

WATERBERG DISTRICT MUNICIPALITY



2023/24 ADJUSTMENT BUDGET AND SUPPORTING DOCUMENTATION

FEBRUARY 2024

ADJUSTMENT BUDGET DOCUMENT 2023/24 FINANCIAL YEAR

CONTENT AND FORMAT OF ADJUSTMENTBUDGET DOCUMENT

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1. List of acronyms

IDP	Integrated Development Plan
MFMA	Municipal Finance Management Act
SDBIP	Service Delivery and Budget Implementation Plan
DORA	Division of Revenue Act
MTREF	Medium Term Revenue and Expenditure Framework
KPA	Key Performance Area
KPI	Key Performance Indicator
SETA	Sectoral Education and Training Authority
MM	Municipal Manager

PART 1 – ADJUSTMENT BUDGET

2. MAYOR'S REPORT

The 2023/24 MTREF was approved on 31 May 2023 in accordance with Section 24 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (MFMA).

In terms of Section 28 of the MFMA, a municipality may revise an approved annual budget through an adjustments budget. Municipal budget and reporting regulation (MBRR) 23(1) and (2) state that an adjustments budget may be tabled at the municipal council, any time after the mid-term budget and performance assessment, but not later than February of the current year. It further states that only one adjustments budget may be tabled, except when additional revenues are allocated from the national and provincial adjustments budgets.

Section 28(2) provides guidelines on when an adjustments budget can be prepared and subsection (2)(b) to (g) stipulates the limitations, as to timing or frequency.

The guidelines are as follows:

- (1) A municipality may revise an approved budget through an adjustments budget.
- (2) An adjustments budget –
 - (a) must adjust the revenue and expenditure estimate downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (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 rollovers when the annual budget for the current financial year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.

Taking into account the mid-term performance, an adjustments budget is necessary mainly to:

- To address the impending shortfall on the service charges revenue
- To address overspending on various line items
- To authorise the utilization of projected savings in one vote towards spending under another vote
- To appropriate roll-over grants that were approved during the financial year

- To appropriate additional grant funding that have been received
- To accommodate the implementation of the new wage adjustment and the expenditure incurred on the ex-gratia payments

The adjustment budget takes into account the MFMA Circular 42 and National Treasury directive that the WDM must ensure that 2023/24 Adjustment Budget is funded from realistically anticipated revenues to be collected.

Waterberg District Municipality is committed to ensuring that it stabilizes its finances through the implementation of a revenue enhancement strategy and this will be achieved over a medium term period.

3. COUNCIL RESOLUTIONS

Recommendations:

1. That, in terms of Section 28(2) of the MFMA, the proposed 2023/24 adjustments budget (operating and capital) be approved as set out in this report;
2. That the supporting documentation as per Annexure A be approved together with the following tables:
 - Adjusted budget summary
 - Adjusted budget financial performance (revenue and expenditure by municipal vote)
 - Adjusted budget financial performance (revenue and expenditure by standard classification)
 - Adjusted budget financial performance (revenue by source and expenditure by type)
 - Adjusted capital expenditure budget by municipal vote and funding
 - Adjusted budget financial position
 - Adjusted budget cash-flows
 - Cash-backed reserves/accumulated surplus reconciliation.
 - Assets management
3. That, following the approval of the 2023/24 adjustments budget by Council, it be submitted in both printed and electronic formats to the National Treasury and the relevant provincial treasury within ten working days, as required by regulation 24 of the MBRR;
4. The budget adjustments be made public in compliance with MFMA Section 54(3).

4. EXECUTIVE SUMMARY

4.1 SUMMARY OF THE PROPOSED 2022/23 OPERATING ADJUSTMENT BUDGET

Taking in to account the mid-term financial performance and the adjustment budget submission received from the various departments, the following table summarized the 2023/24 proposed adjustment budget.

Table 1. Consolidated Overview of the adjustment budget

DC36 Waterberg - Table B1 Adjustments Budget Summary - 2023/2024

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 566	-	-	-	-	-	699	699	3 265	2 692	2 818
Transfers recognised - operational	154 572	-	-	-	-	-	-	-	154 572	162 206	166 612
Other own revenue	2 373	-	-	-	-	-	23	23	2 396	2 070	2 167
Total Revenue (excluding capital transfers and contributions)	159 512	-	-	-	-	-	722	722	160 234	166 967	171 598
Employee costs	127 546	-	-	-	-	-	(1 487)	(1 487)	126 059	133 795	140 084
Remuneration of councillors	9 218	-	-	-	-	-	758	758	9 976	9 669	10 124
Depreciation & asset impairment	7 393	-	-	-	-	-	(1 424)	(1 424)	5 969	7 755	8 120
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 985	-	-	-	-	-	1 180	1 180	43 165	43 207	45 185
Total Expenditure	186 142	-	-	-	-	-	(973)	(973)	185 168	194 427	203 512
Surplus/(Deficit)	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)

The total operating revenue increased by R 722 326 mainly on Interest earned on investment income. The total expenditure decreased by R 973 343. The net effect of Increase and decrease in both revenue and expenditure is R 1 695 668.

