

“ANNEXURE A”

**2023/24 2nd SPECIAL ADJUSTMENTS
BUDGET OF
KOUGA LOCAL
MUNICIPALITY**



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PART 1 – 2023/24 2nd SPECIAL ADJUSTMENTS BUDGET

1.1. Executive Mayor's Report

1.1.1. Summary of reasons for the 2023/24 2nd Special Adjustments Budget

In accordance with Section 28 of the Municipal Finance Management Act, Act No 56 of 2003 (MFMA), a municipality must revise its approved annual budget through an adjustments budget, in the following circumstances:

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

Regulation 23 (3) of the Municipal Budget and Reporting Regulations, states that if a national or provincial adjustments budget allocates or transfers additional revenues 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 revenues.

In line with the MFMA and the Municipal Budget and Reporting Regulations, the 2023/24 approved Adjusted Budget has been revised. The adjustment has mainly been necessitated as result of Municipal Disaster Response Grant amounting to R 10,550 million received on 22 March 2024.

- 1.1.2. The Executive Mayor recommends that the Council approves the 2023/24 2nd Special Adjustments Budget.

1.2. 2023/24 2nd Special Adjustments Budget Resolutions

1.2.1. Approval of the 2nd Special Adjustments Budget

- i. The Executive Mayor recommends that the Council, by resolution taken by the majority of its full number, and in terms of Section 30(2) of the Local Government: Municipal Structures Act No. 117 of 1998 (as amended), read in conjunction with Section 28 of the Local Government: Municipal Finance Management Act, Act No 56 of 2003, approves the 2023/24 2nd Special Adjustments Budget as set-out in the following tables:

Table 7 (B1 - Adjustments Budget Summary: page 6)

Table 8 (B2 - Adjustments Budget Financial Performance (revenue and expenditure by standard classification): page 8)

Table 9 (B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote): page 10)

Table 10 (B4 - Adjustments Budget Financial Performance (revenue and expenditure by type): page 11)

Table 11 (B5 - Adjustments Budget Capital Expenditure by vote, standard classification and funding source: page 13)

Table 12 (B6 - Adjustments Budget Financial Position: page 15)

Table 13 (B7 - Adjustments Budgeted Cash Flows: page 17)

Table 14 (B8 - Cash backed reserves/accumulated surplus reconciliation: page 18)

Table 15 (B9 Asset Management : page 19)

Table 16 (B10 Basic Service Delivery Measurement: page 22)

1.3. Executive Summary

1.3.1 Compliancy with the Municipal Finance Management Act.

The special adjustments budget is prepared in compliance with Section 28(2)(b) of the Municipal Finance Management Act and Regulation 23(3) of the Municipal Budget and Reporting Regulations.

This is due to the additional funding received by the municipality amounting to R 10,550 million in terms of Municipal Disaster Response Grant additional allocation.

1.3.2 Compliance with the Municipal Budget and Reporting Regulations.

The Local Government: Municipal Finance Management Act (Act No. 56 of 2003): Municipal Budget and Reporting Regulations regulate the format of the budget documentation as set out in Schedule B – “**Annexure B**” of the Municipal Budget and Reporting Regulations. This includes the main Tables B1 – B10 as well as the supporting tables SB1 – SB20.

1.3.3 Conditional Grants Adjustments Summary

The conditional grants are as follows:

	1st Special Adjusted Budget 2023/24	2nd Special Adjusted Budget 2023/24	Variance
Conditional Grants	R	R	R
Energy Efficiency and Demand Side Management Grant	4 000 000	4 000 000	-
Expanded Public Works Programme Integrated Grant	2 321 000	2 321 000	-
Integrated National Electrification Programme Grant	6 983 952	6 983 952	-
Local Government Financial Management Grant	1 720 000	1 720 000	-
Municipal Disaster Response Grant	3 000 000	13 550 000	10 550 000
Municipal Infrastructure Grant	34 868 000	34 868 000	-
Water Services Infrastructure Grant	30 000 000	30 000 000	-
Human Settlement Grant	19 840 733	19 840 733	-
Total	102 733 685	113 283 685	10 550 000

Refer to “**Annexure C**” for conditional grants funded capital projects.

It must be noted that, only R 0,177 million will be spent for the disaster response grant in the current year, the unspent amount of R 10,373 million will be allocated in the 2024/25 financial year.

1.3.4 Other adjustments made.

Council must note that the municipality received R 16,327 million as a refund from the Department of Human Settlement and the following capital projects were added in the current year's capital budget.

Projects	Type	Amount
Electrical oil circuit breaks	Capital	5 000 000
Water: Construction of Civil Services in Donkerhoed	Capital	1 500 000
HANKEY 990-PHASE 2 (Additional)	Capital	1 817 069
Salary adjustment for Housing bulk infrastructure – Manager	Operating	1 000 000
Total		9 317 069

1.4. Adjustments Budget Tables

The ten main budget tables, as required in terms of the Municipal Budget and Reporting Regulations, are included in this section. These tables set out the Municipality's 2023/24 Special Adjustments Budget to be considered for approval by Council. Each table is accompanied by explanatory notes.

