

Sakhisizwe Local Municipality Adjustments Budget 2023-2024



February 2024

Sakhisizwe Local Municipality -2023/2024 Adjustments Budget

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality’s balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the amount of allocations from national to local government.

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

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GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

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

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

MFMA – The 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. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years' budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Own Revenue – Means total revenue as reflected in the Municipality's financial performance budget less national and provincial conditional transfers.

Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

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

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

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virement are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

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

PART ONE- ADJUSTMENT BUDGET

1.1 LEGISLATIVE REQUIREMENT

The Municipal Finance Management Act Section 28(1) stipulates that a municipality may revise an approved annual budget through an adjustment.

(2) An adjustments budget:

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

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 programs already budgeted for.

c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality:

d) may authorize the utilization of projected savings in one vote towards spending under another vote;

e) 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 the council;

4) Only the mayor may table an adjustments budget in the municipal council, but an

Adjustments' budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by-

(a) an explanation how the adjustments budget affects the annual budget:

(b) a motivation of any material changes to the annual budget:

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years

In terms of part 4 of the Municipal Budget and Reporting Regulation (MBRR):

1.2 MAYOR’S REPORT

This evolution of local government demands that we find sustainable ways to meet their social, economic and material needs and improve the quality of their lives. This has increased the demand that we deliver a stable sphere of government that has been consistent with good clean governance principles with sound financial management controls.

This report is one of the tools that we can use to measure and enhance the capacity of the local state to deliver on its mandate.

1.3 EXECUTIVE SUMMARY

The Council approved the Original budget for 2023/24 and budget for other two outer years. This was performed according to MFMA Municipal Budget Circular 122 and 123 for the 2024/23 MTREF as follows:

Description	BUDGET YEAR 2023/24	BUDGET YEAR 2024/25	BUDGET YEAR 2025/26
Total Revenue	168 504 579	164 812 882	165 712 194
Operating Expenditure	125 415 727	124 433 981	130 174 103
Capital Expenditure	40 031 062	28 301 685	31 145 185
Total Expenditure	165 446 789	152 735 666	161 319 288
Surplus/(Deficit)	3 057 790	12 077 216	4 392 906

REASONS FOR ADJUSTMENT BUDGET 2023/2024

1. Revenue Budget: The total revenue for the municipality has been adjusted by the municipality and a net adjustment as indicated above is affected by the following revenue items.

1.1 Capital revenue MIG and INEP grant has been reduced by R 1 402 000 and R1 800 000 respectively this is a result of National Government prioritisation programme, this has affected all municipalities.

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- 1.2 Operating revenue has been affected by proposed adjustments as per the midyear assessment report.
 - 1.3 An assessment was made on Electricity services it was increased by R 1 198 193
 - 1.4 Property Rates increased by R 1 047 361.
2. Expenditure were adjusted around some decrease and some had increased per the actuals trends.
 3. A detailed operational expenditure adjusted items has been plugged below categorised per department.
 4. Capital Expenditure has been decreases as result of the reduction in Capital revenue as mentioned above.
 5. The municipality had applied for the rollover for INEP and amount of R196 thousand was subsequently not achieved by the transferring officer, therefore will be paid over to.

6. Expenditure areas of Priority were:

The following adjustments were made moving around the already available budget:

	R	R	
Community Services		Adjustment	
	Final Budget 2024	Budget 2024	Increase /Decreases
Security services	3 527 550	4 077 550	550 000
Fencing of Cemetery	250 000	340 000	90 000
Technical Services		Adjustment	
	Final Budget 2024	Budget 2024	Increase /Decreases
MIG Projects	20 959 000	19 557 000	-1 402 000
Maintenance: Electricity	400 000	445 000	45 000
Municipal services:Electricity	1 122 680	1 399 180	276 500
Bulk Purchase	17 995 456	18 096 930	101 474
Indigent Alternative	520 000	1 394 000	874 000
INEP Projects	13 880 000	12 080 000	-1 800 000
EPWP	1 208 000	1 708 000	500 000
IPED Services		Final Budget	
	Final Budget 2024	2024	Increase /Decreases
Legal Notices	73 710	8 710	-65 000
LED Strategy	138 000	300	-137 700
Tools of trade	0	53 812	53 812

