JANUARY 2024 - 2023/24 OPERATING ADJUSTMENT BUDGET		
	Revenue	**Expenditure**
Opening Balance	**-71 818 399 125.37**	**71 818 399 125.37**
Revenue Estimates - Downward Adjustment		
Community Services - Revenue Adjustment after Operational Review	283 939.85	
Corporate Services - Revenue Adjustment after Operational Review	1 959 628.17	
Finance - Internal Interest Charges Reduction	94 189 688.36	
Human Settlements - Operating Grants and Donations Decrease	31 041 258.42	
Spatial Planning & Environment - Revenue alignments after Operational Review	269 995.13	
Spatial Planning & Environment - Operating Grants and Donations Decrease	26 748 303.00	
Urban Mobilty - Revenue Adjustment after Operational Review	6 977 344.38	
Urban Waste - Operating Grants and Donations Decrease	5 367 074.31	
Urban Waste Management - Revenue Adjustment after Operational Review	62 239 399.52	
Water & Sanitation - Operating Grants and Donations Decrease	20 972 000.00	
Community Services & Health - Operating Grants and Donations decrease	28 719 000.00	
Human Settlements - Operating Grants and Donations decrease	63 000.00	
Safety & Security - Operating Grants and Donations decrease	14 639 000.00	
	293 469 631.14	
Revenue Estimates - Upward Adjustment		
Community Services & Health - Operating Grants and Donations Increase	-2 212 636.18	
Community Services & Health - Insurance Internal Claims Payout Provision	-265 935.68	
Corporate Services - Operating Grants and Donations Increase	-3 011.05	
Economic Growth - Revenue Adjustment after Operational Review	-131 071 728.26	
Economic Growth - Operating Grants and Donations Increase	-12 034 355.45	
Finance - External Investment Interest Adjustment	-176 993 781.49	
Finance - Operating Grants and Donations Increase	-27 810 071.65	
Finance - Revenue Adjustment after Operational Review	-24 107 844.00	
Future Planning & Resilience - Revenue Adjustment after Operational Review	-1 925.45	
Human Sttelements - Revenue Adjustment after Operational Review	-9 654 764.05	
Safety & Security - Traffic Fines Revenue and Accruals Adjustment after Operational Review	-652 000 000.00	
Safety & Security - Operating Grants and Donations Increase	-11 851 362.62	
Spatial Planning & Environment - Revenue alignments after Operational Review	-269 995.13	
Urban Mobility - Operating Grants and Donations Increase	-33 187 771.02	
Various Directorates - Internal Utilities Charges Increase	-1 524 710.94	
Various Directorates - Revised Capital Grants and Donations Provisions	-118 564 061.00	
Water & Sanitation - Water and Sanitation Service Charges Adjustment after Operational Review	-175 129 519.91	
Water & Sanitation - Water and Sanitation Other revenue Adjustment after Operational Review	-15 651 851.00	
Water & Sanitation - Water Inventory Revenue (Gains) Adjustment after Operational Review	-466 758 155.61	
Corporate Services - Operating Grants and Donations increase	-200 000.00	
Various Directorates - Revised Capital Grants and Donations Provisions	-928 000.00	
	-1 860 221 480.49	
Expenditure Estimates - Downward Adjustment		
Community Services & Health - Realignments on Various Expenditure Provisions		-11 409 619.00
Community Services & Health - Budget reduction due to Clinics Transferred to Provincial Health		-26 000 000.00
Community Services & Health - Budget transferred to Corporate Services for Facilities Management		-18 367 000.00
Community Services & Health - Capital Funded Ex Revenue Amendment		-10 764 194.00
Community Services & Health - Budget transferred to Corporate Services for HR Policy Review		-670 000.00
Corporate Services - CAR Expenditure Reduction after operational Review		-144 031 868.00
Corporate Services - Realignments on Various Expenditure Provisions		-3 577 050.00
Economic Growth - Budget Transferred to Corporate Services for HR Policy Review		-335 000.00
Economic Growth - Realignments on Various Expenditure Provisions		-2 070 529.00
Energy - Realignments on Various Expenditure Provisions		-40 837 123.33
Energy - Reduction of Bulk purchases		-658 000.00
Energy - Budget tranferred to Corporate Services for Call Centre Function		-10 101 054.00
Finance - Expenditure reduction after operational review		-124 268 142.94
Finance - Realignments on Various Expenditure Provisions		-593 517.00