Table 7 (B1- Adjustments Budget Summary)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Financial Performance					
Property rates	281 488	281 488	-	-	281 488
Service charges	621 867	602 433	-	-	602 433
Investment revenue	4 598	11 674	-	-	11 674
Transfers recognised - operational	190 883	197 730	-	-	197 730
Other own revenue	60 121	204 086	16 327	16 327	220 413
Total Revenue (excluding capital transfers and contributions)	1 158 957	1 297 411	16 327	16 327	1 313 738
Employee costs	447 813	441 256	1 000	1 000	442 256
Remuneration of councillors	15 140	15 140	-	-	15 140
Depreciation & asset impairment	109 663	109 663	-	-	109 663
Interest	2 090	5 750	-	-	5 750
Inventory consumed and bulk purchases	458 626	131 199	-	-	131 199
Transfers and subsidies	924	1 124	-	-	1 124
Other expenditure	234 060	732 659	-	-	732 659
Total Expenditure	1 268 316	1 436 791	1 000	1 000	1 437 791
Surplus/(Deficit)	(109 359)	(139 380)	15 327	15 327	(124 053)
Transfers and subsidies - capital (monetary allocations)	75 561	94 462	177	177	94 639
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(33 798)	(44 919)	15 504	15 504	(29 414)
Share of surplus/ (deficit) of associate	-	-	-	-	-
Surplus/ (Deficit) for the year	(33 798)	(44 919)	15 504	15 504	(29 414)
Capital expenditure & funds sources					
Capital expenditure	79 343	121 690	8 471	8 471	130 161
Transfers recognised - capital	65 883	86 544	1 971	1 971	88 515
Borrowing	-	-	-	-	-
Internally generated funds	13 460	35 146	6 500	6 500	41 646
Total sources of capital funds	79 343	121 690	8 471	8 471	130 161

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Financial position					
Total current assets	154 622	198 665	15 197	15 197	213 862
Total non current assets	2 302 442	2 328 913	8 471	8 471	2 337 384
Total current liabilities	154 259	215 765	8 164	8 164	223 929
Total non current liabilities	255 035	255 754	–	–	255 754
Community wealth/Equity	2 047 771	2 056 059	15 504	15 504	2 071 563
Cash flows					
Net cash from (used) operating	86 487	55 205	25 854	25 854	81 059
Net cash from (used) investing	(79 343)	(121 690)	(8 471)	(8 471)	(130 161)
Net cash from (used) financing	(10 091)	(12 169)	–	–	(12 169)
Cash/cash equivalents at the year end	5 596	26 282	17 383	17 383	43 665
Cash backing/surplus reconciliation					
Cash and investments available	5 596	26 282	17 383	17 383	43 665
Application of cash and investments	(9 200)	20 861	10 350	10 350	31 211
Balance - surplus (shortfall)	14 795	5 420	7 033	7 033	12 454
Asset Management					
Asset register summary (WDV)	2 302 442	2 328 913	8 471	8 471	2 337 384
Depreciation	109 663	109 663	–	–	109 663
Renewal and Upgrading of Existing Assets	53 225	89 996	7 867	7 867	97 863
Repairs and Maintenance	60 689	57 730	–	–	57 730
Free services					
Cost of Free Basic Services provided	37 089	38 098	–	–	38 098
Revenue cost of free services provided	29 261	17 793	–	–	17 793
Households below minimum service level					
Water:	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–
Energy:	–	–	–	–	–
Refuse:	–	–	–	–	–

Explanatory notes to Table 7 B1 – Adjustments Budget Summary

1. The aim of the Adjustments Budget Summary is to provide a concise overview of the proposed Adjustments Budget from all of the major financial perspectives (operating expenditure, capital expenditure, financial position, cash flow, and MFMA funding compliance). The table provides an overview of the amounts to be approved by Council within the context of operating performance, resources utilised for capital expenditure, financial position, cash and funding compliance, as well as the Municipality's commitment to eliminating basic service delivery backlogs.

Table 8 (B2 - Adjustments Budget Financial Performance (revenue and expenditure by standard classification))

Standard Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue - Functional					
<i>Governance and administration</i>	422 639	558 025	–	–	558 025
Executive and council	106	135	–	–	135
Finance and administration	422 533	557 890	–	–	557 890
Internal audit	–	–	–	–	–
<i>Community and public safety</i>	16 716	37 059	16 327	16 327	53 386
Community and social services	2 437	2 435	–	–	2 435
Sport and recreation	10 338	10 802	–	–	10 802
Public safety	1 378	1 604	–	–	1 604
Housing	–	19 841	16 327	16 327	36 168
Health	2 563	2 378	–	–	2 378
<i>Economic and environmental services</i>	37 432	50 432	177	177	50 609
Planning and development	8 083	9 690	–	–	9 690
Road transport	6 910	13 003	177	177	13 180
Environmental protection	22 439	27 739	–	–	27 739
<i>Trading services</i>	757 731	746 356	–	–	746 356
Energy sources	408 372	370 684	–	–	370 684
Water management	161 300	182 887	–	–	182 887
Waste water management	113 711	116 065	–	–	116 065
Waste management	74 347	76 720	–	–	76 720
<i>Other</i>	–	–	–	–	–
Total Revenue - Functional	1 234 518	1 391 872	16 504	16 504	1 408 377
Expenditure - Functional					
<i>Governance and administration</i>	306 226	323 670	–	–	323 670
Executive and council	64 558	60 112	–	–	60 112
Finance and administration	241 417	263 099	–	–	263 099
Internal audit	251	460	–	–	460
<i>Community and public safety</i>	121 818	119 186	1 000	1 000	120 186
Community and social services	12 897	13 558	–	–	13 558
Sport and recreation	63 813	60 909	–	–	60 909
Public safety	30 247	30 280	–	–	30 280
Housing	7 037	6 606	1 000	1 000	7 606
Health	7 824	7 832	–	–	7 832

Standard Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
<i>Economic and environmental services</i>	158 670	302 786	–	–	302 786
Planning and development	31 432	35 970	–	–	35 970
Road transport	118 681	254 742	–	–	254 742
Environmental protection	8 556	12 074	–	–	12 074
<i>Trading services</i>	674 375	683 139	–	–	683 139
Energy sources	424 020	427 457	–	–	427 457
Water management	103 892	107 011	–	–	107 011
Waste water management	85 015	84 300	–	–	84 300
Waste management	61 449	64 371	–	–	64 371
<i>Other</i>	7 227	8 010	–	–	8 010
Total Expenditure - Functional	1 268 316	1 436 791	1 000	1 000	1 437 791
Surplus/ (Deficit) for the year	(33 798)	(44 919)	15 504	15 504	(29 414)

Explanatory notes to Table 8 B2 – Adjustments Budget Financial Performance (revenue and expenditure by standard classification)

1. The "standard classification" refers to a modified Government Finance Statistics (GFS) reporting structure. The aim of the standard classification approach is to ensure that all municipalities approve a budget in one common format, to facilitate comparison across all municipalities.