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Corporate Services	Final Budget 2024	Adjustment Budget 2024	Increase /Decrease
Data Lines	1 000 000	750 000	-250 000
Lagal Expenses	1 126 710	690 680	-436 030
Mentainance:Fleet	550 775	696 775	146 000
Training	135 000	201 275	66 275
Annual License renewal software	1 026 500	376 500	-650 000
Employee Welness	40 000	30	-39 970
Vehicles	700 000	837 000	137 000
Training	142 155	461 963	319 808
Uniform	368 550	568 650	200 100
Motor Licenses	146 321	6 321	-140 000
Auction Services	0	70 000	70 000
Lease (Photocopy)	153 360	440 300	286 940
Cleaning Material	50 770	178 770	128 000
Budget and Treasury	Final Budget 2024	Adjustment Budget 2024	Increase /Decrease
Audit fees	2 632 500	4 632 500	2 000 000
Accounting and Financial Management	3 565 000	8 765 000	5 200 000
Debt Write off	4 354 630	354 630	-4 000 000
Insurance premium	1 117 233	877 233	-240 000
Depreciation	11 700 973	6 888 974	-4 811 999
Executive and Council	Final Budget 2024	Adjustment Budget 2024	Increase /Decrease
Annual Report	151 505	131 505	-20 000
SPU Programmes	184 275	254 275	70 000
Communication Projects	137 497	67 497	-70 000
Communication Stragegy	200 000	150 000	-50 000
Strategic Planning	221 130	231 130	10 000
Accomodation Mms office	179 540	201 082	21 542
Public Participation	155 865	220 865	65 000

3. The Adjustment budget February final figures are as follows:

DESCRIPTION	BUDGET YEAR 2023/24	2023/2024- 1ST ADJUSTMENTS BUDGET	2023/2024 FINAL ADJUSTED BUDGET
Revenue	R168 504 579	R 219 770 579	R 218 990 087
Operating Expenditure	R 125 415 727	R125 415 727.00	R130 851 213.58
Capital Expenditure	R40 031 062	R 91 297 062	R88 038 873.00
Total Expenditure	R165 446 789	R 216 712 789	R218 890 086.58
Surplus/(Deficit)	R3 057 790	R3 057 790.00	R100 000.00

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1.4 COUNCIL RESOLUTIONS

It is recommended:

- That Executive Committee recommends to Council to approve the adjustments budget for 2023/24 financial year.
- That the formal budget tables be updated with the adjustments and submitted to National and Provincial Treasury.

Adjustment Budget Tables

Table 1: B2: Financial Performance by standard classification (revenue and expenditure)