OPERATING REVENUE

The table below reflects the approved 2023/24 MTREF and proposed adjustment

DC36 Waterberg - Table B1 Adjustments Budget Summary - 2023/2024

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 566	-	-	-	-	-	699	699	3 265	2 692	2 818
Transfers recognised - operational	154 572	-	-	-	-	-	-	-	154 572	162 206	166 612
Other own revenue	2 373	-	-	-	-	-	23	23	2 396	2 070	2 167
Total Revenue (excluding capital transfers and contributions)	159 512	-	-	-	-	-	722	722	160 234	166 967	171 598

Investment Revenue

Investment revenue has been increased by R699 410. The increase in the interest earned on external investment can be attributed to higher interest rates we received from our banks.

The total adjustment to revenue is increase of R722 326 bringing the total budgeted revenue after adjustment to R160 233 927.

OPERATING EXPENDITURE

Council approved an operating expenditure budget amounting to **R186 141 728**

The table bellows reflects the approved 2023/24 MTREF and proposed adjustments

DC36 Waterberg - Table B1 Adjustments Budget Summary - 2023/2024

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Employee costs	127 546	-	-	-	-	-	(1 487)	(1 487)	126 059	133 795	140 084
Remuneration of councillors	9 218	-	-	-	-	-	758	758	9 976	9 669	10 124
Depreciation & asset impairment	7 393	-	-	-	-	-	(1 424)	(1 424)	5 969	7 755	8 120
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 985	-	-	-	-	-	1 180	1 180	43 165	43 207	45 185
Total Expenditure	186 142	-	-	-	-	-	(973)	(973)	185 168	194 427	203 512

The adjustments on the operating expenditure are mainly due to the following reasons;

Employee cost

Employee related costs decreased by R1 487 095 mainly due to salaries based on mid-term results. Adjustments where processed within the different votes.

Depreciation and asset impairment

Depreciation and asset impairment decreased by R1 423 671 mainly due to mid-term results also taking into account the revised depreciation calculations.

Other expenditure

Other expenditure increased by R1, 1 million mainly due to the following items:

- Maintenance of vehicles
- Fuel cost
- Rental of equipment
- S & T

Savings on various items were identified within general expenditure.

Therefore net operating expenditure would decrease by R973 343 resulting in the total budgeted expenditure after adjustment being R185 168 385 including the IDP operating projects. The net effect of decrease in both revenue and expenditure is R24 934 459.

The shortfall in the 2023/24 approved operating budget is funded as such spending should be kept at a minimum level in order to reduce this projected deficit. The unfunded health and fire-fighting services, as well as the Abattoir operations has a huge impact on this deficit, since some services which are not funded by grants have been included in the approved budget. The full amount of the shortfall relates to an actual operating shortfall in the current year whereby the revenue received during the year will not be enough to fund the budgeted 2023/24 operating expenditure. This is a major cause for concern as indication is that the municipality will continuously be short on the budget in future as revenue is fixed per grants and majority of operating expenditure is salary related which often increases by more than the CPI or relevant equitable share percentage increase.

The accumulated deficit from previous years is, as per the current state of affairs, worsening the financial position of the municipality and having a detrimental effect on the IDP as surpluses previously allocated to the IDP is now used to fund operating shortfalls, thereby decreasing the IDP funding for projects significantly. Attached as **Budget Table B8** is the funding measurement test which indicates that currently all years of the proposed adjustment budget are still funded.

4.2 2023/24 CAPITAL BUDGET ADJUSTMENTS

Capital budget approved for the 2023/24 financial year amounting to R150 000. An adjustment budget of R30 000 were made on the capital budget for 2023/24 financial year to make adjustment budget on capital projects to R180 000.

5. ADJUSTMENT BUDGET TABLES

The budget adjustment schedule contains the ten main budget adjustment tables as required in terms of section 28 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2023/2024 budget adjustment.

(Table B1) – Adjustment Budget Summary

(Table B2) – Revenue and expenditure by standard classification.

(Table B3) – Revenue and expenditure by municipal vote.

(Table B4) – Adjustment Budget Financial Performance (revenue and expenditure).

(Table B5) - Adjustments Capital Expenditure Budget by vote and funding.

(Table B6) - Adjustments Budget Financial Position.

(Table B7) - Adjustments Budget Cash Flows.

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

(Table B9) - Asset Management

(Table B1) - Adjustments Budget Summary

DC36 Waterberg - Table B1 Adjustments Budget Summary - 2023/2024

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 566	-	-	-	-	-	699	699	3 265	2 692	2 818
Transfers recognised - operational	154 572	-	-	-	-	-	-	-	154 572	162 206	166 612
Other own revenue	2 373	-	-	-	-	-	23	23	2 396	2 070	2 167
Total Revenue (excluding capital transfers and contributions)	159 512	-	-	-	-	-	722	722	160 234	166 967	171 598
Employee costs	127 546	-	-	-	-	-	(1 487)	(1 487)	126 059	133 795	140 084
Remuneration of councillors	9 218	-	-	-	-	-	758	758	9 976	9 669	10 124
Depreciation & asset impairment	7 393	-	-	-	-	-	(1 424)	(1 424)	5 969	7 755	8 120
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 985	-	-	-	-	-	1 180	1 180	43 165	43 207	45 185
Total Expenditure	186 142	-	-	-	-	-	(973)	(973)	185 168	194 427	203 512
Surplus/(Deficit)	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)
Transfers and subsidies - capital (monetary)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)

(Table B2) – Adjustment Budget Financial Performance (revenue and expenditure by functional classification).