Table 9 (B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote))

Vote Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue by Vote					
Vote 1 - EXECUTIVE COUNCIL	-	-	-	-	-
Vote 2 - FINANCIAL SERVICES	410 736	422 753	-	-	422 753
Vote 3 - CORPORATE SERVICES	1 194	789	-	-	789
Vote 4 - COMMUNITY SERVICES	127 808	263 317	-	-	263 317
Vote 5 - INFRASTRUCTURE AND ENGINEERING	688 565	677 226	177	177	677 403
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	6 215	27 788	16 327	16 327	44 115
Total Revenue by Vote	1 234 518	1 391 872	16 504	16 504	1 408 377
Expenditure by Vote					
Vote 1 - EXECUTIVE COUNCIL	70 802	68 421	-	-	68 421
Vote 2 - FINANCIAL SERVICES	115 941	133 019	-	-	133 019
Vote 3 - CORPORATE SERVICES	62 930	62 232	-	-	62 232
Vote 4 - COMMUNITY SERVICES	240 505	369 557	-	-	369 557
Vote 5 - INFRASTRUCTURE AND ENGINEERING	739 091	761 594	-	-	761 594
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	38 427	41 967	1 000	1 000	42 967
Total Expenditure by Vote	1 267 696	1 436 791	1 000	1 000	1 437 791
Surplus/ (Deficit) for the year	(33 178)	(44 919)	15 504	15 504	(29 414)

Explanatory notes to Table 9 B3 – Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

1. The purpose of the format in which the Adjustments Budget is presented, is to enable the Council to enforce a vote in accordance with the municipality's organisational structure, so as to assign responsibility for the revenue and expenditure recorded against these votes to the Municipal Manager and Directors concerned. Operating revenue and expenditure is thus presented by "vote". A "vote" is defined as one of the main segments into which a budget of a municipality is divided into, for the appropriation of funds.

Table 10 (B4 - Adjustments Budget Financial Performance (revenue and expenditure))

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Revenue					
Exchange Revenue					
Service charges - Electricity	390 731	352 780	–	–	352 780
Service charges - Water	101 425	118 603	–	–	118 603
Service charges - Waste Water Management	63 314	64 268	–	–	64 268
Service charges - Waste Management	66 396	66 782	–	–	66 782
Sale of Goods and Rendering of Services	7 790	9 000	–	–	9 000
Agency services	1 000	4 276	–	–	4 276
Interest	–	–	–	–	–
Interest earned from Receivables	18 595	30 145	–	–	30 145
Interest earned from Current and Non Current Assets	4 598	11 674	–	–	11 674
Rental from Fixed Assets	3 295	2 999	–	–	2 999
Licence and permits	3 021	2 677	–	–	2 677
Operational Revenue	2 174	4 116	16 327	16 327	20 443
Non-Exchange Revenue					
Property rates	281 488	281 488	–	–	281 488
Surcharges and Taxes	–	–	–	–	–
Fines, penalties and forfeits	10 334	134 597	–	–	134 597
Licences or permits	10 668	11 053	–	–	11 053
Transfer and subsidies - Operational	190 883	197 730	–	–	197 730
Interest	3 244	5 223	–	–	5 223
Fuel Levy	–	–	–	–	–
Operational Revenue	–	–	–	–	–
Gains on disposal of Assets	–	(0)	–	–	(0)
Other Gains	–	–	–	–	–
Discontinued Operations	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	1 158 957	1 297 411	16 327	16 327	1 313 738
Expenditure By Type					
Employee related costs	447 813	441 256	1 000	1 000	442 256
Remuneration of councillors	15 140	15 140	–	–	15 140
Bulk purchases - electricity	364 280	354 710	–	–	354 710
Inventory consumed	94 345	100 946	–	–	100 946
Debt impairment	28 314	173 540	–	–	173 540
Depreciation and amortisation	109 663	109 663	–	–	109 663
Interest	2 090	5 750	–	–	5 750
Contracted services	104 476	130 075	–	–	130 075
Transfers and subsidies	924	1 124	–	–	1 124
Irrecoverable debts written off	7 305	13 835	–	–	13 835
Operational costs	93 964	90 752	–	–	90 752
Losses on disposal of Assets	–	–	–	–	–
Other Losses	–	–	–	–	–
Total Expenditure	1 268 316	1 436 791	1 000	1 000	1 437 791
Surplus/(Deficit)	(109 359)	(139 380)	15 327	15 327	(124 053)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Transfers and subsidies - capital (monetary allocations)	75 561	94 462	177	177	94 639
Transfers and subsidies - capital (in-kind)	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(33 798)	(44 919)	15 504	15 504	(29 414)
Income Tax	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 798)	(44 919)	15 504	15 504	(29 414)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 798)	(44 919)	15 504	15 504	(29 414)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-
Surplus/ (Deficit) for the year	(33 798)	(44 919)	15 504	15 504	(29 414)

Explanatory notes to Table 10 B4 – Adjustments Budget Financial Performance (revenue and expenditure)

1. The Financial Performance Adjustments Budget is required to be approved concurrently by revenue source and expenditure type, to ensure consistency with annual reporting format requirements. A key aim is to facilitate comparison between the annual results and the Adjustments Budget, to assess performance.
2. The operating revenue (excluding capital transfers and contributions) increased by R 16, 327 million, this is due to a refund received from the Department of human settlement for bulk infrastructure.
3. Only R 0,177 million recognised for the municipal disaster response grant received in the current year, the unspent amount of R 10,373 million will be used in the next financial year, 2024/25.

