

Polokwane Municipality

SPECIAL ADJUSTMENTS BUDGET

CR/78/12/22



The Ultimate in Innovation and Sustainable Development



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DIRECTORATE: OFFICE OF THE CHIEF FINANCIAL OFFICER

ITEM NO:

REFERENCE:

SPECIAL ADJUSTMENTS BUDGET FOR 2022 – 2023 FINANCIAL YEAR

Report of the Chief Financial Officer

1. Purpose of the report

The purpose of the report is to submit the 2022/2023 Adjustment Budget as required by section 28 of the Local Government Municipal Finance Management Act, No. 56 of 2003 and to request approval thereof.

2. Background

On 26 May 2022, Council approved the 2022/23 budget CR 156/05/22. The approved budget should be implemented in terms of Section 69 of the Municipal Finance Management Act. Section 69 (2) further stipulates that in the process of implementing the budget and when necessary, the Accounting Officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the Municipal Council.

Only one adjustments budget may be tabled in the municipal council during a financial year, except when the following as stipulated below in terms of section 28(2)(b) of the MFMA:

- (1) A municipality may revise an approved budget through an adjustments budget.
- (2) An adjustments budget –

- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

The purpose of this Special Adjustments is to adjust the approved roll-overs and reprioritization of resources in order to address the water crisis situation within the City and the unapproved roll-over projects.

3. Executive Summary

1. OVERVIEW

In terms of the Division of Revenue Act, 2019 (Act No.10 of 2019), municipalities were allocated R 947 070 000 in conditional grants for the 2021/22 financial year as depicted in table below.

Name of Grants	Opening Balance	Gazette amount	Total spend	Paid Back Offset against	Unspent
		Municipal year			
Finance Management Grant	446 216	2 400 000	2 399 697	446 216	-
Intergrated Urban Development Grant	27 689 894	397 532 000	392 785 772	22 311 723	10 124 400
Regional Bulk Infrastructure Grant	11 802 111	218 806 000	201 978 445	310 266	28 319 400
Public Transport Infrastructure Grant	29 730 676	178 544 000	107 115 402	29 730 676	71 428 598
Extended publics work programme	-	7 971 000	7 971 000	-	0
Integrated National Electrification Programme	561 112	28 000 000	21 611 936	-	6 949 177
Energy Efficiency & Demand Management Grant	-	6 000 000	5 914 774	-	85 226
Neighbourhood Dev Partnership Grant	881	48 000 000	25 314 760	-	22 686 122
Infrastructure Skills Development Grant	-	6 217 000	6 217 000	-	-
Water Services Infrastructure Grant	6 793 122	50 000 000	39 561 468	4 678 613	12 553 040
Municipal Disaster Relief Grant	-	2 600 000	2 599 916	-	-
Department of Sports Arts and culture	-	1 000 000	866 296	-	133 704
	77 024 013	947 070 000	814 336 467	57 477 494	152 279 666

2. UNSPENT CONDITIONAL GRANTS TO FUND ROLLOVER PROJECTS

On the 31st of August 2022, the municipality applied to National Treasury to request roll-over on unspent conditional as at 30 June 2022

GRANT DESCRIPTION	Rollover requested	Response from NT on 2021/22 roll over application	
		Approved	Not Approved
Intergrated Urban Development Grant	10 124 400	10 124 400	-
Neighbourhood Development Partnership Grant	22 686 122	6 022 960	16 663 162
Public Transport Network Grant	71 428 598	-	71 428 598
Water Services Infrastructure Grant	12 553 040	-	12 553 040
Energy Efficiency and Demand Side Management Grant	85 226	-	85 226
Regional Bulk Infrastructure Grant	28 319 400	-	28 319 400
Integrated National Electrification Programme Grant	6 949 177	-	6 949 177
Total DoRA Allocations	152 145 962	16 147 359	135 998 603

The National Treasury responded to the rollover application (**Annexure E**) on which it advised the municipality to adjust the grant income projections considering the response outcome.

Details of Rollover Application

POLOKWANE LOCAL MUNICIPALITY: PROJECTS AND FUNDS TO BE ROLLED-OVER INTO 2021/22 FINANCIAL YEAR					
No.	Project Name	Amount requested	National Treasury Response	Impact on project	Budget adjustment required
1.INTERGRATED URBAN DEVELOPMENT GRANT (IUDG)					
1	Upgrading of Arterial road D4014 in Makgoro (Sekgweng) to Makatjane	3 259 525.90	Approved	Approved. No impact on planned projects	Upwards adjustment
2	Upgrading of road in ga Thoka from reservoir to Makanye 4034	1 820 725.51	Approved	Approved. No impact on planned projects	Upwards adjustment
3	Completion of Hospital Road in Mankweng	4 280 549.29	Approved	Approved. No impact on planned projects	Upwards adjustment
4	Upgrading of Arterial road in Ga Rampheri (Tarring of 2.1 km from gravel to tar as per RAL MOU)	763 598.85	Approved	Approved. No impact on planned projects	Upwards adjustment
TOTAL		10 124 399.55	Approved		

SPECIAL ADJUSTMENTS BUDGET 2022/23



No.	Project Name	Amount requested	National Treasury Response	Impact on project	Budget adjustment required
2.NEIGHBOURHOOD DEVELOPMENT PARTNERSHIP GRANT(NDPG)					
1	Nelson Mandela Bo-okelo Crossing	133 187.00	Not Approved	Funds sufficient for committed projects	no adjustment required
2	Hospital View Roads/Streets	7 157 956.92	Not Approved	Funds sufficient for committed projects	no adjustment required
3	Hospital View Road 1 & 2	1 861 106.00	Approved	Partially approved. Funds sufficient for committed projects	Upwards adjustment
4	Hospital Link	4 161 853.57	Approved	Partially approved. Funds sufficient for committed projects	Upwards adjustment
5	Stormwater Canal	9 372 018.51	Not Approved	Funds sufficient for committed projects	no adjustment required
TOTAL		22 686 122.00			

No.	Project Name	Amount requested	National Treasury Response	Impact on project	Budget adjustment required
3.REGIONAL BULK INFRASTRUCTURE GRANT (RBIG)					
1	Bloodriver Wellfield and Seshego Groundwater Development and Pumping Mains. (Polokwane Groundwater Development)	1 320 558.27	Not Approved	Funding for project to be delayed until IRS is approved	special adjustment required. Awaiting funding approval from DWS
2	Construction of Borehole Infrastructure and Pumping Mains for the Sandriver North Wellfield and Polokwane Boreholes (Polokwane Groundwater Development)	4 011 028.77	Not Approved	Funding for project to be delayed until IRS is approved	Awaiting funding approval from DWS
3	Construction of Borehole Infrastructure and Pumping Mains for the Sandriver South Wellfield and Polokwane Boreholes (Polokwane Groundwater Development)	6 036 082.10	Not Approved	Funding for project to be delayed until IRS is approved	Awaiting funding approval from DWS
4	Seshego Water Treatment Works (Polokwane Groundwater Development)	10 317 385.62	Not Approved	Funding for project to be delayed until IRS is approved	special adjustment required. Awaiting funding approval from DWS
5	Regional waste Water treatment plant	6 634 345.24	Not Approved	Funds sufficient for committed multiyear project	no adjustment required
TOTAL		28 319 400.00	Not Approved		

No.	Project Name	Amount requested	National Treasury Response	Impact on project	Budget adjustment required
4.WATER SERVICES INFRASTRUCTURE GRANT (WSIG)					
1	Aganang RWS (3)	10 177 261.20	Not Approved	Planned scope to be reduced	no adjustment required
2	Segwasi RWS	2 375 778.80	Not Approved	Planned scope to be reduced	no adjustment required
TOTAL		12 553 040.00	Not Approved		

No.	Project Name	Amount requested	National Treasury Response
5.PUBLIC TRANSPORT NETWORK GRANT (PTNG)			
1	Upgrading of Roadways on Nelson Mandela Trunk Route (WP1)	9 727 292.65	Not Approved
2	Construction of Civil Works at General Joubert BRT Station (WP4) As well as the Upgrading of Roadways on the Transit Mall within the CBD	2 304 417.16	Not Approved
3	Refurbishment at the Daytime Layover Facility	3 536 090.10	Not Approved
4	Construction of Genl. Joubert Bus Station Superstructures, Station Urban Design and Relocation of Ablution Facilities	13 337 936.19	Not Approved
5	Construction of Civil Works on The Bus Depot (WP3) and	4 729 319.44	Not Approved
6	Construction of Civil Works at General Joubert BRT Station (WP4) As well as the Upgrading of Roadways on the Transit Mall within the CBD	6 796 127.12	Not Approved
7	Communication(Marketing)	3 250 368.21	Not Approved
8	Project Management	3 924 145.76	Not Approved
9	Design, Build and Maintenance of the Leeto La Polokwane Systems Bus Fleet	10 995 049.99	Not Approved
10	Transport(Systems Operations)	6 743 445.69	Not Approved
11	61002002200 COMMISSI	332 736.01	Not Approved
12	PTMS(Operation and Maintence Contractor for the provisions ofAutomated Fare Collection System (AFC) and Public Transport Monitoring System)	1 310 019.00	Not Approved
13	AFC(Operation and Maintence Contractor for the provisions ofAutomated Fare Collection System (AFC) and Public Transport Monitoring System)	4 441 650.68	Not Approved
TOTAL		71 428 598.00	Not Approved

The rejection on the Rollover requests **NOT APPROVED** was based on the following reasons:

Neighbourhood Development Partnership Grant (R22.6 million)

- Non appointment of contractors or late appointment of contractors for Nelson Mandela Bo-okelo crossing, hospital view road/streets, and stormwater canal.

Regional Bulk Infrastructure Grant (R28.3 million)

- Third consecutive rollover for the same conditional grant.
- Implementation of projects in Implementation Readiness Study (IRS) which is yet to be approved (The municipality should engage DWS on the finalisation on IRS and utilise future RBIG allocation against the requested project), and implementation of unapproved projects as per Department of Water and Sanitation (DWS); and
- No proof of commitment for the Regional Waste Water Treatment Works.

Water Services Infrastructure Grant (R12.5 million)

- Third consecutive rollover request of the same conditional grant.

Public Transport Network Grant (R71.4 million)

- The Department of Transport did not recommend the rollover (future allocation will be utilised against the rollover request;
- No proof of commitment (appointment letter) for the following:
 - Construction of civil works at General Joubert BRT station and upgrade of roadways on the Transit mall;
 - Refurbishment of daytime layover facility; and
 - Construction of civil works on the bus depot.
- Late appointment of service provider for Leeto la Polokwane phase 1A turnaround strategy.

Integrated National Electrification Programme grant (R6.9 million)

- Third consecutive rollover request of the same conditional grant.

Energy Efficiency Demand Side Management grant (R85 thousand)

- As per recommendation of the Department of Mineral Resources and Energy citing non reporting by the municipality.

MORATORIUM ON THE PROCUREMENT OF GOODS AND SERVICES

On 25 February 2022, through a communication by the Director-General of the National Treasury (DG: NT), organs of state were informed of the above legal position requiring clarity

from the Constitutional Court. Organs of state were further advised (not instructed/directed) that while awaiting the outcome of the Constitutional Court's clarity, that—

- tenders advertised before 16 February 2022 be finalised in terms of the 2017 Regulations;
- tenders advertised on or after 16 February 2022 be held in abeyance; and
- no new tenders be advertised (available on NT's website).

This advice was furnished to curtail the risk of awarding tenders based on regulations that may no longer be valid. Although the NT considered exemptions, it required municipalities to adopt its own policy of procurement once the exemption is given. The NT had provided no guidance in this regard.

The municipality considered the adoption of its own policy as a significant legal and compliance risk due to the following reasons/considerations:

- Will the municipality's own policy be valid and escape legal scrutiny from potential bidders?
- Incurrence of irregular expenditures if the policy is not valid.
- High legal consultative costs may have to be incurred.
- Public participation was required as the SCM policy is a budget related policy in terms of the MFMA.

The moratorium ended on the 30th May 2022 where organs of states were advised to continue with the current procurement policies until February 2023.

Corrective Actions

The municipality has adjudicated all projects from these grants and remaining appointments to be made will be concluded in the second week of November 2022.

Grant Adjustments

As per National Treasury Response to Rollover application is tabulated below: -

Description	Original Budget	Adjustments	Adjusted Budget
Equitable Share (ES)	1 196 549 000	-	1 196 549 000
Neighbourhood Development Partnership Grant (NDPG)	40 000 000	6 022 960	46 022 960
Integrated Urban Development Grant (IUDG)	426 044 000	10 124 400	436 168 400
Integrated National Electrification Programme Grant (INEP)	33 000 000	-	33 000 000
Infrastructure Skills Development Grant (ISDG)	6 000 000	-	6 000 000
Public Transport Network Grant (PTNG)	199 496 000	-	199 496 000
Extended Public Works Programme (EPWP)	11 570 000	-	11 570 000
Energy Efficiency and Demand Side Management Grant (EEDSMG)	5 000 000	-	5 000 000
Regional Bulk Infrastructure Grant (RBIG)	154 584 000	-	154 584 000
Financial Management Grant (FMG)	2 400 000	-	2 400 000
Water Services Infrastructure Grant (WSIG)	77 160 000	-	77 160 000
	2 151 803 000	16 147 359	2 167 950 359

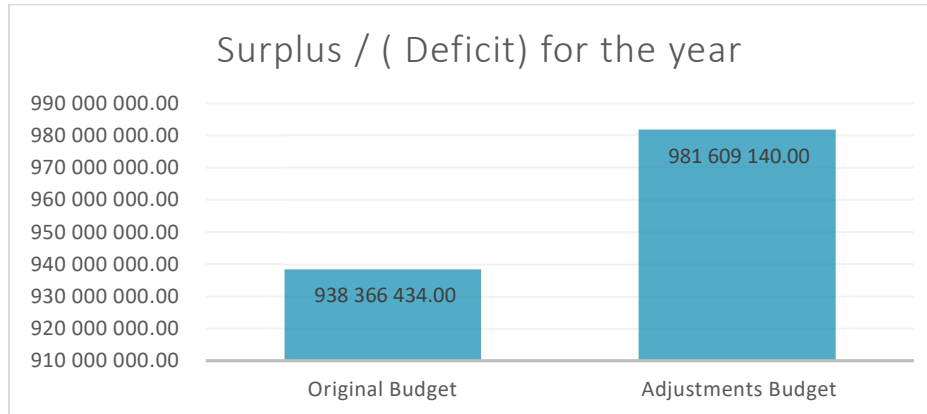
4 Re-allocation of funds on own revenue

In order to immediately resolve the water shortage challenge that has experienced within the past (3) three month, the municipality has identified and reprioritised its own Capital Replacement Reserve (CRR) funding to immediately complete the projects in Seshego as well as purchasing of Water Tankers.

The budget was obtained through reprioritization of resources in order to address the water crisis situation within the City and outer areas. The reprioritization was done in consultation with the relevant directors in an EXCO sitting held on the 31st of October 2022. The SDBIP has also been adjusted accordingly.

Re-allocation of funds is tabulated as follows: -

Description	Budget Year 2022/23		
	Original Budget	Adjustments	Adjustments Budget
Revenue	5 146 396 422	16 147 360	5 162 543 782
Expenditure	4 208 029 988	-	4 180 934 642
Surplus / (Deficit) for the year	938 366 434	43 242 706	981 609 140



4.1 Re-allocation of Capital budget amounts

The Capital Expenditure increased from R974 415 905 to R 1 022 537 095 and will be funded as follows:

MULTI YEAR BUDGET Description	ORIGINAL BUDGET 2022/23			ADJUSTMENTS	ADJUSTMENTS BUDGET		
	TOTAL EXCL. VAT	VAT	TOTAL		TOTAL EXCL. VAT	VAT	TOTAL
Vote 1 - CHIEF OPERATIONS OFFICE	1 030 179	154 527	1 184 706	- 801 251	228 928	34 339	263 267
Vote 2 - MUNICIPAL MANAGER'S OFFICE	-	-	-	-	-	-	-
Vote 3 - WATER AND SANITATION	281 466 692	42 219 854	323 686 546	54 531 702	335 997 394	50 399 609	386 397 003
Vote 4 - ENERGY SERVICES	109 913 042	16 486 956	126 399 998	- 17 018 565	92 894 477	13 934 172	106 828 649
Vote 5 - COMMUNITY SERVICES	52 089 877	7 731 012	59 271 093	- 725 918	51 363 959	7 622 124	58 436 287
Vote 6 - PUBLIC SAFETY	3 922 499	588 375	4 510 874	-	3 922 499	588 375	4 510 874
Vote 7 - CORPORATE AND SHARED SERVICES	31 957 277	4 793 592	36 750 869	- 4 663 520	27 293 757	4 094 064	31 387 821
Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT	15 627 730	2 344 160	17 971 890	- 601 569	15 026 161	2 253 924	17 280 085
Vote 9 - BUDGET AND TREASURY OFFICE	-	-	-	-	-	-	-
Vote 10 - TRANSPORT SERVICES	350 666 822	52 600 023	403 266 845	11 536 836	362 203 658	54 330 549	416 534 207
Vote 11 - HUMAN SETTLEMENT	1 194 856	179 228	1 374 084	- 413 201	781 655	117 248	898 903
Total expenditure	847 867 974	127 097 727	974 415 905	41 844 514	889 712 488	133 374 404	1 022 537 095
Total Capital Expenditure	847 867 974	127 097 727	974 415 905	41 844 514	889 712 488	133 374 404	1 022 537 095
Integrated Urban Development Grant	316 497 529	47 474 629	363 972 158	21 861 217	338 358 746	50 753 812	389 112 558
Public Transport Network Grant	119 999 999	18 000 000	137 999 999	-	119 999 999	18 000 000	137 999 999
Neighbourhood Development Grant	34 782 608	5 217 391	39 999 999	5 237 356	40 019 964	6 002 995	46 022 959
Water Services Infrastructure Grant	67 095 652	10 064 348	77 160 000	-	67 095 652	10 064 348	77 160 000
Regional Bulk Infrastructure Grant	134 420 870	20 163 131	154 584 001	-	134 420 870	20 163 131	154 584 001
Integrated National Electrification Programme Grant	25 565 217	3 834 783	29 400 000	-	25 565 217	3 834 783	29 400 000
Energy Efficiency and Demand Side Management Grant (EEDSM)	4 347 826	652 174	5 000 000	-	4 347 826	652 174	5 000 000
Total DoRA Allocations	702 709 701	105 406 455	808 116 156	27 098 573	729 808 274	109 471 241	839 279 515
Capital Replacement Reserve	145 158 273	21 691 272	166 299 749	14 745 940	159 904 213	23 903 163	183 257 580
TOTAL FUNDING	847 867 974	127 097 727	974 415 905	41 844 514	889 712 488	133 374 404	1 022 537 095

4.2 Re-allocation of funds on Operational Budget

The table below shows the impact of the adjustments on Revenue by source and Expenditure by type:

Description	Budget Year 2022/23		
	Original Budget	Adjustments	Adjustments Budget
Revenue by Source			
Exchange Revenue	2 340 513 360	-	2 340 513 360
Agency Services	30 442 756	-	30 442 756
Interest Dividend and Rent on Land	105 285 503	-	105 285 503
Licences or Permits	13 465 044	-	13 465 044
Operational Revenue	37 288 320	-	37 288 320
Rental from Fixed Assets	11 950 240	-	11 950 240
Sales of Goods and Rendering of Services	13 549 771	-	13 549 771
Electricity	1 556 068 914	-	1 556 068 914
Waste Management	133 622 947	-	133 622 947
Waste Water Management	138 979 993	-	138 979 993
Water	299 859 872	-	299 859 872
Non-exchange Revenue	2 805 883 062	16 147 360	2 822 030 422
Fines Penalties and Forfeits	40 161 631	-	40 161 631
Interest Dividend and Rent on Land	21 321 376	-	21 321 376
Licences or Permits	421 411	-	421 411
Property Rates	587 175 644	-	587 175 644
Transfers and Subsidies	-	-	-
Capital	808 116 167	31 163 360	839 279 527
Operational	1 348 686 833	- 15 016 000	1 333 670 833
Revenue	5 146 396 422	16 147 360	5 162 543 782
Expenditure by type			
Bulk Purchases	976 579 780	-	976 579 780
Contracted Services	871 101 498	- 16 338 826	854 762 672
Depreciation and Amortisation	260 000 002	-	260 000 002
Employee Related Cost	1 167 116 768	-	1 167 116 768
Interest, Dividends and Rent on Land	42 336 217	-	42 336 217
Inventory Consumed	307 541 119	- 2 256 520	305 284 599
Irrecoverable Debts Written Off	260 000 000	-	260 000 000
Operational Cost	264 437 961	- 3 000 000	261 437 961
Remuneration of Councillors	41 916 643	-	41 916 643
Transfers and Subsidies	17 000 000	- 5 500 000	11 500 000
Expenditure	4 208 029 988	- 27 095 346	4 180 934 642
Surplus / (Deficit) for the year	938 366 434	43 242 706	981 609 140

4.3 Re-allocation in Detail

SBU	Account Type	Adjustments	Segment Description
RETICULATION DISTRIBUTION & MAINTENANCE WATER DEMAND & CONSERVATION (OPERATIONS & MAINTENANCE)	Capital	27 835 654	WIP Polokwane Ground Water Development
RETICULATION DISTRIBUTION & MAINTENANCE WATER DEMAND & CONSERVATION (OPERATIONS & MAINTENANCE)	Capital	13 913 043	Acquisition of Water Tankers
CLUSTER	Capital	- 120 597	WIP Construction of Segopje Mobile Service Centre
CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	Capital	- 163 520	WIP Implementation of ICT Strategy 5210
SPORT AND RECREATION (ADMINISTRATION)	Capital	- 164 431	Nirvana Soccer Grounds and Cricket Grounds Refurbishment
CITY AND REGIONAL PLANNING	Capital	- 172 328	Land Acquisition for Aganang Township
CULTURAL SERVICES (MUSEUMS)	Capital	- 185 981	Collection development - books 46400
SPORT AND RECREATION (ADMINISTRATION)	Capital	- 187 373	Grass Cutting equipment 45100
CITY AND REGIONAL PLANNING	Capital	- 200 000	Electronic System for Approval of Building Plans
CITY AND REGIONAL PLANNING	Capital	- 213 201	WIP New Municipal Offices HQ (Polokwane Towers) - Planning
OPERATIONS WATER AND WASTE WATER QUALITY MANAGEMENT AND LABORATORY SERVICES	Capital	- 274 387	Plants and Equipment 33350
CLUSTER	Capital	- 331 129	WIP Renovation of existing Cluster offices 2700
SPORT AND RECREATION (ADMINISTRATION)	Capital	- 347 826	Refurbishment of the City Pool 3010
CLUSTER	Capital	- 349 525	WIP Upgrading of existing Cluster offices
CITY AND REGIONAL PLANNING	Capital	- 429 241	WIP Township Establishment for the Eco-estate at Game Reserve
TRAFFIC AND LICENSING (TRAFFIC SERVICES)	Operational	- 500 000	Safeguard and Security
ENVIRONMENTAL MANAGEMENT (CEMETRIES)	Operational	- 500 000	Burial Services
WASTE MANAGEMENT (ADMINISTRATION AND OPERATIONS)	Operational	- 500 000	Refuse Removal
ROADS AND STORMWATER (ROADS AND STREETS)	Capital	- 765 216	WIP Installation of road signage 3230
ENERGY SERVICES	Capital	- 1 000 000	WIP Illumination of public areas (High Mast lights) 34400
Assets Management	Operational	- 1 000 000	Accounting and Auditing
EXPENDITURE MANAGEMENT	Operational	- 1 000 000	Business and Financial Management
ROADS AND STORMWATER (ROADS AND STREETS)	Operational	- 1 200 000	Maintenance of Unspecified Assets
CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	Capital	- 1 500 000	Provision of Laptops PCs and Peripheral Devices 5210
COUNCILLORS	Operational	- 1 500 000	SPCA
ROADS AND STORMWATER (ROADS AND STREETS)	Operational	- 1 600 000	Maintenance of Unspecified Assets
ROADS AND STORMWATER (ROADS AND STREETS)	Capital	- 1 739 130	WIP Refurbishment of Street Names Boards
WATER AND SANITATION ADMIN	Operational	- 2 000 000	Civil
FACILITY MAINTENANCE (CLEANING SERVICES)	Operational	- 2 000 000	Maintenance of Buildings and Facilities
RETICULATION DISTRIBUTION AND MAINTENANCE WATER DEMAND AND CONSERVATION	Capital	- 2 217 502	Acq Mankweng Smart Meters
FACILITY MAINTENANCE (ADMINISTRATION)	Capital	- 3 000 000	WIP Construction of Mankweng Traffic and Licensing Testing Cen
EXECUTIVE SUPPORT	Operational	- 3 000 000	Remuneration to Ward Committees
ROADS AND STORMWATER (ROADS AND STREETS)	Operational	- 4 000 000	Civil
COUNCILLORS	Operational	- 4 000 000	Municipal Entities
BUDGET AND TREASURY OFFICE (ADMINISTRATION)	Operational	- 5 000 000	Call Centre

4.4 The impact of the adjustments will be as follows:

- Total Revenue including capital and operating transfers has increased by R 16 147 360 from R 5 146 396 422 to R 5 162 543 782.

- Total Operational Expenditure has decreased by R 27 095 346 from R 4 208 029 988 to R 4 180 934 642.
- Capital Expenditure increased by R41 844 513 from R R974 415 905 to R 1 022 537 095.

RECOMMENDATIONS

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2022/2023; and single year capital appropriations with approved as set-out in the following tables:

1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard classification);

1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and

1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus,

Asset management and basic service delivery targets are adopted as set out in the following tables:

2.1 Table B1 -Adjustments Budget Summary;

2.2 Table B3 -Adjustments Budget Financial Performance (revenue and expenditure by Municipal vote);

2.3 Table B6 -Budgeted Financial Position;

2.4 Table B7 -Budgeted Cash Flows;

2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;

2.6 Table B9 -Asset management; and

2.7 Table B10 -Basic service delivery measurement.

3. Polokwane Housing Association Adjustment Budget

3.1 Table E1 Summary of the Adjustment Budget

3.2 Table E2 Budgeted Financial Position

3.3 Table E3 Budgeted Cash Flow

ANNEXURE A

POLOKWANE

MUNICIPALITY

Budget Tables

Municipal adjustments budgets & supporting tables

mSCOA Version 6.6

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Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Technical enquiries to the MFMA Helpline at:
mfma@treasury.gov.za

Data submission enquiries:
Lawrence Gqesha
National Treasury
Tel: (012) 315-5971

Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: LIM354 Polokwane ▼

CFO Name: Naazim Essa

Tel: '0152902049 Fax:

E-Mail: naazime@polokwane.gov.za

Date of Adjustments Budget
(dd/mm/yyyy):

MTREF: 2022 ▼ Budget Year: Descriptor

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

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[Dummy Budget Guide](#) [Click to view](#)

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Organisational Structure Votes

- Vote 1 - Chief operations office
- Vote 2 - Municipal managers office
- Vote 3 - Water and sanitation
- Vote 4 - Energy services
- Vote 5 - Community Services
- Vote 6 - Public safety
- Vote 7 - Corporate and Shared Services
- Vote 8 - Planning and Economic Development
- Vote 9 - Budget and Treasury office
- Vote 10 - Transport Operations
- Vote 11 - Human Settlement
- Vote 12 -
- Vote 13 -
- Vote 14 -
- Vote 15 -

Organisational Structure Sub-Votes

- Vote 1 Chief operations office**
 - 1.1 Chief operations office (administration)
 - 1.2 Legislative support
 - 1.3 Legal services
 - 1.4 Integrated development plan
 - 1.5 Communications and marketing
 - 1.6 Project management unit
 - 1.7 Performance management unit
 - 1.8 Cluster office
 - 1.9 Executive support
- Vote 2 Municipal managers office**
 - 2.1 Council
 - 2.2 Municipal manager
 - 2.3 Risk management
 - 2.4 Internal audit
 - 2.5 -
 - 2.6 -
 - 2.7 -
 - 2.8 -
 - 2.9 -
 - 2.10 -
- Vote 3 Water and sanitation**
 - 3.1 Water and sanitation admin
 - 3.2 Reticulation, distribution and maintenance
 - 3.3 Operations and waste water
 - 3.4 Quality monitoring services
 - 3.5 Reticulations, distribution and maintenance, water demand and conservation
 - 3.6 Reticulations, distribution and maintenance, water demand and conservation
 - 3.7 Infrastructure development
 - 3.8 -
 - 3.9 -
 - 3.10 -
- Vote 4 Energy services**
 - 4.1 Energy services admin
 - 4.2 Energy operation and maintenance administration
 - 4.3 Energy services: 66KV
 - 4.4 Energy services 11KV
 - 4.5 Energy services: Planning and development
 - 4.6 -
 - 4.7 -
 - 4.8 -
 - 4.9 -
 - 4.10 -
- Vote 5 Community Services**
 - 5.1 Directorate community services
 - 5.2 Sport and recreation
 - 5.3 Sport and facilities maintenance
 - 5.4 Recreation services (swimming pools)
 - 5.5 Sports facilities maintenance (horticultural services)
 - 5.6 Cultural services (administration)
 - 5.7 Culture services (art gallery)
 - 5.8 Cultural services (libraries)
 - 5.9 Cultural service (museums)
 - 5.10 Other Community Services
- Vote 6 Public safety**
 - 6.1 Public safety administration
 - 6.2 Traffic and licencing administration
 - 6.3 Traffic and licences (licencing)
 - 6.4 Traffic and licencing (vehicle testing and drivers licence testing)
 - 6.5 Traffic and licencing (traffic services)
 - 6.6 Disaster management administration
 - 6.7 Disaster management (fire fighting)
 - 6.8 By law enforcement and security (administration)
 - 6.9 Security services
 - 6.10 Other Community Development
- Vote 7 Corporate and Shared Services**
 - 7.1 Community and shared services
 - 7.2 Corporate service- Information Communication Technology
 - 7.3 Human Resources Development (administration)
 - 7.4 Human Resources Development (Organisational development)
 - 7.5 Human Resources Development (Learning and development)
 - 7.6 Human Resources Development (EAP)
 - 7.7 Human Resources (Administration)
 - 7.8 Human Resources (Personnel administration)
 - 7.9 Human Resources Management (Labour relations)
 - 7.10 Other corporate and shared services
- Vote 8 Planning and Economic Development**
 - 8.1 Directorate planning and development
 - 8.2 Property management
 - 8.3 City and regional planning
 - 8.4 Corporate Geo information
 - 8.5 Building inspections (administration)
 - 8.6 Economic development and tourism
 - 8.7 Local Economic Development
 - 8.8 Investment Promotion
 - 8.9 LED (Economic Planning)
 - 8.10 Other Planning and Economic Development
- Vote 9 Budget and Treasury office**
 - 9.1 Budget and treasury office
 - 9.2 Expenditure
 - 9.3 Revenue management and customer care
 - 9.4 Supply Chain Management
 - 9.5 Asset management
 - 9.6 Budget and financial reporting
 - 9.7 Business and financial planning
 - 9.8 -
 - 9.9 -
 - 9.10 -
- Vote 10 Transport Operations**
 - 10.1 Transport services
 - 10.2 Transport services (Planning and operations)
 - 10.3 Transport services (Intelligent transport and system modelling)
 - 10.4 Transport services (Public transport regulation and monitoring)
 - 10.5 Roads and stormwater (Admin)
 - 10.6 Storm water management and traffic engineering
 - 10.7 Roads and stormwater (Roads and streets)
 - 10.8 Roads and stormwater (Stormwater)
 - 10.9 -
 - 10.10 -