DC36 Waterberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 2023/2024

Standard Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		155 248	–	–	–	–	–	899	899	156 148	162 504	166 930
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		155 248	–	–	–	–	–	899	899	156 148	162 504	166 930
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		158	–	–	–	–	–	250	250	408	166	173
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		53	–	–	–	–	–	–	–	53	55	58
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		105	–	–	–	–	–	250	250	355	110	116
<i>Economic and environmental services</i>		2 290	–	–	–	–	–	–	–	2 290	2 393	2 500
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		2 290	–	–	–	–	–	–	–	2 290	2 393	2 500
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
<i>Other</i>		1 815	–	–	–	–	–	(427)	(427)	1 388	1 904	1 994
Total Revenue - Functional	2	159 512	–	–	–	–	–	722	722	160 234	166 967	171 598
Expenditure - Functional												
<i>Governance and administration</i>		91 691	–	–	–	–	–	4 158	4 158	95 848	95 269	99 700
Executive and council		39 396	–	–	–	–	–	1 914	1 914	41 310	41 327	43 269
Finance and administration		52 294	–	–	–	–	–	2 244	2 244	54 538	53 942	56 430
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		69 835	–	–	–	–	–	(4 416)	(4 416)	65 419	73 243	76 685
Community and social services		4 386	–	–	–	–	–	206	206	4 592	4 601	4 817
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		39 903	–	–	–	–	–	(2 962)	(2 962)	36 941	41 845	43 811
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		25 546	–	–	–	–	–	(1 660)	(1 660)	23 885	26 797	28 057
<i>Economic and environmental services</i>		15 557	–	–	–	–	–	471	471	16 028	16 310	17 071
Planning and development		11 387	–	–	–	–	–	(676)	(676)	10 711	11 936	12 491
Road transport		4 170	–	–	–	–	–	1 147	1 147	5 317	4 374	4 580
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
<i>Other</i>		9 059	–	–	–	–	–	(1 186)	(1 186)	7 873	9 605	10 056
Total Expenditure - Functional	3	186 142	–	–	–	–	–	(973)	(973)	185 168	194 427	203 512
Surplus/ (Deficit) for the year		(26 630)	–	–	–	–	–	1 696	1 696	(24 934)	(27 459)	(31 915)

Explanatory notes to MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these standard areas which enables the National Treasury to compile 'whole of government' reports.
- Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

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

Explanatory notes to MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services

DC36 Waterberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 2023/2024														
Vote Description	Ref	2023/24									Budget Year		Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10					
[Insert departmental structure etc]		A	A1	B	C	D	E	F	G	H				
R thousands														
Revenue by Vote	1													
Vote 1 - BUDGET AND TREASURY		154 270	-	-	-	-	-	699	699	154 969	161 898	166 295		
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-		
Vote 3 - CORPORATE SERVICES		978	-	-	-	-	-	200	200	1 178	607	635		
Vote 4 - PLANNING		-	-	-	-	-	-	-	-	-	-	-		
Vote 5 - INFRASTRUCTURE SERVICES		2 290	-	-	-	-	-	-	-	2 290	2 393	2 500		
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-	-	-	-		
Vote 7 - SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-		
Vote 8 - FIRE FIGHTING		53	-	-	-	-	-	-	-	53	55	58		
Vote 9 - MUNICIPAL HEALTH SERVICES		105	-	-	-	-	-	250	250	355	110	116		
Vote 10 - ABATTOIR		1 815	-	-	-	-	-	(427)	(427)	1 388	1 904	1 994		
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-		
Total Revenue by Vote	2	159 512	-	-	-	-	-	722	722	160 234	166 967	171 598		
Expenditure by Vote	1													
Vote 1 - BUDGET AND TREASURY		22 644	-	-	-	-	-	2 703	2 703	25 347	23 704	24 771		
Vote 2 - MUNICIPAL MANAGER		12 504	-	-	-	-	-	1 311	1 311	13 815	13 117	13 733		
Vote 3 - CORPORATE SERVICES		29 650	-	-	-	-	-	(459)	(459)	29 192	30 238	31 659		
Vote 4 - PLANNING		11 387	-	-	-	-	-	(676)	(676)	10 711	11 936	12 491		
Vote 5 - INFRASTRUCTURE SERVICES		4 170	-	-	-	-	-	1 147	1 147	5 317	4 374	4 580		
Vote 6 - MAYORS OFFICE		26 892	-	-	-	-	-	603	603	27 495	28 210	29 536		
Vote 7 - SOCIAL SERVICES		4 386	-	-	-	-	-	206	206	4 592	4 601	4 817		
Vote 8 - FIRE FIGHTING		39 903	-	-	-	-	-	(2 962)	(2 962)	36 941	41 845	43 811		
Vote 9 - MUNICIPAL HEALTH SERVICES		25 546	-	-	-	-	-	(1 660)	(1 660)	23 885	26 797	28 057		
Vote 10 - ABATTOIR		9 059	-	-	-	-	-	(1 186)	(1 186)	7 873	9 605	10 056		
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-		
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-		
Total Expenditure by Vote	2	186 142	-	-	-	-	-	(973)	(973)	185 168	194 427	203 512		
Surplus/ (Deficit) for the year	2	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)		