Table 11 (B5 - Adjustments Capital Expenditure Budget by vote, standard classification, and funding source)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
<u>Capital expenditure - Vote</u>					
<u>Multi-year expenditure to be adjusted</u>					
Vote 1 - EXECUTIVE COUNCIL	760	1 077	-	-	1 077
Vote 2 - FINANCIAL SERVICES	-	2 957	-	-	2 957
Vote 3 - CORPORATE SERVICES	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES	1 362	4 199	-	-	4 199
Vote 5 - INFRASTRUCTURE AND ENGINEERING	76 521	90 233	6 654	6 654	96 887
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	700	19 941	1 817	1 817	21 758
Capital multi-year expenditure sub-total	79 343	118 407	8 471	8 471	126 878
<u>Single-year expenditure to be adjusted</u>					
Vote 1 - EXECUTIVE COUNCIL	-	55	-	-	55
Vote 2 - FINANCIAL SERVICES	-	15	-	-	15
Vote 3 - CORPORATE SERVICES	-	-	-	-	-
Vote 4 - COMMUNITY SERVICES	-	1 800	-	-	1 800
Vote 5 - INFRASTRUCTURE AND ENGINEERING	-	1 413	-	-	1 413
Vote 6 - PLANNING DEVELOPMENT AND TOURISM	-	-	-	-	-
Capital single-year expenditure sub-total	-	3 283	-	-	3 283
Total Capital Expenditure - Vote	79 343	121 690	8 471	8 471	130 161
<u>Capital Expenditure - Functional</u>					
<i>Governance and administration</i>	760	4 960	-	-	4 960
Executive and council	760	1 096	-	-	1 096
Finance and administration	-	3 808	-	-	3 808
Internal audit	-	55	-	-	55
<i>Community and public safety</i>	1 362	23 041	1 817	1 817	24 858
Community and social services	-	-	-	-	-
Sport and recreation	-	200	-	-	200
Public safety	1 362	3 000	-	-	3 000
Housing	-	19 841	1 817	1 817	21 658
Health	-	-	-	-	-

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
<i>Economic and environmental services</i>	6 497	16 297	154	154	16 451
Planning and development	3 157	9 127	–	–	9 127
Road transport	3 339	6 771	154	154	6 925
Environmental protection	–	400	–	–	400
<i>Trading services</i>	70 124	77 392	6 500	6 500	83 892
Energy sources	19 652	6 117	5 000	5 000	11 117
Water management	26 087	32 608	2 209	2 209	34 818
Waste water management	24 385	36 867	(709)	(709)	36 158
Waste management	–	1 800	–	–	1 800
<i>Other</i>	600	–	–	–	–
Total Capital Expenditure - Functional	79 343	121 690	8 471	8 471	130 161
Funded by:					
National Government	64 521	63 703	154	154	63 857
Provincial Government	–	19 841	1 817	1 817	21 658
District Municipality	1 362	3 000	–	–	3 000
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	–	–	–	–	–
Transfers recognised - capital	65 883	86 544	1 971	1 971	88 515
Borrowing	–	–	–	–	–
Internally generated funds	13 460	35 146	6 500	6 500	41 646
Total Capital Funding	79 343	121 690	8 471	8 471	130 161

Explanatory notes to Table 11 B5 – Adjustments Capital Expenditure Budget by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote; capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table 12 (B6 - Adjustments Budget Financial Position)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	5 596	26 282	17 383	17 383	43 665
Trade and other receivables from exchange transactions	55 239	77 030	–	–	77 030
Receivables from non-exchange transactions	24 619	29 014	–	–	29 014
Current portion of non-current receivables	–	–	–	–	–
Inventory	17 110	20 807	(2 209)	(2 209)	18 598
VAT	50 443	45 422	23	23	45 445
Other current assets	1 616	109	–	–	109
Total current assets	154 622	198 665	15 197	15 197	213 862
Non current assets					
Investments	–	–	–	–	–
Investment property	262 608	262 608	–	–	262 608
Property, plant and equipment	2 039 424	2 065 702	8 471	8 471	2 074 173
Biological assets	–	–	–	–	–
Living and non-living resources	–	–	–	–	–
Heritage assets	–	–	–	–	–
Intangible assets	410	603	–	–	603
Trade and other receivables from exchange transactions	–	–	–	–	–
Non-current receivables from non-exchange transactions	–	–	–	–	–
Other non-current assets	–	–	–	–	–
Total non current assets	2 302 442	2 328 913	8 471	8 471	2 337 384
TOTAL ASSETS	2 457 064	2 527 578	23 668	23 668	2 551 246
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Financial liabilities	9 484	12 169	–	–	12 169
Consumer deposits	23 673	29 060	–	–	29 060
Trade and other payables from exchange transactions	77 412	126 623	(2 209)	(2 209)	124 413
Trade and other payables from non-exchange transactions	–	(0)	10 373	10 373	10 373
Provisions	43 689	47 914	–	–	47 914
VAT	–	(0)	–	–	(0)
Other current liabilities	–	–	–	–	–
Total current liabilities	154 259	215 765	8 164	8 164	223 929

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Non-current liabilities					
Financial Liabilities	8 637	11 207	-	-	11 207
Provisions	246 398	137 116	-	-	137 116
Long term portion of trade payables	-	-	-	-	-
Other non-current liabilities	-	107 431	-	-	107 431
Total non-current liabilities	255 035	255 754	-	-	255 754
TOTAL LIABILITIES	409 293	471 519	8 164	8 164	479 683
NET ASSETS	2 047 771	2 056 059	15 504	15 504	2 071 563
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	2 047 771	2 056 059	15 504	15 504	2 071 563
Funds and Reserves	-	-	-	-	-
Other	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2 047 771	2 056 059	15 504	15 504	2 071 563