Display Sub-Votes

- 1.1 - Chief operations office (administration)
- 1.2 - Legislative support
- 1.3 - Legal services
- 1.4 - Integrated development plan
- 1.5 - Communications and marketing
- 1.6 - Project management unit
- 1.7 - Performance management unit
- 1.8 - Cluster office
- 1.9 - Executive support
- 1.10 -
- 2.1 - Council
- 2.2 - Municipal manager
- 2.3 - Risk management
- 2.4 - Internal audit
- 2.5 -
- 2.6 -
- 2.7 -
- 2.8 -
- 2.9 -
- 2.10 -
- 3.1 - Water and sanitation admin
- 3.2 - Reticulation, distribution and maintenance
- 3.3 - Operations and waste water
- 3.4 - Quality monitoring services
- 3.5 - Reticulations, distribution and maintenance, water demand and conservation
- 3.6 - Reticulations, distribution and maintenance, water demand and conservation
- 3.7 - Infrastructure development
- 3.8 -
- 3.9 -
- 3.10 -
- 4.1 - Energy services admin
- 4.2 - Energy operation and maintenance administration
- 4.3 - Energy services: 66KV
- 4.4 - Energy services 11KV
- 4.5 - Energy services: Planning and development
- 4.6 -
- 4.7 -
- 4.8 -
- 4.9 -
- 4.10 -
- 5.1 - Directorate community services
- 5.2 - Sport and recreation
- 5.3 - Sport and facilities maintenance
- 5.4 - Recreation services (swimming pools)
- 5.5 - Sports facilities maintenance (horticultural services)
- 5.6 - Cultural services (administration)
- 5.7 - Culture services (art gallery)
- 5.8 - Cultural services (libraries)
- 5.9 - Cultural service (museums)
- 5.10 - Other Community Services
- 6.1 - Public safety administration
- 6.2 - Traffic and licencing administration
- 6.3 - Traffic and licences (licencing)
- 6.4 - Traffic and licencing (vehicle testing and drivers licence testing)
- 6.5 - Traffic and licencing (traffic services)
- 6.6 - Disaster management administration
- 6.7 - Disaster management (fire fighting)
- 6.8 - By law enforcement and security (administration)
- 6.9 - Security services
- 6.10 - Other Community Development
- 7.1 - Community and shared services
- 7.2 - Corporate service- Information Communication Technology
- 7.3 - Human Resources Development (administration)
- 7.4 - Human Resources Development (Organisational development)
- 7.5 - Human Resources Development (Learning and development)
- 7.6 - Human Resources Development (EAP)
- 7.7 - Human Resources (Administration)
- 7.8 - Human Resources (Personnel administration)
- 7.9 - Human Resources Management (Labour relations)
- 7.10 - Other corporate and shared services
- 8.1 - Directorate planning and development
- 8.2 - Property management
- 8.3 - City and regional planning
- 8.4 - Corporate Geo information
- 8.5 - Building inspections (administration)
- 8.6 - Economic development and tourism
- 8.7 - Local Economic Development
- 8.8 - Investment Promotion
- 8.9 - LED (Economic Planning)
- 8.10 - Other Planning and Economic Development
- 9.1 - Budget and treasury office
- 9.2 - Expenditure
- 9.3 - Revenue management and customer care
- 9.4 - Supply Chain Management
- 9.5 - Asset management
- 9.6 - Budget and financial reporting
- 9.7 - Business and financial planning
- 9.8 -
- 9.9 -
- 9.10 -
- 10.1 - Transport services
- 10.2 - Transport services (Planning and operations)
- 10.3 - Transport services (Intelligent transport and system modelling)
- 10.4 - Transport services (Public transport regulation and monitoring)
- 10.5 - Roads and stormwater (Admin)
- 10.6 - Storm water management and traffic engineering
- 10.7 - Roads and stormwater (Roads and streets)
- 10.8 - Roads and stormwater (Stormwater)
- 10.9 -
- 10.10 -

Vote 11	Human Settlement	
11.1	Human Settlement	11.1 - Human Settlement
11.2	Human Settlement Housing admin	11.2 - Human Settlement Housing admin
11.3	Human Settlement Rental housing and programme implementation	11.3 - Human Settlement Rental housing and programme implementation
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13		
13.1		13.1 -
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

LIM354 Polokwane - Contact Information

A. GENERAL INFORMATION

Municipality	LIM354 Polokwane
Grade	B
Province	LIM LIMPOPO
Web Address	www.polokwane.gov.za
e-mail Address	

Set name on 'Instructions' sheet

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mrs
Name	Mosema John Mpe	Name	Leiselle Pragji
Telephone number	152902103	Telephone number	015 290 2103
Cell number	824417453	Cell number	071 896 4344
Fax number	152902218	Fax number	015 290 2106
E-mail address	johnmp@polokwane.gov.za	E-mail address	leisellep@polokwane.gov.za

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Ms	Title	Ms
Name	Thuso Nemugumoni	Name	Suzan Phogole
Telephone number	152902102	Telephone number	015 290 2102
Cell number	*082 387 9116	Cell number	076 955 6903
Fax number	015 290 2106	Fax number	015 290 2106
E-mail address	ThusoN@polokwane.gov.za	E-mail address	suzanp@polokwane.gov.za

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	810829 5100 80	ID Number	761007 0322 085

Title	Mr	Title	Ms
Name	Naazim Essa	Name	Helen Netshikovhela
Telephone number	015 290 2049	Telephone number	015 290 2049
Cell number	084 586 8765	Cell number	081 313 9197
Fax number	n/a	Fax number	n/a
E-mail address	naazime@polokwane.gov.za	E-mail address	helenn@polokwane.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Mr
Name	Zinzi A Mphahlele	Name	Victor Nengovhela (IDP Manager)
Telephone number	015 290 2195	Telephone number	015 290 2523
Cell number	081 578 7894	Cell number	076 279 3075
Fax number	n/a	Fax number	n/a
E-mail address	zinzim2@polokwane.gov.za	E-mail address	VictorN1@polokwane.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mrs	Title	Ms
Name	Moleboheng Mathebula	Name	Naazneen Hurzuk
Telephone number	015 290 2195	Telephone number	152902195
Cell number	081 346 4495	Cell number	827862885
Fax number	n/a	Fax number	N/A
E-mail address	molebohengm@polokwane.gov.za	E-mail address	naazneenh@polokwane.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

LIM354 Polokwane - Table B1 Adjustments Budget Summary -

Description	2022/23									Budget Year 2023/24	Budget Year 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	587 176	-	-	-	-	-	-	-	587 176	616 534	650 444
Service charges	2 128 532	-	-	-	-	-	(64 052)	(64 052)	2 064 479	2 414 020	2 759 265
Investment revenue	20 000	-	-	-	-	-	0	0	20 000	21 000	22 155
Transfers recognised - operational	1 348 687	-	-	-	-	-	(15 016)	(15 016)	1 333 671	1 475 820	1 593 902
Other own revenue	253 886	-	-	-	-	-	0	0	253 886	266 338	280 719
Total Revenue (excluding capital transfers and contributions)	4 338 280	-	-	-	-	-	(79 068)	(79 068)	4 259 212	4 793 713	5 306 485
Employee costs	1 167 117	-	-	-	-	-	(0)	(0)	1 167 117	1 220 180	1 286 621
Remuneration of councillors	41 917	-	-	-	-	-	-	-	41 917	44 180	46 610
Depreciation & asset impairment	260 000	-	-	-	-	-	-	-	260 000	271 440	283 655
Finance charges	42 336	-	-	-	-	-	0	0	42 336	39 836	37 146
Inventory consumed and bulk purchases	1 284 121	-	-	-	-	-	(2 257)	(2 257)	1 281 864	1 370 768	1 479 914
Transfers and grants	17 000	-	-	-	-	-	(5 500)	(5 500)	11 500	15 138	15 819
Other expenditure	1 395 539	-	-	-	-	-	(19 339)	(19 339)	1 376 201	1 481 230	1 557 839
Total Expenditure	4 208 030	-	-	-	-	-	(27 095)	(27 095)	4 180 935	4 442 772	4 707 604
Surplus/(Deficit)	130 250	-	-	-	-	-	(51 973)	(51 973)	78 277	350 941	598 881
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	808 116	-	-	-	-	-	31 163	31 163	839 280	721 873	761 833
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	938 366	-	-	-	-	-	(20 810)	(20 810)	917 557	1 072 814	1 360 714
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	938 366	-	-	-	-	-	(20 810)	(20 810)	917 557	1 072 814	1 360 714
Capital expenditure & funds sources											
Capital expenditure	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802
Transfers recognised - capital	702 710	-	-	-	-	27 099	-	27 099	729 808	627 716	662 463
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	145 158	-	-	-	-	-	14 746	14 746	159 904	119 751	104 339
Total sources of capital funds	847 868	-	-	-	-	27 099	14 746	41 845	889 712	747 467	766 802
Financial position											
Total current assets	1 012 655	-	-	-	-	-	(92 624)	(92 624)	920 031	871 781	739 503
Total non current assets	18 094 092	-	-	-	-	-	41 845	41 845	18 135 937	18 948 274	18 953 782
Total current liabilities	915 244	-	-	-	-	-	(149 906)	(149 906)	765 338	914 758	942 042
Total non current liabilities	770 266	-	-	-	-	-	-	-	770 266	746 868	720 632
Community wealth/Equity	17 421 236	-	-	-	-	-	35 074	35 074	17 456 310	18 407 584	18 582 146
Cash flows											
Net cash from (used) operating	1 131 125	-	-	-	-	-	(108 112)	(108 112)	1 023 012	922 512	1 006 982
Net cash from (used) investing	(926 296)	-	-	-	-	-	(40 435)	(40 435)	(966 731)	(816 607)	(837 732)
Net cash from (used) financing	(22 588)	-	-	-	-	-	(0)	(0)	(22 588)	(25 088)	(27 778)
Cash/cash equivalents at the year end	359 027	-	-	-	-	-	(92 663)	(92 663)	266 364	347 180	143 354
Cash backing/surplus reconciliation											
Cash and investments available	359 027	-	-	-	-	-	(92 663)	(92 663)	266 364	439 843	581 315
Application of cash and investments	49 783	-	-	-	-	-	(303 735)	(303 735)	(253 952)	172 340	373 475
Balance - surplus (shortfall)	309 244	-	-	-	-	-	211 072	211 072	520 316	267 503	207 840
Asset Management											
Asset register summary (WDV)	14 769 140	-	-	-	-	-	18 040	18 040	14 787 180	14 772 956	14 752 438
Depreciation	260 000	-	-	-	-	-	0	0	260 000	271 440	283 655
Renewal and Upgrading of Existing Assets	185 253	-	-	-	-	-	4 737	4 737	189 990	201 499	157 461
Repairs and Maintenance	717 516	-	-	-	-	-	(11 300)	(11 300)	706 216	776 575	820 334
Free services											
Cost of Free Basic Services provided	143 402	-	-	-	-	-	-	-	143 402	152 584	160 693
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	28	-	-	-	-	-	-	-	28	114	117
Sanitation/sewerage:	5	-	-	-	-	-	-	-	5	5	5
Energy:	6	-	-	-	-	-	-	-	6	6	6
Refuse:	-	-	-	-	-	-	-	-	-	-	-

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	2022/23									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4												
Revenue - Functional													
Governance and administration		2 895 520	-	-	-	-	-	16 147	16 147	2 911 668	2 973 215	3 173 441	
Executive and council		2	-	-	-	-	-	0	0	2	2	2	
Finance and administration		2 895 518	-	-	-	-	-	16 147	16 147	2 911 665	2 973 212	3 173 439	
Internal audit		1	-	-	-	-	-	0	0	1	1	1	
Community and public safety		6 145	-	-	-	-	-	0	0	6 145	6 449	6 834	
Community and social services		2 172	-	-	-	-	-	0	0	2 172	2 279	2 415	
Sport and recreation		3 470	-	-	-	-	-	0	0	3 470	3 641	3 860	
Public safety		248	-	-	-	-	-	-	-	248	260	275	
Housing		254	-	-	-	-	-	-	-	254	267	283	
Health		2	-	-	-	-	-	0	0	2	2	2	
Economic and environmental services		109 703	-	-	-	-	-	0	0	109 703	115 088	121 588	
Planning and development		27 786	-	-	-	-	-	0	0	27 786	29 161	30 911	
Road transport		80 273	-	-	-	-	-	0	0	80 273	84 201	88 848	
Environmental protection		1 644	-	-	-	-	-	-	-	1 644	1 726	1 829	
Trading services		2 135 028	-	-	-	-	-	0	0	2 135 028	2 420 834	2 766 454	
Energy sources		1 562 403	-	-	-	-	-	-	-	1 562 403	1 803 904	2 100 818	
Water management		300 019	-	-	-	-	-	0	0	300 019	328 513	361 357	
Waste water management		138 981	-	-	-	-	-	-	-	138 981	147 041	155 129	
Waste management		133 625	-	-	-	-	-	0	0	133 625	141 375	149 151	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	5 146 396	-	-	-	-	-	16 147	16 147	5 162 544	5 515 586	6 068 318	
Expenditure - Functional													
Governance and administration		1 326 406	-	-	-	-	-	(17 500)	(17 500)	1 308 906	1 380 811	1 441 727	
Executive and council		405 630	-	-	-	-	-	(8 507)	(8 507)	397 123	421 494	441 449	
Finance and administration		906 635	-	-	-	-	-	(8 993)	(8 993)	897 642	944 459	984 651	
Internal audit		14 141	-	-	-	-	-	-	-	14 141	14 858	15 626	
Community and public safety		328 868	-	-	-	-	-	(500)	(500)	328 368	342 723	360 493	
Community and social services		84 174	-	-	-	-	-	(500)	(500)	83 674	87 575	92 208	
Sport and recreation		153 114	-	-	-	-	-	0	0	153 114	159 731	167 785	
Public safety		67 298	-	-	-	-	-	-	-	67 298	70 783	74 552	
Housing		16 930	-	-	-	-	-	-	-	16 930	17 820	18 772	
Health		7 352	-	-	-	-	-	-	-	7 352	6 813	7 176	
Economic and environmental services		576 524	-	-	-	-	-	(7 300)	(7 300)	569 224	596 157	625 399	
Planning and development		105 016	-	-	-	-	-	(0)	(0)	105 016	110 077	115 867	
Road transport		441 779	-	-	-	-	-	(7 300)	(7 300)	434 479	457 727	479 729	
Environmental protection		29 729	-	-	-	-	-	-	-	29 729	28 353	29 803	
Trading services		1 976 232	-	-	-	-	-	(1 795)	(1 795)	1 974 436	2 123 081	2 279 986	
Energy sources		1 178 921	-	-	-	-	-	16 019	16 019	1 194 939	1 282 324	1 399 832	
Water management		569 374	-	-	-	-	-	(4 257)	(4 257)	565 117	592 625	626 966	
Waste water management		70 365	-	-	-	-	-	(13 057)	(13 057)	57 308	62 322	79 329	
Waste management		157 572	-	-	-	-	-	(500)	(500)	157 072	165 810	173 859	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	4 208 030	-	-	-	-	-	(27 095)	(27 095)	4 180 935	4 442 772	4 707 604	
Surplus/ (Deficit) for the year		938 366	-	-	-	-	-	43 243	43 243	981 609	1 072 814	1 360 714	

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

LIM354 Polokwane - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousand	1											
Revenue - Functional												
Municipal governance and administration		2 895 520	-	-	-	-	-	16 147	16 147	2 911 668	2 973 215	3 173 441
Executive and council		2	-	-	-	-	-	0	0	2	2	2
Mayor and Council		2	-	-	-	-	-	0	0	2	2	2
Municipal Manager, Town Secretary and Chief		1	-	-	-	-	-	0	0	1	1	1
Finance and administration		2 895 518	-	-	-	-	-	16 147	16 147	2 911 665	2 973 212	3 173 439
Administrative and Corporate Support		3	-	-	-	-	-	0	0	3	3	3
Asset Management		1	-	-	-	-	-	0	0	1	1	1
Finance		2 476 224	-	-	-	-	-	16 147	16 147	2 492 371	2 532 794	2 708 797
Fleet Management		1	-	-	-	-	-	0	0	1	1	1
Human Resources		3 193	-	-	-	-	-	0	0	3 193	3 340	3 506
Information Technology		7	-	-	-	-	-	0	0	7	7	7
Legal Services		1	-	-	-	-	-	0	0	1	1	1
Marketing, Customer Relations, Publicity and Media Co-		1	-	-	-	-	-	0	0	1	1	1
Property Services		1	-	-	-	-	-	0	0	1	1	1
Risk Management		1	-	-	-	-	-	0	0	1	1	1
Security Services		375	-	-	-	-	-	0	0	375	393	415
Supply Chain Management		3 458	-	-	-	-	-	-	-	3 458	3 629	3 846
Valuation Service		412 254	-	-	-	-	-	-	-	412 254	433 042	456 859
Internal audit		1	-	-	-	-	-	0	0	1	1	1
Governance Function		1	-	-	-	-	-	0	0	1	1	1
Community and public safety		6 145	-	-	-	-	-	0	0	6 145	6 449	6 834
Community and social services		2 172	-	-	-	-	-	0	0	2 172	2 279	2 415
Aged Care		-	-	-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		1 758	-	-	-	-	-	0	0	1 758	1 845	1 956
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities		1	-	-	-	-	-	0	0	1	1	1
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-
Cultural Matters		1	-	-	-	-	-	0	0	1	1	1
Disaster Management		1	-	-	-	-	-	0	0	1	1	1
Education		-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives		303	-	-	-	-	-	-	-	303	318	336
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries		108	-	-	-	-	-	-	-	108	114	120
Population Development		-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		3 470	-	-	-	-	-	0	0	3 470	3 641	3 860
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		394	-	-	-	-	-	-	-	394	413	438
Recreational Facilities		2 749	-	-	-	-	-	-	-	2 749	2 885	3 058
Sports Grounds and Stadiums		327	-	-	-	-	-	0	0	327	343	364
Public safety		248	-	-	-	-	-	-	-	248	260	275
Civil Defence		-	-	-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		248	-	-	-	-	-	-	-	248	260	275
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-	-	-
Housing		254	-	-	-	-	-	-	-	254	267	283
Housing		254	-	-	-	-	-	-	-	254	267	283
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-
Health		2	-	-	-	-	-	0	0	2	2	2
Ambulance		-	-	-	-	-	-	-	-	-	-	-
Health Services		2	-	-	-	-	-	0	0	2	2	2
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		109 703	-	-	-	-	-	0	0	109 703	115 088	121 588
Planning and development		27 786	-	-	-	-	-	0	0	27 786	29 161	30 911
Billboards		-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDDs)		1	-	-	-	-	-	0	0	1	1	1
Central City Improvement District		-	-	-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning		1 994	-	-	-	-	-	-	-	1 994	2 092	2 218
Regional Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement,		25 791	-	-	-	-	-	-	-	25 791	27 067	28 691

Project Management Unit	1	-	-	-	-	-	0	0	1	1	1
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	80 273	-	-	-	-	-	0	0	80 273	84 201	88 848
Public Transport	1 468	-	-	-	-	-	-	-	1 468	1 541	1 634
Road and Traffic Regulation	48 222	-	-	-	-	-	-	-	48 222	50 579	53 368
Roads	30 582	-	-	-	-	-	0	0	30 582	32 081	33 846
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	1 644	-	-	-	-	-	-	-	1 644	1 726	1 829
Biodiversity and Landscape	1 644	-	-	-	-	-	-	-	1 644	1 726	1 829
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	2 135 028	-	-	-	-	-	0	0	2 135 028	2 420 834	2 766 454
Energy sources	1 562 403	-	-	-	-	-	-	-	1 562 403	1 803 904	2 100 818
Electricity	1 562 403	-	-	-	-	-	-	-	1 562 403	1 803 904	2 100 818
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	300 019	-	-	-	-	-	0	0	300 019	328 513	361 357
Water Treatment	1	-	-	-	-	-	0	0	1	1	1
Water Distribution	300 018	-	-	-	-	-	-	-	300 018	328 513	361 357
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	138 981	-	-	-	-	-	-	-	138 981	147 041	155 129
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	138 981	-	-	-	-	-	-	-	138 981	147 041	155 129
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	133 625	-	-	-	-	-	0	0	133 625	141 375	149 151
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	133 625	-	-	-	-	-	0	0	133 625	141 375	149 151
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2 5 146 396	-	-	-	-	-	16 147	16 147	5 162 544	5 515 586	6 068 318
Expenditure - Functional											
Municipal governance and administration	1 326 406	-	-	-	-	-	(17 500)	(17 500)	1 308 906	1 380 811	1 441 727
Executive and council	405 630	-	-	-	-	-	(8 507)	(8 507)	387 123	421 494	441 449
Mayor and Council	387 409	-	-	-	-	-	(8 500)	(8 500)	378 909	402 328	421 278
Municipal Manager, Town Secretary and Chief	18 221	-	-	-	-	-	(7)	(7)	18 214	19 166	20 171
Finance and administration	906 635	-	-	-	-	-	(8 993)	(8 993)	897 642	944 459	984 051
Administrative and Corporate Support	17 496	-	-	-	-	-	(9)	(9)	17 496	18 389	19 321
Asset Management	70 137	-	-	-	-	-	(1 000)	(1 000)	69 137	73 318	76 718
Finance	283 431	-	-	-	-	-	(6 000)	(6 000)	277 431	292 019	300 652
Fleet Management	107 939	-	-	-	-	-	0	0	107 939	112 768	117 932
Human Resources	59 611	-	-	-	-	-	-	-	59 611	62 362	65 311
Information Technology	62 790	-	-	-	-	-	-	-	62 790	65 820	69 068
Legal Services	32 057	-	-	-	-	-	0	0	32 057	33 535	35 116
Marketing, Customer Relations, Publicity and Media Co-	13 455	-	-	-	-	-	-	-	13 455	13 832	14 558
Property Services	77 997	-	-	-	-	-	(2 000)	(2 000)	75 997	81 419	85 380
Risk Management	6 413	-	-	-	-	-	7	7	6 420	6 728	7 066
Security Services	149 630	-	-	-	-	-	-	-	149 630	157 238	165 030
Supply Chain Management	25 680	-	-	-	-	-	-	-	25 680	27 032	28 498
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	14 141	-	-	-	-	-	-	-	14 141	14 858	15 626
Governance Function	14 141	-	-	-	-	-	-	-	14 141	14 858	15 626
Community and public safety	328 868	-	-	-	-	-	(500)	(500)	328 368	342 723	360 493
Community and social services	84 174	-	-	-	-	-	(500)	(500)	83 674	87 575	92 208
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	12 484	-	-	-	-	-	(500)	(500)	11 984	13 069	13 718
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	14 417	-	-	-	-	-	-	-	14 417	15 046	15 866
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	5 154	-	-	-	-	-	-	-	5 154	5 417	5 703
Disaster Management	14 628	-	-	-	-	-	-	-	14 628	15 367	16 159
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	26 214	-	-	-	-	-	-	-	26 214	27 583	29 070
Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	11 277	-	-	-	-	-	-	-	11 277	11 093	11 691
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-

Sport and recreation	153 114	-	-	-	-	-	0	0	153 114	159 731	167 785
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	43 849	-	-	-	-	-	-	-	43 849	45 605	48 045
Recreational Facilities	109 265	-	-	-	-	-	0	0	109 265	114 126	119 739
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-	-
Public safety	67 298	-	-	-	-	-	-	-	67 298	70 783	74 552
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	67 298	-	-	-	-	-	-	-	67 298	70 783	74 552
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	16 930	-	-	-	-	-	-	-	16 930	17 820	18 772
Housing	16 930	-	-	-	-	-	-	-	16 930	17 820	18 772
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-
Health	7 352	-	-	-	-	-	-	-	7 352	6 813	7 176
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	7 352	-	-	-	-	-	-	-	7 352	6 813	7 176
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	576 524	-	-	-	-	-	(7 300)	(7 300)	569 224	596 157	625 399
Planning and development	105 016	-	-	-	-	-	(0)	(0)	105 016	110 077	115 867
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	16 127	-	-	-	-	-	-	-	16 127	16 910	17 749
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	22 164	-	-	-	-	-	(0)	(0)	22 164	22 704	23 913
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	45 484	-	-	-	-	-	-	-	45 484	47 888	50 467
Project Management Unit	21 241	-	-	-	-	-	-	-	21 241	22 576	23 739
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	441 779	-	-	-	-	-	(7 300)	(7 300)	434 479	457 727	479 729
Public Transport	97 240	-	-	-	-	-	-	-	97 240	101 591	105 933
Road and Traffic Regulation	130 143	-	-	-	-	-	(500)	(500)	129 643	135 298	142 576
Roads	214 396	-	-	-	-	-	(6 800)	(6 800)	207 596	220 837	231 220
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	29 729	-	-	-	-	-	-	-	29 729	28 353	29 803
Biodiversity and Landscape	29 729	-	-	-	-	-	-	-	29 729	28 353	29 803
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	1 976 232	-	-	-	-	-	(1 795)	(1 795)	1 974 436	2 123 081	2 279 886
Energy sources	1 178 921	-	-	-	-	-	16 019	16 019	1 194 939	1 282 324	1 399 832
Electricity	1 178 921	-	-	-	-	-	16 019	16 019	1 194 939	1 282 324	1 399 832
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	569 374	-	-	-	-	-	(4 257)	(4 257)	565 117	592 625	626 966
Water Treatment	20 679	-	-	-	-	-	-	-	20 679	21 650	22 831
Water Distribution	548 695	-	-	-	-	-	(4 257)	(4 257)	544 439	570 975	604 135
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	70 365	-	-	-	-	-	(13 057)	(13 057)	57 308	62 322	79 329
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	70 365	-	-	-	-	-	(13 057)	(13 057)	57 308	62 322	79 329
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	157 572	-	-	-	-	-	(500)	(500)	157 072	165 810	173 859
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	157 572	-	-	-	-	-	(500)	(500)	157 072	165 810	173 859
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	4 208 030	-	-	-	-	(27 095)	(27 095)	4 180 935	4 442 772	4 707 604
Surplus/ (Deficit) for the year		938 366	-	-	-	-	43 243	43 243	981 609	1 072 814	1 360 714

References:

- Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
- Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
- All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Chief operations office		4	-	-	-	-	-	0	0	4	4	5
Vote 2 - Municipal managers office		2	-	-	-	-	-	0	0	2	2	2
Vote 3 - Water and sanitation		438 999	-	-	-	-	-	0	0	438 999	475 555	516 486
Vote 4 - Energy services		1 562 403	-	-	-	-	-	(0)	(0)	1 562 403	1 803 904	2 100 818
Vote 5 - Community Services		140 905	-	-	-	-	-	0	0	140 905	149 015	157 248
Vote 6 - Public safety		48 853	-	-	-	-	-	0	0	48 853	51 240	54 067
Vote 7 - Corporate and Shared Services		3 204	-	-	-	-	-	0	0	3 204	3 350	3 518
Vote 8 - Planning and Economic Development		27 785	-	-	-	-	-	0	0	27 785	29 160	30 910
Vote 9 - Budget and Treasury office		2 891 936	-	-	-	-	-	16 147	16 147	2 908 084	2 969 465	3 169 503
Vote 10 - Transport Operations		32 051	-	-	-	-	-	0	0	32 051	33 622	35 480
Vote 11 - Human Settlement		254	-	-	-	-	-	0	0	254	267	283
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	5 146 396	-	-	-	-	-	16 147	16 147	5 162 544	5 515 586	6 068 318
Expenditure by Vote	1											
Vote 1 - Chief operations office		142 713	-	-	-	-	-	(3 000)	(3 000)	139 713	149 375	157 032
Vote 2 - Municipal managers office		372 194	-	-	-	-	-	(5 500)	(5 500)	366 694	386 651	404 769
Vote 3 - Water and sanitation		639 739	-	-	-	-	-	(17 314)	(17 314)	622 425	674 947	706 295
Vote 4 - Energy services		1 178 921	-	-	-	-	-	16 019	16 019	1 194 939	1 282 324	1 399 832
Vote 5 - Community Services		388 700	-	-	-	-	-	(1 000)	(1 000)	387 700	406 634	427 007
Vote 6 - Public safety		385 960	-	-	-	-	-	(500)	(500)	385 460	400 487	421 207
Vote 7 - Corporate and Shared Services		312 128	-	-	-	-	-	(2 000)	(2 000)	310 128	326 358	341 886
Vote 8 - Planning and Economic Development		79 862	-	-	-	-	-	(0)	(0)	79 862	83 379	87 780
Vote 9 - Budget and Treasury office		379 247	-	-	-	-	-	(7 000)	(7 000)	372 247	392 369	405 869
Vote 10 - Transport Operations		311 636	-	-	-	-	-	(6 800)	(6 800)	304 836	322 428	337 153
Vote 11 - Human Settlement		16 930	-	-	-	-	-	0	0	16 930	17 820	18 772
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	4 208 030	-	-	-	-	-	(27 095)	(27 095)	4 180 935	4 442 772	4 707 604
Surplus/ (Deficit) for the year	2	938 366	-	-	-	-	-	43 243	43 243	981 609	1 072 814	1 360 714

References

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

check revenue	0	-	-	-	-	-	-	64 052	64 052	64 053	-	0
check expenditure	-	-	-	-	-	-	-	(0)	(0)	-	-	-

LIM354 Polokwane - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1												
Vote 1 - Chief operations office		4	-	-	-	-	-	0	0	4	4	5	
1.1 - Chief operations office (administration)		1	-	-	-	-	-	0	0	1	1	1	
1.2 - Legislative support		1	-	-	-	-	-	0	0	1	1	1	
1.3 - Legal services		1	-	-	-	-	-	0	0	1	1	1	
1.4 - Integrated development plan		-	-	-	-	-	-	-	-	-	-	-	
1.5 - Communications and marketing		1	-	-	-	-	-	0	0	1	1	1	
1.6 - Project management unit		1	-	-	-	-	-	0	0	1	1	1	
1.7 - Performance management unit		1	-	-	-	-	-	0	0	1	1	1	
1.8 - Cluster office		1	-	-	-	-	-	0	0	1	1	1	
1.9 - Executive support		1	-	-	-	-	-	0	0	1	1	1	
1.10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal managers office		2	-	-	-	-	-	0	0	2	2	2	
2.1 - Council		1	-	-	-	-	-	0	0	1	1	1	
2.2 - Municipal manager		1	-	-	-	-	-	0	0	1	1	1	
2.3 - Risk management		1	-	-	-	-	-	0	0	1	1	1	
2.4 - Internal audit		1	-	-	-	-	-	0	0	1	1	1	
2.5 -		-	-	-	-	-	-	-	-	-	-	-	
2.6 -		-	-	-	-	-	-	-	-	-	-	-	
2.7 -		-	-	-	-	-	-	-	-	-	-	-	
2.8 -		-	-	-	-	-	-	-	-	-	-	-	
2.9 -		-	-	-	-	-	-	-	-	-	-	-	
2.10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Water and sanitation		438 999	-	-	-	-	-	0	0	438 999	475 555	516 486	
3.1 - Water and sanitation admin		177 408	-	-	-	-	-	-	-	177 408	187 697	198 021	
3.2 - Reticulation, distribution and maintenance		300 017	-	-	-	-	-	-	-	300 017	328 512	361 355	
3.3 - Operations and waste water		(38 427)	-	-	-	-	-	-	-	(38 427)	(40 655)	(42 891)	
3.4 - Quality monitoring services		1	-	-	-	-	-	0	0	1	1	1	
3.5 - Reticulations, distribution and maintenance, water d		-	-	-	-	-	-	-	-	-	-	-	
3.6 - Reticulations, distribution and maintenance, water d		-	-	-	-	-	-	-	-	-	-	-	
3.7 - Infrastructure development		1	-	-	-	-	-	0	0	1	1	1	
3.8 -		-	-	-	-	-	-	-	-	-	-	-	
3.9 -		-	-	-	-	-	-	-	-	-	-	-	
3.10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Energy services		1 562 403	-	-	-	-	-	(0)	(0)	1 562 403	1 803 904	2 100 818	
4.1 - Energy services admin		1 615 212	-	-	-	-	-	-	-	1 615 212	1 864 899	2 171 877	
4.2 - Energy operation and maintenance administration		(52 812)	-	-	-	-	-	(0)	(0)	(52 812)	(60 998)	(71 063)	
4.3 - Energy services: 66KV		1	-	-	-	-	-	-	-	1	1	1	
4.4 - Energy services 11KV		1	-	-	-	-	-	-	-	1	1	1	
4.5 - Energy services: Planning and development		1	-	-	-	-	-	-	-	1	1	1	
4.6 -		-	-	-	-	-	-	-	-	-	-	-	
4.7 -		-	-	-	-	-	-	-	-	-	-	-	
4.8 -		-	-	-	-	-	-	-	-	-	-	-	
4.9 -		-	-	-	-	-	-	-	-	-	-	-	
4.10 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		140 905	-	-	-	-	-	0	0	140 905	149 015	157 248	
5.1 - Directorate community services		-	-	-	-	-	-	-	-	-	-	-	
5.2 - Sport and recreation		3 468	-	-	-	-	-	-	-	3 468	3 640	3 858	
5.3 - Sport and facilities maintenance		1	-	-	-	-	-	0	0	1	1	1	
5.4 - Recreation services (swimming pools)		1	-	-	-	-	-	0	0	1	1	1	
5.5 - Sports facilities maintenance (horticultural services)		-	-	-	-	-	-	-	-	-	-	-	
5.6 - Cultural services (administration)		1	-	-	-	-	-	0	0	1	1	1	
5.7 - Culture services (art gallery)		108	-	-	-	-	-	-	-	108	113	120	
5.8 - Cultural services (libraries)		303	-	-	-	-	-	-	-	303	318	336	
5.9 - Cultural service (museums)		1	-	-	-	-	-	0	0	1	1	1	
5.10 - Other Community Services		137 023	-	-	-	-	-	-	-	137 023	144 941	152 931	
Vote 6 - Public safety		48 853	-	-	-	-	-	0	0	48 853	51 240	54 067	
6.1 - Public safety administration		1	-	-	-	-	-	0	0	1	1	1	
6.2 - Traffic and licencing administration		1	-	-	-	-	-	0	0	1	1	1	
6.3 - Traffic and licencing (licencing)		11	-	-	-	-	-	-	-	11	11	12	
6.4 - Traffic and licencing (vehicle testing and drivers lice		32	-	-	-	-	-	-	-	32	33	34	
6.5 - Traffic and licencing (traffic services)		48 180	-	-	-	-	-	-	-	48 180	50 534	53 322	
6.6 - Disaster management administration		132	-	-	-	-	-	-	-	132	138	146	
6.7 - Disaster management (fire fighting)		117	-	-	-	-	-	-	-	117	122	130	
6.8 - By law enforcement and security (administration)		1	-	-	-	-	-	0	0	1	1	1	
6.9 - Security services		368	-	-	-	-	-	0	0	368	386	407	
6.10 - Other Community Development		14	-	-	-	-	-	-	-	14	15	15	
Vote 7 - Corporate and Shared Services		3 204	-	-	-	-	-	0	0	3 204	3 350	3 518	
7.1 - Community and shared services		2	-	-	-	-	-	0	0	2	2	2	
7.2 - Corporate service- Information Communication Techno		7	-	-	-	-	-	0	0	7	7	7	
7.3 - Human Resources Development (administration)		1	-	-	-	-	-	0	0	1	1	1	
7.4 - Human Resources Development (Organisational de		1	-	-	-	-	-	0	0	1	1	1	
7.5 - Human Resources Development (Learning and dev		1	-	-	-	-	-	0	0	1	1	1	
7.6 - Human Resources Development (EAP)		1	-	-	-	-	-	0	0	1	1	1	
7.7 - Human Resources (Administration)		1	-	-	-	-	-	0	0	1	1	1	
7.8 - Human Resources (Personnel administration)		1	-	-	-	-	-	0	0	1	1	1	
7.9 - Human Resources Management (Labour relations)		1	-	-	-	-	-	0	0	1	1	1	
7.10 - Other corporate and shared services		3 192	-	-	-	-	-	-	-	3 192	3 338	3 504	
Vote 8 - Planning and Economic Development		27 785	-	-	-	-	-	0	0	27 785	29 160	30 910	
8.1 - Directorate planning and development		1	-	-	-	-	-	0	0	1	1	1	
8.2 - Property management		1	-	-	-	-	-	0	0	1	1	1	
8.3 - City and regional planning		20 207	-	-	-	-	-	-	-	20 207	21 207	22 480	
8.4 - Corporate Geo information		1	-	-	-	-	-	0	0	1	1	1	
8.5 - Building inspections (administration)		1	-	-	-	-	-	0	0	1	1	1	

