

WATERBERG DISTRICT MUNICIPALITY



2022/23 ADJUSTMENT BUDGET AND SUPPORTING DOCUMENTATION

FEBRUARY 2023

ADJUSTMENT BUDGET DOCUMENT 2022/23 FINANCIAL YEAR

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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 2022/23 MTREF was approved on 27 May 2022 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 2022/23 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 2021/22 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 2022/23 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 2022/23 proposed adjustment budget.

Table 1. Consolidated Overview of the adjustment budget

DC36 Waterberg - Table B1 Adjustments Budget Summary

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 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
R thousands	A	A1	B	C	D	E	F	G	H		
Total Revenue (excluding capital transfers and contributions)	150 768 728	0	0	0	0	0	-879 178	-879 178	149 889 550	155 865 000	158 780 000
Total Expenditure	189 466 868	0	0	0	0	0	-879 178	-879 178	188 587 690	196 155 000	204 666 000
Surplus/(Deficit)	-38 698 140	0	0	0	0	0	0	0	-38 698 140	-40 290 000	-45 886 000
Surplus/(Deficit) after capital transfers & contributions	-38 698 140	0	0	0	0	0	0	0	-38 698 140	-40 290 000	-45 886 000
Share of surplus/ (deficit) of associate	0	0	0	0	0	0	0	0	0	0	0
Surplus/ (Deficit) for the year	-38 698 140	0	0	0	0	0	0	0	-38 698 140	-40 290 000	-45 886 000

The total operating revenue decreased by R 879 178 mainly on Interest earned on investment income. The total expenditure decreased by the same amount. The net effect of decrease in both revenue and expenditure is NIL, as both line items are decreased by the same amount

OPERATING REVENUE

The table below reflects the approved 2022/23 MTREF and proposed adjustment

DC36 Waterberg - Table B1 Adjustments Budget Summary

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 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	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 320	-	-	-	-	-	-	-	2 320	2 422	2 531
Transfers recognised - operational	148 781	-	-	-	-	-	549	549	149 330	153 891	159 492
Other own revenue	1 891	-	-	-	-	-	-	-	1 891	1 974	2 063
Total Revenue (excluding capital transfers and contributions)	152 992	-	-	-	-	-	549	549	153 541	158 287	164 086

Transfers and Subsidies

Transfer and subsidies has been increased by to R80 615 due to SETA grant roll-over from the previous year.

The total adjustment to revenue is decrease of R549 154 bringing the total budgeted revenue after adjustment to R153 540 743.

OPERATING EXPENDITURE

Council approved an operating expenditure budget amounting to **R183 696 475**

The table bellows reflects the approved 2022/23 MTREF and proposed adjustments

DC36 Waterberg - Table B1 Adjustments Budget Summary										Budget Year +1 2023/24	Budget Year +2 2024/25
Description	Budget Year 2022/23									Adjusted Budget	Adjusted Budget
	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		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Employee costs	123 925	-	-	-	-	-	567	-	123 925	129 378	135 200
Remuneration of councillors	8 746	-	-	-	-	-	-	-	8 746	9 130	9 541
Depreciation & asset impairment	11 427	-	-	-	-	-	(1 557)	(1 557)	9 870	11 930	12 467
Inventory consumed and bulk purchases	105	-	-	-	-	-	(105)	(105)	-	109	114
Contracted services	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 494	-	-	-	-	-	1 315	1 315	40 809	40 459	42 844
Total Expenditure	183 697	-	-	-	-	-	219	(348)	183 349	191 006	200 166

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

Employee cost

Employee related costs increased by R566 655 mainly due to salaried based on mid-term results. Adjustments were processed within the different votes to cater for material overspending on certain line items including relocation of fire fighters from Mogalakwena Local Municipality.

Depreciation and asset impairment

Depreciation and asset impairment decreased by R1 557 474 mainly due to mid-term results also taking into account the revised depreciation calculations.

Other expenditure

Other expenditure increased by R1, 2 million mainly due to the following items:

- Maintenance of vehicles
- Insurance premiums
- LG Seta expenditure
- Rental of equipment
- S & T

Savings on various items were identified within general expenditure and inventory consumed to fund the adjustments.

Therefore net operating expenditure would decrease by R219 154 resulting in the total budgeted expenditure after adjustment being R183 915 629 including the IDP operating projects. The net effect of decrease in both revenue and expenditure is NIL, as both line items are decreased by the same amount.

The shortfall in the 2022/23 approved operating budget is unfunded 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 2021/22 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 2022/23 CAPITAL BUDGET ADJUSTMENTS

No capital budget was approved for the 2022/23 financial year. An adjustment amounting to R330 000 were proposed on the capital budget for 2022/23 financial year for the shortage of laptops and server for the financial system which we are currently renting from system vendor.