Description	Budget Year 2023/24									Budget Year	Budget Year	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	#1 2024/25	#2 2025/26
R thousands	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	6 982	6 982	--	--	--	--	1 074	1 074	8 056	7 324	7 668	
Service charges	23 084	23 084	--	--	--	--	1 198	1 198	24 282	24 215	25 353	
Investment revenue	1 872	1 872	--	--	--	--	--	--	1 872	1 963	2 055	
Transfers recognised - operational	88 961	88 961	--	--	--	--	65	65	89 026	94 131	90 195	
Other own revenue	10 064	10 064	--	--	--	--	84	84	10 148	10 534	11 029	
Total Revenue (excluding capital transfers and contributions)	130 962	130 962					2 422	2 422	133 363	138 187	138 300	
Employee costs	43 936	43 936	--	--	--	--	3 697	3 697	47 633	46 348	48 432	
Remuneration of councillors	7 322	7 322	--	--	--	--	498	498	7 820	7 295	7 625	
Depreciation & asset impairment	17 296	17 296	--	--	--	--	(6 233)	(6 233)	11 063	15 874	16 411	
Finance charges	353	353	--	--	--	--	(239)	(239)	114	370	387	
Inventory consumed and bulk purchases	16 630	16 630	--	--	--	--	309	309	16 939	19 188	20 083	
Transfers and subsidies	509	509	--	--	--	--	706	706	1 206	525	549	
Other expenditure	37 128	37 575	--	--	--	--	6 944	6 944	44 518	36 536	38 102	
Total Expenditure	125 164	125 164					5 682	5 682	130 846	125 936	131 589	
Surplus/(Deficit)	5 798	5 798					(3 261)	(3 261)	2 537	12 231	4 711	
Transfers and subsidies - capital (monetary allocations)	37 543	88 809	--	--	--	--	(3 202)	(3 202)	85 607	26 846	29 412	
Transfers and subsidies - capital (in-kind - all)	--	--	--	--	--	--	--	--	--	--	--	
Surplus/(Deficit) after capital transfers & contributions	43 341	94 607					(6 463)	(6 463)	88 144	38 877	34 123	
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--	--	--	
Surplus/ (Deficit) for the year	43 341	94 607					(6 463)	(6 463)	88 144	38 877	34 123	
Capital expenditure & funds sources												
Capital expenditure	39 831	91 097	--	--	--	27 326	(30 384)	(3 058)	88 039	28 302	31 145	
Transfers recognised - capital	37 543	88 809	--	--	--	27 326	(30 528)	(3 202)	85 607	26 846	29 412	
Borrowing	--	--	--	--	--	--	--	--	--	--	--	
Internally generated funds	2 288	2 288	--	--	--	--	144	144	2 432	1 655	1 733	
Total sources of capital funds	39 831	91 097				27 326	(30 384)	(3 058)	88 039	28 302	31 145	
Financial position												
Total current assets	139 105	139 105	--	--	--	--	(16 941)	(16 941)	122 164	175 314	216 136	
Total non current assets	295 877	347 143	--	--	--	27 326	(36 438)	(3 112)	344 031	309 681	323 570	
Total current liabilities	5 420	5 420	--	--	--	--	18 171	18 171	23 591	7 525	7 728	
Total non current liabilities	22 134	22 134	--	--	--	--	(632)	(632)	21 502	20 077	18 099	
Community wealth/Equity	437 932	489 198	--	--	--	--	(6 463)	(6 463)	482 736	427 889	418 393	
Cash flows												
Net cash from (used) operating	70 442	121 708	--	--	--	--	(18 586)	(18 586)	103 122	72 320	75 339	
Net cash from (used) investing	(39 381)	(90 647)	--	--	--	--	3 058	3 058	(87 589)	(27 852)	(30 825)	
Net cash from (used) financing	--	--	--	--	--	--	13 000	13 000	13 000	(13 000)	--	
Cash/cash equivalents at the year end	57 362	57 362					(10 676)	(10 676)	46 686	78 135	122 668	
Cash backing/surplus reconciliation												
Cash and investments available	80 820	80 820	--	--	--	--	(16 335)	(16 335)	64 285	120 078	160 203	
Application of cash and investments	(24 071)	(24 071)	--	--	--	--	4 541	4 541	(19 530)	(25 364)	(32 315)	
Balance - surplus (shortfall)	104 891	104 891					(20 676)	(20 676)	83 815	145 442	192 518	
Asset Management												
Asset register summary (WOV)	261 836	261 836	--	--	--	--	--	--	261 836	283 035	294 158	
Depreciation	11 701	11 701	--	--	--	--	(6 233)	(6 233)	5 468	12 274	12 851	
Renewal and Upgrading of Existing Assets	3 752	51 078	--	--	--	27 326	(27 326)	(0)	51 078	--	0	
Repairs and Maintenance	2 525	2 505	--	--	--	--	185	185	2 690	2 214	2 318	
Free services												
Cost of Free Basic Services provided	(0)	(0)	--	--	--	--	--	--	(0)	(0)	--	
Revenue cost of free services provided	4 061	4 061	--	--	--	--	--	--	4 061	4 280	4 461	
Households below minimum service level												
Water	--	--	--	--	--	--	--	--	--	--	--	
Sanitation/sewerage	--	--	--	--	--	--	--	--	--	--	--	
Energy	--	--	--	--	--	--	--	--	--	--	--	
Refuse	--	--	--	--	--	--	--	--	--	--	--	