8.6 - Economic development and tourism	1 991	-	-	-	-	-	-	-	1 991	2 090	2 215
8.7 - Local Economic Development	1	-	-	-	-	-	-	0	1	1	1
8.8 - Investment Promotion	1	-	-	-	-	-	-	0	1	1	1
8.9 - LED (Economic Planning)	1	-	-	-	-	-	-	0	1	1	1
8.10 - Other Planning and Economic Development	5 582	-	-	-	-	-	-	-	5 582	5 858	6 210
Vote 9 - Budget and Treasury office	2 891 936	-	-	-	-	-	-	16 147	16 147	2 908 084	3 169 503
9.1 - Budget and treasury office	93 834	-	-	-	-	-	-	-	-	93 834	103 312
9.2 - Expenditure	1	-	-	-	-	-	-	0	0	1	1
9.3 - Revenue management and customer care	2 792 279	-	-	-	-	-	-	16 147	16 147	2 808 426	3 059 717
9.4 - Supply Chain Management	3 458	-	-	-	-	-	-	-	-	3 458	3 848
9.5 - Asset management	1	-	-	-	-	-	-	0	0	1	1
9.6 - Budget and financial reporting	2 365	-	-	-	-	-	-	-	-	2 365	2 625
9.7 - Business and financial planning	1	-	-	-	-	-	-	0	0	1	1
9.8 -	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations	32 051	-	-	-	-	-	-	0	0	32 051	35 480
10.1 - Transport services	69	-	-	-	-	-	-	-	-	69	77
10.2 - Transport services (Planning and operations)	1 467	-	-	-	-	-	-	-	-	1 467	1 632
10.3 - Transport services (Intelligent transport and system	1	-	-	-	-	-	-	0	0	1	1
10.4 - Transport services (Public transport regulation and	1	-	-	-	-	-	-	0	0	1	1
10.5 - Roads and stormwater (Admin)	30 443	-	-	-	-	-	-	0	0	30 443	33 691
10.6 - Storm water management and traffic engineering	1	-	-	-	-	-	-	0	0	1	1
10.7 - Roads and stormwater (Roads and streets)	69	-	-	-	-	-	-	-	-	69	77
10.8 - Roads and stormwater (Stormwater)	1	-	-	-	-	-	-	0	0	1	1
10.9 -	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Human Settlement	254	-	-	-	-	-	-	0	0	254	283
11.1 - Human Settlement	1	-	-	-	-	-	-	0	0	1	1
11.2 - Human Settlement Housing admin	1	-	-	-	-	-	-	0	0	1	1
11.3 - Human Settlement Rental housing and programme	253	-	-	-	-	-	-	-	-	253	282
11.4 -	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	5 146 396	-	-	-	-	-	16 147	16 147	5 162 544	6 068 318
Expenditure by Vote	1	-	-	-	-	-	-	-	-	-	-
Vote 1 - Chief operations office	142 713	-	-	-	-	-	-	(3 000)	(3 000)	139 713	157 032
1.1 - Chief operations office (administration)	3 641	-	-	-	-	-	-	-	-	3 641	4 033
1.2 - Legislative support	31 085	-	-	-	-	-	-	-	-	31 085	34 485
1.3 - Legal services	32 057	-	-	-	-	-	-	0	0	32 057	35 116
1.4 - Integrated development plan	-	-	-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing	13 455	-	-	-	-	-	-	-	-	13 455	14 558

1.6 - Project management unit	21 241	-	-	-	-	-	-	21 241	22 576	23 739
1.7 - Performance management unit	3 912	-	-	-	-	-	-	3 912	4 122	4 348
1.8 - Cluster office	14 417	-	-	-	-	-	-	14 417	15 046	15 866
1.9 - Executive support	22 905	-	-	-	-	(3 000)	(3 000)	19 905	23 705	24 887
1.10 -	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office	372 194	-	-	-	-	(5 500)	(5 500)	366 694	386 651	404 769
2.1 - Council	333 419	-	-	-	-	(5 500)	(5 500)	327 919	345 898	361 906
2.2 - Municipal manager	18 221	-	-	-	-	(7)	(7)	18 214	19 166	20 171
2.3 - Risk management	6 413	-	-	-	-	7	7	6 420	6 728	7 066
2.4 - Internal audit	14 141	-	-	-	-	-	-	14 141	14 858	15 628
2.5 -	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation	638 739	-	-	-	-	(17 314)	(17 314)	622 425	674 947	706 295
3.1 - Water and sanitation admin	178 582	-	-	-	-	216 734	216 734	393 316	202 698	219 186
3.2 - Reticulation, distribution and maintenance	363 244	-	-	-	-	(220 991)	(220 991)	142 253	358 930	375 088
3.3 - Operations and waste water	70 365	-	-	-	-	(13 057)	(13 057)	57 308	82 322	79 329
3.4 - Quality monitoring services	20 679	-	-	-	-	-	-	20 679	21 650	22 631
3.5 - Reticulations, distribution and maintenance, water c	-	-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water c	-	-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development	8 870	-	-	-	-	-	-	8 870	9 347	9 860
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services	1 178 921	-	-	-	-	16 019	16 019	1 194 939	1 282 324	1 399 832
4.1 - Energy services admin	4 048	-	-	-	-	-	-	4 048	4 262	4 484
4.2 - Energy operation and maintenance administration	33 013	-	-	-	-	16 019	16 019	49 031	37 761	39 633
4.3 - Energy services: 66KV	39 931	-	-	-	-	-	-	39 931	44 007	46 152
4.4 - Energy services 11KV	1 090 576	-	-	-	-	-	-	1 090 576	1 173 947	1 274 910
4.5 - Energy services: Planning and development	11 353	-	-	-	-	-	-	11 353	22 347	34 654
4.6 -	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	388 700	-	-	-	-	(1 000)	(1 000)	387 700	406 634	427 007
5.1 - Directorate community services	-	-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation	61 610	-	-	-	-	-	-	61 610	64 205	67 550
5.3 - Sport and facilities maintenance	82 972	-	-	-	-	0	0	82 972	86 626	90 860
5.4 - Recreation services (swimming pools)	8 532	-	-	-	-	-	-	8 532	8 900	9 375
5.5 - Sports facilities maintenance (horticultural services)	-	-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)	2 246	-	-	-	-	-	-	2 246	2 351	2 489
5.7 - Culture services (art gallery)	1 344	-	-	-	-	-	-	1 344	1 408	1 483
5.8 - Cultural services (libraries)	26 214	-	-	-	-	-	-	26 214	27 583	29 070
5.9 - Cultural service (museums)	9 933	-	-	-	-	-	-	9 933	9 685	10 208
5.10 - Other Community Services	195 850	-	-	-	-	(1 000)	(1 000)	194 850	205 866	215 973
Vote 6 - Public safety	385 960	-	-	-	-	(500)	(500)	385 460	400 487	421 207
6.1 - Public safety administration	5 302	-	-	-	-	-	-	5 302	5 560	5 835
6.2 - Traffic and licencing administration	2 227	-	-	-	-	-	-	2 227	1 720	1 812
6.3 - Traffic and licencing (licencing)	16 918	-	-	-	-	0	0	16 918	17 822	18 793
6.4 - Traffic and licencing (vehicle testing and drivers licen	15 068	-	-	-	-	-	-	15 068	15 875	16 740
6.5 - Traffic and licencing (traffic services)	95 930	-	-	-	-	(500)	(500)	95 430	99 881	105 231
6.6 - Disaster management administration	81 927	-	-	-	-	-	-	81 927	86 149	90 711
6.7 - Disaster management (fire fighting)	-	-	-	-	-	-	-	-	-	-
6.8 - By law enforcement and security (administration)	2 106	-	-	-	-	-	-	2 106	2 217	2 337
6.9 - Security services	124 252	-	-	-	-	0	0	124 252	130 528	138 896
6.10 - Other Community Development	42 231	-	-	-	-	-	-	42 231	40 734	42 651
Vote 7 - Corporate and Shared Services	312 128	-	-	-	-	(2 000)	(2 000)	310 128	326 358	341 886
7.1 - Community and shared services	3 790	-	-	-	-	(0)	(0)	3 790	3 990	4 195
7.2 - Corporate service- Information Communication Techno	62 790	-	-	-	-	-	-	62 790	65 820	69 068
7.3 - Human Resources Development (administration)	62	-	-	-	-	-	-	62	64	67
7.4 - Human Resources Development (Organisational dev	4 152	-	-	-	-	-	-	4 152	4 375	4 615
7.5 - Human Resources Development (Learning and dev	21 082	-	-	-	-	-	-	21 082	21 824	22 618
7.6 - Human Resources Development (EAP)	4 086	-	-	-	-	-	-	4 086	4 299	4 528
7.7 - Human Resources (Administration)	2 094	-	-	-	-	-	-	2 094	2 205	2 326
7.8 - Human Resources (Personnel administration)	8 531	-	-	-	-	-	-	8 531	8 984	9 470
7.9 - Human Resources Management (Labour relations)	5 992	-	-	-	-	-	-	5 992	6 284	6 596
7.10 - Other corporate and shared services	199 549	-	-	-	-	(2 000)	(2 000)	197 549	208 512	218 402
Vote 8 - Planning and Economic Development	79 862	-	-	-	-	(0)	(0)	79 862	83 379	87 780
8.1 - Directorate planning and development	3 601	-	-	-	-	(0)	(0)	3 601	3 794	3 992
8.2 - Property management	5 881	-	-	-	-	-	-	5 881	6 197	6 537
8.3 - City and regional planning	21 163	-	-	-	-	-	-	21 163	22 290	23 436
8.4 - Corporate Geo information	5 317	-	-	-	-	-	-	5 317	5 602	5 908
8.5 - Building inspections (administration)	13 123	-	-	-	-	-	-	13 123	13 828	14 586
8.6 - Economic development and tourism	2 016	-	-	-	-	-	-	2 016	1 496	1 577
8.7 - Local Economic Development	5 134	-	-	-	-	-	-	5 134	5 400	5 686
8.8 - Investment Promotion	5 649	-	-	-	-	-	-	5 649	5 944	6 261
8.9 - LED (Economic Planning)	17 977	-	-	-	-	-	-	17 977	18 856	19 798
8.10 - Other Planning and Economic Development	-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office	379 247	-	-	-	-	(7 000)	(7 000)	372 247	392 369	405 869
9.1 - Budget and treasury office	10 854	-	-	-	-	(5 000)	(5 000)	5 854	10 750	10 605
9.2 - Expenditure	96 005	-	-	-	-	(1 000)	(1 000)	95 005	95 917	95 888
9.3 - Revenue management and customer care	118 010	-	-	-	-	0	0	118 010	124 290	130 350
9.4 - Supply Chain Management	25 680	-	-	-	-	-	-	25 680	27 032	28 499
9.5 - Asset management	70 137	-	-	-	-	(1 000)	(1 000)	69 137	73 318	76 718
9.6 - Budget and financial reporting	56 472	-	-	-	-	-	-	56 472	58 861	61 488
9.7 - Business and financial planning	2 089	-	-	-	-	-	-	2 089	2 201	2 321

9.8 -	-	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations	311 636	-	-	-	-	-	(6 800)	(6 800)	304 836	322 428	337 153	
10.1 - Transport services	85 185	-	-	-	-	-	-	-	85 185	88 901	92 566	
10.2 - Transport services (Planning and operations)	3 297	-	-	-	-	-	-	-	3 297	3 471	3 657	
10.3 - Transport services (Intelligent transport and system)	3 425	-	-	-	-	-	-	-	3 425	3 609	3 806	
10.4 - Transport services (Public transport regulation and	5 333	-	-	-	-	-	-	-	5 333	5 610	5 902	
10.5 - Roads and stormwater (Admin)	4 362	-	-	-	-	-	-	-	4 362	1 037	1 093	
10.6 - Storm water management and traffic engineering	62	-	-	-	-	-	-	-	62	64	67	
10.7 - Roads and stormwater (Roads and streets)	69 166	-	-	-	-	-	(6 800)	(6 800)	62 366	72 793	76 134	
10.8 - Roads and stormwater (Stormwater)	140 806	-	-	-	-	-	-	-	140 806	146 942	153 926	
10.9 -	-	-	-	-	-	-	-	-	-	-	-	
10.10 -	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Human Settlement	16 930	-	-	-	-	-	0	0	16 930	17 820	18 772	
11.1 - Human Settlement	675	-	-	-	-	-	(2)	(2)	673	715	752	
11.2 - Human Settlement Housing admin	4 325	-	-	-	-	-	2	2	4 327	4 537	4 762	
11.3 - Human Settlement Rental housing and programme	11 930	-	-	-	-	-	-	-	11 930	12 568	13 258	
11.4 -	-	-	-	-	-	-	-	-	-	-	-	
11.5 -	-	-	-	-	-	-	-	-	-	-	-	
11.6 -	-	-	-	-	-	-	-	-	-	-	-	
11.7 -	-	-	-	-	-	-	-	-	-	-	-	
11.8 -	-	-	-	-	-	-	-	-	-	-	-	
11.9 -	-	-	-	-	-	-	-	-	-	-	-	
11.10 -	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	
12.1 -	-	-	-	-	-	-	-	-	-	-	-	
12.2 -	-	-	-	-	-	-	-	-	-	-	-	
12.3 -	-	-	-	-	-	-	-	-	-	-	-	
12.4 -	-	-	-	-	-	-	-	-	-	-	-	
12.5 -	-	-	-	-	-	-	-	-	-	-	-	
12.6 -	-	-	-	-	-	-	-	-	-	-	-	
12.7 -	-	-	-	-	-	-	-	-	-	-	-	
12.8 -	-	-	-	-	-	-	-	-	-	-	-	
12.9 -	-	-	-	-	-	-	-	-	-	-	-	
12.10 -	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	
13.1 -	-	-	-	-	-	-	-	-	-	-	-	
13.2 -	-	-	-	-	-	-	-	-	-	-	-	
13.3 -	-	-	-	-	-	-	-	-	-	-	-	
13.4 -	-	-	-	-	-	-	-	-	-	-	-	
13.5 -	-	-	-	-	-	-	-	-	-	-	-	
13.6 -	-	-	-	-	-	-	-	-	-	-	-	
13.7 -	-	-	-	-	-	-	-	-	-	-	-	
13.8 -	-	-	-	-	-	-	-	-	-	-	-	
13.9 -	-	-	-	-	-	-	-	-	-	-	-	
13.10 -	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	
14.1 -	-	-	-	-	-	-	-	-	-	-	-	
14.2 -	-	-	-	-	-	-	-	-	-	-	-	
14.3 -	-	-	-	-	-	-	-	-	-	-	-	
14.4 -	-	-	-	-	-	-	-	-	-	-	-	
14.5 -	-	-	-	-	-	-	-	-	-	-	-	
14.6 -	-	-	-	-	-	-	-	-	-	-	-	
14.7 -	-	-	-	-	-	-	-	-	-	-	-	
14.8 -	-	-	-	-	-	-	-	-	-	-	-	
14.9 -	-	-	-	-	-	-	-	-	-	-	-	
14.10 -	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-	
15.1 -	-	-	-	-	-	-	-	-	-	-	-	
15.2 -	-	-	-	-	-	-	-	-	-	-	-	
15.3 -	-	-	-	-	-	-	-	-	-	-	-	
15.4 -	-	-	-	-	-	-	-	-	-	-	-	
15.5 -	-	-	-	-	-	-	-	-	-	-	-	
15.6 -	-	-	-	-	-	-	-	-	-	-	-	
15.7 -	-	-	-	-	-	-	-	-	-	-	-	
15.8 -	-	-	-	-	-	-	-	-	-	-	-	
15.9 -	-	-	-	-	-	-	-	-	-	-	-	
15.10 -	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	4 208 030	-	-	-	-	(27 095)	(27 095)	4 180 935	4 442 772	4 707 604	
Surplus/ (Deficit) for the year	2	938 366	-	-	-	-	43 243	43 243	981 609	1 072 814	1 360 714	

References

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

LIM354 Polokwane - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	587 176	-	-	-	-	-	-	-	587 176	616 534	650 444
Service charges - electricity revenue	2	1 566 069	-	-	-	-	-	(25 638)	(25 638)	1 530 431	1 797 260	2 093 807
Service charges - water revenue	2	299 860	-	-	-	-	-	(20 168)	(20 168)	279 692	328 347	361 181
Service charges - sanitation revenue	2	138 980	-	-	-	-	-	(18 247)	(18 247)	120 733	147 041	155 128
Service charges - refuse revenue	2	133 623	-	-	-	-	-	0	0	133 623	141 373	149 149
Rental of facilities and equipment		11 950	-	-	-	-	-	-	-	11 950	12 542	13 294
Interest earned - external investments		20 000	-	-	-	-	-	0	0	20 000	21 000	22 155
Interest earned - outstanding debtors		106 607	-	-	-	-	-	-	-	106 607	111 831	117 422
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		40 162	-	-	-	-	-	-	-	40 162	42 130	44 447
Licences and permits		13 886	-	-	-	-	-	-	-	13 886	14 559	15 356
Agency services		30 443	-	-	-	-	-	0	0	30 443	31 934	33 691
Transfers and subsidies		1 348 687	-	-	-	-	-	(15 016)	(15 016)	1 333 671	1 475 820	1 593 902
Other revenue	2	50 838	-	-	-	-	-	-	-	50 838	53 343	56 509
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		4 338 280						(79 068)	(79 068)	4 259 212	4 793 713	5 306 485
Expenditure By Type												
Employee related costs		1 167 117	-	-	-	-	-	(0)	(0)	1 167 117	1 220 180	1 286 621
Remuneration of councillors		41 917	-	-	-	-	-	-	-	41 917	44 180	46 610
Debt impairment		260 000	-	-	-	-	-	-	-	260 000	271 440	283 655
Depreciation & asset impairment		260 000	-	-	-	-	-	-	-	260 000	271 440	283 655
Finance charges		42 336	-	-	-	-	-	0	0	42 336	39 836	37 146
Bulk purchases - electricity		976 580	-	-	-	-	-	-	-	976 580	1 054 706	1 149 630
Inventory consumed		307 541	-	-	-	-	-	(2 257)	(2 257)	305 285	316 062	330 285
Contracted services		871 101	-	-	-	-	-	(16 339)	(16 339)	854 763	934 463	986 838
Transfers and subsidies		17 000	-	-	-	-	-	(5 500)	(5 500)	11 500	15 138	15 819
Other expenditure		264 438	-	-	-	-	-	(3 000)	(3 000)	261 438	275 327	287 346
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		4 208 030						(27 095)	(27 095)	4 180 935	4 442 772	4 707 604
Surplus/(Deficit)		130 250						(51 973)	(51 973)	78 277	350 941	598 881
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		808 116	-	-	-	-	-	31 163	31 163	839 280	721 873	761 833
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		938 366						(20 810)	(20 810)	917 557	1 072 814	1 360 714
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		938 366						(20 810)	(20 810)	917 557	1 072 814	1 360 714
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		938 366						(20 810)	(20 810)	917 557	1 072 814	1 360 714
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		938 366						(20 810)	(20 810)	917 557	1 072 814	1 360 714

References

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

LIM354 Polokwane - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25	
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget	
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - Chief operations office	2	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Transport Operations		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be adjusted													
Vote 1 - Chief operations office	2	1 030	-	-	-	-	-	(801)	(801)	229	1 778	2 877	
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Water and sanitation		281 466	-	-	-	-	-	54 532	54 532	335 997	243 042	251 217	
Vote 4 - Energy services		109 913	-	-	-	-	-	(17 019)	(17 019)	92 894	89 183	91 064	
Vote 5 - Community Services		52 090	-	-	-	-	-	(726)	(726)	51 364	20 735	20 692	
Vote 6 - Public safety		3 922	-	-	-	-	-	-	-	3 922	4 533	5 921	
Vote 7 - Corporate and Shared Services		31 957	-	-	-	-	-	(4 664)	(4 664)	27 294	3 587	3 730	
Vote 8 - Planning and Economic Development		16 823	-	-	-	-	-	(1 015)	(1 015)	15 808	11 906	14 119	
Vote 9 - Budget and Treasury office		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Transport Operations		350 667	-	-	-	-	-	11 537	11 537	362 204	372 704	377 184	
Vote 11 - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802	
Total Capital Expenditure - Vote		847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802	
Capital Expenditure - Functional													
Governance and administration													
Executive and council		32 428	-	-	-	-	-	(4 664)	(4 664)	27 765	4 158	4 448	
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	
Internal audit		32 428	-	-	-	-	-	(4 664)	(4 664)	27 765	4 158	4 448	
Community and public safety													
Community and social services		46 903	-	-	-	-	-	(1 527)	(1 527)	45 376	17 502	18 518	
Sport and recreation		2 137	-	-	-	-	-	(987)	(987)	1 150	2 416	4 099	
Public safety		44 766	-	-	-	-	-	(540)	(540)	44 226	15 087	14 419	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services													
Planning and development		370 185	-	-	-	-	-	10 522	10 522	380 707	388 054	395 566	
Road transport		16 823	-	-	-	-	-	(1 015)	(1 015)	15 808	11 906	14 119	
Environmental protection		353 362	-	-	-	-	-	11 537	11 537	364 899	376 148	381 447	
Trading services													
Energy sources		398 351	-	-	-	-	-	37 513	37 513	435 864	337 753	348 271	
Water management		109 913	-	-	-	-	-	(17 019)	(17 019)	92 894	89 565	91 402	
Waste water management		162 423	-	-	-	-	-	54 806	54 806	217 229	138 162	141 627	
Waste management		119 043	-	-	-	-	-	(274)	(274)	118 769	104 880	109 590	
Other		6 972	-	-	-	-	-	-	-	6 972	5 146	5 652	
Total Capital Expenditure - Functional	3	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802	
Funded by:													
National Government		702 710	-	-	-	-	-	27 099	-	27 099	729 808	627 716	662 463
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	
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	702 710	-	-	-	-	-	27 099	-	27 099	729 808	627 716	662 463
Borrowing		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		145 158	-	-	-	-	-	14 746	14 746	159 904	119 751	104 339	
Total Capital Funding		847 868	-	-	-	-	-	27 099	14 746	889 712	747 467	766 802	

References:

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

LIM354 Polokwane - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description <i>[insert departmental structure etc]</i>	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
Capital expenditure - Municipal Vote													
Multi-year expenditure appropriation	2												
Vote 1 - Chief operations office		-	-	-	-	-	-	-	-	-	-	-	-
1.1 - Chief operations office (administration)		-	-	-	-	-	-	-	-	-	-	-	-
1.2 - Legislative support		-	-	-	-	-	-	-	-	-	-	-	-
1.3 - Legal services		-	-	-	-	-	-	-	-	-	-	-	-
1.4 - Integrated development plan		-	-	-	-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing		-	-	-	-	-	-	-	-	-	-	-	-
1.6 - Project management unit		-	-	-	-	-	-	-	-	-	-	-	-
1.7 - Performance management unit		-	-	-	-	-	-	-	-	-	-	-	-
1.8 - Cluster office		-	-	-	-	-	-	-	-	-	-	-	-
1.9 - Executive support		-	-	-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office		-	-	-	-	-	-	-	-	-	-	-	-
2.1 - Council		-	-	-	-	-	-	-	-	-	-	-	-
2.2 - Municipal manager		-	-	-	-	-	-	-	-	-	-	-	-
2.3 - Risk management		-	-	-	-	-	-	-	-	-	-	-	-
2.4 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation		-	-	-	-	-	-	-	-	-	-	-	-
3.1 - Water and sanitation admin		-	-	-	-	-	-	-	-	-	-	-	-
3.2 - Reticulation, distribution and maintenance		-	-	-	-	-	-	-	-	-	-	-	-
3.3 - Operations and waste water		-	-	-	-	-	-	-	-	-	-	-	-
3.4 - Quality monitoring services		-	-	-	-	-	-	-	-	-	-	-	-
3.5 - Reticulations, distribution and maintenance, water de		-	-	-	-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water de		-	-	-	-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development		-	-	-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services		-	-	-	-	-	-	-	-	-	-	-	-
4.1 - Energy services admin		-	-	-	-	-	-	-	-	-	-	-	-
4.2 - Energy operation and maintenance administration		-	-	-	-	-	-	-	-	-	-	-	-
4.3 - Energy services: 66KV		-	-	-	-	-	-	-	-	-	-	-	-
4.4 - Energy services 11KV		-	-	-	-	-	-	-	-	-	-	-	-
4.5 - Energy services: Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-
5.1 - Directorate community services		-	-	-	-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
5.3 - Sport and facilities maintenance		-	-	-	-	-	-	-	-	-	-	-	-
5.4 - Recreation services (swimming pools)		-	-	-	-	-	-	-	-	-	-	-	-
5.5 - Sports facilities maintenance (horticultural services)		-	-	-	-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)		-	-	-	-	-	-	-	-	-	-	-	-
5.7 - Culture services (art gallery)		-	-	-	-	-	-	-	-	-	-	-	-
5.8 - Cultural services (libraries)		-	-	-	-	-	-	-	-	-	-	-	-
5.9 - Cultural service (museums)		-	-	-	-	-	-	-	-	-	-	-	-
5.10 - Other Community Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-
6.1 - Public safety administration		-	-	-	-	-	-	-	-	-	-	-	-
6.2 - Traffic and licencing administration		-	-	-	-	-	-	-	-	-	-	-	-
6.3 - Traffic and licences (licencing)		-	-	-	-	-	-	-	-	-	-	-	-
6.4 - Traffic and licencing (vehicle testing and drivers licen		-	-	-	-	-	-	-	-	-	-	-	-
6.5 - Traffic and licencing (traffic services)		-	-	-	-	-	-	-	-	-	-	-	-
6.6 - Disaster management administration		-	-	-	-	-	-	-	-	-	-	-	-
6.7 - Disaster management (fire fighting)		-	-	-	-	-	-	-	-	-	-	-	-
6.8 - By law enforcement and security (administration)		-	-	-	-	-	-	-	-	-	-	-	-
6.9 - Security services		-	-	-	-	-	-	-	-	-	-	-	-
6.10 - Other Community Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Corporate and Shared Services		-	-	-	-	-	-	-	-	-	-	-	-
7.1 - Community and shared services		-	-	-	-	-	-	-	-	-	-	-	-
7.2 - Corporate service- Information Communication Techno		-	-	-	-	-	-	-	-	-	-	-	-
7.3 - Human Resources Development (administration)		-	-	-	-	-	-	-	-	-	-	-	-
7.4 - Human Resources Development (Organisational dev		-	-	-	-	-	-	-	-	-	-	-	-
7.5 - Human Resources Development (Learning and devel		-	-	-	-	-	-	-	-	-	-	-	-
7.6 - Human Resources Development (EAP)		-	-	-	-	-	-	-	-	-	-	-	-
7.7 - Human Resources (Administration)		-	-	-	-	-	-	-	-	-	-	-	-
7.8 - Human Resources (Personnel administration)		-	-	-	-	-	-	-	-	-	-	-	-
7.9 - Human Resources Management (Labour relations)		-	-	-	-	-	-	-	-	-	-	-	-
7.10 - Other corporate and shared services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Economic Development		-	-	-	-	-	-	-	-	-	-	-	-
8.1 - Directorate planning and development		-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Property management		-	-	-	-	-	-	-	-	-	-	-	-
8.3 - City and regional planning		-	-	-	-	-	-	-	-	-	-	-	-

8.4 - Corporate Gio information	-	-	-	-	-	-	-	-	-	-	-	-	
8.5 - Building inspections (administration)	-	-	-	-	-	-	-	-	-	-	-	-	
8.6 - Economic development and tourism	-	-	-	-	-	-	-	-	-	-	-	-	
8.7 - Local Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	
8.8 - Investment Promotion	-	-	-	-	-	-	-	-	-	-	-	-	
8.9 - LED (Economic Planning)	-	-	-	-	-	-	-	-	-	-	-	-	
8.10 - Other Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Budget and Treasury office	-	-	-	-	-	-	-	-	-	-	-	-	
9.1 - Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-	
9.2 - Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
9.3 - Revenue management and customer care	-	-	-	-	-	-	-	-	-	-	-	-	
9.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	
9.5 - Asset management	-	-	-	-	-	-	-	-	-	-	-	-	
9.6 - Budget and financial reporting	-	-	-	-	-	-	-	-	-	-	-	-	
9.7 - Business and financial planning	-	-	-	-	-	-	-	-	-	-	-	-	
9.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	-	
10.1 - Transport services	-	-	-	-	-	-	-	-	-	-	-	-	
10.2 - Transport services (Planning and operations)	-	-	-	-	-	-	-	-	-	-	-	-	
10.3 - Transport services (Intelligent transport and system	-	-	-	-	-	-	-	-	-	-	-	-	
10.4 - Transport services (Public transport regulation and	-	-	-	-	-	-	-	-	-	-	-	-	
10.5 - Roads and stormwater (Admin)	-	-	-	-	-	-	-	-	-	-	-	-	
10.6 - Storm water management and traffic engineering	-	-	-	-	-	-	-	-	-	-	-	-	
10.7 - Roads and stormwater (Roads and streets)	-	-	-	-	-	-	-	-	-	-	-	-	
10.8 - Roads and stormwater (Stormwater)	-	-	-	-	-	-	-	-	-	-	-	-	
10.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
10.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	
11.1 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	
11.2 - Human Settlement Housing admin	-	-	-	-	-	-	-	-	-	-	-	-	
11.3 - Human Settlement Rental housing and programme	-	-	-	-	-	-	-	-	-	-	-	-	
11.4 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.5 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.6 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.7 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
11.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.1 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.2 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.3 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.4 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.5 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.6 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.7 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
12.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.1 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.2 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.3 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.4 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.5 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.6 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.7 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
13.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.1 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.2 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.3 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.4 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.5 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.6 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.7 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
14.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.1 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.2 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.3 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.4 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.5 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.6 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.7 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.8 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.9 -	-	-	-	-	-	-	-	-	-	-	-	-	
15.10 -	-	-	-	-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - Chief operations office		1030	-	-	-	-	-	-	(801)	(801)	229	1778	2877