Finance - Reduction of Contribution to Insurance Fund		-3 833 917.39
Finance - Reduction on External Interest after operational review		-36 643 053.89
Future Planning & Resilience - Realignments on Various Expenditure Provisions		-4 071 497.35
Future Planning & Resilience - Funds transferred to Corporate Service for HR Policy Review		-272 802.36
Human Settlements - Adjustment of Contribution from Housing Fund to fund approved expenditure		-10 000 000.00
Human Settlements - Reduction of Staff budget funded from Grants		-10 000 000.00

JANUARY 2024 - 2023/24 OPERATING ADJUSTMENT BUDGET		
	Revenue	**Expenditure**
Human Settlements - Operating Grants and Donations Decrease		-31 041 258.42
Office of the City Manager - Realignments on Various Expenditure Provisions		-1 336 999.40
Office of the City Manager - Funds transferred to Corporate Service for HR Policy Review		-397 197.64
Office of the City Manager - Funds transferred to Spatial Planning and Development for post transferred		-742 000.00
Safety & Security - Realignments on Various Expenditure Provisions		-20 275 238.58
Safety & Security - Capital Funded Ex Revenue Amendment		-43 030 000.00
Spatial Planning & Environment - Realignments on Various Expenditure Provisions		-19 858 623.00
Spatial Planning & Environment - Operating Grants and Donations Decrease		-26 748 303.00
Urban Mobilty - Expenditure Reduction in line with revenue reduction		-6 977 344.38
Urban Mobilty - Realignments on Various Expenditure Provisions		-3 877 500.00
Urban Mobilty - Primary Expenditure Reduction in line with Operating Grant Adjustments		-11 637 100.00
Urban Waste Management - Realignments on Various Expenditure Provisions		-165 212 416.85
Urban Waste - Operating Grants and Donations Decrease		-5 367 074.31
Urban Waste - EPWP Funds transferred to Community Services		-2 900 000.00
Urban Waste Management - Reduction on expenditure		-6 340 656.73
Various Directorates - Internal Interest Charges Reduction		-94 189 688.36
Various Directorates - Salary Savings on SWA for all directorates		-150 537 489.38
Various Directorates - Leave Pay Review		-6 374 272.00
Water and Sanitation - Operating Grants and Donations Decrease		-20 972 000.00
Water and Sanitation - Realignments on Various Expenditure Provisions		-996 304.00
Safety & Security - Operating Grants and Donations decrease		-14 639 000.00
Human Settlements - Operating Grants and Donations decrease		-63 000.00
Community Services and Health - Operating Grants and Donations decrease		-28 719 000.00
Various Rates-funded Directorates - Adjustment PRMA provision		-83 000 000.00
		-1 203 736 834.31
Expenditure Estimates - Upward Adjustment		
Economic Growth - Additional Provision for assessment and restoration plan of City Hall Organ		5 700 000.00
Economic Growth - Additional provision for creation of CRR		20 000 000.00
Spatial Planning & Environment - Additional Provision for Milnerton Lagoon Dredging.		1 818 407.00
Safety & Security - Additional Provision for Events		18 000 000.00
Safety & Security - Additional Provision for EPWP (Metro Police Leanerships)		34 048 195.20
Safety & Security - Additional Provision for DPU (Displaced People Unit)		7 478 476.00
Future Planning and Resilience - Additional Provision : Communications Mayoral Research		800 000.00
Future Planning and Resilience - Additional Provision for Contract Management Requirement (CPPPM)		3 000 000.00
Office of City Manager - Additional Provision For Special Procurement Project - Forensic Practices		6 970 644.00
Office of City Manager - Additional Provision for Forensic Investigations		15 280 140.00
Office of City Manager - Additional Funding for Procurement Law Unit		3 400 000.00
Office of City Manager - Correction on Mayoral Fund Provision		7 000 000.00
Finance - Additional Provision for Employee related costs on regrades of positions		2 015 626.00
Finance - Additional Provision for Auditor General Costs		3 000 000.00
Corporate Services - Additional Provision for Overtime and Corporate Training		5 950 000.00
Corporate Services - Additional Provision for Security		20 000 000.00
Urban Mobility - Additional Funding for Roads Repairs and Maintenance		80 000 000.00
Community Services & Health - Realignments on Various Expenditure Provisions		11 409 619.00
