug Industrial Zone - Stormwater	3,0	CRR	100 000	0	0	0	0	100 000
<b><u>Municipal Manager</u></b>								
<b><u>Admin -0603</u></b>								
Furniture and Equipment	3,0	CRR	155 000	0	0	200 000	0	355 000
<b><u>Community Services</u></b>								
<b><u>ADMIN - 0903</u></b>								
Furniture & Equipment	4,0	CRR	5 000	0	0	108 800	0	113 800
<b><u>HUMAN SETTLEMENTS</u></b>								
Rental Unit Upgrade	3,0	CRR	1 000 000	0	0	0	0	1 000 000
Furniture & Equipment	4,0	CRR	0	0	0	0	5 000	5 000
<b><u>Rawsonville Mun Offices</u></b>								
Rawsonville offices - Airconditioners	3,0	CRR	0	0	0	0	30 000	30 000
<b><u>BOLAND PARK SPORTGROUNDS</u></b>								
Tartan Track	3,0	CRR	0	0	0	0	100 000	100 000
<b><u>Bowling Green</u></b>								
Bowling Green - Renewal of Roof	3,0	CRR	0	0	0	0	150 000	150 000
<b><u>DE DOORNS WESTSPORTGROUNDS</u></b>								
De Doorns West SG - Fencing	3,0	CRR	0	0	0	0	150 000	150 000
Upgrading of Buildings and Facilities	3,0	CRR	0	0	0	0	60 000	60 000



<b><u>DE WET SPORTGROUND</u></b>								
Upgrading of De Wet Sportsground	8,0	MIG	1 100 000	0	0	0	-1 100 000	0
Upgrading of De Wet Sportsground	3,0	CRR	425 600	0	0	0	-425 600	0
<b><u>RAWSONVILLE SPORTGROUND</u></b>								
Upgrading of Rawsonville Sportsground	8,0	MIG	4 900 000	0	0	0	-4 900 000	0
Upgrading of Rawsonville Sportsground	3,0	CRR	50 000	0	0	0	-50 000	0
<b><u>SPORT: Esselen Park</u></b>								
Replacement of fence perimeter	3,0	CRR	3 000 000	352 306	0	0	-3 152 306	200 000
<b><u>WATERLOO LIBRARY - 4506</u></b>								
Modular Library (Overhex)	6,1	Library	850 000	0	0	0	100 000	950 000
Upgrade Ramp	6,1	Library	0	0	0	0	80 000	80 000
Air conditioners - variety of libraries	6,1	Library	0	0	0	0	141 000	141 000
<b><u>TRAFFIC</u></b>								
Traffic Vehicles	3,0	CRR	1 620 000	0	0	0	13 080	1 633 080
Traffic - Furniture and Office Equipment	3,0	CRR	0	0	0	0	20 000	20 000
Traffic - Airconditioners	3,0	CRR	0	0	0	0	100 000	100 000
<b><u>FIRE DEPARTMENT: ADMIN - 4203</u></b>								
Major Fire Engine (Pumper)	3,0	CRR	5 000 000	0	0	0	-5 000 000	0
Equipment for Fire Engine	3,0	CRR	1 000 000	0	0	0	-1 000 000	0
Fire Services - De Doorns Communication Equipment	3,0	CRR	0	75 162	0	0	0	75 162
<b><u>FINANCIAL SERVICES</u></b>								
<b><u>Admin</u></b>								
Furniture and Equipment	4,0	CRR	5 000	0	0	0	0	5 000
<b><u>Financial Planning</u></b>								
Safeguarding of Assets	12,0	IF	400 000	0	0	0	0	400 000

FS FP - Insurance claims: Other Assets	12,0	IF	400 000	0	0	0	0	400 000
FS FP - Insurance claims: Mach & Equipment	12,0	IF	500 000	0	0	0	0	500 000
FS FP - Insurance claims: Comp Equipment	12,0	IF	100 000	0	0	0	0	100 000
Financial Planning - Furniture and Equipment	3,0	CRR	50 000	0	50 000	0	0	100 000
<b>Revenue</b>								
Revenue - Upgrading of Municipal Building	3,0	CRR	50 000	0	0	0	0	50 000
Revenue - Airconditioners	3,0	CRR	50 000	0	0	0	0	50 000
Revenue - Machinery and Equipment	3,0	CRR	150 000	0	-50 000	0	0	100 000
<b>Fleet Management - 8860</b>								
Municipal Vehicles - LDV's	3,0	CRR	500 000	0	0	0	-500 000	0
Municipal Vehicles - Sedans	3,0	CRR	500 000	0	0	0	-500 000	0
Municipal Vehicles - Specialized	3,0	CRR	500 000	0	0	0	-500 000	0
<b>COUNCIL &amp; MAYCO</b>								
<b>MAYORAL OFFICE - 0306</b>								
Furniture and Equipment	3,0	CRR	5 000	0	0	5 000	0	10 000
<b>STRATEGIC SUPPORT SERVICES</b>								
<b>STRATEGIC SUPPORT - ADMIN - 2103</b>								
Furniture and Equipment	4,0	CRR	5 000	0	0	0	12 000	17 000
<b>Local Economic Development</b>								
LED - Furniture and Office Equipment	4,0	CRR	5 000	0	0	90 000	0	95 000
<b>Other Buildings</b>								
Supply and Installation of Load Shedding Solution and Solar PV	3,0	CRR	12 884 000	0	0	0	-10 584 782	2 299 218
Upgrading of Municipal Buildings	3,0	CRR	100 000	0	0	400 000	300 000	800 000

<b>INFORMATION TECHNOLOGY</b>								
ICT - Computer Equipment	3,0	CRR	500 000	0	182 500	143 000	0	825 500
Fibre Links	3,0	CRR	10 000	0	0	0	0	10 000
Call Center & Telephone (PBX) System	3,0	CRR	50 000	0	0	0	0	50 000
Biometric system	3,0	CRR	150 000	0	0	0	0	150 000
Airconditioner (DR Site)	3,0	CRR	150 000	0	0	0	0	150 000

## 2. Adjustments to Budget Funding

Budget funding in terms of operating and capital expenditure is set out on tables B4 and B5.

## 3. Adjustments to Expenditure on Allocations and Grant

Detailed particulars of budgeted allocations and grants can be found on SB8.

## 4. Adjustment to Allocations or Grants made by the Municipality

None.

## 5. Adjustment to Councilor Allowances and Employees

The changes to councilor allowances and employee related cost is provided on table B4.

## 6. Adjustment to Service Delivery and Budget

The monthly targets for revenue, expenditure and cash flows are provided in B10 - Section B Supporting Tables.

## 7. Adjustment to Capital Spending Detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget, read with B5, B5B, SB16, SB17, SB18a, SB18b, SB18e and SB19.

## 8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**
- Provincial Gazette Extraordinary 8866 Tuesday, 16 January 2024 as **Annexure C**

## Comment of Directorates / Departments concerned:

Municipal Manager:

Recommendation Supported

Director: Strategic Support Services:

Recommendation Supported

Director: Financial Services:

Recommendation Supported

Director: Engineering Services:

Recommendation Supported

Director: Community Services:

Recommendation Supported

## **RECOMMENDATION:**

That in respect of-

### **Adjustments budget for the Financial Year 2023/24,**

discussed by council at the Council meeting held on 28 February 2024

1. Council resolves that the budget of Breede Valley Municipality for the financial year 2023/24 be adjusted and approved with amendments as set out in the following Municipal Budget tables B1- B10 and Municipal Budget supporting documentation SB1 - SB19.