1.1 - Chief operations office (administration)	-	-	-	-	-	-	-	-	-	-	-	-
1.2 - Legislative support	-	-	-	-	-	-	-	-	-	-	-	-
1.3 - Legal services	-	-	-	-	-	-	-	-	-	382	338	-
1.4 - Integrated development plan	-	-	-	-	-	-	-	-	-	-	-	-
1.5 - Communications and marketing	-	-	-	-	-	-	-	-	-	-	-	-
1.6 - Project management unit	-	-	-	-	-	-	-	-	-	-	-	-
1.7 - Performance management unit	-	-	-	-	-	-	-	-	-	-	-	-
1.8 - Cluster office	1 030	-	-	-	-	(801)	(801)	229	1 395	2 539	-	-
1.9 - Executive support	-	-	-	-	-	-	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal managers office	-	-	-	-	-	-	-	-	-	-	-	-
2.1 - Council	-	-	-	-	-	-	-	-	-	-	-	-
2.2 - Municipal manager	-	-	-	-	-	-	-	-	-	-	-	-
2.3 - Risk management	-	-	-	-	-	-	-	-	-	-	-	-
2.4 - Internal audit	-	-	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Water and sanitation	281 466	-	-	-	-	54 532	54 532	335 997	243 042	251 217	-	-
3.1 - Water and sanitation admin	-	-	-	-	-	54 806	54 806	54 806	-	-	-	-
3.2 - Reticulation, distribution and maintenance	-	-	-	-	-	-	-	-	-	-	-	-
3.3 - Operations and waste water	119 043	-	-	-	-	(274)	(274)	118 769	104 880	109 590	-	-
3.4 - Quality monitoring services	-	-	-	-	-	-	-	-	-	-	-	-
3.5 - Reticulations, distribution and maintenance, water de	-	-	-	-	-	-	-	-	-	-	-	-
3.6 - Reticulations, distribution and maintenance, water de	-	-	-	-	-	-	-	-	-	-	-	-
3.7 - Infrastructure development	162 423	-	-	-	-	-	-	162 423	138 162	141 627	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Energy services	109 913	-	-	-	-	(17 019)	(17 019)	92 894	89 183	91 064	-	-
4.1 - Energy services admin	4 348	-	-	-	-	-	-	4 348	3 478	4 348	-	-
4.2 - Energy operation and maintenance administration	-	-	-	-	-	-	-	-	-	-	-	-
4.3 - Energy services 66KV	-	-	-	-	-	-	-	-	-	-	-	-
4.4 - Energy services 11KV	51 652	-	-	-	-	1 499	1 499	53 151	52 905	48 191	-	-
4.5 - Energy services Planning and development	53 913	-	-	-	-	(18 517)	(18 517)	35 396	32 800	38 525	-	-
4.6 -	-	-	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	52 090	-	-	-	-	(726)	(726)	51 364	20 735	20 692	-	-
5.1 - Directorate community services	-	-	-	-	-	-	-	-	-	-	-	-
5.2 - Sport and recreation	44 766	-	-	-	-	(540)	(540)	44 226	15 087	14 419	-	-
5.3 - Sport and facilities maintenance	-	-	-	-	-	-	-	-	-	-	-	-
5.4 - Recreation services (swimming pools)	-	-	-	-	-	-	-	-	-	-	-	-
5.5 - Sports facilities maintenance (horticultural services)	-	-	-	-	-	-	-	-	-	-	-	-
5.6 - Cultural services (administration)	-	-	-	-	-	-	-	-	-	-	-	-
5.7 - Culture services (art gallery)	-	-	-	-	-	-	-	-	-	-	-	-
5.8 - Cultural services (libraries)	-	-	-	-	-	-	-	-	-	-	-	-
5.9 - Cultural service (museums)	352	-	-	-	-	(186)	(186)	166	502	621	-	-
5.10 - Other Community Services	6 972	-	-	-	-	-	-	6 972	5 146	5 652	-	-
Vote 6 - Public safety	3 922	-	-	-	-	-	-	3 922	4 533	5 921	-	-
6.1 - Public safety administration	-	-	-	-	-	-	-	-	-	-	-	-
6.2 - Traffic and licencing administration	2 609	-	-	-	-	-	-	2 609	1 546	1 883	-	-
6.3 - Traffic and licencing (licencing)	-	-	-	-	-	-	-	-	-	-	-	-
6.4 - Traffic and licencing (vehicle testing and drivers licen	-	-	-	-	-	-	-	-	-	-	-	-
6.5 - Traffic and licencing (traffic services)	87	-	-	-	-	-	-	87	1 899	2 380	-	-
6.6 - Disaster management administration	756	-	-	-	-	-	-	756	518	939	-	-
6.7 - Disaster management (fire fighting)	-	-	-	-	-	-	-	-	-	-	-	-
6.8 - By law enforcement and security (administration)	-	-	-	-	-	-	-	-	-	-	-	-
6.9 - Security services	-	-	-	-	-	-	-	-	-	-	-	-
6.10 - Other Community Development	471	-	-	-	-	-	-	471	571	718	-	-
Vote 7 - Corporate and Shared Services	31 957	-	-	-	-	(4 664)	(4 664)	27 294	3 587	3 730	-	-
7.1 - Community and shared services	-	-	-	-	-	-	-	-	-	-	-	-
7.2 - Corporate service- Information Communication Techn	4 946	-	-	-	-	(1 664)	(1 664)	3 283	778	736	-	-
7.3 - Human Resources Development (administration)	-	-	-	-	-	-	-	-	-	-	-	-
7.4 - Human Resources Development (Organisational dev	-	-	-	-	-	-	-	-	-	-	-	-
7.5 - Human Resources Development (Learning and devel	-	-	-	-	-	-	-	-	-	-	-	-
7.6 - Human Resources Development (EAP)	-	-	-	-	-	-	-	-	-	-	-	-
7.7 - Human Resources (Administration)	-	-	-	-	-	-	-	-	-	-	-	-
7.8 - Human Resources (Personnel administration)	-	-	-	-	-	-	-	-	-	-	-	-
7.9 - Human Resources Management (Labour relations)	-	-	-	-	-	-	-	-	-	-	-	-
7.10 - Other corporate and shared services	27 011	-	-	-	-	(3 000)	(3 000)	24 011	2 808	2 993	-	-
Vote 8 - Planning and Economic Development	16 823	-	-	-	-	(1 015)	(1 015)	15 808	11 906	14 119	-	-
8.1 - Directorate planning and development	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Property management	-	-	-	-	-	-	-	-	-	-	-	-
8.3 - City and regional planning	15 494	-	-	-	-	(1 015)	(1 015)	14 479	10 308	12 523	-	-
8.4 - Corporate Gio information	1 329	-	-	-	-	-	-	1 329	1 597	1 596	-	-
8.5 - Building inspections (administration)	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Economic development and tourism	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Local Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
8.8 - Investment Promotion	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - LED (Economic Planning)	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Other Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Budget and Treasury office	-	-	-	-	-	-	-	-	-	-	-	-
9.1 - Budget and treasury office	-	-	-	-	-	-	-	-	-	-	-	-

9.2 - Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
9.3 - Revenue management and customer care	-	-	-	-	-	-	-	-	-	-	-	-	-
9.4 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-
9.5 - Asset management	-	-	-	-	-	-	-	-	-	-	-	-	-
9.6 - Budget and financial reporting	-	-	-	-	-	-	-	-	-	-	-	-	-
9.7 - Business and financial planning	-	-	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Transport Operations	350 667	-	-	-	-	-	11 537	11 537	362 204	372 704	377 164		
10.1 - Transport services	120 000	-	-	-	-	-	0	0	120 000	125 118	129 897		
10.2 - Transport services (Planning and operations)	-	-	-	-	-	-	-	-	-	-	-		
10.3 - Transport services (Intelligent transport and system	-	-	-	-	-	-	-	-	-	-	-		
10.4 - Transport services (Public transport regulation and	-	-	-	-	-	-	-	-	-	-	-		
10.5 - Roads and stormwater (Admin)	-	-	-	-	-	-	-	-	-	-	-		
10.6 - Storm water management and traffic engineering	-	-	-	-	-	-	-	-	-	-	-		
10.7 - Roads and stormwater (Roads and streets)	230 667	-	-	-	-	-	11 537	11 537	242 204	247 586	247 287		
10.8 - Roads and stormwater (Stormwater)	-	-	-	-	-	-	-	-	-	-	-		
10.9 -	-	-	-	-	-	-	-	-	-	-	-		
10.10 -	-	-	-	-	-	-	-	-	-	-	-		
Vote 11 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-		
11.1 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-		
11.2 - Human Settlement Housing admin	-	-	-	-	-	-	-	-	-	-	-		
11.3 - Human Settlement Rental housing and programme	-	-	-	-	-	-	-	-	-	-	-		
11.4 -	-	-	-	-	-	-	-	-	-	-	-		
11.5 -	-	-	-	-	-	-	-	-	-	-	-		
11.6 -	-	-	-	-	-	-	-	-	-	-	-		
11.7 -	-	-	-	-	-	-	-	-	-	-	-		
11.8 -	-	-	-	-	-	-	-	-	-	-	-		
11.9 -	-	-	-	-	-	-	-	-	-	-	-		
11.10 -	-	-	-	-	-	-	-	-	-	-	-		
Vote 12 -	-	-	-	-	-	-	-	-	-	-	-		
12.1 -	-	-	-	-	-	-	-	-	-	-	-		
12.2 -	-	-	-	-	-	-	-	-	-	-	-		
12.3 -	-	-	-	-	-	-	-	-	-	-	-		
12.4 -	-	-	-	-	-	-	-	-	-	-	-		
12.5 -	-	-	-	-	-	-	-	-	-	-	-		
12.6 -	-	-	-	-	-	-	-	-	-	-	-		
12.7 -	-	-	-	-	-	-	-	-	-	-	-		
12.8 -	-	-	-	-	-	-	-	-	-	-	-		
12.9 -	-	-	-	-	-	-	-	-	-	-	-		
12.10 -	-	-	-	-	-	-	-	-	-	-	-		
Vote 13 -	-	-	-	-	-	-	-	-	-	-	-		
13.1 -	-	-	-	-	-	-	-	-	-	-	-		
13.2 -	-	-	-	-	-	-	-	-	-	-	-		
13.3 -	-	-	-	-	-	-	-	-	-	-	-		
13.4 -	-	-	-	-	-	-	-	-	-	-	-		
13.5 -	-	-	-	-	-	-	-	-	-	-	-		
13.6 -	-	-	-	-	-	-	-	-	-	-	-		
13.7 -	-	-	-	-	-	-	-	-	-	-	-		
13.8 -	-	-	-	-	-	-	-	-	-	-	-		
13.9 -	-	-	-	-	-	-	-	-	-	-	-		
13.10 -	-	-	-	-	-	-	-	-	-	-	-		
Vote 14 -	-	-	-	-	-	-	-	-	-	-	-		
14.1 -	-	-	-	-	-	-	-	-	-	-	-		
14.2 -	-	-	-	-	-	-	-	-	-	-	-		
14.3 -	-	-	-	-	-	-	-	-	-	-	-		
14.4 -	-	-	-	-	-	-	-	-	-	-	-		
14.5 -	-	-	-	-	-	-	-	-	-	-	-		
14.6 -	-	-	-	-	-	-	-	-	-	-	-		
14.7 -	-	-	-	-	-	-	-	-	-	-	-		
14.8 -	-	-	-	-	-	-	-	-	-	-	-		
14.9 -	-	-	-	-	-	-	-	-	-	-	-		
14.10 -	-	-	-	-	-	-	-	-	-	-	-		
Vote 15 -	-	-	-	-	-	-	-	-	-	-	-		
15.1 -	-	-	-	-	-	-	-	-	-	-	-		
15.2 -	-	-	-	-	-	-	-	-	-	-	-		
15.3 -	-	-	-	-	-	-	-	-	-	-	-		
15.4 -	-	-	-	-	-	-	-	-	-	-	-		
15.5 -	-	-	-	-	-	-	-	-	-	-	-		
15.6 -	-	-	-	-	-	-	-	-	-	-	-		
15.7 -	-	-	-	-	-	-	-	-	-	-	-		
15.8 -	-	-	-	-	-	-	-	-	-	-	-		
15.9 -	-	-	-	-	-	-	-	-	-	-	-		
15.10 -	-	-	-	-	-	-	-	-	-	-	-		
Capital single-year expenditure sub-total	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802		
Total Capital Expenditure	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802		

References

1. Insert 'Vote' e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

LIM354 Polokwane - Table B6 Adjustments Budget Financial Position -

Description	Ref	2022/23									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	2023/24
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		359 027	-					(92 663)	(92 663)	266 364	439 843	581 315
Call investment deposits	1	-	-					-	-	-	-	-
Consumer debtors	1	521 628	-	-	-	-	-	(0)	(0)	521 628	307 991	42 683
Other debtors		66 000	-					(0)	(0)	66 000	69 300	72 765
Current portion of long-term receivables		-	-					-	-	-	-	-
Inventory		66 000	-	-	-	-	-	39	39	66 039	54 646	42 741
Total current assets		1 012 655	-	-	-	-	-	(92 624)	(92 624)	920 031	871 781	739 503
Non current assets												
Long-term receivables		-	-					-	-	-	-	-
Investments		-	-					-	-	-	-	-
Investment property		730 892	-					(172)	(172)	730 720	736 401	741 909
Investment in Associate	1	1	-					-	-	1	1	1
Property, plant and equipment	1	17 326 483	-	-	-	-	-	42 017	42 017	17 368 499	18 175 156	18 175 156
Biological		11 833	-					-	-	11 833	11 833	11 833
Intangible		24 883	-					(0)	(0)	24 883	24 883	24 883
Other non-current assets		-	-					-	-	-	-	-
Total non current assets		18 094 092	-	-	-	-	-	41 845	41 845	18 135 937	18 948 274	18 953 782
TOTAL ASSETS		19 106 747	-	-	-	-	-	(50 780)	(50 780)	19 055 968	19 820 054	19 693 286
LIABILITIES												
Current liabilities												
Bank overdraft		-	-					-	-	-	-	-
Borrowing		22 588	-	-	-	-	-	(0)	(0)	22 588	25 088	27 778
Consumer deposits		70 565	-					-	-	70 565	72 565	74 565
Trade and other payables		811 814	-	-	-	-	-	(149 906)	(149 906)	661 907	806 826	829 420
Provisions		10 278	-					-	-	10 278	10 278	10 278
Total current liabilities		915 244	-	-	-	-	-	(149 906)	(149 906)	765 338	914 758	942 042
Non current liabilities												
Borrowing	1	351 199	-	-	-	-	-	-	-	351 199	323 610	293 141
Provisions	1	419 068	-	-	-	-	-	-	-	419 068	423 258	427 491
Total non current liabilities		770 266	-	-	-	-	-	-	-	770 266	746 868	720 632
TOTAL LIABILITIES		1 685 511	-	-	-	-	-	(149 906)	(149 906)	1 535 605	1 661 626	1 662 674
NET ASSETS	2	17 421 236	-	-	-	-	-	99 127	99 127	17 520 363	18 158 429	18 030 612
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		7 118 522	-	-	-	-	-	35 074	35 074	7 153 597	8 104 870	8 279 432
Reserves		10 302 714	-	-	-	-	-	-	-	10 302 714	10 302 714	10 302 714
TOTAL COMMUNITY WEALTH/EQUITY		17 421 236	-	-	-	-	-	35 074	35 074	17 456 310	18 407 584	18 582 146

References

1. Detail to be provided in Table SA3

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

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

LJM354 Polokwane - Table B7 Adjustments Budget Cash Flows -

Description	Ref	2022/23									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	2023/24	2024/25
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		535 477	-					0	0	535 477	562 232	593 057
Service charges		2 229 125	-					-	-	2 229 125	2 521 717	2 875 042
Other revenue		141 485	-					0	0	141 485	148 431	156 883
Transfers and Subsidies - Operational	1	1 348 687	-					(15 016)	(15 016)	1 333 671	1 475 820	1 593 902
Transfers and Subsidies - Capital	1	808 116	-					31 163	31 163	839 280	721 873	761 833
Interest		20 000	-					0	0	20 000	21 000	22 155
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(3 895 397)	-					(124 259)	(124 259)	(4 019 656)	(4 476 337)	(4 945 572)
Finance charges		(40 219)	-					-	-	(40 219)	(37 844)	(35 288)
Transfers and Grants	1	(16 150)	-					-	-	(16 150)	(14 381)	(15 028)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 131 125	-	-	-	-	-	(108 112)	(108 112)	1 023 012	922 512	1 006 982
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		(926 296)	-					(40 435)	(40 435)	(966 731)	(816 607)	(837 732)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(926 296)	-	-	-	-	-	(40 435)	(40 435)	(966 731)	(816 607)	(837 732)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		(22 588)	-					(0)	(0)	(22 588)	(25 088)	(27 778)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(22 588)	-	-	-	-	-	(0)	(0)	(22 588)	(25 088)	(27 778)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	176 786	-	-	-	-	-	(148 547)	(148 547)	33 694	80 816	141 472
Cash/cash equivalents at the year end:	2	359 027	-	-	-	-	-	(92 663)	(92 663)	266 364	347 180	143 354

References

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

LIM354 Polokwane - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	2022/23									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	2023/24	2024/25
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	359 027	–	–	–	–	–	(92 663)	(92 663)	266 364	347 180	143 354
Other current investments > 90 days		(0)	–	–	–	–	–	0	0	(0)	92 663	437 960
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		359 027	–	–	–	–	–	(92 663)	(92 663)	266 364	439 843	581 315
Applications of cash and investments												
Unspent conditional transfers		110 921	–	–	–	–	–	0	0	110 921	110 921	110 921
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		156 937	–	–	–	–	–	(156 929)	(156 929)	8	122 724	97 393
Other working capital requirements	2	(207 797)	–	–	–	–	–	(157 083)	(157 083)	(364 881)	(51 027)	175 439
Other provisions		(10 278)	–	–	–	–	–	10 278	10 278	0	(10 278)	(10 278)
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		49 783	–	–	–	–	–	(303 735)	(303 735)	(253 952)	172 340	373 475
Surplus(shortfall)		309 244	–	–	–	–	–	211 072	211 072	520 316	267 503	207 840

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

LIM354 Polokwane - Table B9 Asset Management -

Description	Ref	2022/23									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	2023/24	2024/25
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	662 615	-	-	-	-	-	37 107	37 107	699 722	545 967	609 342
Roads Infrastructure		103 369	-	-	-	-	-	9 954	9 954	113 324	104 231	143 056
Storm water Infrastructure		20 196	-	-	-	-	-	0	0	20 196	17 127	19 826
Electrical Infrastructure		106 000	-	-	-	-	-	(17 019)	(17 019)	88 981	80 390	84 812
Water Supply Infrastructure		149 379	-	-	-	-	-	33 893	33 893	183 272	123 379	130 323
Sanitation Infrastructure		127 739	-	-	-	-	-	(274)	(274)	127 464	113 575	116 546
Solid Waste Infrastructure		6 155	-	-	-	-	-	0	0	6 155	4 527	5 270
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		164	-	-	-	-	-	(164)	(164)	(0)	163	150
Infrastructure		513 002	-	-	-	-	-	26 391	26 391	539 392	443 393	499 982
Community Facilities		74 245	-	-	-	-	-	(3 656)	(3 656)	70 589	73 828	77 360
Sport and Recreation Facilities		32 636	-	-	-	-	-	3 002	3 002	35 638	10 622	11 162
Community Assets		106 881	-	-	-	-	-	(654)	(654)	106 226	84 450	88 521
Heritage Assets		-	-	-	-	-	-	-	-	-	57	98
Revenue Generating		14 606	-	-	-	-	-	(602)	(602)	14 004	10 167	10 976
Non-revenue Generating		1 022	-	-	-	-	-	-	-	1 022	1 013	977
Investment properties		15 628	-	-	-	-	-	(602)	(602)	15 026	11 180	11 953
Operational Buildings		3 004	-	-	-	-	-	(213)	(213)	2 791	1 928	4 073
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	3 004	-	-	-	-	-	(213)	(213)	2 791	1 928	4 073
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		613	-	-	-	-	-	(200)	(200)	413	-	-
Intangible Assets		613	-	-	-	-	-	(200)	(200)	413	-	-
Computer Equipment		2 174	-	-	-	-	-	(1 500)	(1 500)	674	620	586
Furniture and Office Equipment		261	-	-	-	-	-	-	-	261	125	122
Machinery and Equipment		3 662	-	-	-	-	-	(28)	(28)	3 634	1 619	2 138
Transport Assets		17 391	-	-	-	-	-	13 913	13 913	31 304	2 595	1 869
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	27 067	-	-	-	-	-	(679)	(679)	26 388	37 368	8 976
Roads Infrastructure		18 870	-	-	-	-	-	-	-	18 870	31 736	3 706
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 174	-	-	-	-	-	0	0	2 174	1 453	1 183
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		21 043	-	-	-	-	-	0	0	21 043	33 189	4 889
Community Facilities		4 719	-	-	-	-	-	(331)	(331)	4 388	3 589	3 825
Sport and Recreation Facilities		348	-	-	-	-	-	(348)	(348)	-	90	83
Community Assets		5 067	-	-	-	-	-	(679)	(679)	4 388	3 679	3 908
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		957	-	-	-	-	-	-	-	957	500	179
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	957	-	-	-	-	-	-	-	957	500	179
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	158 186	-	-	-	-	-	5 416	5 416	163 602	164 132	148 484
Roads Infrastructure		134 882	-	-	-	-	-	1 583	1 583	136 464	144 952	127 757
Storm water Infrastructure		3 130	-	-	-	-	-	-	-	3 130	3 695	7 934
Electrical Infrastructure		870	-	-	-	-	-	-	-	870	5 964	4 224
Water Supply Infrastructure		4 348	-	-	-	-	-	7 000	7 000	11 348	6 087	4 348
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-

Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2 609	-	-	-	-	-	-	-	2 609	308	293
Infrastructure		145 838	-	-	-	-	-	8 583	8 583	154 421	161 006	144 556
Community Facilities		1 913	-	-	-	-	-	-	-	1 913	648	1 357
Sport and Recreation Facilities		8 696	-	-	-	-	-	(3 166)	(3 166)	5 529	-	-
Community Assets		10 609	-	-	-	-	-	(3 166)	(3 166)	7 442	648	1 357
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	127	244
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	127	244
Operational Buildings		1 739	-	-	-	-	-	-	-	1 739	2 351	2 327
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	1 739	-	-	-	-	-	-	-	1 739	2 351	2 327
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802
Roads Infrastructure		257 121	-	-	-	-	-	11 537	11 537	268 657	280 920	274 519
Storm water Infrastructure		23 326	-	-	-	-	-	0	0	23 326	20 822	27 760
Electrical Infrastructure		109 043	-	-	-	-	-	(17 019)	(17 019)	92 025	87 807	90 219
Water Supply Infrastructure		153 727	-	-	-	-	-	40 893	40 893	194 620	129 466	134 670
Sanitation Infrastructure		127 739	-	-	-	-	-	(274)	(274)	127 464	113 575	116 546
Solid Waste Infrastructure		6 155	-	-	-	-	-	0	0	6 155	4 527	5 270
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2 772	-	-	-	-	-	(164)	(164)	2 609	471	443
Infrastructure		679 883	-	-	-	-	-	34 973	34 973	714 857	637 588	649 427
Community Facilities		80 877	-	-	-	-	-	(3 987)	(3 987)	76 890	78 065	82 541
Sport and Recreation Facilities		41 679	-	-	-	-	-	(512)	(512)	41 167	10 712	11 245
Community Assets		122 556	-	-	-	-	-	(4 499)	(4 499)	118 057	88 777	93 786
Heritage Assets		-	-	-	-	-	-	-	-	-	57	98
Revenue Generating		14 606	-	-	-	-	-	(602)	(602)	14 004	10 294	11 220
Non-revenue Generating		1 022	-	-	-	-	-	-	-	1 022	1 013	977
Investment properties		15 628	-	-	-	-	-	(602)	(602)	15 026	11 307	12 197
Operational Buildings		5 700	-	-	-	-	-	(213)	(213)	5 487	4 778	6 579
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		5 700	-	-	-	-	-	(213)	(213)	5 487	4 778	6 579
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		613	-	-	-	-	-	(200)	(200)	413	-	-
Intangible Assets		613	-	-	-	-	-	(200)	(200)	413	-	-
Computer Equipment		2 174	-	-	-	-	-	(1 500)	(1 500)	674	620	586
Furniture and Office Equipment		261	-	-	-	-	-	-	-	261	125	122
Machinery and Equipment		3 662	-	-	-	-	-	(28)	(28)	3 634	1 619	2 138
Transport Assets		17 391	-	-	-	-	-	13 913	13 913	31 304	2 595	1 869
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	847 868	-	-	-	-	-	41 845	41 845	889 712	747 467	766 802
ASSET REGISTER SUMMARY - PPE (WDV)	5	14 769 140	-	-	-	-	-	18 040	18 040	14 787 180	14 772 956	14 752 438
Roads Infrastructure		5 904 873	-	-	-	-	-	7 000	7 000	5 911 873	5 922 506	5 892 930
Storm water Infrastructure		421 017	-	-	-	-	-	-	-	421 017	420 579	420 110
Electrical Infrastructure		2 519 484	-	-	-	-	-	-	-	2 519 484	2 519 882	2 524 238
Water Supply Infrastructure		2 541 754	-	-	-	-	-	-	-	2 541 754	2 541 658	2 541 557
Sanitation Infrastructure		422 860	-	-	-	-	-	(274)	(274)	422 585	422 212	421 799
Solid Waste Infrastructure		26 716	-	-	-	-	-	-	-	26 716	27 378	24 637
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		10 851	-	-	-	-	-	-	-	10 851	10 815	10 776
Infrastructure		11 847 555	-	-	-	-	-	6 726	6 726	11 854 281	11 885 029	11 836 046
Community Assets		1 701 407	-	-	-	-	-	(534)	(534)	1 700 873	1 700 224	1 706 221
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		730 892	-	-	-	-	-	(172)	(172)	730 720	736 401	741 909
Other Assets		230 317	-	-	-	-	-	(164)	(164)	230 153	229 957	229 196
Biological or Cultivated Assets		11 833	-	-	-	-	-	-	-	11 833	11 833	11 833
Intangible Assets		24 883	-	-	-	-	-	(0)	(0)	24 883	24 883	24 883
Computer Equipment		8 423	-	-	-	-	-	(1 500)	(1 500)	6 923	6 760	6 611
Furniture and Office Equipment		14 572	-	-	-	-	-	-	-	14 572	14 222	13 794
Machinery and Equipment		19 460	-	-	-	-	-	(228)	(228)	19 232	(1 321)	(523)
Transport Assets		(2 076)	-	-	-	-	-	13 913	13 913	11 837	3 095	594
Land		181 873	-	-	-	-	-	-	-	181 873	181 873	181 873
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	14 769 140	-	-	-	-	-	18 040	18 040	14 787 180	14 772 956	14 752 438
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment			260 000	-	-	-	-	-	0	0	260 000	271 440	283 655
Repairs and Maintenance by asset class		3	717 516	-	-	-	-	-	(11 300)	(11 300)	706 216	776 575	820 334
Roads Infrastructure			96 899	-	-	-	-	-	(6 800)	(6 800)	90 099	103 714	108 752
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			141 261	-	-	-	-	-	-	-	141 261	149 096	156 678
Water Supply Infrastructure			200 796	-	-	-	-	-	(2 000)	(2 000)	198 796	228 779	246 010
Sanitation Infrastructure			19 391	-	-	-	-	-	-	-	19 391	20 244	21 155
Solid Waste Infrastructure			86 820	-	-	-	-	-	(500)	(500)	86 320	94 816	99 082
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			545 166	-	-	-	-	-	(9 300)	(9 300)	535 866	596 649	631 677
Community Facilities			11 269	-	-	-	-	-	0	0	11 269	11 765	12 294
Sport and Recreation Facilities			36 907	-	-	-	-	-	0	0	36 907	38 534	40 604
Community Assets			48 176	-	-	-	-	-	0	0	48 176	50 299	52 898
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			49 637	-	-	-	-	-	(2 000)	(2 000)	47 637	51 811	54 439
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets			49 637	-	-	-	-	-	(2 000)	(2 000)	47 637	51 811	54 439
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			11 016	-	-	-	-	-	-	-	11 016	11 501	12 018
Intangible Assets			11 016	-	-	-	-	-	-	-	11 016	11 501	12 018
Computer Equipment			7 405	-	-	-	-	-	-	-	7 405	7 731	8 078
Furniture and Office Equipment			9 756	-	-	-	-	-	-	-	9 756	10 186	10 644
Machinery and Equipment			3	-	-	-	-	-	0	0	3	3	4
Transport Assets			46 357	-	-	-	-	-	0	0	46 357	48 397	50 575
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			977 516	-	-	-	-	-	(11 300)	(11 300)	966 216	1 048 015	1 103 988
Renewal and upgrading of Existing Assets as % of total capex			21.8%	0.0%							21.4%	27.0%	20.5%
Renewal and upgrading of Existing Assets as % of deprecn"			71.3%	0.0%							73.1%	74.2%	55.5%
R&M as a % of PPE			4.9%	0.0%							4.8%	5.3%	5.6%
Renewal and upgrading and R&M as a % of PPE			6.1%	0.0%							6.1%	6.6%	6.6%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unused funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

LIM354 Polokwane - Table B10 Basic service delivery measurement -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets												
Water:												
Piped water inside dwelling	1	67119								67	69066	71096
Piped water inside yard (but not in dwelling)		126846								127	130526	134362
Using public tap (at least min.service level)	2	17313								17	11347	11681
Other water supply (at least min.service level)		14313								14	52	53
<i>Minimum Service Level and Above sub-total</i>		226								226	263	270
Using public tap (< min.service level)	3	11027								11	106174	109294
Other water supply (< min.service level)	3,4	16747								17	6220	6403
No water supply		366								0	1735	1786
<i>Below Minimum Service Level sub-total</i>		28								28	114	117
Total number of households	5	254								254	377	388
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		103180								103180	103386	105454
Flush toilet (with septic tank)		6044								6044	6056	6177
Chemical toilet		1686								1686	1689	1723
Pit toilet (ventilated)		40575								40575	40656	41469
Other toilet provisions (> min.service level)		25756								25756	25807,512	26323,66224
<i>Minimum Service Level and Above sub-total</i>		177241								177241	177595	181147
Bucket toilet		282								282	282,564	288,21528
Other toilet provisions (< min.service level)		4248								4248	4256,496	4341,62592
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>		4530								4530	4539	4630
Total number of households	5	181771								181771	182135	185777
Energy:												
Electricity (at least min. service level)		240949,1071								240949	247940,1819	255227,5447
Electricity - prepaid (> min.service level)		8570,999757								8571	8819,685057	9078,90986
<i>Minimum Service Level and Above sub-total</i>		249520								249520	256760	264306
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources		5833								5833	6002,13304	6178,545434
<i>Below Minimum Service Level sub-total</i>		5833								5833	6002	6179
Total number of households	5	255353								255353	262762	270485
Refuse:												
Removed at least once a week (min.service)		240949,1071								240949	247940,1819	255227,5447
<i>Minimum Service Level and Above sub-total</i>		240949								240949	247940	255228
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5	240949								240949	247940	255228
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	14								14	14	15
Sanitation (free minimum level service)		17								17	17	18
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)		17								17	17	18
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)		20168								20168	21056	21076
Sanitation (free sanitation service to indigent households)		18247								18247	19049	19905
Electricity/other energy (50kwh per indigent household per month)		25638								25638	28202	31022
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		79350								79350	84277	88690
Total cost of FBS provided		143402								143402	152584	160693
Highest level of free service provided												
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)												
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
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	6											

References

1. Include services provided by another entity, e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = "Other Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))"