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 2022/2023 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 - 28 February 2023

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
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 320	-	-	-	-	-	-	-	2 320	2 422	2 531
Transfers recognised - operational	148 781	-	-	-	-	-	549	549	149 330	153 891	159 492
Other own revenue	1 891	-	-	-	-	-	-	-	1 891	1 974	2 063
Total Revenue (excluding capital transfers and contributions)	152 992	-	-	-	-	-	549	549	153 541	158 287	164 086
Employee costs	123 925	-	-	-	-	-	567	567	124 492	129 378	135 200
Remuneration of councillors	8 746	-	-	-	-	-	0	0	8 746	9 130	9 541
Depreciation & asset impairment	11 427	-	-	-	-	-	-1 557	-1 557	9 870	11 930	12 467
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	105	-	-	-	-	-	-105	-105	-	109	114
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 494	-	-	-	-	-	1 315	1 315	40 809	40 459	42 844
Total Expenditure	183 696	-	-	-	-	-	219	219	183 916	191 006	200 166
Surplus/(Deficit)	-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080

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

Standard 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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
<i>Governance and administration</i>		148 835	-	-	-	-	-	-	-	148 835	154 039	159 666	
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		148 835	-	-	-	-	-	549	549	149 384	154 039	159 666	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		150	-	-	-	-	-	-	-	150	157	164	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		50	-	-	-	-	-	-	-	50	52	55	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		100	-	-	-	-	-	-	-	100	104	109	
<i>Economic and environmental services</i>		2 281	-	-	-	-	-	-	-	2 281	2 290	2 373	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-
Road transport		2 281	-	-	-	-	-	-	-	2 281	2 290	2 373	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		1 726	-	-	-	-	-	-	-	1 726	1 802	1 883	
Total Revenue - Functional	2	152 992	-	-	-	-	-	549	549	153 541	158 287	164 086	
Expenditure - Functional													
<i>Governance and administration</i>		83 297	-	-	-	-	-	2 817	2 817	86 114	86 280	90 747	
Executive and council		36 868	-	-	-	-	-	518	518	37 386	37 852	40 185	
Finance and administration		46 429	-	-	-	-	-	2 299	2 299	48 728	48 428	50 562	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		76 826	-	-	-	-	-	-2 721	-2 721	74 105	80 207	83 816	
Community and social services		4 250	-	-	-	-	-	-83	-83	4 167	4 437	4 637	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-
Public safety		47 015	-	-	-	-	-	-1 317	-1 317	45 698	49 084	51 293	
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		25 561	-	-	-	-	-	-1 321	-1 321	24 239	26 686	27 886	
<i>Economic and environmental services</i>		14 750	-	-	-	-	-	272	272	15 021	15 307	15 976	
Planning and development		11 109	-	-	-	-	-	29	29	11 138	11 506	12 004	
Road transport		3 641	-	-	-	-	-	242	242	3 883	3 801	3 972	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		8 824	-	-	-	-	-	-149	-149	8 676	9 212	9 627	
Total Expenditure - Functional	3	183 696	-	-	-	-	-	219	219	183 915	191 006	200 166	
Surplus/ (Deficit) for the year		-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080	

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

Vote 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	7 E	8 F	9 G	10 H		
Revenue by Vote												
Vote 1 - Vote 1: BUDGET AND TREASURY	1	148 835	-	-	-	-	-	549	549	149 384	154 039	159 666
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		50	-	-	-	-	-	-	-	50	52	55
Vote 9 - Vote 9: MUNICIPAL HEALTH SERVICES		2 381	-	-	-	-	-	-	-	2 381	2 394	2 482
Vote 10 - Vote 10: ABATTOIR		1 726	-	-	-	-	-	-	-	1 726	1 802	1 883
Total Revenue by Vote	2	152 992	-	-	-	-	-	549	549	153 541	158 287	164 086
Expenditure by Vote												
Vote 1 - Vote 1: BUDGET AND TREASURY	1	21 535	-	-	-	-	-	100	100	21 635	22 439	23 404
Vote 2 - Vote 2: MUNICIPAL MANAGER		11 179	-	-	-	-	-	687	687	11 866	11 034	12 160
Vote 3 - Vote 3: CORPORATE SERVICES		24 894	-	-	-	-	-	2 199	2 199	27 093	25 989	27 159
Vote 4 - Vote 4: PLANNING		7 713	-	-	-	-	-	272	272	7 985	8 052	8 415
Vote 5 - Vote 5: INFRASTRUCTURE SERVICES		3 396	-	-	-	-	-	-242	-242	3 153	3 454	3 589
Vote 6 - Vote 6: MAYORS OFFICE		25 688	-	-	-	-	-	-169	-169	25 519	26 819	28 026
Vote 7 - Vote 7: SOCIAL SERVICES		2 691	-	-	-	-	-	308	308	2 999	2 809	2 936
Vote 8 - Vote 8: FIRE FIGHTING SERVICES		47 015	-	-	-	-	-	-1 317	-1 317	45 698	49 084	51 293
Vote 9 - Vote 9: MUNICIPAL HEALTH SERVICES		30 761	-	-	-	-	-	-1 470	-1 470	29 290	32 114	33 559
Vote 10 - Vote 10: ABATTOIR		8 824	-	-	-	-	-	-149	-149	8 676	9 212	9 627
Total Expenditure by Vote	2	183 696	-	-	-	-	-	219	219	183 916	191 006	200 166
Surplus/ (Deficit) for the year	2	-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080