(Table B4) – Adjustment Budget Financial Performance (revenue and expenditure)

DC36 Waterberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2023/2024												Budget Year 2024/25	Budget Year 2025/26
Description	Ref	2023/24										Adjusted Budget	Adjusted Budget
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		53	-	-	-	-	-	-	-	53	55	58	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		(0)	-	-	-	-	-	-	-	(0)	(1)	(1)	
Interest earned from Current and Non Current Assets		2 566	-	-	-	-	-	699	699	3 265	2 692	2 818	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 321	-	-	-	-	-	23	23	2 344	2 015	2 110	
Non-Exchange Revenue													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		154 572	-	-	-	-	-	-	-	154 572	162 206	166 612	
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		159 512	-	-	-	-	-	722	722	160 234	166 967	171 598	
Expenditure By Type													
Employee related costs		127 546	-	-	-	-	-	(1 487)	(1 487)	126 059	133 795	140 084	
Remuneration of councillors		9 218	-	-	-	-	-	758	758	9 976	9 669	10 124	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		7 393	-	-	-	-	-	(1 424)	(1 424)	5 969	7 755	8 120	
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		8 572	-	-	-	-	-	712	712	9 284	8 618	9 023	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		33 413	-	-	-	-	-	468	468	33 881	34 589	36 162	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		186 142	-	-	-	-	-	(973)	(973)	185 168	194 427	203 512	
Surplus/(Deficit)		(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)	
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	(26 630)	-	-	-	-	-	1 696	1 696	(24 934)	(27 459)	(31 915)	

Explanatory notes to Table B4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R159 million in 2023/24 and was adjusted to R160 million.
2. Total expenditure is R186 million and was adjusted to R185 million.
3. Employee related costs are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to address the municipality dependency on grants.

(Table B5) – Adjustment Budget Capital Expenditure by vote, standard classification and funding source.

DC36 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2023/2024

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - FIRE FIGHTING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ABATTOIR		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		150	-	-	-	-	-	30	30	180	-	-
Vote 4 - PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - MAYORS OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - FIRE FIGHTING		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - MUNICIPAL HEALTH SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ABATTOIR		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		150	-	-	-	-	-	30	30	180	-	-
Total Capital Expenditure - Vote		150	-	-	-	-	-	30	30	180	-	-
Capital Expenditure - Functional												
Governance and administration		150	-	-	-	-	-	30	30	180	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		150	-	-	-	-	-	30	30	180	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	150	-	-	-	-	-	30	30	180	-	-
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		150	-	-	-	-	-	30	30	180	-	-
Total Capital Funding		150	-	-	-	-	-	30	30	180	-	-

(Table B6) – Adjustment Budget Financial Position

DC36 Waterberg - Table B6 Adjustments Budget Financial Position - 2023/2024											
Description	Ref	2023/24								Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	
ASSETS											
Current assets											
Cash and cash equivalents		18 133	–	–	–	–	–	692	692	18 825	(17 033)
Trade and other receivables from exchange transactions	1	1 265	–	–	–	–	–	–	–	1 265	20
Receivables from non-exchange transactions	1	1 491	–	–	–	–	–	–	–	1 491	500
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–
Inventory		–	–	–	–	–	–	–	–	–	–
VAT		–	–	–	–	–	–	–	–	–	–
Other current assets		–	–	–	–	–	–	–	–	–	–
Total current assets		20 889	–	–	–	–	–	692	692	21 581	(16 513)
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	70 634	–	–	–	–	–	30	30	70 664	62 729
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–
Intangible assets		1 159	–	–	–	–	–	–	–	1 159	1 047
Trade and other receivables from exchange transactions		55	–	–	–	–	–	–	–	55	55
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		71 848	–	–	–	–	–	30	30	71 878	63 831
TOTAL ASSETS		92 736	–	–	–	–	–	722	722	93 459	47 318
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–
Consumer deposits	2	–	–	–	–	–	–	–	–	2	2
Trade and other payables from exchange transactions		9 218	–	–	–	–	–	(5 790)	(5 790)	3 427	9 415
Trade and other payables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Provisions		16 363	–	–	–	–	–	–	–	16 363	17 164
VAT		–	–	–	–	–	–	–	–	–	–
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		25 582	–	–	–	–	–	(5 790)	(5 790)	19 792	26 581
Non current liabilities											
Borrowing	1	–	–	–	–	–	–	–	–	–	–
Provisions	1	23 052	–	–	–	–	–	–	–	23 052	24 352
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		23 052	–	–	–	–	–	–	–	23 052	24 352
TOTAL LIABILITIES		48 635	–	–	–	–	–	(5 790)	(5 790)	42 844	50 933
NET ASSETS	2	44 102	–	–	–	–	–	6 513	6 513	50 614	(3 615)
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		44 102	–	–	–	–	–	1 696	1 696	45 797	(3 615)
Funds and Reserves		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		44 102	–	–	–	–	–	1 696	1 696	45 797	(3 615)

Explanatory notes to Table B6 - Budgeted Financial Position

- Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table B6 is supported by an extensive table of notes (SB2) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