13. G = B + C + D + E + F
 14. Adjusted Budget H = (A or A1) + G

LIM354 Polokwane - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
REVENUE ITEMS												
Property rates												
Total Property Rates		587 176	-							587 176	616 534	650 444
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-							-	-	-
Net Property Rates		587 176	-	-	-	-	-	-	-	587 176	616 534	650 444
Service charges - electricity revenue												
Total Service charges - electricity revenue		1 581 707	-					(25 638)	(25 638)	1 556 069	1 825 461	2 124 829
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-							-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		25 638	-	-	-	-	-	-	-	25 638	28 202	31 022
Net Service charges - electricity revenue		1 556 069	-	-	-	-	-	(25 638)	(25 638)	1 530 431	1 797 260	2 093 807
Service charges - water revenue												
Total Service charges - water revenue		320 028	-					(20 168)	(20 168)	299 860	349 402	382 257
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-							-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		20 168	-	-	-	-	-	-	-	20 168	21 056	21 076
Net Service charges - water revenue		299 860	-	-	-	-	-	(20 168)	(20 168)	279 692	328 347	361 181
Service charges - sanitation revenue												
Total Service charges - sanitation revenue		157 226	-					(18 247)	(18 247)	138 980	166 090	175 033
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-							-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		18 247	-	-	-	-	-	-	-	18 247	19 049	19 905
Net Service charges - sanitation revenue		138 980	-	-	-	-	-	(18 247)	(18 247)	120 733	147 041	155 128
Service charges - refuse revenue												
Total refuse removal revenue		133 623	-					0	0	133 623	141 373	149 149
Total landfill revenue		-	-					-	-	-	-	-
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-					-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		133 623	-	-	-	-	-	0	0	133 623	141 373	149 149
Other Revenue By Source												
Fuel Levy		-	-							-	-	-
Other Revenue		50 838	-							50 838	53 343	56 509
Total 'Other' Revenue	1	50 838	-	-	-	-	-	-	-	50 838	53 343	56 509
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		702 527	-					591	591	703 118	736 143	775 961
Pension and UIF Contributions		150 641	-					(0)	(0)	150 641	158 775	167 508
Medical Aid Contributions		45 904	-					0	0	45 904	48 383	51 044
Overtime		89 228	-					-	-	89 228	93 730	98 885
Performance Bonus		55 635	-					(591)	(591)	55 044	58 016	61 207
Motor Vehicle Allowance		60 431	-					(0)	(0)	60 431	63 695	67 198
Cellphone Allowance		175	-					-	-	175	185	195
Housing Allowances		11 680	-					0	0	11 680	7 613	8 032
Other benefits and allowances		16 883	-					-	-	16 883	17 794	18 773
Payments in lieu of leave		19 123	-					-	-	19 123	20 156	21 264
Long service awards		6 891	-					-	-	6 891	7 259	7 658
Post-retirement benefit obligations		8 000	-					-	-	8 000	8 432	8 896
sub-total	4	1 167 117	-	-	-	-	-	(0)	(0)	1 167 117	1 220 180	1 286 621
<i>Less: Employees costs capitalised to PPE</i>		-	-					-	-	-	-	-
Total Employee related costs	1	1 167 117	-	-	-	-	-	(0)	(0)	1 167 117	1 220 180	1 286 621
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		259 955	-							259 955	271 393	283 606
Lease amortisation		45	-							45	47	49
Capital asset impairment		-	-							-	-	-
Total Depreciation & asset impairment	1	260 000	-	-	-	-	-	-	-	260 000	271 440	283 655
Bulk purchases												
Electricity Bulk Purchases		976 580	-							976 580	1 054 706	1 149 630
Total bulk purchases	1	976 580	-	-	-	-	-	-	-	976 580	1 054 706	1 149 630
Transfers and grants												
Cash transfers and grants		17 000	-					(5 500)	(5 500)	11 500	15 138	15 819
Non-cash transfers and grants		-	-					-	-	-	-	-
Total transfers and grants		17 000	-	-	-	-	-	(5 500)	(5 500)	11 500	15 138	15 819
Contracted services												

Outsourced Services		344 718	-					(6 000)	(6 000)	338 718	356 772	372 759
Consultants and Professional Services		266 802	-					(8 000)	(8 000)	258 802	295 553	314 835
Contractors		259 581	-					(2 339)	(2 339)	257 242	282 138	299 244
Total contracted services		871 101	-	-	-	-	-	(16 339)	(16 339)	854 763	934 463	986 838
Other Expenditure By Type												
Collection costs		0	-					-	-	0	0	0
Contributions to 'other' provisions		135	-					-	-	135	141	147
Audit fees		14 000	-					-	-	14 000	14 616	15 274
Other Expenditure		250 303	-					(3 000)	(3 000)	247 303	260 570	271 925
Total Other Expenditure	1	264 438	-	-	-	-	-	(3 000)	(3 000)	261 438	275 327	287 346
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		260 515	-					0	0	260 515	271 235	286 153
Inventory Consumed (Project Maintenance)		36 085	-					-	-	36 085	49 157	51 369
Contracted Services		403 467	-					(11 300)	(11 300)	392 167	437 968	463 774
Other Expenditure		17 450	-					-	-	17 450	18 217	19 037
Total Repairs and Maintenance Expenditure	15	717 516	-	-	-	-	-	(11 300)	(11 300)	706 216	776 575	820 334
Inventory Consumed												
Inventory Consumed - Water		218 734	-	-	-	-	-	-	-	218 734	228 358	238 635
Inventory Consumed - Other		88 807	-	-	-	-	-	(2 257)	(2 257)	86 550	87 703	91 650
Total Inventory Consumed & Other Material		307 541	-	-	-	-	-	(2 257)	(2 257)	305 285	316 062	330 285

References

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

LIM354 Polokwane - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
R thousands												
ASSETS												
Consumer debtors												
Consumer debtors		1 909 161	-	-	-	-	-	(0)	(0)	1 909 161	1 966 964	1 985 310
Less: provision for debt impairment		(1 387 533)	-	-	-	-	-	-	-	(1 387 533)	(1 658 973)	(1 942 628)
Total Consumer debtors	1	521 628	-	-	-	-	-	(0)	(0)	521 628	307 991	42 683
Debt impairment provision												
Balance at the beginning of the year		(1 127 533)	-	-	-	-	-	-	-	(1 127 533)	(1 387 533)	(1 658 973)
Contributions to the provision		-	-	-	-	-	-	-	-	-	-	-
Bad debts written off		(260 000)	-	-	-	-	-	-	-	(260 000)	(271 440)	(283 655)
Balance at end of year		(1 387 533)	-	-	-	-	-	-	-	(1 387 533)	(1 658 973)	(1 942 628)
Inventory												
Water												
Opening Balance		306	-	-	-	-	-	-	-	306	(10 607)	(21 999)
System Input Volume		207 822	-	-	-	-	-	-	-	207 822	216 966	226 729
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		207 822	-	-	-	-	-	-	-	207 822	216 966	226 729
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	(218 734)	-	-	-	-	-	-	-	(218 734)	(228 358)	(238 635)
Billed Authorised Consumption		(218 734)	-	-	-	-	-	-	-	(218 734)	(228 358)	(238 635)
Billed Metered Consumption		(218 734)	-	-	-	-	-	-	-	(218 734)	(228 358)	(238 635)
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		(218 734)	-	-	-	-	-	-	-	(218 734)	(228 358)	(238 635)
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	-
Closing Balance Water		(10 607)	-	-	-	-	-	-	-	(10 607)	(21 999)	(33 905)
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance		69 958	-	-	-	-	-	-	-	69 958	69 958	69 958
Acquisitions		8 893	-	-	-	-	-	-	-	8 893	9 284	9 702
Issues	13	(8 893)	-	-	-	-	-	-	-	(8 893)	(9 284)	(9 702)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		69 958	-	-	-	-	-	-	-	69 958	69 958	69 958
Zero Rated												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		1 090	-	-	-	-	-	-	-	1 090	1 138	1 190
Issues	13	(1 090)	-	-	-	-	-	-	-	(1 090)	(1 138)	(1 190)
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-	0
Finished Goods												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-	-
Issues	13	-	-	-	-	-	-	-	-	-	-	-

LJM354 Polokwane - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	2022/23									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	Adjusted Budget
		A	A1	B	C	D	E	F	G	H			
Vote 1 - vote name													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Vote 2 - vote name													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Vote 3 - vote name													
Function 1 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Function 2 - (name)													
Sub-function 1 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 2 - (name)													
<i>Insert measure/s description</i>										-	-	-	
Sub-function 3 - (name)													
<i>Insert measure/s description</i>										-	-	-	
And so on for the rest of the Votes													

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

LIM354 Polokwane - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	2022/23			Budget Year 2023/24	Budget Year 2024/25
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.9%	2.1%	1.9%	1.5%	0.0%	1.6%	1.5%	1.4%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.2%	4.0%	2.2%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	5.9%	6.7%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves	4.2%	4.0%	3.8%	3.4%	0.0%	3.4%	3.1%	2.8%
Liquidity									
Current Ratio	Current assets/current liabilities	0.8	0.9	1.5	110.6%	0.0%	120.2%	95.3%	78.5%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	0.8	0.9	1.5	110.6%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3%	2.0%	0.4%	0.4	0.0	0.3	0.5	0.6
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	16.8%	82.5%	90.9%	95.0%	95.0%	95.0%	100.0%	100.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		82.4%	90.9%	90.4%	88.0%	88.0%	88.0%	88.0%	88.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	25.9%	24.3%	15.3%	13.5%	0.0%	13.8%	7.9%	2.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Creditors to Cash and Investments		58.7%	26.3%	42.4%	226.1%	0.0%	248.5%	232.4%	578.6%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)	62 294 114	92 309 654	78 885 211	74 940 950	74 940 950	74 940 950	71 193 903	67 634 208
	Total Cost of Losses (Rand '000)	99 905	102 795	103 604	98 424	98 424	98 424	93 502	88 827
	% Volume (units purchased and generated less units sold)/units purchased and generated	16%	13%	12%	11%	11%	11%	11%	10%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	5 248 544.00	12 926 583.00	8 004 392.00	7 604 172.40	7 604 172.40	7 604 172.40	7 223 963.78	6 862 765.59
	Total Cost of Losses (Rand '000)	28 826	43 462	86 995	82 645	82 645	82 645	78 513	74 587
	% Volume (units purchased and generated less units sold)/units purchased and generated	14%	18%	34%	16%	16%	16%	15%	14%
Employee costs	Employee costs/(Total Revenue - capital revenue)	25.3%	29.7%	25.2%	26.9%	0.0%	27.4%	25.5%	24.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	30.7%	26.9%					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.5%	17.6%	17.8%	16.5%	0.0%	16.6%	16.2%	15.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	31.3%	26.0%	0.8%	7.0%	0.0%	7.1%	6.5%	6.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	2506.5%	1184.1%	50.0	4604.8%	0.0%	4506.1%	5110.4%	5718.3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	45.4%	40.4%	46.3%	12.0%	0.0%	12.2%	6.4%	0.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	1.4%	36.1%	6.5	1.2	0.0	0.9	1.1	0.4

References

1. Consumer debtors > 12 months old are excluded from current assets

LIM354 Polokwane - Supporting Table SBS Adjustments Budget - social, economic and demographic statistics and assumptions -

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21		2021/22		2022/23		2023/24 Medium	
						Outcome	Original Budget	Outcome	Original Budget	Outcome	Original Budget	Outcome	Original Budget
Demographics													
Population		Stats SA Estimates	508 277		628 989	651 106	664 128	671 711	691 200	711 516			
Females aged 5 - 14		Stats SA Estimates	47 270		58 497	60 552	61 763	62 469	64 282	66 171			
Males aged 5 - 14		Stats SA Estimates	48 286		59 755	61 855	63 092	62 469	64 282	66 171			
Females aged 15 - 34		Stats SA Estimates	99 622		123 283	127 616	130 169	671 711	691 200	711 516			
Males aged 15 - 34		Stats SA Estimates	99 622		123 283	127 616	130 169	131 655	135 475	139 457			
Unemployment		Stats SA Estimates	210 935		203 796	210 958	215 177	217 634	223 949	230 531			
Monthly Household Income (no. of households)	1, 12												
None		Stats SA	21 485		24 585	24 585	25 077	35 239	36 261	37 377			
R1 - R1 600		Stats SA	7 473		8 551	8 551	8 722	12 257	12 613	13 001			
R1 601 - R3 200		Stats SA	13 234		15 051	15 051	15 352	21 705	22 335	23 022			
R3 201 - R6 400		Stats SA	30 048		34 367	34 367	35 054	49 283	50 713	52 273			
R6 401 - R12 800		Stats SA	30 671		35 053	35 053	35 754	50 305	51 764	53 356			
R12 801 - R25 600		Stats SA	18 216		20 794	20 794	21 210	29 876	30 743	31 689			
R25 601 - R51 200		Stats SA	12 611		14 454	14 454	14 743	20 684	21 284	21 938			
R52 201 - R102 400		Stats SA	11 210		12 900	12 900	13 158	18 385	18 919	19 501			
R102 401 - R204 800		Stats SA	7 162		8 201	8 201	8 365	11 746	12 087	12 459			
R204 801 - R409 600		Stats SA	2 491		2 834	2 834	2 891	409	420	433			
R409 601 - R819 200		Stats SA	623		691	691	705	102	105	108			
> R819 200		Stats SA	467		510	510	520	77	79	81			
Poverty profiles (no. of households)													
< R2 060 per household per month	13												
Insert description	2												
Household/demographics (000)													
Number of people in municipal area			508 277	561 770	629			853	865	876			
Number of poor people in municipal area			-	-	-			-	-	-			
Number of households in municipal area			195 538	199 605	204			-	-	-			
Number of poor households in municipal area			-	-	-			-	-	-			
Definition of poor household (R per month)			-	-	-			-	-	-			
Housing statistics	3												
Formal													
Informal													
Total number of households	4												
Dwellings provided by municipality													
Dwellings provided by province/s													
Dwellings provided by private sector													
Total new housing dwellings	5												
Economic	6												
Inflation/inflation outlook (CPI)													
Interest rate - borrowing													

Interest rate - investment
 Remuneration increases
 Consumption growth (electricity)
 Consumption growth (water)

Collection rates

Property tax/service charges
 Rental of facilities & equipment
 Interest - external investments
 Interest - debtors
 Revenue from agency services

7

	2020/21	2021/22	2022/23	2022/23	2023/24
		%	%	%	%
		%	%	%	%
		%	%	%	%
		%	%	%	%
		%	%	%	%
		%	%	%	%

Detail on the provision of municipal services for B10

Total municipal services	Ref.	Household service targets (000)	2020/21		2021/22		2022/23		2023/24 Mediur	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	
		<u>Water:</u>								
	8	Piped water inside dwelling				65 381	65 381	62 851	67 119	
	10	Piped water inside yard (but not in dwelling)				64 634	64 634	118 780	126 846	
		Using public tap (at least min.service level)				76 128	76 128	10 326	11 027	
	9	Other water supply (at least min.service level)				50 157	50 157	47 159	50 361	
	10	Minimum Service Level and Above sub-total				256 300	256 300	239 116	255 353	
		Using public tap (< min.service level)								
		Other water supply (< min.service level)								
		No water supply								
		Below Minimum Service Level sub-total								
		Total number of households				256 300	256 300	239 116	255 353	
		<u>Sanitation/sewerage:</u>								
		Flush toilet (connected to sewerage)				60 414	60 414	96 619	103 180	
		Flush toilet (with septic tank)				6 116	6 116	5 660	6 044	
		Chemical toilet				2 267	2 267	1 579	1 686	
		Pit toilet (ventilated)				50 718	50 718	38 840	41 477	
		Other toilet provisions (> min.service level)								
		Minimum Service Level and Above sub-total				119 516	119 516	142 698	152 388	
		Bucket toilet						96 418	102 965	
		Other toilet provisions (< min.service level)								
		No toilet provisions								
		Below Minimum Service Level sub-total								
		Total number of households				119 516	119 516	239 116	255 353	
		<u>Energy:</u>								
		Electricity (at least min.service level)				119 121	119 121	225 628	240 949	
		Electricity - prepaid (min.service level)				102 997	102 997	8 026	8 571	
		Minimum Service Level and Above sub-total				222 119	222 119	233 654	249 520	
		Electricity (< min.service level)				19 728	19 728	-	-	
		Electricity - prepaid (< min.service level)				21 665	21 665	-	-	
		Other energy sources				2 193	2 193	5 462	5 833	
		Below Minimum Service Level sub-total				43 586	43 586	5 462	5 833	
		Total number of households				265 704	265 704	239 116	255 353	
		<u>Refuse:</u>								
		Total number of households								

	2020/21	2021/22	2022/23	2023/24 Meddur
	Outcome	Outcome	Outcome	Budget Year 2023/24
	Original Budget	Adjusted Budget	Full Year Forecast	
Removed at least once a week <i>Minimum Service Level and Above sub-total</i>	-	-	137 330	137 330
Removed less frequently than once a week	-	-	137 330	137 330
Using communal refuse dump	-	-	-	-
Using own refuse dump	-	-	-	-
Other rubbish disposal	-	-	-	-
No rubbish disposal	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-
Total number of households	-	-	137 330	135 507
240 949				240 949
Municipal in-house services				
Ref.				
Household service targets (000)				
Water:				
Piped water inside dwelling			65 381	62 851
Piped water inside yard (but not in dwelling)			64 634	118 780
Using public tap (at least min.service level)	8		76 128	10 326
Other water supply (at least min.service level)	10		50 157	47 159
<i>Minimum Service Level and Above sub-total</i>			256 300	239 116
Using public tap (< min.service level)	9		-	-
Other water supply (< min.service level)	10		-	-
No water supply			-	-
<i>Below Minimum Service Level sub-total</i>			-	-
Total number of households			256 300	239 116
255 353				255 353
Sanitation/sewerage:				
Flush toilet (connected to sewerage)			60 414	96 619
Flush toilet (with septic tank)			6 116	5 660
Chemical toilet			2 267	1 579
Pit toilet (ventilated)			50 778	38 840
Other toilet provisions (> min.service level)			-	-
<i>Minimum Service Level and Above sub-total</i>			119 516	142 698
Bucket toilet			-	96 418
Other toilet provisions (< min.service level)			-	-
No toilet provisions			-	-
<i>Below Minimum Service Level sub-total</i>			-	-
Total number of households			119 516	239 116
102 965				102 965
Energy:				
Electricity (at least min.service level)			119 121	225 628
Electricity - prepaid (min.service level)			102 997	8 026
<i>Minimum Service Level and Above sub-total</i>			222 119	233 654
Electricity (< min.service level)			19 728	-
Electricity - prepaid (< min. service level)			21 665	-
Other energy sources			2 193	5 462
<i>Below Minimum Service Level sub-total</i>			43 586	5 462
Total number of households			265 704	239 116
255 353				255 353
Refuse:				
Removed at least once a week			137 330	135 507
<i>Minimum Service Level and Above sub-total</i>			137 330	135 507
Removed less frequently than once a week			-	-
Using communal refuse dump			-	-
144 709				144 709

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	2020/21	2021/22	2022/23	2022/23			2023/24 Medium
				Original Budget	Adjusted Budget	Full Year Forecast	
Outcome	Outcome	Outcome	Outcome	137 330	137 330	135 507	144 709
Using own refuse dump	-	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>							
Total number of households							
Household service targets (000)							
Water:							
Piped water inside dwelling							
Piped water inside yard (but not in dwelling)							
Using public tap (at least min.service level)	8						
Other water supply (at least min.service level)	10						
<i>Minimum Service Level and Above sub-total</i>							
Using public tap (< min.service level)	9						
Other water supply (< min.service level)	10						
No water supply							
<i>Below Minimum Service Level sub-total</i>							
Total number of households							
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							
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							
Refuse:							
Removed at least once a week							
<i>Minimum Service Level and Above sub-total</i>							
Removed less frequently than once a week							
Using communal refuse dump							
Using own refuse dump							
Other rubbish disposal							
No rubbish disposal							
<i>Below Minimum Service Level sub-total</i>							

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Municipal entity services	Ref.
Name of municipal entity	
Name of municipal entity	
Name of municipal entity	
Name of municipal entity	

Services provided by 'external mechanisms'	Ref.	Total number of households					2023/24 Medium				
		2021/22		2022/23		Full Year Forecast					
		Outcome	Outcome	Original Budget	Adjusted Budget						
Names of service providers											
		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling									
	10	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>									
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level) No water supply									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
		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									
		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									
		Refuse:									
		Removed at least once a week <i>Minimum Service Level and Above sub-total</i>									
		Removed less frequently than once a week Using communal refuse dump Using own refuse dump Other rubbish disposal No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
Detail of Free Basic Services (FBS) provided											

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Details of Free Basic Services (FBS) provided

Electricity	Ref.	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	
Electricity List type of FBS service	Ref. Location of households for each type of FBS Formal settlements - (50 kwh per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS Total cost of FBS - Electricity for informal settlements	25 638	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		25 638	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
Water List type of FBS service	Ref. Location of households for each type of FBS Formal settlements - (6 kilolitre per indigent household per month R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS Total cost of FBS - Water for informal settlements	20 168	-	-	-	-	-	-	
		14	-	-	-	-	-	-	
		20 168	-	-	-	-	-	-	
		157	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Sanitation List type of FBS service	Ref. Location of households for each type of FBS Formal settlements - (free sanitation service to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000) Number of HH receiving this type of FBS Other (R '000) Number of HH receiving this type of FBS Total cost of FBS - Sanitation for informal settlements	18 247	-	-	-	-	-	-	
		17	-	-	-	-	-	-	
		18 247	-	-	-	-	-	-	
		187	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	
Refuse Removal List type of FBS service	Ref. Location of households for each type of FBS Formal settlements - (removed once a week to indigent households R '000) Number of HH receiving this type of FBS Informal settlements (R '000) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (R '000) Number of HH receiving this type of FBS Living in informal backyard rental agreement (R '000)	15 297	-	-	-	-	-	-	
		17	-	-	-	-	-	-	
		15 297	-	-	-	-	-	-	
		187	-	-	-	-	-	-	
		-	-	-	-	-	-	-	

	Number of HH receiving this type of FBS Other (R '000)										
	Number of HH receiving this type of FBS										
	Total cost of FBS - Refuse Removal for informal settlements	15 297 060									

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations

LIM354 Polokwane - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2023/24	Budget Year 2024/25
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	420 611	301 155	301 155	359 027	–	266 364	347 180	143 354
Cash + investments at the yr end less applications - R'000	2	18(1)b	268 229	–	–	309 244	–	520 316	267 503	207 840
Cash year end/monthly employee/supplier payments	3	18(1)b	0	–	–	0	–	0	0	0
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	942 350	1 387 180	1 387 180	938 366	–	917 557	1 072 814	1 360 714
Service charge rev % change - macro CPI target exclusive	5	18(1)a,(2)	0.06	6.0%	6.0%	0.0%	0.0%	0.0%	8.3%	6.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	97.9%	0.0%	100.0%	98.0%	98.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	8.9%	8.9%	8.9%	9.5%	0.0%	9.8%	8.9%	8.3%
Capital payments % of capital expenditure	8	18(1);19	96.1%	96.1%	96.1%	109.2%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	49.3%	49.3%	49.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a	-17.7%	-17.7%	-17.7%	0.0%	0.0%	0.0%	-35.8%	-69.4%
Long term receivables % change - incr(decr)	12	18(1)a	-100.0%	-100.0%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)	3.8%	3.8%	3.8%	4.9%	0.0%	4.8%	5.3%	5.6%
Asset renewal % of capital budget	14	20(1)(vi)	13.0%	13.0%	13.0%	3.2%	0.0%	3.0%	5.0%	1.2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

LIM354 Polokwane - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	2022/23							Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	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		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		147 138	-	-	-	(15 016)	(15 016)	132 122	-879.9%	172 926
Expanded Public Works Programme Integrated Grant		11 570	-	-	-	-	-	11 570	-	-
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-	3 600	21 733	27 000
Infrastructure Skills Development Grant		6 000	-	-	-	-	-	6 000	6 000	6 000
Local Government Financial Management Grant		2 400	-	-	-	-	-	2 400	2 400	2 400
Integrated Urban Development Grant		62 072	-	-	-	(15 016)	(15 016)	47 056	75 133	70 959
Public Transport Network Grant		61 496	-	-	-	0	0	61 496	64 119	66 568
Provincial Government:		-	-	-	-	-	-	-		-

LIM354 Polokwane - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	2022/23							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24	2024/25
R thousands		A	2	3	4	5	6	7		
		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		147 138	-	-	-	(15 016)	(15 016)	132 122	169 385	172 926
Expanded Public Works Programme Integrated Grant		11 570	-	-	-	-	-	11 570	-	-
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-	3 600	21 733	27 000
Infrastructure Skills Development Grant		6 000	-	-	-	-	-	6 000	6 000	6 000
Local Government Financial Management Grant		2 400	-	-	-	-	-	2 400	2 400	2 400
Integrated Urban Development Grant		62 072	-	-	-	(15 016)	(15 016)	47 056	75 133	70 959
Public Transport Network Grant		61 496	-	-	-	0	0	61 496	64 119	66 568
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		5 000	-	-	-	-	-	5 000	6 000	7 000
Mayor's Charity Fund		5 000	-	-	-	-	-	5 000	6 000	7 000
Total operating expenditure of Transfers and Grants:		152 138	-	-	-	(15 016)	(15 016)	137 122	175 385	179 926
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		808 116	-	-	-	31 163	31 163	839 280	721 873	761 833
Energy Efficiency and Demand Side Management Grant		5 000	-	-	-	-	-	5 000	4 000	5 000
Neighbourhood Development Partnership Grant		40 000	-	-	-	6 023	6 023	46 023	40 000	45 000
Integrated Urban Development Grant		363 972	-	-	-	25 140	25 140	389 113	331 690	354 455
Integrated National Electrification Programme Grant		29 400	-	-	-	-	-	29 400	9 000	5 112
Regional Bulk Infrastructure Grant		154 584	-	-	-	-	-	154 584	120 597	126 013
Water Services Infrastructure Grant		77 160	-	-	-	-	-	77 160	72 700	76 871
Public Transport Network Grant		138 000	-	-	-	-	-	138 000	143 886	149 381
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		808 116	-	-	-	31 163	31 163	839 280	721 873	761 833
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		960 254	-	-	-	16 147	16 147	976 401	897 258	941 759

LIM354 Polokwane - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	2022/23							Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 369 487	-	-	-	-	-	1 369 487	1 457 087	1 565 014
Conditions met - transferred to revenue		1 369 487	-	-	-	-	-	1 369 487	1 457 087	1 565 014
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		1 369 487	-	-	-	-	-	1 369 487	1 457 087	1 565 014
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		782 316	-	-	-	-	-	782 316	734 606	783 721
Conditions met - transferred to revenue		782 316	-	-	-	-	-	782 316	734 606	783 721
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		782 316	-	-	-	-	-	782 316	734 606	783 721
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		2 151 803	-	-	-	-	-	2 151 803	2 191 693	2 348 735
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

LIM354 Polokwane - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

Description	Ref	2022/23									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
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
Cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
Polokwane Housing Association (PHA)	2	14 000	-	-	-	-	-	(4 000)	(4 000)	10 000	14 638	15 319
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		14 000	-	-	-	-	-	(4 000)	(4 000)	10 000	14 638	15 319
Cash transfers to other Organs of State												
<i>[insert description]</i>	3								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
SPCA	4	3 000	-	-	-	-	-	(1 500)	(1 500)	1 500	500	500
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		3 000	-	-	-	-	-	(1 500)	(1 500)	1 500	500	500
TOTAL CASH TRANSFERS	5	17 000	-	-	-	-	-	(5 500)	(5 500)	11 500	15 138	15 819
Non-cash transfers to other municipalities												
<i>[insert description]</i>	1								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
<i>[insert description]</i>	2								-	-		
<i>[insert description]</i>									-	-		
<i>[insert description]</i>									-	-		
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												

LIM354 Polokwane - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	2022/23									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		24 336	-					-	-	24 336	0.0%
Pension and UIF Contributions		4 098	-					-	-	4 098	0.0%
Medical Aid Contributions		615	-					-	-	615	0.0%
Motor Vehicle Allowance		8 210	-					-	-	8 210	0.0%
Cellphone Allowance		4 278	-					-	-	4 278	
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		380	-					-	-	380	
Sub Total - Councillors		41 917	-					-	-	41 917	0.0%
% increase			(0)								
Senior Managers of the Municipality											
Basic Salaries and Wages		16 638	-					591	591	17 229	3.6%
Pension and UIF Contributions		-	-					1 370	1 370	1 370	#DIV/0!
Medical Aid Contributions		-	-					200	200	200	#DIV/0!
Overtime		-	-					-	-	-	
Performance Bonus		-	-					-	-	-	
Motor Vehicle Allowance		-	-					1 939	1 939	1 939	#DIV/0!
Cellphone Allowance		-	-					-	-	-	
Housing Allowances		-	-					1 805	1 805	1 805	
Other benefits and allowances		-	-					-	-	-	
Payments in lieu of leave		-	-					-	-	-	
Long service awards		-	-					-	-	-	
Post-retirement benefit obligations	5	-	-					-	-	-	
Sub Total - Senior Managers of Municipality		16 638	-	-				5 905	5 905	22 542	35.5%
% increase			(0)							0	
Other Municipal Staff											
Basic Salaries and Wages		685 889	-					-	-	685 889	0.0%
Pension and UIF Contributions		150 641	-					(1 370)	(1 370)	149 271	-0.9%
Medical Aid Contributions		45 904	-					(200)	(200)	45 704	-0.4%
Overtime		89 228	-					-	-	89 228	0.0%
Performance Bonus		55 635	-					(591)	(591)	55 044	
Motor Vehicle Allowance		60 431	-					(1 939)	(1 939)	58 492	-3.2%
Cellphone Allowance		175	-					-	-	175	0.0%
Housing Allowances		11 680	-					(1 805)	(1 805)	9 875	
Other benefits and allowances		16 883	-					-	-	16 883	
Payments in lieu of leave		19 123	-					-	-	19 123	0.0%
Long service awards		6 891	-					-	-	6 891	0.0%
Post-retirement benefit obligations	5	8 000	-					-	-	8 000	0.0%
Sub Total - Other Municipal Staff		1 150 479	-	-	-	-	-	(5 905)	(5 905)	1 144 574	-0.5%
% increase											
Total Parent Municipality		1 209 033	-	-	-	-	-	(0)	(0)	1 209 033	0.0%
Board Members of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											
Board Fees											
Payments in lieu of leave											
Long service awards											
Post-retirement benefit obligations	5										
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Senior Managers of Entities											
Basic Salaries and Wages											
Pension and UIF Contributions											
Medical Aid Contributions											
Overtime											
Performance Bonus											
Motor Vehicle Allowance											
Cellphone Allowance											
Housing Allowances											
Other benefits and allowances											

Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Other Staff of Entities											
Basic Salaries and Wages									-	-	
Pension and UIF Contributions									-	-	
Medical Aid Contributions									-	-	
Overtime									-	-	
Performance Bonus									-	-	
Motor Vehicle Allowance									-	-	
Cellphone Allowance									-	-	
Housing Allowances									-	-	
Other benefits and allowances									-	-	
Payments in lieu of leave									-	-	
Long service awards									-	-	
Post-retirement benefit obligations	5								-	-	
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-	
% increase											
Total Municipal Entities		-	-	-	-	-	-	-	-	-	
TOTAL SALARY, ALLOWANCES & BENEFITS		1 209 033	-	-	-	-	-	(0)	(0)	1 209 033	0.0%
% increase											
TOTAL MANAGERS AND STAFF		1 167 117	-	-	-	-	-	(0)	(0)	1 167 117	0.0%

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

LM1354 Polokwane - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Ref	Description	2022/23												Medium Term Revenue and Expenditure Framework											
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Adjusted Budget	Budget Year 2023/24	Adjusted Budget	Budget Year 2024/25	Adjusted Budget						
		Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget						
	Revenue by Vote																								
	Vote 1 - Chief operations office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	4	4	5	
	Vote 2 - Municipal managers office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	2	2	
	Vote 3 - Water and sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	438 999	475 555	475 555	516 486	
	Vote 4 - Energy services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 562 403	1 803 904	1 803 904	2 100 818	
	Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140 905	149 015	149 015	167 248	
	Vote 6 - Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48 853	51 240	51 240	54 067	
	Vote 7 - Corporate and Shared Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3 204	3 350	3 350	3 518	
	Vote 8 - Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27 785	29 160	29 160	30 910	
	Vote 9 - Budget and Treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 908 084	2 969 465	2 969 465	3 169 503	
	Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32 051	33 622	33 622	35 480	
	Vote 11 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	254	267	267	283	
	Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Revenue by Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 162 544	5 515 586	5 515 586	6 068 318	
	Expenditure by Vote																								
	Vote 1 - Chief operations office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	139 713	139 713	149 375	157 032	
	Vote 2 - Municipal managers office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	366 694	366 694	386 651	404 769	
	Vote 3 - Water and sanitation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	622 425	674 947	674 947	706 295	
	Vote 4 - Energy services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 194 939	1 282 324	1 282 324	1 389 832	
	Vote 5 - Community Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387 700	387 700	406 634	427 007	
	Vote 6 - Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	385 460	400 487	400 487	421 207	
	Vote 7 - Corporate and Shared Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	310 128	325 358	325 358	341 886	
	Vote 8 - Planning and Economic Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79 862	79 862	83 379	87 760	
	Vote 9 - Budget and Treasury office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	372 247	372 247	392 369	405 869	
	Vote 10 - Transport Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	304 836	304 836	322 428	337 153	
	Vote 11 - Human Settlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 930	16 930	17 820	18 772	
	Vote 12 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 13 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 14 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Vote 15 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Expenditure by Vote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4 180 935	4 180 935	4 442 772	4 707 604	
	Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	981 609	981 609	1 072 814	1 360 714	