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Table 2: B 3: Financial Performance by municipal vote (revenue and expenditure)

Standard Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		101 107	101 107	-	-	-	-	1 139	1 139	102 246	108 152	104 885
Executive and council		-	-	-	-	-	-	-	-	-	-	0
Finance and administration		101 107	101 107	-	-	-	-	1 139	1 139	102 246	108 152	104 885
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 887	1 887	-	-	-	-	84	84	1 971	1 979	2 072
Community and social services		554	554	-	-	-	-	-	-	554	561	609
Sport and recreation		-	-	-	-	-	-	-	-	-	-	0
Public safety		1 305	1 305	-	-	-	-	84	84	1 369	1 369	1 433
Housing		28	28	-	-	-	-	-	-	28	29	31
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		40 045	91 311	-	-	-	-	(3 202)	(3 202)	86 109	27 968	30 765
Planning and development		36 265	36 265	-	-	-	-	(3 202)	(3 202)	33 063	27 938	30 754
Road transport		3 780	55 046	-	-	-	-	-	-	55 046	29	31
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	143 038	194 304	-	-	-	-	(1 979)	(1 979)	192 325	138 099	137 742
Expenditure - Functional												
<i>Governance and administration</i>		68 773	68 773	-	-	-	-	831	831	69 604	66 520	69 564
Executive and council		20 152	20 157	-	-	-	-	1 773	1 773	21 929	20 257	21 177
Finance and administration		48 436	48 431	-	-	-	-	(941)	(941)	47 490	46 069	48 205
Internal audit		185	185	-	-	-	-	-	-	185	194	203
<i>Community and public safety</i>		11 214	11 214	-	-	-	-	460	460	11 674	11 757	12 295
Community and social services		6 594	6 595	-	-	-	-	450	450	7 045	6 915	7 235
Sport and recreation		0	0	-	-	-	-	-	-	0	0	0
Public safety		4 067	4 067	-	-	-	-	10	10	4 077	4 263	4 455
Housing		552	552	-	-	-	-	-	-	552	578	604
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		15 255	15 255	-	-	-	-	1 746	1 746	17 000	16 493	17 166
Planning and development		8 045	8 045	-	-	-	-	2 801	2 801	10 846	9 157	9 492
Road transport		7 210	7 210	-	-	-	-	(1 056)	(1 056)	6 154	7 335	7 674
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 922	29 922	-	-	-	-	2 645	2 645	32 567	31 167	32 544
Energy sources		20 949	20 949	-	-	-	-	2 565	2 565	23 514	22 056	23 025
Water management		-	-	-	-	-	-	-	-	-	-	0
Waste water management		-	-	-	-	-	-	-	-	-	-	0
Waste management		8 973	8 973	-	-	-	-	80	80	9 053	9 111	9 519
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	125 184	125 184	-	-	-	-	5 682	5 682	130 646	125 936	131 569
Surplus/ (Deficit) for the year		17 875	69 141	-	-	-	-	(7 661)	(7 661)	61 400	12 163	6 153

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Table: 3 B4: Financial Performance by revenue source and Expenditure type