(Table B7) Adjustment Budget Cash Flow

DC36 Waterberg - Table B7 Adjustments Budget Cash Flows - 2023/2024											
Description	Ref	2023/24								Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10	
R thousands		A	A1	B	C	D	E	F	G	H	
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(184 032)	-	-	-	-	-	-	-	(184 032)	(192 468)
Finance charges		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(184 032)	-	-	-	-	-	-	-	(184 032)	(192 468)
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		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
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		(184 032)	-	-	-	-	-	-	-	(184 032)	(192 468)
Cash/cash equivalents at the year begin:	2	42 803	-	-	-	-	-	-	-	42 803	8 468
Cash/cash equivalents at the year end:	2	(141 229)	-	-	-	-	-	-	-	(141 229)	(184 000)
<i>References</i>											

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

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

(Table B8) - Cash Backed Reserves/Accumulated Surplus Reconciliation

DC36 Waterberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2023/2024

Description	Ref	2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	(141 229)	-	-	-	-	-	-	-	(141 229)	(184 000)	(199 126)
Other current investments > 90 days		159 362	-	-	-	-	-	692	692	160 054	166 967	171 598
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		18 133	-	-	-	-	-	692	692	18 825	(17 033)	(27 528)
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	9 218	-	-	-	-	-	(5 790)	(5 790)	3 427	9 415	9 409
Other provisions		16 363	-	-	-	-	-	-	-	16 363	17 164	18 057
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		25 580	-	-	-	-	-	(5 790)	(5 790)	19 790	26 579	27 466
Surplus(shortfall)		(7 448)	-	-	-	-	-	6 483	6 483	(965)	(43 612)	(54 995)

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

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

(Table B9) Asset Management

DC36 Waterberg - Table B9 Asset Management - 2023/2024

[illegible]

PART 2 - SUPPORTING DOCUMENTATION

6. ADJUSTMENT TO BUDGET ASSUMPTIONS

Council approved the 2022/23 budget in Item A054/2021 on 27 May 2022. A mid-year assessment was carried out based on the actual figures for the period ending 31 December 2021. The Budget Adjustment is required mainly due to the following:

- Increment in transfer and subsidies (revenue and expenditure)
- Increase in employee related expenditure for fire fighters
- Virements and savings in operating expenditure
- Decrease in depreciation projections

REVENUE

The municipality adjusted Revenue item Investment revenue and other own revenue.

EXPENDITURE

The major operational expenditure budget adjustment is on employee related costs and general expenditure to address budget shortfall on insurance claims, maintenance, and rental of equipment as well as S&T. The budget shortfall on the employee related costs and general expenses were funded by savings on other line items. The expenditure decreased by R973 343 to R185 168 385.

CAPITAL EXPENDITURE

The municipality adjusted capital expenditure on ICT solar by R30000. Total Adjusted budget amount is R180 000

7. ADJUSTMENT TO BUDGET FUNDING

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement:

DC36 Waterberg - Supporting Table SB6 Adjustments Budget - funding measurement - 2023/2024

Description	Ref	MFMA section	#NAME?	#NAME?	#NAME?	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2024/25	Budget Year 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				(141 229)	–	(141 229)	(184 000)	(199 126)
Cash + investments at the yr end less applications - R'000	2	18(1)b				(7 448)	–	(965)	(43 612)	(54 995)
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				(26 630)	–	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-21.9%	-1.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				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							-81.1%	-30.8%
Long term receivables % change - incr(decr)	12	18(1)a							174.7%	-0.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	0.0%	0.0%	0.0%

8. ADJUSTMENT TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMME

DC36 Waterberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	2021/22							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	2022/23	2023/24
		Budget	2	year	Govt	5	6	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	Budget	Budget
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:	1	-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	-	-	-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		143 396	-	-	-	0	0	143 396	148 400	151 222
Rural Road Asset Management Systems Grant		2 179	-	-	-	0	0	2 179	2 284	2 290
Municipal Infrastructure Grant		141 217	-	-	-	0	0	141 217	146 116	148 932
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		143 396	-	-	-	0	0	143 396	148 400	151 222
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143 396	-	-	-	0	0	143 396	148 400	151 222