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

LLM354 Polokwane - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2022/23

R thousands	Description - Standard classification	Ref	2022/23												Medium Term Framework		Revenue and Expenditure			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Adjusted Budget	Adjusted Budget		
			Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	Revenue - Functional																			
	Governance and administration																			
	Executive and council		525 446	80 706	76 563	98 706	1 328	243 312	243 312	243 312	243 312	243 312	243 312	243 312	243 312	243 312	2 911 668	2 973 215	3 173 441	
	Finance and administration		525 446	80 706	76 563	98 706	1 328	0	0	0	0	0	0	0	0	0	2	2	2	
	Internal audit		-	-	-	-	-	243 312	243 312	243 312	243 312	243 312	243 312	243 312	243 312	243 312	2 911 665	2 973 212	3 173 439	
	Community and public safety																			
	Community and social services		1 445	1 040	1 173	1 961	12	512	512	512	512	512	512	512	512	512	6 145	6 449	6 634	
	Sport and recreation		337	263	391	907	12	181	181	181	181	181	181	181	181	181	2 172	2 279	2 415	
	Public safety		16	107	16	(51)	-	289	289	289	289	289	289	289	289	289	3 470	3 641	3 860	
	Housing		1 082	670	766	1 105	-	21	21	21	21	21	21	21	21	21	248	260	275	
	Health		-	-	-	-	-	21	21	21	21	21	21	21	21	254	267	283		
	Economic and environmental services																			
	Planning and development		4 038	28 830	19 910	17 018	4 296	9 142	9 142	9 142	9 142	9 142	9 142	9 142	9 142	9 142	109 703	115 088	121 988	
	Road transport		4 038	28 830	19 950	17 018	4 296	2 315	2 315	2 315	2 315	2 315	2 315	2 315	2 315	2 315	27 786	29 161	30 911	
	Environmental protection		-	-	380	-	-	6 689	6 689	6 689	6 689	6 689	6 689	6 689	6 689	6 689	80 273	84 201	88 948	
	Trading services																			
	Energy sources		238 367	(155 425)	44 061	43 257	196	177 919	177 919	177 919	177 919	177 919	177 919	177 919	177 919	177 919	897 059	2 420 834	2 766 454	
	Water management		17 412	18 780	21 153	19 699	158	130 200	130 200	130 200	130 200	130 200	130 200	130 200	130 200	130 200	1 562 403	1 803 904	2 100 818	
	Waste water management		208 274	(184 355)	12 339	12 652	38	25 002	25 002	25 002	25 002	25 002	25 002	25 002	25 002	25 002	300 019	328 513	361 357	
	Waste management		12 681	10 150	10 523	10 905	-	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	138 981	147 041	155 129	
	Other																			
	Total Revenue - Functional		769 297	(44 850)	141 706	160 940	5 831	430 885	430 885	430 885	430 885	430 885	430 885	430 885	430 885	4 180 544	5 515 566	6 088 318		
	Expenditure - Functional																			
	Governance and administration																			
	Executive and council		85 943	41 427	64 940	61 620	4 440	108 346	108 346	108 346	108 346	108 346	108 346	108 346	108 346	108 346	1 308 906	1 380 811	1 441 127	
	Finance and administration		85 246	40 559	64 151	60 229	4 440	32 740	32 740	32 740	32 740	32 740	32 740	32 740	32 740	32 740	397 123	421 494	441 449	
	Internal audit		697	668	788	1 391	-	74 428	74 428	74 428	74 428	74 428	74 428	74 428	74 428	74 428	897 642	944 459	984 651	
	Community and public safety																			
	Community and social services		18 683	20 386	18 902	19 821	2 972	27 343	27 343	27 343	27 343	27 343	27 343	27 343	27 343	27 343	328 568	342 723	360 493	
	Sport and recreation		11 861	13 342	11 931	12 700	1 523	6 952	6 952	6 952	6 952	6 952	6 952	6 952	6 952	6 952	83 674	87 575	92 208	
	Public safety		5 384	5 372	5 437	5 418	1 449	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	12 759	159 731	167 785	177 785	
	Housing		947	1 145	1 024	1 108	-	5 608	5 608	5 608	5 608	5 608	5 608	5 608	5 608	5 608	67 298	70 763	74 582	
	Health		491	526	510	596	-	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	1 411	16 300	17 772	18 772	
	Economic and environmental services																			
	Planning and development		27 792	33 566	31 025	31 029	1 708	47 131	47 131	47 131	47 131	47 131	47 131	47 131	47 131	47 131	569 224	596 157	625 999	
	Road transport		24 453	32 265	29 397	29 115	1 592	8 751	8 751	8 751	8 751	8 751	8 751	8 751	8 751	8 751	105 016	110 077	115 867	
	Environmental protection		3 339	1 301	1 629	1 914	117	35 902	35 902	35 902	35 902	35 902	35 902	35 902	35 902	35 902	434 479	457 727	479 729	
	Trading services																			
	Energy sources		34 774	40 396	53 259	71 472	2 915	164 462	164 462	164 462	164 462	164 462	164 462	164 462	164 462	164 462	1 974 406	2 123 081	2 279 986	
	Water management		28 425	29 577	40 335	52 820	2 453	100 246	100 246	100 246	100 246	100 246	100 246	100 246	100 246	100 246	1 194 539	1 282 324	1 389 632	
	Waste water management		773	773	802	6 295	-	46 916	46 916	46 916	46 916	46 916	46 916	46 916	46 916	46 916	565 117	592 625	626 966	
	Waste management		5 576	10 046	12 121	12 357	461	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	4 232	57 308	62 322	79 329	
	Other																			
	Total Expenditure - Functional		167 202	135 775	168 125	183 942	12 035	347 282	347 282	347 282	347 282	347 282	347 282	347 282	347 282	4 180 544	5 442 772	6 004 604		
	Surplus / (Deficit) 1.		602 094	(180 625)	(26 420)	(23 002)	(6 204)	83 603	83 603	83 603	83 603	83 603	83 603	83 603	83 603	981 609	1 072 814	1 360 714		

1. Surplus / (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

LM1354 Polokwane - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Ref	Description	2022/23												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Adjusted Budget	Budget Year 2023/24	Adjusted Budget	Budget Year 2024/25	Adjusted Budget
		Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
	Revenue By Source																		
	Property rates	102 134	115 633	96 797	87 113	14 683	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672	129 672
	Service charges - electricity revenue	17 412	18 780	21 153	19 699	158	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988	24 988
	Service charges - water revenue	208 274	(184 355)	12 339	12 652	38	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582	11 582
	Service charges - sanitation revenue	12 681	10 150	10 523	10 905	-	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135	11 135
	Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of facilities and equipment	127	3 660	1 903	2 906	1 008	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667
	Interest earned - external investments	9 390	8 888	9 435	10 245	-	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884	8 884
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Dividends received	2 783	2 927	1 336	2 860	1 214	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347	3 347
	Fines, penalties and forfeits	4	24 107	16 878	13 320	2 866	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157	1 157
	Licences and permits	1 700	1 519	(48)	927	55	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537	2 537
	Agency services	467 652	1 014	4 468	2 581	-	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514	110 514
	Transfers and subsidies	2 672	4 743	3 554	1 950	617	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237	4 237
	Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	824 829	7 065	178 338	165 157	20 638	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719	309 719
	Expenditure By Type																		
	Employee related costs	3 260	4 408	3 320	3 320	-	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493
	Remuneration of councillors	2 591	(2 441)	32	(0)	-	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667
	Debt impairment	21 667	21 667	21 667	21 667	-	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667	21 667
	Depreciation & asset impairment	21 071	(20 109)	-	-	-	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528	3 528
	Finance charges	104 077	113 589	73 450	61 739	-	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382	81 382
	Bulk purchases - electricity	11 557	18 924	15 875	14 039	2 167	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346	25 346
	Inventory consumed	18 966	34 704	58 003	72 903	9 480	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549	70 549
	Contracted services	1 342	1 034	954	20 169	40	729	729	729	729	729	729	729	729	729	729	729	729	729
	Transfers and subsidies	32 663	26 686	18 587	18 587	2 167	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661	21 661
	Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure	217 194	198 463	191 888	193 836	13 854	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023	250 023
	Surplus/(Deficit)	607 635	(191 398)	(13 550)	(28 679)	6 784	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit) after capital transfers & contributions	607 635	(191 398)	(13 550)	(28 679)	6 784	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697	59 697

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

LIM354 Polokwane - Supporting Table SB15 Adjustments Budget - monthly cash flow -

Ref	2022/23												Medium Term Revenue and Expenditure Framework			
	Monthly cash flows												Budget Year 2023/24		Budget Year 2024/25	
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
1	49 732	38 239	39 736	50 513	0	44 623	44 623	44 623	44 623	44 623	89 459	535 477	562 232	593 057	562 232	
	105 396	127 047	100 098	110 528	16 885	137 483	137 483	137 483	137 483	137 483	364 944	1 649 793	1 897 555	2 201 598	1 897 555	
	19 192	24 844	23 960	20 139	182	25 288	25 288	25 288	25 288	25 288	63 413	303 458	332 287	365 515	332 287	
	239 054	13 518	13 693	12 597	43	11 721	11 721	11 721	11 721	11 721	(208 581)	140 648	148 805	156 990	140 648	
	11 456	11 486	9 486	10 638	-	11 269	11 269	11 269	11 269	11 269	24 548	135 226	143 070	150 938	135 226	
	807	1 256	1 508	1 807	191	1 008	1 008	1 008	1 008	1 008	479	12 094	12 692	13 453	12 094	
	970	1 705	1 804	2 138	1 383	1 667	1 667	1 667	1 667	1 667	2 000	20 000	21 000	22 155	20 000	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	987	1 275	608	921	116	2 945	2 945	2 945	2 945	2 945	13 765	35 342	37 074	39 113	35 342	
	119	24 278	16 926	13 644	2 903	1 166	1 166	1 166	1 166	1 166	(60 872)	13 997	14 677	15 480	13 997	
	1 741	1 519	643	1 288	55	2 567	2 567	2 567	2 567	2 567	10 159	30 808	32 318	34 095	30 808	
	516 744	5 836	416	1 373	-	110 514	110 514	110 514	110 514	110 514	146 220	1 333 671	1 475 820	1 593 902	1 333 671	
	559 641	5 318	248 361	311 287	649	4 104	4 104	4 104	4 104	4 104	(1 100 634)	49 243	51 670	54 741	49 243	
	1 505 898	256 320	457 236	536 874	22 407	354 354	354 354	354 354	354 354	354 354	(645 102)	4 259 738	4 729 200	5 241 038	4 259 738	
	216 864	35 000	-	27	(27)	71 238	71 238	71 238	71 238	71 238	159 985	839 280	721 873	761 833	839 280	
	1 432	-	483	-	-	-	-	-	-	-	(1 915)	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	67 231	(13)	86	(12)	-	(70 565)	(70 565)	(70 565)	(70 565)	(70 565)	356 100	-	-	-	-	
	(144)	-	-	-	-	-	-	-	-	-	144	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	1 791 279	291 307	457 805	536 889	22 380	355 027	355 027	355 027	355 027	355 027	(130 787)	5 059 038	5 451 074	6 002 871	5 059 038	
	-	-	93 766	92 037	-	96 614	96 614	96 614	96 614	96 614	393 860	1 159 366	1 212 333	1 276 264	1 159 366	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	3 352	3 352	3 352	3 352	3 352	20 110	40 219	37 844	35 288	40 219	
	113 986	119 689	130 528	84 467	-	88 909	88 909	88 909	88 909	88 909	84 687	1 086 913	1 152 256	1 255 970	1 086 913	
2	-	-	-	-	-	27 731	27 731	27 731	27 731	27 731	167 458	333 845	345 297	360 636	333 845	
3	333	-	-	-	-	75 648	75 648	75 648	75 648	75 648	461 314	915 532	1 001 106	1 057 441	915 532	
	-	-	-	-	-	1 108	1 108	1 108	1 108	1 108	6 650	13 300	13 906	14 553	13 300	
	-	-	-	-	-	238	238	238	238	238	1 425	2 860	475	475	2 860	
	214 152	92 677	102 383	171 754	33 649	50 413	50 413	50 413	50 413	50 413	(373 095)	543 999	766 334	993 062	543 999	
	328 470	212 366	326 796	346 259	33 649	344 013	344 013	344 013	344 013	344 013	782 408	4 076 025	4 873 859	5 356 725	4 076 025	
	74 170	19 337	24 939	34 365	4 133	82 246	82 246	82 246	82 246	82 246	316 312	966 731	816 607	837 732	966 731	
	12 010	621	624	634	-	1 882	1 882	1 882	1 882	1 882	(2 595)	22 588	25 088	27 776	22 588	
	414 650	232 323	352 360	383 258	37 782	428 141	428 141	428 141	428 141	428 141	1 076 125	5 065 344	5 715 555	6 222 235	5 065 344	
	1 376 629	56 984	105 446	153 631	(15 402)	(73 114)	(73 114)	(73 114)	(73 114)	(73 114)	(1 206 912)	33 694	(264 482)	(219 364)	33 694	
	232 670	1 609 299	1 668 282	1 773 728	1 927 359	1 838 844	1 765 730	1 692 616	1 619 503	1 546 389	1 473 276	232 670	266 364	1 882	232 670	
	1 609 299	1 668 282	1 773 728	1 927 359	1 911 957	1 838 844	1 765 730	1 692 616	1 619 503	1 546 389	1 473 276	266 364	1 882	(217 481)	266 364	

LIM354 Polokwane - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2022/23

Ref	Description	2022/23												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24 Adjusted Budget	Budget Year 2023/24 Adjusted Budget	Budget Year 2024/25 Adjusted Budget		
	R thousands																	
	Capital Expenditure - Functional																	
	Governance and administration																	
	Executive and council	-	43	54	395	-	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119
	Finance and administration	-	43	54	395	-	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119	2 119
	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety																	
	Community and social services	-	-	3 130	3 990	-	3 718	3 718	3 718	3 718	3 718	3 718	3 718	3 718	3 718	3 718	3 718	3 718
	Sport and recreation	-	-	48	-	-	55	55	55	55	55	55	55	55	55	55	55	55
	Public safety	-	-	3 081	3 990	-	3 663	3 663	3 663	3 663	3 663	3 663	3 663	3 663	3 663	3 663	3 663	3 663
	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services																	
	Planning and development	1 140	10 020	11 280	16 683	1 991	32 164	32 164	32 164	32 164	32 164	32 164	32 164	32 164	32 164	32 164	32 164	32 164
	Road transport	-	-	-	461	-	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275
	Environmental protection	1 140	10 020	11 280	16 222	1 991	30 889	30 889	30 889	30 889	30 889	30 889	30 889	30 889	30 889	30 889	30 889	30 889
	Trading services																	
	Energy sources	-	15 763	4 101	16 241	1 781	37 885	37 885	37 885	37 885	37 885	37 885	37 885	37 885	37 885	37 885	37 885	37 885
	Water management	-	7 138	1 869	5 791	15	7 032	7 032	7 032	7 032	7 032	7 032	7 032	7 032	7 032	7 032	7 032	7 032
	Waste water management	-	8 626	1 833	7 866	1 765	20 386	20 386	20 386	20 386	20 386	20 386	20 386	20 386	20 386	20 386	20 386	20 386
	Waste management	-	-	399	2 584	-	9 886	9 886	9 886	9 886	9 886	9 886	9 886	9 886	9 886	9 886	9 886	9 886
	Other	-	-	-	-	-	581	581	581	581	581	581	581	581	581	581	581	581
	Total Capital Expenditure - Functional	1 140	25 826	18 565	37 309	3 772	75 886	75 886	75 886	75 886	75 886	75 886	75 886	75 886	75 886	75 886	75 886	75 886
	References																	

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
 2. Total Capital Expenditure must reconcile to the Financial Position, budget and monthly budget statement

LIM354 Polokwane - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

Description	Ref	2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		513 002						26 391	26 391	539 392	443 393	499 982
Roads Infrastructure		103 369						9 954	9 954	113 324	104 231	143 056
Roads		68 677								68 677	64 801	96 931
Road Structures		34 692						9 954	9 954	44 647	39 430	46 124
Road Furniture												
Capital Spares												
Storm water Infrastructure		20 196						0	0	20 196	17 127	19 826
Drainage Collection		20 196						0	0	20 196	17 127	19 826
Storm water Conveyance												
Attenuation												
Electrical Infrastructure		106 000						(17 019)	(17 019)	88 981	80 390	84 812
Power Plants												
HV Substations		12 174								12 174	5 046	2 281
HV Switching Station		15 913						0	0	15 913		
HV Transmission Conductors		61 478						(18 517)	(18 517)	42 961	33 763	32 306
MV Substations											7 875	13 180
MV Switching Stations											3 058	1 690
MV Networks		696								696	10 704	16 897
LV Networks		11 391						1 499	1 499	12 890	15 625	12 928
Capital Spares		4 348								4 348	4 319	5 531
Water Supply Infrastructure		149 379						33 893	33 893	183 272	123 379	130 323
Dams and Weirs												
Boreholes		15 652								15 652		
Reservoirs												
Pump Stations												
Water Treatment Works								40 893	40 893	40 893		
Bulk Mains		81 414								81 414	81 640	96 757
Distribution		52 313						(7 000)	(7 000)	45 313	41 739	33 565
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure		127 739						(274)	(274)	127 464	113 575	116 546
Pump Station												
Reticulation												
Waste Water Treatment Works		118 769								118 769	104 867	109 577
Outfall Sewers												
Toilet Facilities		8 696								8 696	8 696	6 957
Capital Spares		274						(274)	(274)	0	13	13
Solid Waste Infrastructure		6 155						0	0	6 155	4 527	5 270
Landfill Sites		170						0	0	170	3 333	4 211
Waste Transfer Stations		5 217								5 217	471	489
Waste Processing Facilities											123	
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares		767								767	601	570
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure		164						(164)	(164)	(0)	163	150
Data Centres		164						(164)	(164)	(0)	163	150
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets		106 881						(654)	(654)	106 226	84 450	88 521
Community Facilities		74 245						(3 656)	(3 656)	70 589	73 828	77 360
Halls		187								187	297	270
Centres		3 543						(470)	(470)	3 073	1 112	1 511
Crèches												
Clinics/Care Centres												

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	224	318	
Testing Stations	3 204	-	-	-	-	(3 000)	(3 000)	204	575	1 498	
Museums	-	-	-	-	-	-	-	-	319	401	
Galleries	-	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	-	
Libraries	352	-	-	-	-	(186)	(186)	166	351	415	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	264	440	
Police	752	-	-	-	-	-	-	752	1 495	1 194	
Parks	-	-	-	-	-	-	-	-	127	163	
Public Open Space	1 304	-	-	-	-	0	0	1 304	829	658	
Nature Reserves	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	522	-	-	-	-	-	-	522	615	132	
Markets	207	-	-	-	-	-	-	207	48	49	
Stalls	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	64 174	-	-	-	-	0	0	64 174	66 911	69 467	
Capital Spares	-	-	-	-	-	-	-	-	662	845	
Sport and Recreation Facilities	32 636	-	-	-	-	3 002	3 002	35 638	10 622	11 162	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	32 636	-	-	-	-	3 002	3 002	35 638	10 405	10 917	
Capital Spares	-	-	-	-	-	-	-	-	217	244	
Heritage assets	-	-	-	-	-	-	-	-	57	98	
Monuments	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	57	98	
Other Heritage	-	-	-	-	-	-	-	-	-	-	
Investment properties	15 628	-	-	-	-	(602)	(602)	15 026	11 180	11 953	
Revenue Generating	14 606	-	-	-	-	(602)	(602)	14 004	10 167	10 976	
Improved Property	13 043	-	-	-	-	-	-	13 043	8 696	8 696	
Unimproved Property	1 562	-	-	-	-	(602)	(602)	961	1 471	2 280	
Non-revenue Generating	1 022	-	-	-	-	-	-	1 022	1 013	977	
Improved Property	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	1 022	-	-	-	-	-	-	1 022	1 013	977	
Other assets	3 004	-	-	-	-	(213)	(213)	2 791	1 928	4 073	
Operational Buildings	3 004	-	-	-	-	(213)	(213)	2 791	1 928	4 073	
Municipal Offices	2 839	-	-	-	-	(213)	(213)	2 626	1 318	2 998	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	165	-	-	-	-	0	0	165	-	-	
Workshops	-	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	98	
Laboratories	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	610	977	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	613	-	-	-	-	(200)	(200)	413	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	613	-	-	-	-	(200)	(200)	413	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	613	-	-	-	-	(200)	(200)	413	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	2 174	-	-	-	-	(1 500)	(1 500)	674	620	586	
Computer Equipment	2 174	-	-	-	-	(1 500)	(1 500)	674	620	586	
Furniture and Office Equipment	261	-	-	-	-	-	-	261	125	122	
Furniture and Office Equipment	261	-	-	-	-	-	-	261	125	122	
Machinery and Equipment	3 662	-	-	-	-	(28)	(28)	3 634	1 619	2 138	
Machinery and Equipment	3 662	-	-	-	-	(28)	(28)	3 634	1 619	2 138	
Transport Assets	17 391	-	-	-	-	13 913	13 913	31 304	2 595	1 869	
Transport Assets	17 391	-	-	-	-	13 913	13 913	31 304	2 595	1 869	
Land	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets to be adjusted	1	662 615	-	-	-	-	37 107	37 107	699 722	545 967	609 342

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

LIM354 Polokwane - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

Description	Ref	2022/23									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	2023/24 Adjusted Budget	2024/25 Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		21 043	-	-	-	-	-	0	0	21 043	33 189	4 889
Roads Infrastructure		18 870	-	-	-	-	-	-	-	18 870	31 736	3 706
Roads		18 870	-	-	-	-	-	-	-	18 870	31 501	3 478
Road Structures		-	-	-	-	-	-	-	-	-	235	228
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 174	-	-	-	-	-	0	0	2 174	1 453	1 183
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	917	1 183
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		2 174	-	-	-	-	-	0	0	2 174	535	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		5 067	-	-	-	-	-	(679)	(679)	4 388	3 679	3 908
Community Facilities		4 719	-	-	-	-	-	(331)	(331)	4 388	3 589	3 825
Halls		321	-	-	-	-	-	0	0	321	67	65
Centres		442	-	-	-	-	-	(331)	(331)	110	219	354
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		1 174	-	-	-	-	-	-	-	1 174	402	394
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-

Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	2 783	-	-	-	-	0	0	2 783	2 901	3 012	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	348	-	-	-	-	(348)	(348)	-	90	83	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	348	-	-	-	-	(348)	(348)	-	90	83	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	957	-	-	-	-	-	-	957	500	179	-	-
Operational Buildings	957	-	-	-	-	-	-	957	500	179	-	-
Municipal Offices	957	-	-	-	-	-	-	957	500	179	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	27 067	-	-	-	-	(679)	(679)	26 388	37 368	8 976	-

References

- Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18c) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

check balance

LIM354 Polokwane - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

Description	Ref	2022/23									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	2023/24	2024/25
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		545 166	-	-	-	-	-	(9 300)	(9 300)	535 866	596 649	631 677	
Roads Infrastructure		96 899	-	-	-	-	-	(6 800)	(6 800)	90 099	103 714	108 752	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		96 899	-	-	-	-	-	(6 800)	(6 800)	90 099	103 714	108 752	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		141 261	-	-	-	-	-	-	-	141 261	149 096	156 678	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		141 261	-	-	-	-	-	-	-	141 261	149 096	156 678	
Water Supply Infrastructure		200 796	-	-	-	-	-	(2 000)	(2 000)	198 796	228 779	246 010	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		200 796	-	-	-	-	-	(2 000)	(2 000)	198 796	228 779	246 010	
Sanitation Infrastructure		19 391	-	-	-	-	-	-	-	19 391	20 244	21 155	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		19 391	-	-	-	-	-	-	-	19 391	20 244	21 155	
Solid Waste Infrastructure		86 820	-	-	-	-	-	(500)	(500)	86 320	94 816	99 082	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		86 820	-	-	-	-	-	(500)	(500)	86 320	94 816	99 082	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		48 176	-	-	-	-	-	0	0	48 176	50 299	52 898	
Community Facilities		11 269	-	-	-	-	-	0	0	11 269	11 765	12 294	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		24	-	-	-	-	-	-	-	24	25	26	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	

Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	8	-	-	-	-	0	0	8	8	8	9	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	11 237	-	-	-	-	-	-	11 237	11 732	12 260	-	-
Sport and Recreation Facilities	36 907	-	-	-	-	0	0	36 907	38 534	40 604	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	36 907	-	-	-	-	0	0	36 907	38 534	40 604	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	49 637	-	-	-	-	(2 000)	(2 000)	47 637	51 811	54 439	-	-
Operational Buildings	49 637	-	-	-	-	(2 000)	(2 000)	47 637	51 811	54 439	-	-
Municipal Offices	49 637	-	-	-	-	(2 000)	(2 000)	47 637	51 811	54 439	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	11 016	-	-	-	-	-	-	11 016	11 501	12 018	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	11 016	-	-	-	-	-	-	11 016	11 501	12 018	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	11 016	-	-	-	-	-	-	11 016	11 501	12 018	-	-
Computer Equipment	7 405	-	-	-	-	-	-	7 405	7 731	8 078	-	-
Computer Equipment	7 405	-	-	-	-	-	-	7 405	7 731	8 078	-	-
Furniture and Office Equipment	9 756	-	-	-	-	-	-	9 756	10 186	10 644	-	-
Furniture and Office Equipment	9 756	-	-	-	-	-	-	9 756	10 186	10 644	-	-
Machinery and Equipment	3	-	-	-	-	0	0	3	3	4	-	-
Machinery and Equipment	3	-	-	-	-	0	0	3	3	4	-	-
Transport Assets	46 357	-	-	-	-	0	0	46 357	48 397	50 575	-	-
Transport Assets	46 357	-	-	-	-	0	0	46 357	48 397	50 575	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	717 516	-	-	-	-	(11 300)	(11 300)	706 216	776 575	820 334	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

check balance

LJM354 Polokwane - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

Description	Ref	2022/23									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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		172 316	-	-	-	-	-	-	-	172 316	179 897	187 993	
Roads Infrastructure		91 680	-	-	-	-	-	-	-	91 680	95 714	100 021	
Roads		-	-	-	-	-	-	-	-	-	-	-	
Road Structures		91 680	-	-	-	-	-	-	-	91 680	95 714	100 021	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		9 972	-	-	-	-	-	-	-	9 972	10 410	10 879	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		9 972	-	-	-	-	-	-	-	9 972	10 410	10 879	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		12 432	-	-	-	-	-	-	-	12 432	12 979	13 563	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		12 432	-	-	-	-	-	-	-	12 432	12 979	13 563	
Water Supply Infrastructure		2 166	-	-	-	-	-	-	-	2 166	2 262	2 363	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		2 166	-	-	-	-	-	-	-	2 166	2 262	2 363	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		8 782	-	-	-	-	-	-	-	8 782	9 168	9 581	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		8 782	-	-	-	-	-	-	-	8 782	9 168	9 581	
Solid Waste Infrastructure		46 454	-	-	-	-	-	-	-	46 454	48 498	50 680	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		46 454	-	-	-	-	-	-	-	46 454	48 498	50 680	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		830	-	-	-	-	-	-	-	830	866	905	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		830	-	-	-	-	-	-	-	830	866	905	
Community Assets		42 612	-	-	-	-	-	0	0	42 612	44 487	46 489	
Community Facilities		11 319	-	-	-	-	-	0	0	11 319	11 817	12 349	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		932	-	-	-	-	-	-	-	932	973	1 017	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		72	-	-	-	-	-	-	-	72	75	78	
Fire/Ambulance Stations		876	-	-	-	-	-	-	-	876	914	955	
Testing Stations		153	-	-	-	-	-	-	-	153	160	167	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		310	-	-	-	-	-	-	-	310	324	338	

Police	-	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	1 578	-	-	-	-	0	0	1 578	1 647	1 721	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	31	-	-	-	-	-	-	31	33	34	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	7 368	-	-	-	-	-	-	7 368	7 693	8 039	-	-
Sport and Recreation Facilities	31 293	-	-	-	-	-	-	31 293	32 669	34 140	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1 982	-	-	-	-	-	-	1 982	2 069	2 163	-	-
Capital Spares	29 310	-	-	-	-	-	-	29 310	30 600	31 977	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 216	-	-	-	-	-	-	1 216	1 269	1 326	-	-
Operational Buildings	1 216	-	-	-	-	-	-	1 216	1 269	1 326	-	-
Municipal Offices	1 216	-	-	-	-	-	-	1 216	1 269	1 326	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	45	-	-	-	-	-	-	45	47	49	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	45	-	-	-	-	-	-	45	47	49	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	45	-	-	-	-	-	-	45	47	49	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	2 470	-	-	-	-	-	-	2 470	2 579	2 695	-	-
Computer Equipment	2 470	-	-	-	-	-	-	2 470	2 579	2 695	-	-
Furniture and Office Equipment	9 363	-	-	-	-	-	-	9 363	9 775	10 215	-	-
Furniture and Office Equipment	9 363	-	-	-	-	-	-	9 363	9 775	10 215	-	-
Machinery and Equipment	3 648	-	-	-	-	-	-	3 648	3 809	3 980	-	-
Machinery and Equipment	3 648	-	-	-	-	-	-	3 648	3 809	3 980	-	-
Transport Assets	28 331	-	-	-	-	-	-	28 331	29 577	30 908	-	-
Transport Assets	28 331	-	-	-	-	-	-	28 331	29 577	30 908	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	260 000	-	-	-	-	0	0	260 000	271 440	283 655	-

References

- Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where)
- Increases of funds approved under section 31 MFMA
- Adjustments approved in accordance with section 29 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
- $G = B + C + D + E + F$
- Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

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LIM354 Polokwane - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

Description	Ref	2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unifore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2023/24 Adjusted Budget	2024/25 Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		145 838	-	-	-	-	-	8 583	8 583	154 421	161 006	144 556
Roads Infrastructure		134 882	-	-	-	-	-	1 583	1 583	136 464	144 952	127 757
Roads		93 142	-	-	-	-	-	(456)	(456)	92 687	90 289	72 725
Road Structures		40 000	-	-	-	-	-	3 778	3 778	43 778	53 396	54 055
Road Furniture		1 739	-	-	-	-	-	(1 739)	(1 739)	0	1 267	977
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 130	-	-	-	-	-	-	-	3 130	3 695	7 934
Drainage Collection		3 130	-	-	-	-	-	-	-	3 130	3 695	7 934
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		870	-	-	-	-	-	-	-	870	5 964	4 224
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		870	-	-	-	-	-	-	-	870	612	845
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	5 352	3 379
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4 348	-	-	-	-	-	7 000	7 000	11 348	6 087	4 348
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		4 348	-	-	-	-	-	7 000	7 000	11 348	6 087	4 348
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		2 609	-	-	-	-	-	-	-	2 609	308	293
Data Centres		2 609	-	-	-	-	-	-	-	2 609	308	293
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		10 609	-	-	-	-	-	(3 166)	(3 166)	7 442	648	1 357
Community Facilities		1 913	-	-	-	-	-	-	-	1 913	648	1 357
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	328	352
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		1 913	-	-	-	-	-	-	-	1 913	98	93
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	326
Nature Reserves		-	-	-	-	-	-	-	-	-	127	489
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-

Stalls	-	-	-	-	-	-	-	-	-	-	96	96
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	8 696	-	-	-	-	-	(3 166)	(3 166)	5 529	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	8 696	-	-	-	-	-	(3 166)	(3 166)	5 529	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	127	244	244
Revenue Generating	-	-	-	-	-	-	-	-	-	127	244	244
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	127	244	244
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	1 739	-	-	-	-	-	-	-	1 739	2 351	2 327	2 327
Operational Buildings	1 739	-	-	-	-	-	-	-	1 739	2 351	2 327	2 327
Municipal Offices	1 739	-	-	-	-	-	-	-	1 739	2 199	2 182	2 182
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	152	145	145
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	158 186	-	-	-	-	-	5 416	5 416	163 602	164 132	148 484