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. 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	2024/25	2025/26
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	17 996	17 996	-	-	-	-	1 198	1 198	19 194	18 877	19 765
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	5 088	5 088	-	-	-	-	-	-	5 088	5 337	5 588
Sale of Goods and Rendering of Services		320	320	-	-	-	-	-	-	320	312	327
Agency services		1 046	1 046	-	-	-	-	84	84	1 130	1 098	1 149
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 337	4 337	-	-	-	-	-	-	4 337	4 550	4 764
Interest earned from Current and Non Current Assets		1 872	1 872	-	-	-	-	-	-	1 872	1 963	2 055
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	0
Rent from Fixed Assets		295	295	-	-	-	-	-	-	295	309	324
Licence and permits		324	324	-	-	-	-	-	-	324	339	365
Operational Revenue		5	5	-	-	-	-	-	-	5	5	5
Non-Exchange Revenue												
Property rates	2	6 982	6 982	-	-	-	-	1 074	1 074	8 056	7 324	7 668
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		21	21	-	-	-	-	-	-	21	22	23
Licences or permits		1 544	1 544	-	-	-	-	-	-	1 544	1 620	1 696
Transfer and subsidies - Operational		80 981	80 981	-	-	-	-	66	66	89 026	94 131	90 195
Interest		2 172	2 172	-	-	-	-	-	-	2 172	2 279	2 386
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		130 982	130 982	-	-	-	-	2 422	2 422	133 383	138 187	138 300
Expenditure By Type												
Employee related costs		43 936	43 936	-	-	-	-	3 697	3 697	47 633	46 348	48 432
Remuneration of councillors		7 322	7 322	-	-	-	-	498	498	7 820	7 295	7 625
Bulk purchases - electricity		17 996	17 996	-	-	-	-	498	498	18 097	18 877	19 765
Inventory consumed		634	634	-	-	-	-	(189)	(189)	395	308	319
Debt impairment		5 595	5 595	-	-	-	-	-	-	5 595	3 400	3 560
Depreciation and amortisation		11 701	11 701	-	-	-	-	(6 233)	(6 233)	5 468	12 274	12 851
Interest		353	353	-	-	-	-	(239)	(239)	114	370	387
Contracted services		16 123	16 343	-	-	-	-	7 814	7 814	24 157	16 615	17 650
Transfers and subsidies		500	500	-	-	-	-	706	706	1 208	525	549
Irrecoverable debts written off		4 355	4 355	-	-	-	-	(4 000)	(4 000)	355	4 568	4 783
Operational costs		16 650	16 877	-	-	-	-	3 130	3 130	20 007	15 156	15 669
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		125 164	125 164	-	-	-	-	5 682	5 682	130 848	125 938	131 588
Surplus/(Deficit)		5 798	5 798	-	-	-	-	(3 261)	(3 261)	2 537	12 251	4 711
Transfers and subsidies - capital (monetary allocations)		37 543	88 809	-	-	-	-	(3 202)	(3 202)	65 607	26 646	29 412
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		43 341	94 607	-	-	-	-	(6 463)	(6 463)	88 144	38 877	34 123
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		43 341	94 607	-	-	-	-	(6 463)	(6 463)	88 144	38 877	34 123
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43 341	94 607	-	-	-	-	(6 463)	(6 463)	88 144	38 877	34 123
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	43 341	94 607	-	-	-	-	(6 463)	(6 463)	88 144	38 877	34 123

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Table 4: B 5: Capital Expenditure by vote, standard classification and funding

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Ret. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		437	437	-	-	-	-	150	150	587	459	488
Executives and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		437	437	-	-	-	-	150	150	587	459	488
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		4 306	4 306	-	-	-	-	(60)	(60)	4 246	318	333
Community and social services		4 306	4 306	-	-	-	-	(60)	(60)	4 246	318	333
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		0	0	-	-	-	-	-	-	0	0	0
Housing		0	0	-	-	-	-	-	-	0	0	0
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 291	71 557	-	-	-	27 326	(28 674)	(1 348)	70 289	20 646	21 412
Planning and development		0	0	-	-	-	-	54	54	54	0	0
Road transport		20 291	71 557	-	-	-	27 326	(28 728)	(1 402)	70 155	20 646	21 412
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 797	14 797	-	-	-	-	(1 800)	(1 800)	12 997	8 878	8 919
Energy services		13 880	13 880	-	-	-	-	(1 800)	(1 800)	12 080	6 000	6 000
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		917	917	-	-	-	-	-	-	917	878	919
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	39 831	91 897	-	-	-	27 326	(30 384)	(3 858)	88 039	28 302	31 145
Funded by:												
National Government		33 791	85 057	-	-	-	27 326	(30 526)	(3 202)	81 855	20 646	29 412
Provincial Government		3 752	3 752	-	-	-	-	-	-	3 752	0	0
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	17 543	88 049	-	-	-	27 326	(30 526)	(3 292)	83 687	20 646	29 412
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 288	2 288	-	-	-	-	144	144	2 432	1 655	1 733
Total Capital Funding		39 831	91 897	-	-	-	27 326	(30 384)	(3 858)	88 039	28 302	31 145