9. ADJUSTMENT TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

- N/A

10. ADJUSTMENT TO COUNCILLOR ALLOWANCES AND EMPLOYEES BENEFITS

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2023/24											
Summary of remuneration	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	% change
		A	A1	B	C	D	E	F	G	H	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		6 233	-			-		248	248	6 481	4.0%
Pension and UIF Contributions		565	-			-		130	130	695	23.0%
Medical Aid Contributions		185	-			-		(66)	(66)	119	-35.8%
Motor Vehicle Allowance		543	-			-		170	170	713	31.3%
Cellphone Allowance		602	-			-		6	6	608	1.0%
Housing Allowances		-	-			-		-	-	-	
Other benefits and allowances		1 089	-			-		270	270	1 359	24.8%
Sub Total - Councillors		9 218	-			-		758	758	9 976	8.2%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		4 986	-	-		-		(340)	(340)	4 647	-6.8%
Pension and UIF Contributions		672	-	-		-		143	143	815	21.2%
Medical Aid Contributions		323	-	-		-		50	50	373	15.5%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		-	-	-		-		75	75	75	#DIV/0!
Motor Vehicle Allowance		1 496	-	-		-		-	-	1 496	0.0%
Cellphone Allowance		83	-	-		-		-	-	83	0.0%
Housing Allowances		-	-	-		-		-	-	-	
Other benefits and allowances		9	-	-		-		-	-	9	0.0%
Payments in lieu of leave		219	-	-		-		-	-	219	0.0%
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
Entertainment		-	-	-		-		-	-	-	
Scarcity		-	-	-		-		-	-	-	
Acting and post related allowance		-	-	-		-		-	-	-	
In kind benefits		-	-	-		-		-	-	-	
Sub Total - Senior Managers of Municipality		7 788	-	-		-		(72)	(72)	7 716	-0.9%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		72 596	-	-	-	-	-	(300)	(300)	72 296	-0.4%
Pension and UIF Contributions		12 921	-	-	-	-	-	240	240	13 161	1.9%
Medical Aid Contributions		7 398	-	-	-	-	-	0	0	7 398	0.0%
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		5 128	-	-	-	-	-	135	135	5 263	
Motor Vehicle Allowance		8 566	-	-	-	-	-	(185)	(185)	8 381	-2.2%
Cellphone Allowance		551	-	-	-	-	-	-	-	551	0.0%
Housing Allowances		3 413	-	-	-	-	-	-	-	3 413	
Other benefits and allowances		4 283	-	-	-	-	-	(700)	(700)	3 583	-16.3%
Payments in lieu of leave		3 542	-	-	-	-	-	(420)	(420)	3 122	-11.9%
Long service awards		126	-	-	-	-	-	15	15	141	11.9%
Post-retirement benefit obligations	5	1 233	-	-	-	-	-	(200)	(200)	1 033	-16.2%
Entertainment		-	-	-	-	-	-	-	-	-	
Scarcity		-	-	-	-	-	-	-	-	-	
Acting and post related allowance		-	-	-	-	-	-	-	-	-	
In kind benefits		-	-	-	-	-	-	-	-	-	
Sub Total - Other Municipal Staff		119 758	-	-	-	-	-	(1 415)	(1 415)	118 343	-1.2%
% increase											
Total Parent Municipality		136 763	-	-	-	-	-	(729)	(729)	136 034	-0.5%
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								-	-	
Entertainment									-	-	
Scarcity									-	-	
Acting and post related allowance									-	-	
In kind benefits									-	-	
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									-	-	

11. ADJUSTMENT TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The IDP was also adjusted around the powers and function to demonstrate which function are shared with the local municipalities and which ones are only performed by the District. According to section 156(1) of the constitution and section 84(1) and (2) of the Municipal Structures Act, many of these functions are local municipality functions. However, section 85 (1) of the Municipal Structure Act stipulate that the MEC for Local Government in the province may, subject to provisions of the section, adjust the division of functions and powers between a district and local municipality as set out in section 84(1) or (2) by allocating, within a prescribed policy framework, any of these functions or powers vested

- ☐ In the local municipality to the district municipality or
- ☐ In the district municipality(excluding a functions or power referred to in section 84 (1)(a), (b), (c), (d), (i), (o)or (p) to the local Municipality

POWERS AND FUNCTIONS	DISTRICT FUNCTIONS	LOCAL MUNICIPALITY FUNCTION
▪ Integrated Development, Planning for the district municipality as a whole.	Shared	Shared
▪ Refuse dumps and solid waste.	Monitoring of land fill site	Refuse dumps and solid waste
▪ Cemeteries and crematoria.	Monitoring of Funeral Parlors	Cemeteries and crematoria.
▪ Municipal Health Services	Municipal Health Services	-
▪ Fire-fighting services	Fire-fighting services	-
▪ Air Quality	Air Quality	-
▪ Municipal roads which form an integral part of road transport system for the district area as a whole	Shared	Shared
▪ Municipal Abattoir	Municipal Abattoir	-
▪ Promotion of local tourism for the area of the district municipality.	Promotion of local tourism	-

▪ Municipal transport planning	Shared	Shared
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The original Top layer SDBIP was approved by the Executive Mayor on 15 June 2022 with 34 Key Performance Indicators (KPI). The indicator percentage capital budget variance in terms of SDBIP removed which now the total number decreased to 33.

The Key Performance targets were adjusted due to the input received from the Auditor General of South Africa (AGSA) and local government elections which took place 1st November 2021 which interrupted the Process plan.

The target of the following key Performance Indicators (KPIs) were adjusted

- Number of ambient air quality monitoring reports submitted – lifted from Departmental SDBIP to the institutional SDBIP
- Number of District Municipal Planning Tribunal Meeting held increased target from 1 per quarter to 3
- Number of ambient air quality monitoring reports submitted decreased target from 2 to 1 per quarter
- Number of Disaster Management stakeholder consultative meetings held decreased target from 2 to 1 per quarter
- Percentage Capital budget variance in terms of SDBIP- removed no capital project for 2022/23 FY.