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

check balance

LIM354 Polokwane - Supporting Table SB20 Not required -

Description	Ref	2022/23									Budget Year 2023/24	Budget Year 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H		
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. $H = B + C + D + E + F + G$
11. Adjusted Budget (H) = (A or A1) + G

MULTI YEAR BUDGET CAPITAL PROGRAMME	ORIGINAL BUDGET 2022/23			ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR *1 2023/24	BUDGET YEAR *1 2024/25
	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL		
Clusters -Chief Operations Office											
Construction of mobile service sites (Mokeljie & Mankweng)	-	-	-	-	-	-	-	-	-	123 068	-
Construction of Municipal Depots in the Clusters (Mankweng)	-	-	-	-	-	-	-	-	-	108 560	244 290
Construction of Municipal Depot in Aganang cluster	-	-	-	-	-	-	-	-	-	90 491	244 290
Construction of Municipal Depot in Mokeljie	-	-	-	-	-	-	-	-	-	90 491	244 290
Construction of Municipal Depot in Sebeyeng	-	-	-	-	-	-	-	-	-	90 491	244 290
Construction of Municipal Depot in Molepo/Chuene/Maja cluster	-	-	-	-	-	-	-	-	-	244 290	244 290
Cluster offices Construction at Sestego	-	-	-	-	-	-	-	-	-	119 448	244 290
Renovation of existing Cluster offices	331 129	48 669	380 798	-	-	331 129	-	-	-	110 389	109 279
Upgrading of existing Cluster offices	349 525	52 429	401 954	-	-	349 525	-	-	-	124 877	123 610
Mobile service sites Rampheri Village	118 562	17 783	136 345	-	-	-	118 562	17 783	136 345	110 389	244 290
Upgrading of Moflonong centre (Aganang cluster)/2700	-	-	-	-	-	-	-	-	-	108 560	107 488
Thusing Service Centre (TSC)	110 376	16 566	126 942	-	-	-	110 376	16 566	126 942	108 560	244 290
Construction of Segoje Mobile Service Centre	120 587	18 060	138 687	-	-	120 587	-	-	-	119 448	244 290
Total Clusters -Chief Operations Office	1 030 719	154 527	1 184 706	1 184 706	801 251	228 928	228 928	34 339	263 267	1 395 373	2 538 987
Facility Management- Corporate and Shared Services											
Development of Ablution facilities Various Municipal Parks	521 739	78 261	600 000	-	-	-	521 739	78 261	600 000	144 785	131 916
Refurbishment of Mankweng Library	-	-	-	-	-	-	-	-	-	108 569	114 022
Upgrading of Sestego Library	565 217	84 783	650 000	-	-	-	565 217	84 783	650 000	162 884	149 831
Extension of the Fire and Traffic Training Facility at Ladama	-	-	-	-	-	-	-	-	-	137 546	130 288
Fencing of Hsosing Centre	869 965	130 435	1 000 000	-	-	-	869 965	130 435	1 000 000	90 491	-
Library Aganang	-	-	-	-	-	-	-	-	-	126 667	130 288
Refurbishment of Weesenberg Hall	60 870	9 131	70 001	-	-	-	60 870	9 131	70 001	162 025	138 431
Library Dikgale	-	-	-	-	-	-	-	-	-	97 730	162 860
Upgrading of Snow ground facility	-	-	-	-	-	-	-	-	-	96 920	97 716
Construction of Mankweng Water and Sanitation Centre	782 609	117 391	900 000	-	-	-	782 609	117 391	900 000	144 786	146 574
Refurbishment of Nirvana Hall/3010	321 290	48 194	369 484	-	-	-	321 290	48 194	369 484	66 813	65 144
Construction of Mankweng Traffic and Licensing Testing Centre	3 204 294	480 644	3 684 938	-	-	3 000 000	204 294	30 644	234 938	286 343	293 175
Municipal Furniture and Office Equipment	260 870	39 131	300 001	-	-	-	260 870	39 131	300 001	63 343	48 668
Renovation of offices/3010	521 739	78 261	600 000	-	-	-	521 739	78 261	600 000	101 349	97 716
Civic Centre refurbishment	434 783	65 217	500 000	-	-	-	434 783	65 217	500 000	72 383	81 430
Refurbishment of Mike's Kitchen Building	206 543	30 981	237 524	-	-	-	206 543	30 981	237 524	47 723	48 668
Upgrading of Jack Boles Hall	126 087	18 913	145 000	-	-	-	126 087	18 913	145 000	144 786	131 917
Aganang Cluster offices refurbishment	126 087	18 913	145 000	-	-	-	126 087	18 913	145 000	-	138 431
Extension of offices at Ladama electrical workshop	344 238	51 636	395 874	-	-	-	344 238	51 636	395 874	76 358	81 430
Upgrading of Traffic Logistics Offices	-	-	-	-	-	-	-	-	-	144 786	138 802
CWP 425 Construction of the City Multi-Functional Youth Development Centre (Planning)	-	-	-	-	-	-	-	-	-	-	81 430
Refurbishment of City Library and Auditorium	608 696	91 304	700 000	-	-	-	608 696	91 304	700 000	130 307	130 288
Construction of the integrated Control Center at Traffic Ladama	685 217	99 783	785 000	-	-	-	685 217	99 783	785 000	141 166	130 288
Total Facility Management- Corporate and Shared Service	9 619 644	1 442 977	11 062 621	11 062 621	3 000 000	6 619 644	6 619 644	992 977	7 612 621	2 538 810	2 667 673
Roads & Stormwater - Transport Services											
Rehabilitation of Natcorp from General Vjoen to Grobler	-	-	-	-	-	-	-	-	-	886 606	-
Rehabilitation of Natcorp from Thabo Mbeke to Webster	-	-	-	-	-	-	-	-	-	795 923	-
Rehabilitation of Kleinberg from Polgieter to Klein Munnik	-	-	-	-	-	-	-	-	-	458 681	-
Rehabilitation of Gazelle from Grobler to Marshall	-	-	-	-	-	-	-	-	-	766 854	-
Rehabilitation of Diemeer from Dap Naude to N.T. Landross Mare	-	-	-	-	-	-	-	-	-	1 506 417	-
Rehabilitation of Paturi Avenue from Suid to Letaba	-	-	-	-	-	-	-	-	-	1 168 134	-
Rehabilitation of Palala from Levubu to Limpopo Avenue	-	-	-	-	-	-	-	-	-	111 087	-
Rehabilitation of Limpopo Avenue from Timbani to Palala	-	-	-	-	-	-	-	-	-	492 255	-
Rehabilitation of Sabi/Chuene from Paturi to Timbarati	-	-	-	-	-	-	-	-	-	796 177	-

ADJUSTMENTS BUDGET 2022/23

ANNEXURE B

Description	MULTI YEAR BUDGET CAPITAL PROGRAMME				ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR *1 2024/25
	ORIGINAL BUDGET 2022/23		TOTAL		TOTAL EXCL. VAT	TOTAL	TOTAL EXCL. VAT	TOTAL	TOTAL EXCL. VAT	TOTAL	TOTAL
	TOTAL EXCL. VAT	VAT	TOTAL	VAT							
CWP 430 Upgrading of storm water system in Solomonville	-	-	-	-	-	-	-	-	-	-	211 718
CWP 423 Installation of Robots at Southern Gateway intersection along N1	2 173 913	326 087	2 500 000	-	-	-	-	2 173 913	326 087	2 500 000	-
CWP 415 Paving of streets in Mdelijie Cluster	817 601	122 640	940 241	-	-	-	-	817 601	122 640	940 241	904 910
CWP 416 Paving of streets in Seshego Cluster	817 601	122 640	940 241	-	-	-	-	817 601	122 640	940 241	895 730
CWP 417 Paving of streets in Sabanyeng Dikgale Cluster	817 601	122 640	940 241	-	-	-	-	817 601	122 640	940 241	895 730
CWP 418 Paving of streets in Mankweng Cluster	817 601	122 640	940 241	-	-	-	-	817 601	122 640	940 241	895 730
Rehabilitation of streets in Seshego Cluster (Vukuphile)	-	-	-	-	-	-	-	-	-	-	228 004
Upgrading of storm water system in municipal area (Vukuphile)	-	-	-	-	-	-	-	-	-	-	108 550
Upgrading of Storm Water in Seshego	-	-	-	-	-	-	-	-	-	-	126 687
Upgrading of arterial road in Magoonga village from road D33378 to road D19	-	-	-	-	-	-	-	-	-	-	3 478 261
Upgrading of road from Ga Mamphaka to Spitzkop	-	-	-	-	-	-	-	-	-	-	5 217 391
Upgrading of arterial road D3987 from Gallokgopo to Ga Makalanyane	-	-	-	-	-	-	-	-	-	-	3 478 261
Completion of road from Phomoding to Makgwateng	-	-	-	-	-	-	-	-	-	-	6 956 522
Paving of road in Ga-Thoka from Reservoir to Makanye 4034 (Ward 27)	6 521 739	978 261	7 500 000	-	-	-	-	6 521 739	978 261	7 500 000	6 956 522
Upgrading of road from Spitzkop to Segwashi	1 014 736	152 210	1 166 946	-	-	-	-	1 014 736	152 210	1 166 946	10 434 783
Upgrading of road from Tlilhe to Marobada and Makgoba	-	-	-	-	-	-	-	-	-	-	5 652 174
Paving of internal street from Solomonville to D3897 (Ward 32)	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Upgrading of Boshoga to Tshabela to Boyne Road	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	6 086 956
Paving of internal street in Mdelijie Ga-Mokobelo to Hlahla ring road (Ward 38)	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	3 478 261
Upgrading of road from Sifoon to Matobole	608 696	91 304	700 000	-	-	-	-	608 696	91 304	700 000	6 086 956
Paving of Sekoala primary school road to mehlakong (ward 29)	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	6 956 522
Paving of AM streets in RDP section SDA1 (Lithual)	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	3 478 261
Paving of internal ring roads to University road in Toronto	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	8 695 652
Paving of internal streets in Mountain View	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	3 478 261
Paving of internal street at Mangalala Ga-Mokotedi to D4040 until Ga-Rachidi (Ward 4)	521 739	78 261	600 000	-	-	-	-	521 739	78 261	600 000	6 086 956
Upgrading of access Roads from Ga-Traba in Molepo/Chuene/Maja Cluster	6 887 948	1 033 192	7 921 140	-	-	-	-	6 887 948	1 033 192	7 921 140	3 478 261
Rehabilitation of Crescent and Orient drive in Nivana	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	6 086 956
Planning for Paving of internal streets in Seshego Zone 1	5 217 391	782 609	6 000 000	-	-	-	-	5 217 391	782 609	6 000 000	3 478 261
Paving of 54th and 59th avenue in Seshego Zone 2	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	4 347 826
Paving of 67th 78th 79th and 80th streets in Seshego Zone 3	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Paving of 57th street in Seshego Zone 4	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Planning for Paving of internal streets in Seshego Zone 5	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Paving of internal street from the hostel to Oliver Tambo road in Seshego Zone 6	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Paving of internal street connecting 137th and Helen Joseph roads in Seshego Zone 8	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	6 956 522
Upgrading of arterial road in Tshware from Taxi rank via Tshware village to mamotshwa clinic(Concession)Ward 30	6 086 956	913 043	6 999 999	-	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Upgrading of road from Rdeme primary school via Krukuje Ga Mmeselha Ga legoqi Mekgophla to Molepo bottle	-	-	-	-	-	-	-	-	-	-	6 086 956
Upgrading of arterial road D3355 from Monowane to Mafale clinic (Concession) Ward 41	-	-	-	-	-	-	-	-	-	-	4 347 826
Upgrading of arterial road D3383 in Selunong via Malhoat to Kgomo school (Concession) Ward 43	-	-	-	-	-	-	-	-	-	-	5 652 174
Complete the incomplete road from Kordom to Gilead road(Concession) Ward 44	-	-	-	-	-	-	-	-	-	-	3 478 261
Paving of streets in Ben Harris from Zebediela to D19 (Ward 08)	4 347 826	652 174	5 000 000	-	-	-	-	4 347 826	652 174	5 000 000	3 478 261
Paving of road from Sengatane D19 to Chebang (Ward 16)	4 347 826	652 174	5 000 000	-	-	-	-	4 347 826	652 174	5 000 000	3 478 261
Paving of Blood river main road via Mulausi high school to Agriculture (Ward 10)	4 347 826	652 174	5 000 000	-	-	-	-	4 347 826	652 174	5 000 000	3 478 261
Upgrading of access road in Ga-Makgoba (Planning)	1 304 348	195 652	1 500 000	-	-	-	-	1 304 348	195 652	1 500 000	8 695 652
Upgrading of road D 3432 from Ga-Mosi (Gilead road) via Sengatane to Chebang (Ward 16)	3 817 821	572 673	4 390 494	-	-	-	-	3 817 821	572 673	4 390 494	3 478 261
Upgrading of road from Nobody Traffic Circle to Mothapo Moshale	-	-	-	-	-	-	-	-	-	-	4 347 826
Upgrading of internal street from gravel to tar in Mankweng Unit A to Pulamadibogo street from LG to Church (ward 25)	-	-	-	-	-	-	-	-	-	-	3 478 261
Upgrading of Internal Street in Ga Ujane D3363	3 478 261	521 739	4 000 000	-	-	-	-	3 478 261	521 739	4 000 000	3 478 261
Upgrading of Arterial road in Ga Rampheri (Tarring of 2,1 km from gravel to tar as per RAL MOU)	5 310 078	796 511	6 106 587	-	-	-	-	5 310 078	796 511	6 106 587	5 652 174
Upgrading of internal streets in Seshego Zone 5	6 086 956	913 043	6 999 999	55 303	-	-	-	6 086 956	913 043	6 999 999	3 478 261
Working on Kallispuit upgrading of roads from gravel to tar	6 956 522	1 043 478	8 000 000	-	-	-	-	6 956 522	1 043 478	8 000 000	3 478 261
Construction of Storm Water in Ga Semanya	2 608 696	391 304	3 000 000	-	-	-	-	2 608 696	391 304	3 000 000	3 378 261

Description	MULTI YEAR BUDGET CAPITAL PROGRAMME			ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR '11 2024/25	
	ORIGINAL BUDGET 2022/23			ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR '11 2023/24	
	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL		
Fencing of municipal parks	-	-	-	-	-	-	-	-	-	126 687	162 860
Development of a regional parks in Rural Areas	2 260 869	339 130	2 599 999	-	-	-	2 260 869	339 130	2 599 999	620 160	869 565
Greening programme	1 304 348	195 652	1 500 000	-	-	-	1 304 348	195 652	1 500 000	582 609	608 686
Total Environmental Management - Community Services	5 160 340	774 051	5 934 391	-	-	-	5 160 340	774 051	5 934 391	2 914 887	3 318 579
Control Centre Services/Safety and Security -Public Safety											
Provision of access control equipment	-	-	-	-	-	-	-	-	-	144 785	162 860
Provision two way radios	-	-	-	-	-	-	-	-	-	36 196	16 286
Supply of flags	-	-	-	-	-	-	-	-	-	18 088	-
Supply and installation of prohibited signs	-	-	-	-	-	-	-	-	-	32 577	-
CWP 397 Purchase of firearms	-	-	-	-	-	-	-	-	-	-	58 629
CWP 396 Purchase of mobile container	-	-	-	-	-	-	-	-	-	97 716	-
Supply and Delivery of guard houses	-	-	-	-	-	-	-	-	-	104 065	122 145
Installation of fibre network /CCTV cameras	471 143	70 671	541 814	-	-	-	471 143	70 671	541 814	235 276	280 576
Total Control Centre/Safety and Security - Public Safety	471 143	70 671	541 814	-	-	-	471 143	70 671	541 814	570 987	718 212
Waste Management - Community Services											
240 litre bins	549 766	-	-	-	-	-	549 766	-	-	114 018	162 860
6 89 M3 Skip containers	86 957	13 044	100 001	-	-	-	86 957	13 044	100 001	124 877	162 860
CWP 409 Procurement of Concrete Street Bins	-	-	-	-	-	-	-	-	-	289 571	-
CWP 395 Purchase of street pavement bins	347 826	52 174	400 000	-	-	-	347 826	52 174	400 000	-	81 430
CWP 399 Purchase of truck washing machines	-	-	-	-	-	-	-	-	-	-	97 716
CWP 400 Purchase of speed points for the Land fill sites	-	-	-	-	-	-	-	-	-	-	162 860
Extension of landfill site(Welreeds)43400	170 365	25 555	195 920	-	-	-	170 365	25 555	195 920	723 928	732 870
Purchase of Educational and Awareness equipment	304 348	45 652	350 000	-	-	-	304 348	45 652	350 000	54 295	40 715
Building plans for Mankweng transfer station	165 217	24 783	190 000	-	-	-	165 217	24 783	190 000	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	81 442	-
Installation of CCTV cameras at the landfill sites (Wellevetden and Aganang)	-	-	-	-	-	-	-	-	-	108 590	-
Mankweng depot truck wash bay	-	-	-	-	-	-	-	-	-	123 068	-
Seehago depot truck wash bay	-	-	-	-	-	-	-	-	-	124 877	-
Construction of septic tank at Mankweng transfer station	-	-	-	-	-	-	-	-	-	123 068	-
Gates and perimeter fence all Ladama depot	-	-	-	-	-	-	-	-	-	126 687	-
control No dumping Boards	130 435	19 565	150 000	-	-	-	130 435	19 565	150 000	72 383	81 430
Seehago transfer station	-	-	-	-	-	-	-	-	-	235 276	244 290
Weslerville Transfer Station	-	-	-	-	-	-	-	-	-	235 276	244 290
Gae Maja transfer station	-	-	-	-	-	-	-	-	-	1 304 348	1 739 130
Gae-Chuene transfer station	-	-	-	-	-	-	-	-	-	1 304 348	1 739 130
Rural transfer Station(Molepo) (Construction Guard house,	5 217 391	782 609	6 000 000	-	-	-	5 217 391	782 609	6 000 000	-	-
Total Waste Management - Community Services	6 972 335	963 381	7 365 920	-	-	-	6 972 335	963 381	7 365 920	5 146 062	5 662 441
Sport & Recreation - Community Services											
Procurement of Sports Fields Poles and Nets	-	-	-	-	-	-	-	-	-	180 982	244 290
Procurement of fields maintenance equipment	-	-	-	-	-	-	-	-	-	235 276	244 290
Grass Cutting equipment	187 373	28 106	215 479	-	-	-	187 373	28 106	215 479	144 785	162 860
Procurement of Conference Table and Chairs for (Peter Mokaba Basement Boardroom)	-	-	-	27 680	-	-	159 683	23 954	183 647	62 041	73 287
Establishment of artificial grass surfaces in stadiums	-	-	-	-	-	-	-	-	-	217 178	244 290
Outdoor Facilities	347 626	52 174	400 000	-	-	-	347 626	52 174	400 000	90 491	83 058
Nirvana Soccer Grounds and Cricket Grounds Refurbishment	495 652	74 348	570 000	-	-	-	495 652	74 348	570 000	152 024	141 688
Construction of clear view fencing around the playing areas.	-	-	-	164 431	-	-	331 221	49 683	380 904	271 473	276 862
Nirvana stadium outside field and adulation facilities	-	-	-	-	-	-	-	-	-	361 963	276 862
Construction of Sebayeng /Ditlagale Sport Complex45100	1 183 478	177 522	1 361 000	-	-	-	1 183 478	177 522	1 361 000	2 912 174	9 352 470
Outdoor Facilities	6 695 652	1 304 348	10 000 000	-	-	-	6 695 652	1 304 348	8 293 390	-	-

Description	ORIGINAL BUDGET 2022/23			ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR '11 2023/24	BUDGET YEAR '11 2024/25
	TOTAL EXCL. VAT	VAT	TOTAL		TOTAL EXCL. VAT	VAT	TOTAL				
EXT 4478 Sports and Recreation Facility	6 956 522	1 043 478	8 000 000	-	6 956 522	1 043 478	8 000 000		6 086 956	-	
Upgrading of Mankweng Stadium-roadworks	-	-	-	-	-	-	-		1 456 522	-	
Molepo Sports Complex	-	-	-	3 166 387	3 166 387	-	-		-	-	
Construction of Softball Stadium	21 739 130	3 260 870	25 000 000	-	21 739 130	3 260 870	25 000 000		-	-	
Total Sport & Recreation - Community Services	39 605 633	5 940 845	45 546 478	539 937	39 665 696	5 959 854	44 925 550		12 171 865	11 099 957	
Cultural Services - Community Services											
CWP 401 Purchase of five museum shelves	-	-	-	-	-	-	-		-	48 558	
CWP 402 Purchase of the Drone for museum	-	-	-	-	-	-	-		-	24 429	
CWP 403 Purchase of the fridge for the museum	-	-	-	-	-	-	-		-	2 443	
Public Art sculpture	-	-	-	-	-	-	-		-	106 779	
Purchase of Art works	-	-	-	-	-	-	-		-	97 716	
Collection development-books	351 569	52 735	404 304	165 981	165 588	24 638	190 426		106 580	97 716	
Installation of the Boardwalk at Bakona Malapa	-	-	-	-	-	-	-		126 667	122 145	
New exhibition Fish House	-	-	-	-	-	-	-		57 269	97 716	
Total Cultural Services - Community Services	351 569	52 735	404 304	165 981	165 588	24 638	190 426		130 288	130 288	
Information Services - Corporate and Shared Services									502 485	621 311	
Provision of Laptops PCs and Peripheral Devices	2 173 913	326 087	2 500 000	1 500 000	673 913	101 087	775 000		307 670	293 148	
Implementation of ICT Strategy	163 520	24 528	188 048	163 520	-	-	-		162 883	149 831	
Network Upgrade	2 608 686	391 304	3 000 000	-	2 608 686	391 304	3 000 000		307 670	293 148	
Total Information Services - Corporate and Shared Services	4 946 129	741 919	5 688 048	1 663 520	3 282 609	492 391	3 775 000		778 223	736 127	
City Planning - Planning and Economic Development											
Land Acquisition for Aganang Township	172 326	25 649	198 171	172 326	-	-	-		90 491	162 860	
Mixed use development on the land adjacent to the Municipal Airport and Stadium	-	-	-	-	-	-	-		271 473	244 290	
Implementation of the ICM program (IUDF)	-	-	-	-	-	-	-		66 813	244 290	
Township Establishment for the Eco-estate at Game Reserve	429 241	64 396	493 627	429 241	-	-	-		126 667	162 860	
Township establishment at portion 151-160 of the Farm Sterkloop 688 LS.	531 441	79 716	611 157	-	531 441	79 716	611 157		253 375	162 860	
Establishment of Arts and Cultural HUB at Bakoni Malapa	122 640	18 396	141 036	-	122 640	18 396	141 036		173 743	488 580	
Unimproved Property	-	-	-	-	-	-	-		126 667	244 290	
Township establishment at Farm Volgestuifstein 667 LS	-	-	-	-	-	-	-		217 178	244 290	
CWP 404 Township establishment at the remainder of portion 179 of the Farm Sterkloop 688 LS.	-	-	-	-	-	-	-		-	244 290	
Provision of short term engineering services for Bakona Malapa	13 043 478	1 956 522	15 000 000	-	13 043 478	1 956 522	15 000 000		8 695 652	8 695 652	
Total City Planning - Planning and Economic Development	14 289 128	2 144 869	16 434 997	601 569	13 697 559	2 054 634	15 752 193		10 022 099	10 894 262	
Human Settlement - Planning and Economic Development											
New Municipal Offices HQ (Polekwane Towers) -Planning	581 655	87 248	668 903	213 201	368 454	55 288	423 722		286 343	1 628 601	
Electronic System for Approval of Building Plans	613 201	91 980	705 181	200 000	413 201	61 980	475 181		-	-	
Total Human Settlement - Planning and Economic Development	1 194 856	179 228	1 374 084	413 201	781 655	117 248	898 903		286 343	1 628 601	
LED - Planning and Economic Development											
Supply and installation of Guard tracking devices	-	-	-	-	-	-	-		-	312 196	
Development of the Industrial Park or Special Economic Zone	306 600	45 990	352 590	-	306 600	45 990	352 590		271 473	325 720	
CWP 406 Post Incubation Hub-Installation of services at the Township	511 001	76 650	587 651	-	511 001	76 650	587 651		506 750	488 580	
CWP 407 Post Incubation Hub Development Concept	511 001	76 650	587 651	-	511 001	76 650	587 651		506 750	488 580	
Total LED - Planning and Economic Development	1 328 602	199 290	1 527 892	-	1 328 602	199 290	1 527 892		1 597 169	1 596 028	
Fleet Management - Corporate and Shared Services											
Purchase of Yellow Fleet (3 x Graders / 2 x TLB)	13 043 478	1 956 522	15 000 000	-	13 043 478	1 956 522	15 000 000		-	-	
Purchase of Waste Trucks (2 X Compactors)	4 347 826	652 174	5 000 000	-	4 347 826	652 174	5 000 000		-	-	
Acquisition of fleet	-	-	-	-	-	-	-		271 473	325 720	

Description	ORIGINAL BUDGET 2022/23			ADJUSTMENTS			ADJUSTED BUDGET			BUDGET YEAR *1 2023/24		BUDGET YEAR *1 2024/25	
	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL EXCL. VAT	VAT	TOTAL	TOTAL	TOTAL		
MULTI YEAR BUDGET CAPITAL PROGRAMME													
Total Fleet Management - Corporate and Shared Services	17 391 304	2 606 696	20 000 000	-	-	-	17 391 304	2 606 696	20 000 000	271 473	325 720		
Transport Operations(PRTS)- Transport and Services													
PT Facility upgrade	6 521 739	978 281	7 500 000	-	-	-	6 521 739	978 281	7 500 000	6 759 907	7 059 605		
Upgrade & const of Trunk route 108/2017 WP1	12 608 696	1 891 304	14 500 000	-	-	-	12 608 696	1 891 304	14 500 000	13 146 488	13 648 570		
Upgrading of Transit Mall	2 782 009	417 391	3 200 000	-	-	-	2 782 009	417 391	3 200 000	2 901 294	3 012 068		
Construction & provision of Bus Depot Upper structure in Sesehogo	20 280 869	3 039 130	23 289 999	-	-	-	20 280 869	3 039 130	23 289 999	21 125 046	21 931 841		
Occupational Health & Safety (OHS) Management	1 739 130	269 870	2 000 000	-	-	-	1 739 130	269 870	2 000 000	1 813 309	1 882 561		
Environmental Management Sesehogo & SDA1	1 304 348	195 652	1 500 000	-	-	-	1 304 348	195 652	1 500 000	1 359 981	1 411 921		
Environmental Management in Polokwane City	1 304 348	195 652	1 500 000	-	-	-	1 304 348	195 652	1 500 000	1 359 981	1 411 921		
Redevelopment of Daytime Layover Buildings	1 739 130	269 870	2 000 000	-	-	-	1 739 130	269 870	2 000 000	1 813 309	1 882 561		
Widening of Sandriver bridge(trunk)	33 043 478	4 956 522	38 000 000	-	-	-	33 043 478	4 956 522	38 000 000	34 452 895	35 768 667		
Construction of Bus station upper structure(general joubert str)	20 000 000	3 000 000	23 000 000	-	-	-	20 000 000	3 000 000	23 000 000	20 653 050	21 649 456		
Difou Intersection	5 652 174	847 826	6 500 000	-	-	-	5 652 174	847 826	6 500 000	5 862 253	6 118 525		
Construction of bus depot Civil works 108/2017 WP3	13 043 478	1 956 522	15 000 000	-	-	-	13 043 478	1 956 522	15 000 000	13 599 815	14 119 210		
Total Transport Operations(PRTS)- Transport and Services	119 999 999	18 000 000	137 999 999	-	-	-	119 999 999	18 000 000	137 999 999	125 118 298	129 886 736		
Total Capital Expenditure	847 867 974	127 097 727	974 415 905	41 844 514	-	41 844 514	889 712 488	133 374 404	1 022 537 095	747 466 681	766 802 314		
Integrated Urban Development Grant	316 487 529	47 474 629	363 972 158	21 861 217	-	21 861 217	338 358 746	50 753 812	389 112 558	288 552 926	308 417 467		
Public Transport Network Grant	119 999 999	18 000 000	137 999 999	-	-	-	119 999 999	18 000 000	137 999 999	125 118 298	129 886 736		
Neighbourhood Development Grant	34 782 808	5 217 391	39 999 999	5 237 356	-	5 237 356	40 019 964	6 002 995	46 022 959	34 782 610	39 130 436		
Water Services Infrastructure Grant	67 095 652	10 064 348	77 160 000	-	-	-	67 095 652	10 064 348	77 160 000	63 217 390	66 844 348		
Regional Bulk Infrastructure Grant	134 420 870	20 163 131	154 584 001	-	-	-	134 420 870	20 163 131	154 584 001	104 866 956	109 576 822		
Integrated National Electrification Programme Grant	25 565 217	3 834 783	29 400 000	-	-	-	25 565 217	3 834 783	29 400 000	7 826 087	4 445 217		
Energy Efficiency and Demand Side Management Grant (EEDSM)	4 347 826	652 174	5 000 000	-	-	-	4 347 826	652 174	5 000 000	3 478 261	4 347 826		
Total DORA Allocations	702 709 701	105 408 455	808 116 156	27 098 573	-	27 098 573	729 808 274	109 471 241	839 279 515	627 842 528	682 658 552		
Capital Replacement Reserve	145 158 273	21 691 272	166 299 749	14 745 940	-	14 745 940	159 904 213	23 903 163	183 257 890	119 624 153	104 143 762		
TOTAL FUNDING	847 867 974	127 097 727	974 415 905	41 844 514	-	41 844 514	889 712 488	133 374 404	1 022 537 095	747 466 681	766 802 314		
MULTI YEAR BUDGET													
Description	TOTAL EXCL. VAT	VAT	TOTAL	ADJUSTMENTS	TOTAL EXCL. VAT	VAT	TOTAL	ADJUSTMENTS BUDGET	TOTAL EXCL. VAT	VAT	TOTAL	BUDGET YEAR *1 2023/24	BUDGET YEAR *1 2024/25
Vote 1 - CHIEF OPERATIONS OFFICE	1 030 179	154 527	1 184 706	-	801 251	-	228 928	-	34 339	263 267	1 395 373	2 538 987	
Vote 2 - MUNICIPAL MANAGER'S OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - WATER AND SANITATION	281 465 692	42 219 854	323 685 546	54 531 702	335 997 394	50 399 609	386 397 003	-	50 399 609	243 041 577	251 216 505		
Vote 4 - ENERGY SERVICES	109 913 942	16 486 995	126 399 937	17 018 565	92 894 477	13 834 172	106 828 649	-	89 565 222	91 401 731	91 401 731		
Vote 5 - COMMUNITY SERVICES	52 089 877	7 731 012	59 271 083	725 918	51 363 959	7 822 124	58 436 287	-	20 735 279	20 682 288	20 682 288		
Vote 6 - PUBLIC SAFETY	3 922 699	598 375	4 510 874	-	3 922 499	988 375	4 510 874	-	4 532 884	5 920 865	5 920 865		
Vote 7 - CORPORATE AND SHARED SERVICES	31 957 277	4 793 592	36 750 869	4 663 520	27 263 757	4 094 064	31 367 821	-	3 686 506	3 729 520	3 729 520		
Vote 8 - PLANNING AND ECONOMIC DEVELOPMENT	15 627 730	2 344 160	17 971 890	-	15 026 161	2 253 924	17 280 085	-	11 619 288	12 490 290	12 490 290		
Vote 9 - BUDGET AND TREASURY OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - TRANSPORT SERVICES	350 666 822	52 600 023	403 266 845	11 536 636	362 033 658	54 330 549	416 534 207	-	372 704 229	377 183 927	377 183 927		
Vote 11 - HUMAN SETTLEMENT	1 194 865	179 228	1 374 094	413 201	781 655	117 248	898 903	-	286 343	1 628 601	1 628 601		
Total expenditure	847 867 974	127 097 727	974 415 905	41 844 514	889 712 488	133 374 404	1 022 537 095	41 844 514	747 466 681	766 802 314	766 802 314		



ANNEXURE C

Polokwane Housing Association Budget 2022/23

Polokwane Housing Association did not make any adjustments. However, the Annual Budget is included for Completeness as per National Treasury guideline.