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Table 5: B 6: Budgeted Financial Position

Description	R/1	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	+1 2024/25	+2 2025/26
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		50 046	50 046	--	--	--	--	(16 335)	(16 335)	33 705	86 834	123 326
Trade and other receivables from exchange transactions	1	51 842	51 842	--	--	--	--	--	--	51 842	46 352	46 307
Receivables from non-exchange transactions		30 580	30 580	--	--	--	--	--	--	30 580	33 243	36 874
Current portion of non-current receivables	2	--	--	--	--	--	--	--	--	--	--	--
Inventory		642	642	--	--	--	--	(606)	(606)	36	2 811	3 479
VAT		1 500	1 500	--	--	--	--	--	--	1 500	1 574	1 647
Other current assets		4 500	4 500	--	--	--	--	--	--	4 500	4 500	4 500
Total current assets		139 105	139 105	--	--	--	--	(16 941)	(16 941)	122 164	175 314	218 136
Non current assets												
Investments		--	--	--	--	--	--	--	--	--	--	--
Investment property		14 164	14 164	--	--	--	--	--	--	14 164	14 164	14 164
Property, plant and equipment	3	281 713	332 979	--	--	--	27 326	(30 438)	(3 112)	329 867	295 517	309 406
Biological assets		--	--	--	--	--	--	--	--	--	--	--
Living and non living resources		--	--	--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--	--	--
Intangible assets		--	--	--	--	--	--	--	--	--	--	--
Trade and other receivables from exchange transactions		--	--	--	--	--	--	--	--	--	--	--
Non-current receivables from non-exchange transactions		--	--	--	--	--	--	--	--	--	--	--
Other non-current assets		--	--	--	--	--	--	--	--	--	--	--
Total non current assets		295 877	347 143	--	--	--	27 326	(30 438)	(3 112)	344 031	309 681	323 570
TOTAL ASSETS		434 982	486 248	--	--	--	27 326	(47 379)	(20 053)	466 195	484 995	541 707
LIABILITIES												
Current liabilities												
Bank overdraft		--	--	--	--	--	--	--	--	--	--	--
Financial liabilities		548	548	--	--	--	--	--	--	548	548	548
Consumer deposits		88	88	--	--	--	--	12 992	12 992	13 080	88	88
Trade and other payables from exchange transactions		2 323	2 323	--	--	--	--	5 224	5 224	7 547	2 992	3 196
Trade and other payables from non-exchange transactions		0	0	--	--	--	--	16	16	16	0	0
Provisions		461	461	--	--	--	--	(61)	(61)	400	1 896	1 896
VAT		--	--	--	--	--	--	--	--	--	--	--
Other current liabilities		2 000	2 000	--	--	--	--	--	--	2 000	2 000	2 000
Total current liabilities		5 420	5 420	--	--	--	--	18 171	18 171	21 591	7 525	7 728
Non current liabilities												
Borrowing	1	632	632	--	--	--	--	(632)	(632)	(0)	666	697
Provisions	1	18 804	18 804	--	--	--	--	--	--	18 804	16 714	14 704
Long term portion of trade payables		--	--	--	--	--	--	--	--	--	--	--
Other non-current liabilities		2 698	2 698	--	--	--	--	--	--	2 698	2 698	2 698
Total non current liabilities		22 134	22 134	--	--	--	--	(632)	(632)	21 502	20 077	18 099
TOTAL LIABILITIES		27 554	27 554	--	--	--	--	17 539	17 539	43 093	27 602	25 827
NET ASSETS	2	407 427	458 693	--	--	--	27 326	(64 917)	(37 591)	423 102	457 392	515 880
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		436 932	488 198	--	--	--	--	(6 463)	(6 463)	481 736	426 889	417 393
Funds and Reserves		1 000	1 000	--	--	--	--	--	--	1 000	1 000	1 000
Other		--	--	--	--	--	--	--	--	--	--	--
TOTAL COMMUNITY WEALTH/EQUITY		437 932	489 198	--	--	--	--	(6 463)	(6 463)	482 736	427 889	418 393