Explanatory notes to Table 12 B6 – Adjustments Budget Financial Position

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

Table 13 (B7 - Adjustments Budgeted Cash Flow Statement)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts					
Property rates	270 495	263 774	-	-	263 774
Service charges	697 055	672 771	-	-	672 771
Other revenue	67 422	89 140	16 327	16 327	105 467
Transfers and Subsidies - Operational	190 883	194 472	-	-	194 472
Transfers and Subsidies - Capital	75 561	68 726	10 550	10 550	79 276
Interest	4 598	11 674	-	-	11 674
Dividends		-	-	-	-
Payments					
Suppliers and employees	(1 219 527)	(1 237 615)	(1 023)	(1 023)	(1 238 638)
Finance charges	-	(6 612)	-	-	(6 612)
Transfers and Grants	-	(1 124)	-	-	(1 124)
NET CASH FROM/(USED) OPERATING ACTIVITIES	86 487	55 205	25 854	25 854	81 059
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	(79 343)	(121 690)	(8 471)	(8 471)	(130 161)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(79 343)	(121 690)	(8 471)	(8 471)	(130 161)
CASH FLOWS FROM FINANCING ACTIVITIES					
Receipts					
Short term loans	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-
Payments					
Repayment of borrowing	(10 091)	(12 169)	-	-	(12 169)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(10 091)	(12 169)	-	-	(12 169)
NET INCREASE/ (DECREASE) IN CASH HELD	(2 947)	(78 653)	17 383	17 383	(61 270)
Cash/cash equivalents at the year begin:	8 542	104 935	-	-	104 935
Cash/cash equivalents at the year end:	5 596	26 282	17 383	17 383	43 665

Explanatory notes to Table 13 B7 – Adjustments Budgeted Cash Flow Statement

1. The budgeted cash flow statement represents the first measurement in determining whether the budget is funded.
2. It reflects the expected cash in-flows versus the cash out-flows that is likely to result from the implementation of the Budget.
3. The municipality will have to maintain its efforts of enforcing strict cash flow management and monitoring on an ongoing basis.

Table 14 (B8 - Cash backed reserves/accumulated surplus reconciliation)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Cash and investments available					
Cash/cash equivalents at the year end	5 596	26 282	17 383	17 383	43 665
Other current investments > 90 days	–	(0)	–	–	(0)
Non current assets - Investments	–	–	–	–	–
Cash and investments available:	5 596	26 282	17 383	17 383	43 665
Applications of cash and investments					
Unspent conditional transfers	–	(0)	10 373	10 373	10 373
Unspent borrowing	–	–	–	–	–
Statutory requirements	(50 443)	(45 422)	(23)	(23)	(45 445)
Other working capital requirements	(2 446)	18 369	–	–	18 369
Other provisions	43 689	47 914	–	–	47 914
Long term investments committed	–	–	–	–	–
Reserves to be backed by cash/investments	–	–	–	–	–
Total Application of cash and investments:	(9 200)	20 861	10 350	10 350	31 211
Surplus(shortfall)	14 795	5 420	7 033	7 033	12 454

Explanatory notes to Table 14 B8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. The table assesses the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. As part of the budgeting and planning guidelines that informed the compilation of the 2023/24 Budget, the end objective was to ensure that the budget is funded as required in accordance with section 18 of the MFMA.

Table 15 (B9 - Asset Management)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
CAPITAL EXPENDITURE					
Total New Assets to be adjusted	26 118	31 694	604	604	32 298
<i>Roads Infrastructure</i>	3 339	5 939	–	–	5 939
<i>Storm water Infrastructure</i>	–	–	–	–	–
<i>Electrical Infrastructure</i>	19 652	4 702	–	–	4 702
<i>Water Supply Infrastructure</i>	–	9 778	847	847	10 625
<i>Sanitation Infrastructure</i>	304	566	(151)	(151)	415
<i>Solid Waste Infrastructure</i>	–	172	(92)	(92)	80
Infrastructure	23 296	21 158	604	604	21 761
Community Facilities	750	750	–	–	750
Sport and Recreation Facilities	–	–	–	–	–
Community Assets	750	750	–	–	750
Computer Equipment	–	2 625	–	–	2 625
Furniture and Office Equipment	610	1 372	–	–	1 372
Machinery and Equipment	100	989	–	–	989
Transport Assets	1 362	4 800	–	–	4 800
Total Renewal of Existing Assets to be adjusted	–	221	4 862	4 862	5 084
<i>Electrical Infrastructure</i>	–	–	5 000	5 000	5 000
<i>Water Supply Infrastructure</i>	–	221	(138)	(138)	84
Infrastructure	–	221	4 862	4 862	5 084
Total Upgrading of Existing Assets to be adjusted	53 225	89 774	3 005	3 005	92 779
<i>Roads Infrastructure</i>	–	2 609	143	143	2 752
<i>Storm water Infrastructure</i>	–	–	10	10	10
<i>Electrical Infrastructure</i>	–	1 371	–	–	1 371
<i>Water Supply Infrastructure</i>	26 087	42 449	3 317	3 317	45 766
<i>Sanitation Infrastructure</i>	24 080	36 128	(466)	(466)	35 662
Infrastructure	50 167	82 558	3 005	3 005	85 563
Community Facilities	–	–	–	–	–
Sport and Recreation Facilities	3 057	7 217	–	–	7 217
Community Assets	3 057	7 217	–	–	7 217