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
1.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of Highly rated IDP	1	1X highly rated IDP attained by 30 June 2023	N/A	N/A	N/A	1 highly rated IDP	CoGHSTA IDP Analysis report
2.	Spatial rationale	To coordinate spatial transformation	Integrated Planning	Number of IDP (s) Approved by council by 31 May 2023	1/1	1X 2023/24 IDP Approved by 30 June 2023	N/A	N/A	1 Draft IDP 31 March 2023	1 Final IDP 31 May 2023	Approved IDP with Council resolution
3.	Spatial rationale	To facilitate access and transform land and rural tourism development	Integrated planning	Number of DMPT Meeting held	0/4	4 X DMPT Meeting held by 30 June 2023	1	1	3	3	8X Set of Invitation Agenda Minutes Attendance register
4.	Basic service delivery	To preserve and protect natural resources and promote	Municipal Health	Number of Food outlets issued with certificate of compliance	94	80 X Food outlets issued with certificate of compliance by 30 June 2023	20	20	20	20	80 X Set of Signed copies of certificates

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
		public health									
5.	Basic service delivery	To coordinate and monitor social and infrastructure development for the provision and access to services.	Municipal health	Number of permitted land fill site monitored	9/9	9 X Permitted land fill site monitored by 30 June 2023	9	9	9	9	8 X 4 Sets of Reports on Permitted land fill site monitored & Schedule of permitted landfill site monitoring sessions
6.	Basic Service Delivery	To preserve and protect natural resources and promote public health	Air quality management	Number of ambient air quality monitoring reports submitted	6	6X ambient air quality monitoring reports submitted by 30 June 2023	2	2	1	1	6X air quality monitoring reports
7.	Basic delivery service	To coordinate and monitor infrastructure development for the provision and access to service	Disaster Management	Number of Disaster Management stakeholder consultative meetings held	8	6 X Disaster Management stakeholder consultative meetings held by 30 June 2023	2	2	1	1	6 X Set of Invitation Agenda Minutes Attendance register & Schedule of Meetings
8.	Basic service delivery	To coordinate and monitor infrastructure development for the provision and	Fire fighting	Number of Fire-fighting reports submitted by local municipalities	20	20 X Fire-fighting reports submitted by local municipalities by 30 June 2023	5	10	15	20	20 X Set of Fire-fighting Quarterly reports

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
		access to									
9.	Financial management and viability	To effectively manage finances and resource mobilization.	Expenditure Management	Percentage of Operating budget variance in terms of SDBIP	20,31%	≤10% of Operating budget variance attained by 30 June 2023	≤10%	≤10%	≤10%	≤10%	Annexure B Financial Report
10	Financial management and viability	To effectively manage finances and resource mobilization.	Reporting	Number of section 71 MFMA report submitted within timeframe	12/12	12 X 71 MFMA report submitted within 10 working days of start of the each Month	3	3	3	3	12 X Set of Submission letters or email & Schedule of MFMA 71 Submission Schedule
11	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Number LED forum meeting held	4	4 X LED forum meeting held by 30 June 2023	1	1	1	1	4 X Set of Attendance register, Agenda, Minutes and invitations
12	Local Economic Development	To create a conducive environment for radical economic development.	Economic development	Percentage of LED Forums resolutions implemented	100% 9/9	100% LED forums resolutions implemented by 30 June 2023	100%	100%	100%	100%	LED Forum(s) resolution register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
13	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of section 72 Report (s)-Mid-year Budget and performance Assessment Report submitted	1/1 25/01/2022	1 X (MFMA S72 Report) Mid-year Budget and performance Assessment Report submitted by 25 January 2023	N/A	N/A	1	N/A	Submission letters to NT/PT & EM with acknowledgement letters & A Copy of Mid-year Budget and performance Assessment Report
14	Good Governance and Public Participation	To develop and implement integrated management & governance systems	Monitoring and Evaluation	Number of Submission of Annual Performance Report (APR) and AFS .	1/1	1X APR and AFS submitted to AGSA by 31 August 2023.	1	N/A	N/A	N/A	1 X Copy of Submission letter with acknowledgement
15	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	AG -Audit outcome/ Opinion	Unqualified	Unqualified attained by 31 March 2023	N/A	N/A	Unqualified	N/A	Audit Report
16	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage AG material audit queries resolved	100% 28/28	100% of Prior Year material audit queries resolved by 30 June 2023	N/A	20%	60%	100%	2019/20 Post Audit action plan

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
17	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage Identified risk resolved within timeframes as specified in risk plan	50% 9/18	100% of Identified risk resolved within timeframes as specified in risk plan by 30 June 2023	25%	50%	75%	100%	Risk register
18	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of internal audit findings resolved	70% 14/20	100% of internal audit findings resolved by 30 June 2023	25%	50%	75%	100%	Internal audit action plan
19	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Number of Audit committee meetings held	4	4 X Audit committee meetings held by 30 June 2023	1	1	1	1	4 X Set of Minutes and Attendance register with the Schedule of Meetings
20	Good Governance and Public Participation	To develop and implement integrated management and governance systems	Auditing	Percentage of Audit Committee recommendations implemented	83% 5/6	100% of Audit Committee recommendations implemented by 30 June 2023	100%	100%	100%	100%	Audit Committee recommendations Register
21	Good Governance	To develop and implement	Governance	Percentage Council resolutions implemented	88.2% 83/94	100% Council resolutions implemented	100%	100%	100%	100%	Council resolutions implemented register