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Table 6: B7: Cash Flows

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		9 063	9 063	-	-	-	-	-	-	9 063	11 429	14 353
Service charges		25 904	25 904	-	-	-	-	-	-	25 904	30 416	35 769
Other revenue		6 553	6 553	-	-	-	-	3 000	3 000	9 553	6 874	7 197
Transfers and Subsidies - Operational	1	88 961	88 961	-	-	-	-	65	65	89 026	94 131	90 195
Transfers and Subsidies - Capital	1	37 543	88 809	-	-	-	-	(3 202)	(3 202)	85 607	26 646	29 412
Interest		3 417	3 417	-	-	-	-	-	-	3 417	3 584	3 752
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(100 145)	(100 145)	-	-	-	-	(17 582)	(17 582)	(118 127)	(89 866)	(104 404)
Finance charges		(353)	(353)	-	-	-	-	239	239	(114)	(370)	(387)
Transfers and Subsidies	1	(500)	(500)	-	-	-	-	(706)	(706)	(1 206)	(525)	(548)
NET CASH FROM/(USED) OPERATING ACTIVITIES		78 442	121 708	-	-	-	-	(18 586)	(18 586)	103 122	72 329	75 339
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		450	450	-	-	-	-	-	-	450	450	320
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(39 631)	(91 097)	-	-	-	-	3 956	3 956	(88 039)	(28 362)	(31 145)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(39 381)	(90 647)	-	-	-	-	3 956	3 956	(87 589)	(27 832)	(30 825)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	13 000	13 000	13 000	(13 000)	-
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	13 000	13 000	13 000	(13 000)	-
NET INCREASE/ (DECREASE) IN CASH HELD		31 061	31 061	-	-	-	-	(2 528)	(2 528)	28 333	31 468	44 513
Cash/cash equivalents at the year begin:	2	25 361	25 361	-	-	-	-	(8 148)	(8 148)	18 153	46 686	78 155
Cash/cash equivalents at the year end	2	57 362	57 362	-	-	-	-	(10 676)	(10 676)	46 686	78 155	122 668

Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	57 362	57 362	-	-	-	-	(10 676)	(10 676)	46 686	78 155	122 668
Other current investments > 90 days		23 258	23 258	-	-	-	-	(5 659)	(5 659)	17 599	41 923	37 535
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		80 620	80 620	-	-	-	-	(16 335)	(16 335)	64 285	120 078	160 203
Applications of cash and investments												
Unspent conditional transfers		500	500	-	-	-	-	722	722	1 222	525	549
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(24 571)	(24 571)	-	-	-	-	3 819	3 819	(20 752)	(25 689)	(32 865)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(24 071)	(24 071)	-	-	-	-	4 541	4 541	(19 539)	(25 384)	(32 315)
Surplus(shortfall)		104 591	104 591	-	-	-	-	(20 876)	(20 876)	83 815	145 442	192 518

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Table 7:B 9 Asset Management