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Total Capital Expenditure to be adjusted					
<i>Roads Infrastructure</i>	3 339	8 548	143	143	8 691
<i>Storm water Infrastructure</i>	-	-	10	10	10
<i>Electrical Infrastructure</i>	19 652	6 073	5 000	5 000	11 073
<i>Water Supply Infrastructure</i>	26 087	52 449	4 026	4 026	56 475
<i>Sanitation Infrastructure</i>	24 385	36 695	(617)	(617)	36 077
<i>Solid Waste Infrastructure</i>	-	172	(92)	(92)	80
Infrastructure	73 463	103 937	8 471	8 471	112 408
Community Facilities	750	750	-	-	750
Sport and Recreation Facilities	3 057	7 217	-	-	7 217
Community Assets	3 807	7 967	-	-	7 967
Computer Equipment	-	2 625	-	-	2 625
Furniture and Office Equipment	610	1 372	-	-	1 372
Machinery and Equipment	100	989	-	-	989
Transport Assets	1 362	4 800	-	-	4 800
TOTAL CAPITAL EXPENDITURE to be adjusted	79 343	121 690	8 471	8 471	130 161
ASSET REGISTER SUMMARY - PPE (WDV)					
<i>Roads Infrastructure</i>	556 676	551 217	143	143	551 360
<i>Storm water Infrastructure</i>	8 914	29 724	10	10	29 734
<i>Electrical Infrastructure</i>	204 212	170 298	5 000	5 000	175 298
<i>Water Supply Infrastructure</i>	359 616	407 098	86 065	86 065	493 163
<i>Sanitation Infrastructure</i>	517 807	485 547	(709)	(709)	484 838
<i>Solid Waste Infrastructure</i>	(51 865)	(15 087)	-	-	(15 087)
<i>Rail Infrastructure</i>	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	72	72	-	-	72
Infrastructure	1 595 431	1 628 869	90 510	90 510	1 719 379
Community Assets	52 093	56 844	-	-	56 844
Heritage Assets	-	-	-	-	-
Investment properties	262 608	262 608	-	-	262 608
Other Assets	143 118	114 133	(82 039)	(82 039)	32 094

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
R thousands					
Biological or Cultivated Assets	–	–	–	–	–
Intangible Assets	410	603	–	–	603
Computer Equipment	2 941	5 696	–	–	5 696
Furniture and Office Equipment	6 594	2 156	–	–	2 156
Machinery and Equipment	3 058	7 798	–	–	7 798
Transport Assets	8 584	38 870	–	–	38 870
Land	227 605	211 337	–	–	211 337
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	2 302 442	2 328 913	8 471	8 471	2 337 384
EXPENDITURE OTHER ITEMS					
Depreciation & asset impairment	109 663	109 663	–	–	109 663
Repairs and Maintenance by asset class	60 689	57 730	–	–	57 730
<i>Roads Infrastructure</i>	14 206	7 144	–	–	7 144
<i>Storm water Infrastructure</i>	1 075	989	–	–	989
<i>Electrical Infrastructure</i>	10 827	10 827	–	–	10 827
<i>Water Supply Infrastructure</i>	7 442	6 055	–	–	6 055
<i>Sanitation Infrastructure</i>	8 969	12 720	–	–	12 720
Infrastructure	42 518	37 735	–	–	37 735
Community Facilities	1 696	2 911	–	–	2 911
Sport and Recreation Facilities	1 347	1 445	–	–	1 445
Community Assets	3 043	4 356	–	–	4 356
Operational Buildings	3 545	3 982	–	–	3 982
Other Assets	3 545	3 982	–	–	3 982
Machinery and Equipment	727	721	–	–	721
Transport Assets	10 856	10 936	–	–	10 936
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	170 352	167 393	–	–	167 393
Renewal and upgrading of Existing Assets as % of total capex	67,1%	74,0%			75,2%
Renewal and upgrading of Existing Assets as % of deprecn"	48,5%	82,1%			89,2%
R&M as a % of PPE	2,6%	2,5%			2,5%
Renewal and upgrading and R&M as a % of PPE	4,9%	6,3%			6,7%

Explanatory notes to Table 15 B9 – Asset Management

1. The table provides a summarised version of the capital programme divided into new assets and renewal of existing assets; and reflects the relevant asset categories. The associated repairs and maintenance and depreciation are also reflected. It also provides an indication of the resources deployed for maintaining and renewing existing assets, as well as the extent of asset expansion.

Table 16 (B10 - Basic service delivery measurement)

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Household service targets					
<u>Water:</u>					
Piped water inside dwelling	-	-	-	-	-
Piped water inside yard (but not in dwelling)	-	-	-	-	-
Using public tap (at least min.service level)	-	-	-	-	-
Other water supply (at least min.service level)	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-
Using public tap (< min.service level)	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	-	-
No water supply	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-
Total number of households	-	-	-	-	-
<u>Sanitation/sewerage:</u>					
Flush toilet (connected to sewerage)	-	-	-	-	-
Flush toilet (with septic tank)	-	-	-	-	-
Chemical toilet	-	-	-	-	-
Pit toilet (ventilated)	-	-	-	-	-
Other toilet provisions (> min.service level)	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-
Bucket toilet	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-
No toilet provisions	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-
Total number of households	-	-	-	-	-
<u>Energy:</u>					
Electricity (at least min. service level)	-	-	-	-	-
Electricity - prepaid (> min.service level)	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-
Electricity (< min.service level)	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-
Other energy sources	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-
Total number of households	-	-	-	-	-

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
<u>Refuse:</u>					
Removed at least once a week (min.service)	-	-	-	-	-
Minimum Service Level and Above sub-total	-	-	-	-	-
Removed less frequently than once a week	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-
Using own refuse dump	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-
No rubbish disposal	-	-	-	-	-
<i>Below Minimum Servic Level sub-total</i>	-	-	-	-	-
Total number of households	-	-	-	-	-
<u>Households receiving Free Basic Service</u>					
Water (6 kilolitres per household per month)	19 498 541	19 498 541	298 649	298 649	19 797 190
Sanitation (free minimum level service)	12 635 128	12 635 128	710 155	710 155	13 345 283
Electricity/other energy (50kwh per household per month)	4 955 229	4 955 229	-	-	4 955 229
Refuse (removed at least once a week)	-	-	-	-	-
Informal Settlements	-	-	-	-	-
<u>Cost of Free Basic Services provided (R'000)</u>					
Water (6 kilolitres per indigent household per month)	19 499	19 499	299	299	19 797
Sanitation (free sanitation service to indigent households)	12 635	12 635	710	710	13 345
Electricity/other energy (50kwh per indigent household per month)	4 955	4 955	-	-	4 955
Refuse (removed once a week for indigent households)	-	-	-	-	-
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	-	-	-	-	-
Total cost of FBS provided	37 089	37 089	1 009	1 009	38 098
<u>Highest level of free service provided</u>					
Property rates (R'000 value threshold)	-	-	-	-	-
Water (kilolitres per household per month)	-	-	-	-	-
Sanitation (kilolitres per household per month)	-	-	-	-	-
Sanitation (Rand per household per month)	-	-	-	-	-
Electricity (kw per household per month)	-	-	-	-	-
Refuse (average litres per week)	-	-	-	-	-