Annual Budget and service delivery agreement - Polokwane Housing Association (PHA) For the Period 2022/2023 to 2024/2025

Despite global and national economic challenges and international pandemic, the PHA's financial history indicates that the entity has managed to survive year on year. As the municipal entity the PHA is mandated to develop and manage Integrated Human Settlements, Social and Non-Social Housing Rental Housing Units within the jurisdiction of Polokwane Municipality.

As a Municipal Entity entrusted with managing rental housing units, PHA is required to comply with Municipal Finance Management Act, Act 56 of 2003, the Municipal System Act, Act 32 of 2000, the Companies Act, Act 71 of 2008, the Housing Code, the Social Housing Act of 2008, and all other relevant legislation applicable to the municipal entity

The PHA's mandate includes, amongst others, the responsibility for administrative processes, accounting and financial management, tenant liaison, policy and guideline formation, capital raising, agency role and other functions that Polokwane Municipality may require in applying the principles of rental housing in Polokwane. The mandate has been extended to include participating in the non-social housing rental space, i.e. gap market and profit making rental housing. Above all PHA must ensure its financial sustainability.

The financial plan for 2022/23 reflects that, with the projected allocation of all rental units of 1150 units, the entity will be generating R15.8million for the year. The 2022/23 budget process was prepared following a similar approach used in previous years. The budget takes into account the current market conditions, such as inflation, historical trend analysis, as well as the proposed Polokwane Municipality budget guidelines. The combined budgeted operating deficit is projected at R5.4mil for the year, this deficit is mainly due non-cash items (Depreciation and Impairment of Receivables) of R13million.

The 2022/23 budget includes a R14million operational grant which would assist the entity in making certain that the entity's cash flow remains positive and that the entity is able to fund its operations. For 2023/24 and 2024/25 the operational grant remains at R14million. For two outer years the operational budget is split between R9million to fund operations R5million will go towards equity in assisting the development of Polokwane extension 76 which will be 208 units

Due to the nature of our business and Funding of new projects being hard to secure, PHA is embarking on Public Private Partnerships. For the period between 2024 and 2025 financial year the

SPECIAL ADJUSTMENTS BUDGET 2022/23

entity is projecting to develop 754 Gap market units and 5116 student accommodation beds. These projects are to be developed using the Built Operate and Transfer model (BOT). Under this model the entity is putting forth as its own equity contribution land as investment. After 30 years the private sector partners will transfer the facility to the entity. In the meantime, the private sector partners will be paying the entity royalties monthly. These new developments will lessen PHA's dependency on the municipality. The PHA's existence is informed by the SMART pillar which forms one of the Municipality's SMART Pillars. i.e SMART Economy. Etc. in attainment of vision 2030 smart city.

For 2022/23 employment costs are budgeted at 4.9% for budget purposes which is consistent with South African Local Government Bargaining Council agreement.

Service Delivery Agreement between the City and the PHA

Service Delivery Agreement

Period of Agreement	No period stipulated but subject to annual reviews in terms of Section 93A of the systems Act
Service Provided	Rentals of Units
Expiry date of SDA	N/A
Monetary value	1 000. Of R1 shares worth R1000
Ownership and control	Shareholding as at 31 December 2021 Polokwane Municipality 100%
Mandate	Develop and Manage Integrated Human Settlements
Funding over medium term	R14 Million 2022/23 R14 Million 2023/24 R14 Million 2024/25
Summary of SDA	Sets out the obligation of PHA to Polokwane Municipality in respect of compliance and performance Issues
Past performance and future objectives	Has fairly met targets in the past, except with Ga-Rena Project which is cumbersome, PHA is confident that it will maintain high level of rental occupation and rental collection. PHA hopes to meet future housing demands



SPECIAL ADJUSTMENTS BUDGET 2022/23
SUMMARY

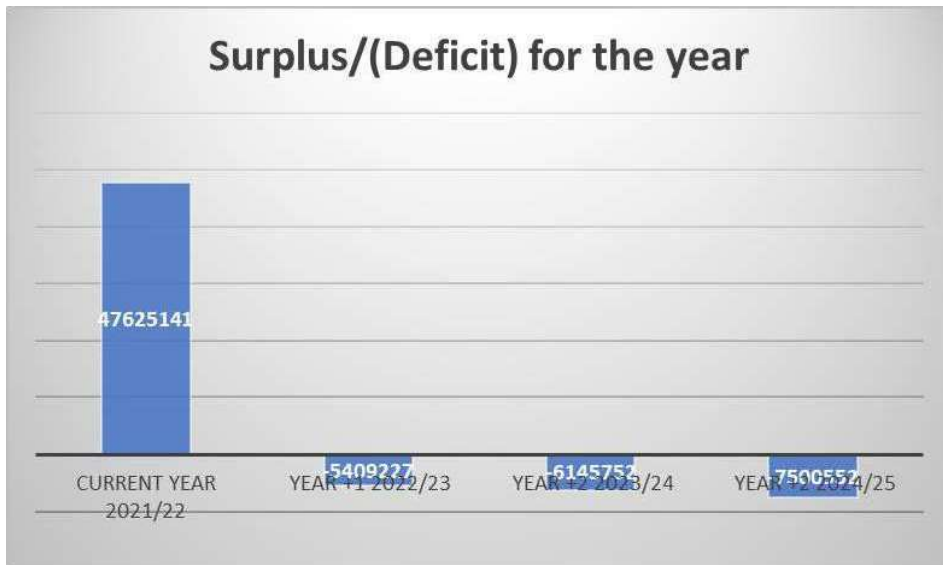


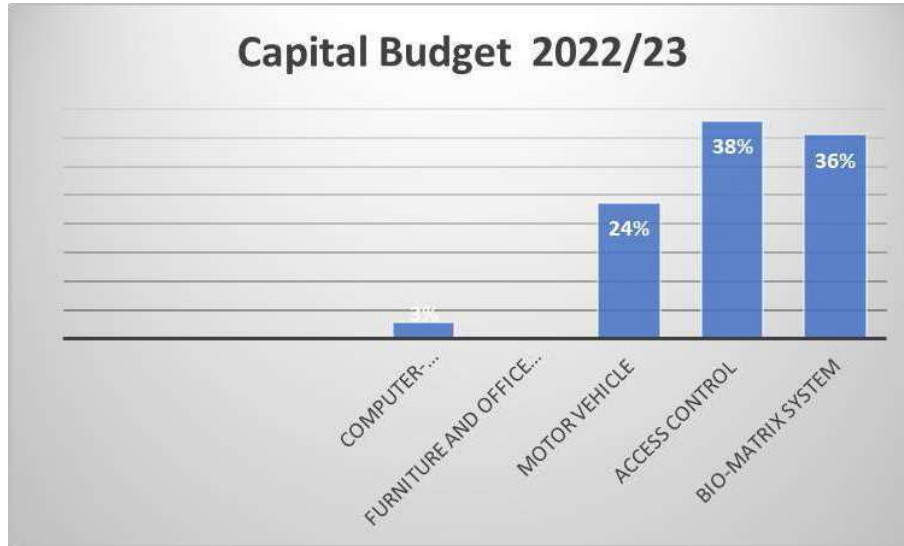
The Annual Budget for the financial year 2022/2023 and indicative for the two projected outer years 2023/2024 and 2024/2025 can be summarized as follow

Operating revenue and expenditure summary:

Description R thousand	Current Year 2021/22		2022/23 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Total Operational Revenue	29 872	26 677	29 872	29 873	29 873
Capital transfers recognised	25 000	54 055	-	-	-
Total Revenue	54 872	80 732	29 872	29 873	29 873
Total Expenditure	32 469	33 107	35 281	36 018	37 373
Surplus/ (Deficit) for the year	22 403	47 625	(5 409)	(6 146)	(7 501)

Surplus and deficit





SPECIAL ADJUSTMENTS BUDGET 2022/23



Table D1 Budget Summary

Description	2018/19		2019/20		2020/21		Current Year 2021/22			Medium Term Revenue and Expenditure Framework			
	Audited Outcome	2019/20 Audited Outcome	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25				
R thousands													
Financial Performance													
Rental of facilities and equipment	11 696	11 558	11 316	15 851	12 647	12 647	15 850	15 850	15 850	15 850	15 850	15 850	15 850
Service charges	—	—	—	—	—	—	—	—	—	—	—	—	—
Investment revenue	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers recognised – operational	11 000	7 834	11 811	14 000	14 000	14 000	14 000	14 000	14 000	14 000	14 000	14 000	14 000
Other own revenue	33 741	65 239	107 999	22	30	30	22	23	23	23	23	23	23
Total Revenue (excluding capital transfers and contributions)	56 437	84 630	131 126	29 872	26 677	26 677	29 872	29 872	29 872	29 872	29 872	29 872	29 872
Employee costs	7 134	8 346	9 064	10 183	10 398	10 398	11 847	12 262	13 120	13 120	13 120	13 120	13 120
Remuneration of directors	1 296	894	991	2 367	2 134	2 134	2 242	2 354	2 472	2 472	2 472	2 472	2 472
Debt impairment	8 732	8 641	8 359	8 000	8 000	8 000	8 000	8 000	8 000	8 000	8 000	8 000	8 000
Depreciation & asset impairment	4 694	5 146	5 144	5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 027	5 027
Finance charges	—	—	—	—	—	—	—	—	—	—	—	—	—
Inventory consumed and bulk purchases	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and grants	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure	20 156	6 191	6 226	6 893	7 548	7 548	8 165	8 375	8 754	8 754	8 754	8 754	
Total Expenditure	42 011	29 218	29 784	32 469	33 107	33 107	35 281	36 018	37 373	37 373	37 373	37 373	37 373
Surplus/(Deficit)	14 426	55 412	101 342	(2 597)	(6 430)	(6 430)	(5 409)	(6 146)	(7 501)	(7 501)	(7 501)	(7 501)	(7 501)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	14 426	55 412	101 342	25 000	54 055	54 055	(5 409)	(6 146)	(7 501)	(7 501)	(7 501)	(7 501)	(7 501)
Taxation	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	14 426	55 412	101 342	22 403	47 625	47 625	(5 409)	(6 146)	(7 501)	(7 501)	(7 501)	(7 501)	(7 501)
Capital expenditure & funds sources													
Transfers recognised - capital	—	48	—	25 150	54 085	54 085	1 835	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—	—	—	—	—
Internally generated funds	—	48	—	150	30	30	1 835	—	—	—	—	—	—
Total sources of capital funds	—	48	—	150	30	30	1 835	—	—	—	—	—	—
Financial position													
Total current assets	23 494	2 677	17 716	7 775	7 921	7 921	7 960	7 671	7 671	7 671	7 671	7 671	7 671
Total non current assets	122 795	179 442	263 449	241 700	312 171	312 171	307 203	303 815	298 240	298 240	298 240	298 240	298 240
Total current liabilities	29 390	9 914	27 618	4 130	4 400	4 400	5 380	6 849	8 780	8 780	8 780	8 780	8 780
Total non current liabilities	—	—	—	—	—	—	—	—	—	—	—	—	—
Community wealth/Equity	116 898	172 205	273 546	245 344	315 691	315 691	309 783	304 637	297 131	297 131	297 131	297 131	297 131
Cash flows													
Net cash from (used) operating	45 710	41 224	109 233	161	261	261	1 746	941	(396)	(396)	(396)	(396)	(396)
Net cash from (used) investing	(25 744)	(61 901)	(109 160)	—	—	—	(1 835)	—	—	—	—	—	—
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—	—	—	—
Cash/cash equivalents at the year end	22 449	1 773	1 846	4 350	4 450	4 450	1 684	2 626	2 230	2 230	2 230	2 230	2 230

SPECIAL ADJUSTMENTS BUDGET 2022/23

Table D2 Budgeted Financial Performance (revenue and expenditure)

R thousands	Description	2018/19	2019/20	2020/21	Current Year 2021/22		Medium Term Revenue and Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	Revenue by Source									
	Property rates									
	Service charges - electricity revenue									
	Service charges - water revenue									
	Service charges - sanitation revenue									
	Service charges - refuse revenue									
	Rental of facilities and equipment	11 696	11 558	11 316	15 851	12 647	12 647	15 850	15 850	15 850
	Interest earned - external investments									
	Interest earned - outstanding debtors									
	Dividends received									
	Fines, penalties and forfeits									
	Licences and permits									
	Agency services	11 000	7 834	11 811	14 000	14 000	14 000	14 000	14 000	14 000
	Transfers and subsidies	33 741	65 239	107 999	22	30	30	22	23	23
	Other revenue									
	Gains									
	Total Revenue (excluding capital transfers and contributions)	56 437	84 630	131 126	29 872	26 677	26 677	29 872	29 873	29 873
	Expenditure By Type									
	Employee related costs	7 134	8 346	9 064	10 183	10 398	10 398	11 847	12 262	13 120
	Remuneration of directors	1 296	894	991	2 367	2 134	2 134	2 242	2 354	2 472
	Debt impairment	8 732	8 641	8 359	8 000	8 000	8 000	8 000	8 000	8 000
	Depreciation & asset impairment	4 694	5 146	5 144	5 027	5 027	5 027	5 027	5 027	5 027
	Finance charges									
	Bulk purchases - electricity									
	Inventory consumed									
	Contracted services									
	Transfers and subsidies	20 156	6 191	6 226	6 893	7 548	7 548	8 165	8 375	8 754
	Other expenditure									
	Losses	42 011	29 218	29 784	32 469	33 107	33 107	35 281	36 018	37 373
	Total Expenditure	14 426	55 412	101 342	(2 597)	(6 430)	(6 430)	(5 409)	(6 146)	(7 501)
	Surplus/(Deficit)	14 426	55 412	101 342	22 403	47 625	47 625	(5 409)	(6 146)	(7 501)
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)									
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				25 000	54 055	54 055			
	Transfers and subsidies - capital (in-kind - all)									
	Surplus/(Deficit) after capital transfers & contributions	14 426	55 412	101 342	22 403	47 625	47 625	(5 409)	(6 146)	(7 501)
	Taxation									
	Surplus/(Deficit) for the year	14 426	55 412	101 342	22 403	47 625	47 625	(5 409)	(6 146)	(7 501)

Table D3 Capital Budget by vote and funding



SPECIAL ADJUSTMENTS BUDGET 2022/23



Vote Description	2018/19	2019/20	2020/21	Current Year 2021/22		Medium Term Revenue and Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
R. thousands									
Capital expenditure by Asset Class/Sub-class									
Other assets									
plant & equipment	-	48	-	25 150	54 085	54 085	1 835	-	-
computer hardware/equipment	-	-	-	120	-	-	-	-	-
furniture and office equipment	-	48	-	15	30	30	52	-	-
Motor Vehicle	-	-	-	15	-	-	-	-	-
Access control	-	-	-	-	-	-	435	-	-
Bio-matrix system	-	-	-	-	-	-	696	-	-
Laboratories	-	-	-	-	-	-	652	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	25 000	54 055	54 055	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	25 000	54 055	54 055	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total capital expenditure on assets	-	48	-	25 150	54 085	54 085	1 835	-	-
Funded by:									
National Government	-	-	-	-	19 055	19 055	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	25 000	35 000	35 000	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	25 000	54 055	54 055	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	48	-	150	30	30	1 835	-	-
Total Capital Funding	-	48	-	25 150	54 085	54 085	1 835	-	-

Table D4 Budgeted Financial Position



SPECIAL ADJUSTMENTS BUDGET 2022/23



Description R thousands	2018/19	2019/20	2020/21	Current Year 2021/22		Medium Term Revenue and Expenditure Framework			
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
ASSETS									
Current assets									
Cash	22 449	1 773	1 846	4 350	4 450	4 450	4 189	4 350	4 450
Call investment deposits									
Consumer debtors	1 015	907	812	3 400	3 450	3 450	3 750	3 300	3 200
Other debtors	29	(2)	15 057	25	21	21	21	21	21
Current portion of long-term receivables									
Inventory									
Total current assets	23 494	2 677	17 716	7 775	7 921	7 921	7 960	7 671	7 671
Non current assets									
Long-term receivables									
Investments									
Investment property									
Investment in Associate									
Property, plant and equipment	122 737	179 392	283 408	241 620	312 137	312 137	307 110	299 769	294 742
Biological									
Intangible	58	50	42	80	34	34	93	89	85
Other non-current assets									
Total non-current assets	122 795	179 442	283 449	241 700	312 171	312 171	307 203	303 815	298 240
TOTAL ASSETS	146 289	182 119	301 165	249 475	320 092	320 092	315 163	311 486	305 911
LIABILITIES									
Current liabilities									
Bank overdraft									
Borrowing									
Consumer deposits									
Trade and other payables	27 840	8 070	25 485	3 250	2 150	2 150	4 700	6 199	8 150
Provisions	1 551	1 844	2 134	880	2 250	2 250	680	650	630
Total current liabilities	29 390	9 914	27 618	4 130	4 400	4 400	5 380	6 849	8 780
Non current liabilities									
Borrowing									
Provisions									
Total non-current liabilities									
TOTAL LIABILITIES	29 390	9 914	27 618	4 130	4 400	4 400	5 380	6 849	8 780
NET ASSETS	116 899	172 206	273 547	245 345	315 692	315 692	309 783	304 637	297 131
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	38 580	93 887	195 228	167 026	242 854	242 854	236 945	231 799	224 293
Reserves	78 318	78 318	78 318	78 318	72 838	72 838	72 838	72 838	72 838
Share capital	1	1	1	1	1	1	1	1	1
TOTAL COMMUNITY WEALTH/EQUITY	116 898	172 205	273 546	245 344	315 691	315 691	309 783	304 637	297 131

Table D5 Budgeted Cash Flow



SPECIAL ADJUSTMENTS BUDGET 2022/23



R thousands	Description	2018/19	2019/20	2020/21	Current Year 2021/22		Medium Term Revenue and Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
	CASH FLOW FROM OPERATING ACTIVITIES									
	Receipts									
	Property rates, penalties and collection charges	3 502	3 028	3 051	4 200	4 300	4 300	-	-	-
	Service charges									
	Other revenue							7 927	7 925	7 925
	Transfers and Subsidies - Operational	28 497	73 073	119 810	14 000	14 000	14 000	14 000	14 000	14 000
	Transfers and Subsidies - Capital									
	Interest									
	Dividends									
	Payments									
	Suppliers and employees	13 711	(34 876)	(13 628)	(18 039)	(18 039)	(18 039)	(20 180)	(20 984)	(22 321)
	Finance charges									
	Dividends paid									
	Transfers and Grants									
	NET CASH FROM/(USED) OPERATING ACTIVITIES	45 710	41 224	109 233	161	261	261	1 746	941	(396)
	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	(25 744)	(61 901)	(109 160)				(1 835)		
	NET CASH FROM/(USED) INVESTING ACTIVITIES	(25 744)	(61 901)	(109 160)	-	-	-	(1 835)	-	-
	CASH FLOWS FROM FINANCING ACTIVITIES									
	Receipts									
	Short term loans									
	Borrowing long term/refinancing									
	Increase (decrease) in consumer deposits									
	Payments									
	Repayment of borrowing									
	NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	-	-	-	-	-	-	-
	NET INCREASE/(DECREASE) IN CASH HELD	19 966	(20 677)	74	161	261	261	(88)	941	(396)
	Cash/cash equivalents at the year begin:	2 483	22 449	1 773	4 189	4 189	1 773	2 034	1 684	2 626
	Cash/cash equivalents at the year end:	22 449	1 773	1 846	4 350	4 450	2 034	1 684	2 626	2 230





ANNEXURE D

Municipal Manager

Quality Certificate



Municipal Manager Quality Certificate



I, **THUSO NEMUGUMONI**, the Municipal Manager of Polokwane Local Municipality, hereby
Certify that –

- Adjustments Budget 2022/23 and supporting documentation

have been prepared in accordance with the Municipal Finance Management Act and
regulations made under that Act.

Print name: Thuso Nemugumoni
Municipal Manager of Polokwane Local Municipality: LIM354

Signature : Thuso Nemugumoni
Date : 16/11/2022



ANNEXURE E

Rollover Over Application Response – National Treasury



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Private Bag X115, Pretoria, 0001 • 40 Church Square, PRETORIA, 0002 • Tel: +27 12 315 5111, Fax: +27 12 406 9055 • www.treasury.gov.za

FROM: Mr S Mashaba, Tel: 012 315 5183, Email: Sello.Mashaba@treasury.gov.za

Ref No: LIM354/24

Ms T Nemugumoni
The Municipal Manager
Polokwane Municipality
P O BOX 111
POLOKWANE
0700

Dear Ms. Nemugumoni

APPLICATION FOR ROLL OVER OF UNSPENT CONDITIONAL GRANTS FOR THE 2021/22 FINANCIAL YEAR

Your letter dated 30 August 2022 refers.

Approval is hereby granted in terms of section 21(2) of the 2021 Division of Revenue Amendment Act, (Act No. 17 of 2021) (DoRAA) to retain a lesser amount of **R10.1 million** from the requested amount of R152.1 million allocated to your municipality in the 2021/22 financial year through the DoRA. This approval is in respect of the Integrated Urban Development Grant (R10.1 million).

The National Treasury used criteria set out in Circular No.115 of the Municipal Finance Management Act, 2003 (Act No.56 of 2003) as a guide to assess the roll over request by your municipality.

The reduced amount of R10.1 million is to fund the following projects:

- Upgrade of arterial road D4014 in Makgoro (Sekweng) to Makaijane (R3.2 million);
- Upgrading of road in Ga-Thoka from reservoir to Makanya 4034 (R1.8 million);
- Completion of hospital road in Mankweng (R4.2 million); and
- Upgrade of arterial road in Ga-Rampheri (tarring of 2.1KM from gravel to tar as per RAL MoU) (R764 thousand).

The unapproved amount of R142 million is based on the following reasons:

Neighbourhood Development Partnership Grant (R22.6 million)

- Failure to spend a minimum of 50 per cent of the allocation; and
- Non appointment of contractors or late appointment of contractors for Nelson Mandela Bokelo crossing, hospital view road/streets, and stormwater canal.

Regional Bulk Infrastructure Grant (R28.3 million)

- Third consecutive rollover for the same conditional grant;
- Implementation of projects in Implementation Readiness Study (IRS) which is yet to be approved (The municipality should engage DWS on the finalisation on IRS and utilise future RBIG allocation against the requested project), and implementation of unapproved projects as per Department of Water and Sanitation (DWS); and



- No proof of commitment for the Regional Waste Water Treatment Works.

Water Services Infrastructure Grant (R12.5 million)

- Third consecutive rollover request of the same conditional grant.

Public Transport Network Grant (R71.4 million)

- The Department of Transport did not recommend the rollover (future allocation will be utilised against the rollover request;
- No proof of commitment (appointment letter) for the following:
 - Construction of civil works at General Joubert BRT station and upgrade of roadways on the Transit mall;
 - Refurbishment of daytime layover facility; and
 - Construction of civil works on the bus depot.
- Late appointment of service provider for Leeto la Polokwane phase 1A turnaround strategy.

Integrated National Electrification Programme grant (R6.9 million)

- Third consecutive rollover request of the same conditional grant.

Energy Efficiency Demand Side Management grant (R85 thousand)

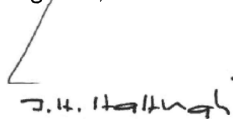
- As per recommendation of the Department of Mineral Resources and Energy citing non reporting by the municipality.

The National Treasury advises your municipality to adjust your grant income projections according to section 28 of the Municipal Finance Management Act, (Act No. 56 of 2003) by passing a municipal adjustments budget. Please take note of the requirements of regulation 23(1) of the Municipal Budget and Reporting Regulations (Government gazette No. 32141 dated 17 April 2009) which provides for dates by which a Municipal Council should pass an adjustments budget.

All approved roll overs must be reported in a format approved by National Treasury. Further, municipalities must also report expenditure incurred on rolled over amounts monthly to the relevant Transferring Officer. Municipalities are also encouraged to also send a copy of the roll over reports to the respective provincial departments (provincial treasury and local government department).

NB: This process only covers the 2021 DoRA allocations.

Kind regards,

pp 

MALIENG NGQALENI
DEPUTY DIRECTOR-GENERAL: INTERGOVERNMENTAL RELATIONS
DATE: 19 October 2022

CC: Office of the Auditor-General



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Private Bag X115, Pretoria, 0001 • 40 Church Square, PRETORIA, 0002 • Tel: +27 12 315 5111, Fax: +27 12 406 9055 • www.treasury.gov.za

FROM: Mr S Mashaba, Tel: 012 315 5183, Email: Sello.Mashaba@treasury.gov.za

Ref No: LIM354/24

Ms T Nemugumoni
The Municipal Manager
Polokwane Municipality
P O BOX 111
POLOKWANE
0700

Dear Ms. Nemugumoni

REPAYMENT OF UNSPENT CONDITIONAL GRANTS FOR THE 2021/22 FINANCIAL YEAR

Following the un-approval of your municipality's request for a rollover of the Neighbourhood Development Partnership Grant (NDPG) in the amount of R22.6 million due to failure to spend a minimum of 50 per cent of the NDPG allocation of R48 million, National Treasury hereby revises its decision and approves the rollover of a lesser amount of **R16.1 million** from the requested rollover amount of R152.1 million. The initial rollover approval was for an amount of R10.1 million for the IUDG. The total approval amount is now in respect of the Integrated Urban Development Grant (R10.1 million), and the NDPG (R6 million), and is to fund the following projects:

In addition to the initial approval of only the IUDG amount of R10.1 million, an additional R6 million of the NDPG is added to the total approval amount. The decision is made following the performance verification of the NDPG, where it has since been verified that from the NDPG allocation of R48 million, your municipality managed to spend R25.3 million, which is more than 50 per cent of the NDPG allocation, hence a portion is now eligible for rollover.

Integrated Urban Development Grant (R10.1 million)

- Upgrade of arterial road D4014 in Makgoro (Sekweng) to Makaijane (R3.2 million);
- Upgrading of road in Ga-Thoka from reservoir to Makanya 4034 (R1.8 million);
- Completion of hospital road in Mankweng (R4.2 million); and
- Upgrade of arterial road in Ga-Rampheri (tarring of 2.1KM from gravel to tar as per RAL MoU) (R764 thousand).

Neighbourhood Development Partnership Grant (R6 million)

- Hospital view road 1 and 2 (R1.8 million); and
- Hospital link (R4.1 million).



The revised unapproved rollover amount of R135.9 million is based on the following reasons:

Neighbourhood Development Partnership Grant (R16.6 million)

- Non appointment of contractors or late appointment of contractors for Nelson Mandela Bokelo crossing, hospital view road/streets, and stormwater canal.

Regional Bulk Infrastructure Grant (R28.3 million)

- Third consecutive rollover for the same conditional grant;
- Implementation of projects in Implementation Readiness Study (IRS) which is yet to be approved (The municipality should engage DWS on the finalisation on IRS and use future RBIG allocation against the requested project), and implementation of unapproved projects as per Department of Water and Sanitation (DWS); and
- No proof of commitment for the Regional Waste Water Treatment Works.

Water Services Infrastructure Grant (R12.5 million)

- Third consecutive rollover request of the same conditional grant.

Public Transport Network Grant (R71.4 million)

- The Department of Transport did not recommend the rollover (future allocation will be used against the rollover request);
- No proof of commitment (appointment letter) for the following:
 - Construction of civil works at General Joubert BRT station and upgrade of roadways on the Transit mall;
 - Refurbishment of daytime layover facility; and
 - Construction of civil works on the bus depot.
- Late appointment of service provider for Leeto la Polokwane phase 1A turnaround strategy.

Integrated National Electrification Programme grant (R6.9 million)

- Third consecutive rollover request of the same conditional grant.

Energy Efficiency Demand Side Management grant (R85 thousand)

- As per recommendation of the Department of Mineral Resources and Energy citing non reporting by the municipality.

The National Treasury advises your municipality to adjust your grant income projections according to section 28 of the Municipal Finance Management Act, (Act No. 56 of 2003) by passing a municipal adjustments budget. Please take note of the requirements of regulation 23(1) of the Municipal Budget and Reporting Regulations (Government gazette No. 32141 dated 17 April 2009) which provides for dates by which a Municipal Council should pass an adjustments budget.

All approved roll overs must be reported in a format approved by National Treasury. Further, municipalities must also report expenditure incurred on rolled over amounts monthly to the relevant



Transferring Officer. Municipalities are also encouraged to also send a copy of the roll over reports to the respective provincial departments (provincial treasury and local government department). The National Treasury has finalised the unspent conditional grant process for the 2021/22 financial year and has determined the unspent amount to be repaid to the National Revenue Fund (NRF).

National Treasury utilises the 2022 pre-audited Annual Financial Statements (AFS) to update the unspent conditional grants dataset for the 2021/22 financial year. Please note that in the absence of the AFS, National Treasury used the Section 71 report for the fourth quarter of 2021/22 to determine the amount to be surrendered to the NRF.

In the case of your municipality, National Treasury concluded that an amount of **R135.9 million** remains unspent and should be repaid to the NRF. The unspent amount is in respect of the Energy Efficiency Demand Side Management Grant (R85 thousand), Integrated National Electrification Programme Grant (R6.9 million), Neighbourhood Development Partnership Grant (R16.6 million), Regional Bulk Infrastructure Grant (R28.3 million), the Public Transport Network Grant (R71.4 million) and the Water Services Infrastructure Grant (R12.5 million).

Kindly ensure that the unspent amount stipulated above should be paid into the following bank account on or before 18 November 2022:

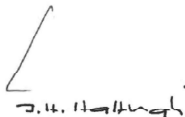
Account holder	National Treasury
Bank	ABSA
Branch code	632005
Account No.	405 236 8632
Reference	Municipal demarcation code and name (E.g., EC144 Gariep)

The proof of payment must be faxed to (012) 315-5958 or (012) 315-5190 or be e-mailed to Ms. Drienkie Scholtz at Drienkie.Scholtz@treasury.gov.za and Mr Sello Mashaba at Sello.Mashaba@treasury.gov.za.

Should the municipality fail to return the unspent conditional grants to the National Revenue Fund or comply with section 21(1) of the of the 2021 Division of Revenue Act, (Act No. 9 of 2021) (DoRA). National Treasury will offset the entire unspent amount from the municipality's 07 December 2022 equitable share installment available to your municipality in terms of section 21(4) of the 2021 DoRA.

Please note that in terms of section 21(4) of DoRA, the municipality has 14 days upon receipt of this letter to propose an alternative repayment arrangement for the unspent conditional grants to be paid into the National Revenue Fund which lapses on 22 November 2022.

Kind regards,

pp 

MALIJENG NGQALENI
DEPUTY DIRECTOR-GENERAL: INTERGOVERNMENTAL RELATIONS
DATE: 04 November 2022

CC: Office of the Auditor-General

ANNEXURE F

COUNCIL RESOLUTION

SPECIAL ADJUSTMENTS BUDGET 2022/23



CR/78/12/22	A	PORTFOLIO: NONE <i>DATE:</i> <i>ITEM:</i> <i>PAGE:</i> <i>REF:</i>	<i>MAYORAL COMMITTEE</i> <i>DATE: 18/11/2022</i> <i>ITEM: 5.3</i> <i>PAGE: 12</i>	<i>COUNCIL</i> <i>DATE:12/12/22</i> <i>ITEM:10</i> <i>PAGE:92</i>
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SPECIAL BUDGET ADJUSTMENT 2022/2023

RESOLVED

1. That in terms of section 28 of the Municipal Finance Management Act, 56 of 2003, the adjustments budget of the Polokwane Municipality for the financial year 2022/2023; and single year capital appropriations with approved as set-out in the following tables:

1.1 Table B2 -Budgeted Financial Performance (revenue and expenditure by standard classification);

1.2 Table B4 -Budgeted Financial Performance (revenue by source and expenditure by type); and

1.3 Table B5 -Single year capital appropriations by standard classification and associated funding by source.

2. That the financial position, cash flow, cash-backed reserve/accumulated surplus, Asset management and basic service delivery targets are adopted as set out in the following tables:

2.1 Table B1 -Adjustments Budget Summary;

2.2 Table B3 -Adjustments Budget Financial Performance (revenue and expenditure by Municipal vote);

2.3 Table B6 -Budgeted Financial Position;

2.4 Table B7 -Budgeted Cash Flows;

2.5 Table B8 -Cash backed reserves and accumulated surplus reconciliation;

2.6 Table B9 -Asset management; and

2.7 Table B10 -Basic service delivery measurement.

3. Polokwane Housing Association Adjustment Budget

3.1 Table E1 Summary of the Adjustment Budget

3.2 Table E2 Budgeted Financial Position

3.3 Table E3 Budgeted Cash Flow

Action: Executive Mayor