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2024/25	+2 2025/26
ASSET REGISTER SUMMARY - PPE (WDV)	5	261 836	261 836	-	-	-	-	-	-	261 836	263 035	294 158
Roads Infrastructure		0	0	-	-	-	-	-	-	0	0	0
Storm water Infrastructure		0	0	-	-	-	-	-	-	0	0	0
Electrical Infrastructure		241 862	241 882	-	-	-	-	(54)	(54)	241 828	267 215	278 261
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		0	0	-	-	-	-	-	-	0	0	0
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		241 862	241 882	-	-	-	-	(54)	(54)	241 828	267 215	278 261
Community Assets		3 752	3 752	-	-	-	-	-	-	3 752	0	0
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		14 164	14 164	-	-	-	-	-	-	14 164	14 164	14 164
Other Assets		0	0	-	-	-	-	-	-	0	0	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		316	316	-	-	-	-	204	204	520	331	347
Furniture and Office Equipment		121	121	-	-	-	-	-	-	121	127	133
Machinery and Equipment		764	764	-	-	-	-	(150)	(150)	614	318	333
Transport Assets		837	837	-	-	-	-	-	-	837	878	919
Land		0	0	-	-	-	-	-	-	0	0	0
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	261 836	261 836	-	-	-	-	-	-	261 836	263 035	294 158
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		11 701	11 701	-	-	-	-	(6 233)	(6 233)	5 468	12 274	12 851
Repairs and Maintenance by asset class	3	2 525	2 505	-	-	-	-	185	185	2 690	2 214	2 318
Roads Infrastructure		264	264	-	-	-	-	(198)	(198)	66	52	55
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		279	347	-	-	-	-	45	45	392	293	306
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		470	470	-	-	-	-	-	-	470	493	516
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 013	1 081	-	-	-	-	(153)	(153)	928	838	878
Community Facilities		-	-	-	-	-	-	-	-	-	-	0
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	0
Community Assets		-	-	-	-	-	-	-	-	-	-	0
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		66	0	-	-	-	-	-	-	0	72	75
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		66	0	-	-	-	-	-	-	0	72	75
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		53	53	-	-	-	-	-	-	53	55	58
Machinery and Equipment		253	253	-	-	-	-	-	-	253	55	58
Transport Assets		1 138	1 118	-	-	-	-	338	338	1 457	1 194	1 250
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Metre		-	-	-	-	-	-	-	-	-	-	-
Imetre		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		14 228	14 206	-	-	-	-	(6 048)	(6 048)	8 158	14 489	15 170
Renewal and upgrading of Existing Assets as % of total capex		9.4%	58.1%							58.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprec		32.1%	436.5%							934.1%	0.0%	0.0%
R&M as % of PPE		1.0%	1.0%							1.0%	0.8%	0.8%
Renewal and upgrading and R&M as % of PPE		2.4%	20.5%							20.5%	0.8%	0.8%

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Table:8:B10:Basic Service Delivery Measurement

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service levels												
Water:												
Piped water inside dwelling	1											
Piped water inside yard (but not in dwelling)	2											
Using public tap (at least min. service level)	3											
Other water supply (at least min. service level)	3.4											
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3.4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
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	5											
Energy:												
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	5											
Rubbish:												
Removed at least once a week (min. service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal rubbish dump												
Using own rubbish dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Household receive Free Basic Service	15											
Water (8 litres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Rubbish (removed at least once a week)												
<i>Informal Settlements</i>												
Cost of Free Basic Services provided (R'000)	16											
Water (8 litres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Rubbish (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (litres per household per month)												
Sanitation (litres per household per month)												
Sanitation (Rand per household per month)												
Electricity (tar per household per month)												
Rubbish (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (total adjustment) (impermissible values per section 17 of MPRA)												
Property rates - exceptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 8 litres 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)												
Rubbish (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidized services provided												

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Sibongile Goodman Sotshongaye the Municipal Manager of **Sakhisizwe Local Municipality** (EC 138) certify that the Adjustments budget and supporting documentation for the 2023/2024 financial year 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.

Signature

Handwritten signature and date 28/08/2024

Sakhisizwe Local Municipality -2023/2024 Adjustments Budget

Certification that the adopted budget for 2023/24 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, **S.G Sotshongaye** in my capacity as accounting officer of the **Sakhisizwe Municipality**, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- A virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- An adjustments budget approved by council.

Print Name: **Sibongile Goodman Sotshongaye**

Municipal manager of: **Sakhisizwe (Municipality EC138)**

Signature:  _____

Date: 28/02/2024