Community Services & Health - Operating Grants and Donations Increase		2 212 636.18
Community Services & Health - EPWP funds transferred from Corporate EPWP		2 900 000.00
Community Services & Health - Additional budget for Insurance Payout Utilisation		265 936.00
Corporate Services - Operating Grants and Donations Increase		3 011.05
Corporate Services - Budget tranferred from Energy for Call Centre Function		10 101 054.00
Corporate Services - Budget tranferred from Community Services for Facilities Management		18 367 000.00
Corporate Services - Budget tranferred from other directorates for HR Policy Review		2 345 000.00
Corporate Services - Realignments on Various Expenditure Provisions		3 577 050.00
Economic Growth - Realignments on Various Expenditure Provisions		2 070 529.00
Economic Growth - Operating Grants and Donations Increase		12 034 355.45
Economic Growth - Increased Bad Debt Provision		16 667 809.26
Economic Growth - Increased CRR:Sale of Assets		114 403 919.00
Energy - Realignments on Various Expenditure Provisions		40 837 123.33
Energy - Adjustment Provision PRMA		44 949 660.00
Energy - Adjustment Contribution to CRR		24 153 688.45
Finance - Expenditure adjustment in line with revenue adjustment		17 287 595.00
Finance - Operating Grants and Donations Increase		27 810 071.65

ANNEXURE 1.1: OPERATING BUDGET - SUMMARY OF CHANGES

JANUARY 2024 - 2023/24 OPERATING ADJUSTMENT BUDGET		
	Revenue	**Expenditure**
Finance - Realignments on Various Expenditure Provisions		593 517.00
Finance - Insurance Internal Claims Payout Provision		4 405 651.24
Future Planning & Resilience - Realignments on Various Expenditure Provisions		4 071 497.35
Future Planning & Resilience - Correction of Internal Order settlement		18 576.92
Human Settlements - Additional operational expenditure funded from Housing Fund		10 000 000.00
Human Settlements - Additional expenditure funded from Insurance Payout		4 139 715.56
Human Settlements - Correction of Staff Budget Provisons related to Operating Grants and Donation Projects		23 261 642.00
Office of the City Manager - Realignments on Various Expenditure Provisions		1 336 999.40
Office of the City Manager - Correction of Virement Posting		3 700 000.00
Safety & Security - Adjustment of Commission Revenue Sharing		27 000 000.00
Safety & Security - Adjustment of Debt Impairment related to Traffic Fines		625 000 000.00
Safety & Security - Realignments on Various Expenditure Provisions		20 275 238.58
Safety & Security - Operating Grants and Donations Decrease		11 851 362.62
Spatial Planning & Environment - Realignments on Various Expenditure Provisions		19 858 623.00
Spatial Planning & Environment - Funds transferred from OCM for position transferred		1 412 196.00
Urban Mobility - Operating Grants and Donations Increase		33 187 771.02
Urban Mobilty - Realignments on Various Expenditure Provisions		3 877 500.00
Urban Waste Management - Adjustment Provision PRMA		13 176 775.00
Urban Waste Management - Realignments on Various Expenditure Provisions		157 477 915.95
Various Directorates - Depreciation Adjustments		49 460 126.13
Various Directorates - Internal Utilities Charges Increase		1 524 710.94
Various Directorates - Revised Capital Grants and Donations Provisions		118 564 061.00
Various Rates funded Directorates - Adjustment PRMA provision		238 682 360.00
Water and Sanitation - Adjustment to Expenditure after Operational Review		142 004 708.84
Water and Sanitation - Adjustment PRMA provision		50 097 205.00
Water and Sanitation - Increased Water Inventory (Inventory and Losses) after operational review		482 634 486.54
Water and Sanitation - Realignments on Various Expenditure Provisions		996 304.00
Corporate Services - Additional Contribution to Capital Replacement Reserve		3 000 000.00
Corporate Services - Operating Grants and Donations increase		200 000.00
Safety & Security - Additional Overtime provision		80 000 000.00
Various Directorates - Revised Capital Grants and Donations Provisions		928 000.00
		2 718 594 489.66
Capital Expenditure Funded Ex Revenue - Accumulated Surplus		**53 794 194.00**
Accumulated Surplus Adjustment - Energy (Athlone Power Station Project)		**-1 900 000.00**
2023/2024 Total Budget Including Adjustments	**-73 385 150 974.72**	**73 385 150 974.72**