Description	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
Revenue cost of free services provided (R'000)					
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	29 261	29 261	(11 468)	(11 468)	17 793
Water (in excess of 6 kilolitres per indigent household per month)	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-
Other	-	-	-	-	-
Total revenue cost of subsidised services provided	29 261	29 261	(11 468)	(11 468)	17 793

Explanatory notes to Table 16 B10 – Basic Service Delivery Measurement

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

PART 2 – SUPPORTING DOCUMENTATION

2.1 Adjustments to expenditure on allocations and grant programmes

2.3.1 The adjustments made to planned capital expenditure of allocations and grants received.

The adjustments made to planned capital expenditure, including the capital projects in question, are reflected in “**Annexure C**”.

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

In accordance with the MFMA, it should be noted that adjustments to the service delivery targets and performance indicators in the 2023/24 SDBIP will be considered, following the approval by Council of the 2023/24 2ND Special Adjustments Budget.

2.3 Municipal Manager’s Quality Certification

I, Charl Du Plessis, Municipal Manager of the Kouga Local Municipality, hereby certify that the Adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name __Charl Du Plessis_____

Municipal Manager of Kouga Local Municipality EC108

Signature:..... 

Date:.....6 May 2024.....

"ANNEXURE C"

PROJECT DESCRIPTION	Budget Year 2023/24				
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget
DISTRICT SUBSIDY					
Fire vehicles	1 362 277	3 000 277	-	-	3 000 277
	1 362 277	3 000 277	-	-	3 000 277
ENERGY EFFICIENCY AND DEMAND SIDE MANAGEMENT GRANT					
ENERGY EFFICIENCY PROJECTS	3 478 260	-	-	-	-
	3 478 260	-	-	-	-
FINANCIAL MANAGEMENT GRANT					
INTERNS' LAPTOPS	-	130 435	-	-	130 435
	3 478 260	130 435	-	-	130 435
HUMAN SETTLEMENT GRANT					
WATER INFRASTRUCTURE SUPPLY	-	15 330 180	1 817 069	1 817 069	17 147 249
WATER INFRASTRUCTURE SUPPLY - CONSULTANT FEES	-	4 510 553	-	-	4 510 553
	-	19 840 733	1 817 069	1 817 069	21 657 802
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT					
OCEAN VIEW 1250 ELECTRIFICATION	4 086 956	3 555 651	-	-	3 555 651
Bulk 66kv Overhead lines	-	1 371 165	-	-	1 371 165
Electrification of Oceanview	-	1 146 184	-	-	1 146 184
	4 086 956	6 073 000	-	-	6 073 000
MUNICIPAL DISASTER RESPONSE GRANT					
ST FRANCIS CANAL BRIDGE	-	2 608 696	-	-	2 608 696
St Francis Bay - Nevil Road Reconstruction	-	-	13 043	13 043	13 043
St Francis Bay - Anne Avenue to Ralph Road Reconstruction	-	-	43 478	43 478	43 478
Aston Bay to Paradise Beach-Seekoei Estuary Causeway Reconstruction	-	-	86 957	86 957	86 957
Paradise Beach-Botha Street Stormwater Infrastructure Upgrade	-	-	10 435	10 435	10 435
	-	2 608 696	153 913	153 913	2 762 609
MUNICIPAL INFRASTRUCTURE GRANT					
DESIGN: UPGRADING WESTON WWTW OUTFALL AND RETICULA	430 645	430 645	-	-	430 645
DESIGN: UGRADING JEFFREYS BAY SEWER PIPE IN OCEANV	304 347	120 000	(70 000)	(70 000)	50 000
UPGRADING KWANOMZAMO WWTW	10 632 672	6 657 701	330 869	330 869	6 988 570
DESIGN: LA MER NEW SEWER RISING MAIN	208 695	65 000	-	-	65 000
UPGRADING HANKEY SEWERAGE INFRASTRUCTURE	12 808 470	12 894 619	(260 869)	(260 869)	12 633 750
UPGRADING KOUGA GRAVEL ROADS	3 339 130	3 339 130	-	-	3 339 130
UPGRADING LOERIE SPORTS FACILITIES	3 057 474	5 296 905	-	-	5 296 905
DESIGN: HIGH MAST LIGHTS	86 957	-	-	-	-
	30 868 390	28 804 000	-	-	28 804 000
WATER SERVICES INFRASTRUCTURE GRANT					
PARADISE BEACH WATER TOWER	9 772 639	9 772 639	-	-	9 772 639
MIMOSA STREET PIPELINE REPLACEMENT	16 314 317	12 836 056	-	-	12 836 056
Consultants Services Groundwater Development (WSIG)	-	869 565	-	-	869 565
New Boreholes St Francis (WSIG)	-	2 608 695	-	-	2 608 695
	26 086 956	26 086 955	-	-	26 086 955
TOTAL	65 882 839	86 544 096	1 970 982	1 970 982	88 515 078