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
	and Public Participation	integrated management and governance systems		ed within timeframes		d by 30 June 2023					
22	Good Governance and Public Participation	To develop and implement integrated management and governance	Public Participation	Number of IDP Representative Forum meetings convened	4/4	4 X IDP Representative Forum meetings convened by 30 June 2023	1X Approval of IDP Review Process	1X Analysis phase	1 X Preparation for Tabling of the 2021/22-25/26 Draft IDP for Adoption	1 X Preparation for Tabling of the 2021/22-25/26 Final IDP for Approval	4 X Set of Invitations, Agenda, minutes & attendance register with Schedule of the meetings
23	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Percentage of MPAC resolutions implemented	100% 6/6	100% MPAC resolutions implemented by 30 June 2023	100%	100%	100%	100%	MPAC Resolution register
24	Good Governance and Public Participation	To develop and implement integrated management and governance	Governance	Number of 2019/20 Oversight report(s) approved by council	1	1 X 2019/20 Oversight report(s) approved by council by 31 March 2023	N/A	N/A	N/A	1	Council resolution with 2019/20 Oversight Report
25	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Human Resources Management	Number of Senior Management with signed Performance Agreements	6	6 X Senior Management with signed Performance Agreements by 31 July 2022	6	N/A	N/A	N/A	6 X Copies of Signed Performance Agreements

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
26	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Capacity building and Training (HRD)	Number of officials and Councillors capacitated in terms of the workplace skills plan (WSP)	21	25 X Officials and Councillors capacitated in terms of the workplace skills plan by end June 2023	5	5	5	10	Copies of the Attendance registers and Schedule of training activities attended
27	Transformation and Organisational Development	To Improve, attract, develop and retain best human capital	Occupational Health and Safety	Number of OHS Committee meetings held	New	4 X OHS Committee meetings held by 30 June 2023	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	1 OHS Meeting	4 X Set of Attendance registers with Schedule of the Meetings
28	Transformation and Organisational Development	To improve Administration and Governance Capacity	Information and Communication Technology	Number of ICT Steering Committee Meeting Held	4	4 X ICT Steering Committee Meeting Held by 30 June 2023	1	1	1	1	4 X Set of Attendance registers with Schedule of the Meetings
29	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Organisational Development	Number of approved 2022/23 SDBIP by the Executive Mayor	100 % 11 June 2021	1 X 2021/22 SDBIP Approved by the EM by the 28 June 2023	N/A	N/A	N/A	1 X approved 2022/23 SDBIP	Copy of the Approved 2022/23 SDBIP
30	Transformation and Organisational Development	To attract, develop and retain ethical and best human capital	Monitoring and Evaluation	Number of 2021/22 Annual Performance evaluation conducted	0/1	1X 2021/22 Annual Performance evaluation conducted by 30 June 2021	N/A	N/A	N/A	1	Attendance register and Schedule of 2020/21 Annual Performance Evaluations
31	Transformation and Organisational Development	To attract, develop and retain ethical	Monitoring and Evaluation	Number of Annual report (sec 121) adopted &	100 % approved 30 May	1 X Annual Report (sec 121) adopted & submitted to MEC by	N/A	N/A	100 % Approval of final	N/A	Council resolution & submission letter

	KPA	Strategic Objective	Programme / Focus area	Performance Indicators	Baseline 2021/22	Annual Target 2022-2023	Target Quarter 1	Target Quarter 2	Target Quarter 3	Target Quarter 4	Evidence
	organisational Development	and best human capital		submitted to MEC	2022	31 March 2023			20/21 AR		
32	Transformation and Organisational Development	To improve Administration and Governance Capacity	Legal Services	Number of litigation reports compiled and submitted to council	2	4 X litigation reports compiled and submitted to council by 30 June 2023	1	1	1	1	4 X Set of Litigation Reports with Council Resolution
33	Transformation and Organisational Development	To improve Administration and Governance Capacity	Human Resource Management	Number of LLF meetings held by end June 2023	4	1 X LLF meetings held by end June 2023	1	1	1	1	4 X Set of Attendance register Minutes

12. ADJUSTMENT TO CAPITAL EXPENDITURE

DC36 Waterberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -												
Vote Description	Ref	2021/22									Budget Year 2022/23	Budget Year 2023/24
		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												
Vote 1 - Vote 1: BUDGET AND TREASURY	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2: MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Vote 4: PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6: MAYORS OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7: SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8: FIRE FIGHTING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9: MUNICIPAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10: ABATTOIR	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote												
Single-year expenditure appropriation												
Vote 1 - Vote 1: BUDGET AND TREASURY	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2: MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3: CORPORATE SERVICES		900	-	-	-	-	-	0	0	900	-	-
Vote 4 - Vote 4: PLANNING		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Vote 5: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6: MAYORS OFFICE		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Vote 7: SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Vote 8: FIRE FIGHTING SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Vote 9: MUNICIPAL HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Vote 10: ABATTOIR	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		900	-	-	-	-	-	0	0	900	-	-
Total Capital Expenditure		900	-	-	-	-	-	0	0	900	-	-

13. OTHER SUPPORTING DOCUMENTS

- None

14. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I _____ Municipal Manager of Waterberg District Municipality, hereby certify that the 2023/24 Adjustment Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustment budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____
MUNICIPAL MANAGER OF WATERBERG DISTRICT MUNICIPALITY

Signature _____

Date _____