"ANNEXURE D"				
PROJECT DESCRIPTION	FUNDING SOURCE	Approved Budget 2023/24	Adjusted Budget 2023/24	Adjustments
CIVIL AND WATER SERVICES				
PAVING OF MAIN BEACH	Internal	1 800 000		1 800 000
Upgrading/Improvement of Sport Facilities within K	Internal	1 919 609		1 919 609
UPGRADING KOUGA GRAVEL ROADS	Internal	800 000		800 000
PLATE COMPACTOR	Internal	23 000		23 000
New bypass Sewer Rising Main and Pump Stations Jba	Internal	323 486		323 486
Piped Reticulation - St Francis Bay	Internal	122 559	(81 059)	41 500
Upgrade Loerie sewer pump station	Internal	172 265	(92 077)	80 188
Construction of Civil Services in Donkerhoed	Internal	-	1 500 000	1 500 000
KWANOMZAMO SEWERAGE PUMP STATION	Internal	1 224 891	(673 864)	551 027
HANKEY WWTW	Internal	5 155 634		5 155 634
LA MER NEW SEWER RISING MAIN	Internal	9 700 000		9 700 000
Replace 250mm Water Main Canal Road St Francis Ba	Internal	100 687	(83 180)	17 507
Replace Main Waterline Sout Rivier Bridge Crossing	Internal	120 733	(54 608)	66 125
JILL MARCUS WATER SUPPLY	Internal	3 500 000	847 000	4 347 000
HUMANSDORP GROUNDWATER SUPPLY	Internal	2 800 000		2 800 000
ST FRANCIS CANAL BRIDGE	MDRG	2 608 696		2 608 696
St Francis Bay - Nevil Road Reconstruction	MDRG	-	13 043	13 043
St Francis Bay - Anne Avenue to Ralph Road Reconstruction	MDRG	-	43 478	43 478
Aston Bay to Paradise Beach-Seekoei Estuary Causeway Reconstruction	MDRG	-	86 957	86 957
Paradise Beach-Botha Street Stormwater Infrastructure Upgrade	MDRG	-	10 435	10 435
UPGRADING LOERIE SPORTS FACILITIES	Internal	-	137 788	137 788
UPGRADING LOERIE SPORTS FACILITIES	MIG	5 296 905		5 296 905
UPGRADING KOUGA GRAVEL ROADS	MIG	3 339 130		3 339 130
DESIGN: UPGRADING WESTON WWTW OUTFALL AND RETICULA	MIG	430 645		430 645
DESIGN: UGRADING JEFFREYS BAY SEWER PIPE IN OCEANV	MIG	120 000	(70 000)	50 000
UPGRADING KWANOMZAMO WWTW	MIG	6 657 701	330 869	6 988 570
DESIGN: LA MER NEW SEWER RISING MAIN	MIG	65 000		65 000
UPGRADING HANKEY SEWERAGE INFRASTRUCTURE	MIG	12 894 619	(260 869)	12 633 750
ST FRANCIS BAY: BOREHOLES	WSIG	2 608 695		2 608 695
GROUND WATER DEVELOPMENT IN KOUGA	WSIG	869 565		869 565
PARADISE BEACH WATER TOWER	WSIG	9 772 639		9 772 639
MIMOSA STREET PIPELINE REPLACEMENT	WSIG	12 836 056		12 836 056
		85 262 515	1 653 913	86 916 428

PROJECT DESCRIPTION	FUNDING SOURCE	Approved Budget 2023/24	Adjusted Budget 2023/24	Adjustments	Adjustments Budget 2023/24
COMMUNITY SERVICES					
Fire Services - Vehicle (DISTRICT)	DISTRICT	3 000 277			3 000 277
Furniture and Equipment	Internal	9 290			9 290
PROJECTOR	Internal	20 000			20 000
Kouga Skip Bins	Internal	400 000			400 000
Computer Equipment - Operatons Room	Internal	569 423			569 423
GRASS CUTTER	Internal	200 000			200 000
Supply and Delivery of Skip Trucks	Internal	1 800 000			1 800 000
		5 998 990		-	5 998 990
ELECTRO AND MECHANICAL SERVICES					
Bulk 66kv Overhead lines	INEP	1 371 165			1 371 165
OCEAN VIEW 1250 ELECTRIFICATION	INEP	3 555 651			3 555 651
Electrification of Oceanview	INEP	1 146 184			1 146 184
Furniture and Equipment	Internal	43 565			43 565
Generator	Internal	266 435			266 435
Electrical oil circuit breaks	Internal	-		5 000 000	5 000 000
		6 383 000		5 000 000	11 383 000
FINANCE AND ECONOMIC DEVELOPMENT					
Computer Equipment	FMG	130 435			130 435
AIR CONDITIONERS-WHOLE OF MUNICIPALITY	Internal	882 006			882 006
Furniture and equipment	Internal	15 000			15 000
Furniture and Equipment	Internal	10 000			10 000
Computer Equipment	Internal	20 000			20 000
Computer Equipment	Internal	80 000			80 000
Township Economy Support (Agriculture)	Internal	100 000			100 000
Computer Equipment	Internal	170 000			170 000
SCM Furniture	Internal	30 000			30 000
		1 437 441		-	1 437 441

PROJECT DESCRIPTION	FUNDING SOURCE	Approved Budget 2023/24	Adjusted Budget 2023/24	Adjustments
OFFICE OF THE DMM				
Computer Equipment	Internal	1 635 000		1 635 000
Furniture and Equipment - Municipal Court	Internal	219 331		219 331
Ward Development Capital	Internal	750 000		750 000
FURNITURE&EQUIPMENT-WARD COUNCILLORS	Internal	60 000		60 000
		2 664 331	-	2 664 331
OFFICE OF THE MM				
Furniture and Equipment	Internal	10 000		10 000
FURNITURE&EQUIPMENT -MUNCIPAL MANAGER	Internal	37 632		37 632
Furniture and equipment	Internal	55 000		55 000
		102 632	-	102 632
PLANNING AND DEVELOPMENT				
HANKEY 990-PHASE 2	DOH	15 330 180	1 817 069	17 147 249
HANKEY 990-PHASE 3	DOH	4 510 553		4 510 553
		19 840 733	1 817 069	21 657 802
Total		121 689 642	8 470 982	130 160 624