(Table B4) – Adjustment 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												
Interest earned - external investments		2 320	-	-	-	-	-	-	-	2 320	2 422	2 531
Interest earned - outstanding debtors		1	-	-	-	-	-	-	-	1	1	1
Transfers and subsidies		148 781	-	-	-	-	-	549	549	149 330	153 891	159 492
Other revenue	2	1 890	-	-	-	-	-	-	-	1 890	1 973	2 062
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		152 992	-	-	-	-	-	549	549	153 541	158 287	164 086
Expenditure By Type												
Employee related costs		123 925	-	-	-	-	-	567	567	124 492	129 378	135 200
Remuneration of councillors		8 746	-	-	-	-	-	0	0	8 746	9 130	9 541
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment		11 427	-	-	-	-	-	-1 557	-1 557	9 870	11 930	12 467
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		105	-	-	-	-	-	-105	-105	-	109	114
Contracted services		9 945	-	-	-	-	-	-774	-774	9 200	10 383	10 850
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		29 549	-	-	-	-	-	2 090	2 090	32 157	30 076	31 994
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		183 696	-	-	-	-	-	219	219	183 916	191 006	200 166
Surplus/(Deficit)		-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080
Surplus/(Deficit) before taxation		-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-30 705	-	-	-	-	-	330	330	-30 375	-32 719	-36 080
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R153 million in 2021/22 was increased to R153.5 million mainly due to transfer and subsidies.
2. Total expenditure is R183.6 million decreased by R219 154 adjusted budget of R183, 3 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.

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	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 - Vote 1: BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
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 - Vote 1: BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2: MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Vote 3: CORPORATE SERVICES		-	-	-	-	-	-	330	330	330	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total								330	330	330	-	-
Total Capital Expenditure - Vote								330	330	330	-	-
Capital Expenditure - Functional												
Governance and administration								330	330	330	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	330	330	330	-	-
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							330	330	330	-	-
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
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)	4											
Transfers recognised - capital					13							
Borrowing												
Internally generated funds								330	330	330	-	-
Total Capital Funding								330	330	330	-	-

(Table B6) – Adjustment Budget Financial Position

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	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		11 813	-	-	-	-	-	-	-	11 813	0	0
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	10	-	-	-	-	-	-	-	10	-1 807	-3 658
Other debtors		700	-	-	-	-	-	-	-	700	550	500
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		0	-	-	-	-	-	-	-	0	-109	-224
Total current assets		12 523								12 523	-1 367	-3 381
Non current assets												
Long-term receivables		55	-	-	-	-	-	-	-	55	55	55
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment		62 594	-	-	-	-	-	330	330	62 924	50 864	38 597
Biological	1	-	-	-	-	-	-	-	-	-	-	-
Intangible		498	-	-	-	-	-	-	-	498	298	98
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		63 148						330	330	63 478	51 217	38 751
TOTAL ASSETS		75 670						330	330	76 000	49 851	35 369
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-8 976	-32 589
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		2	-	-	-	-	-	-	-	-	2	2
Trade and other payables		11 210	-	-	-	-	-	-	-	11 210	25 861	26 648
Provisions		15 539	-	-	-	-	-	-	-	15 539	1 609	1 682
Total current liabilities		26 751								26 751	18 496	-4 257
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	27 063	-	-	-	-	-	-	-	27 063	28 281	29 554
Total non current liabilities		27 063								27 063	28 281	29 554
TOTAL LIABILITIES		53 814								23 281	46 777	25 297
NET ASSETS	2	21 856								52 170	3 074	10 072
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		21 856	-	-	-	-	-	1 975	1 975	23 831	-12 952	-51 214
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		21 856						1 975	1 975	23 831	-12 952	-51 214

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 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).
2. 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 23 is supported by an extensive table of notes (SA3) 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

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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-
Other revenue		1 890	-	-	-	-	-	-	-	1 890	1 973	2 062
Transfers and Subsidies - Operational	1	148 781	-	-	-	-	-	-549	-549	148 232	153 891	159 492
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		-172 269	-	-	-	-	-	549	549	-171 720	-179 076	-187 699
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-21 599						0	0	-21 599	-23 212	-26 145
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		-21 599						0	0	-21 599	-23 212	-26 145
Cash/cash equivalents at the year begin:	2	31 090	-	-	-	-	-	-	-	31 090	8 942	-14 270
Cash/cash equivalents at the year end:	2	9 491	-	-	-	-	-	0	0	9 491	-14 270	-40 415

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

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	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	9 491	-	-	-	-	-	-	9 491	8 942	-14 270	-40 415
Other current investments > 90 days		2 321	-	-	-	-	-	-	2 321	2 321	23 246	73 005
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		11 813	-	-	-	-	-	-	11 813	11 263	8 976	32 589
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements		10 446	-	-	-	-	-	-	10 446	10 995	27 062	29 750
Other provisions		-15 539	-	-	-	-	-	-	-15 539	-	-1 609	-1 682
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		-5 094	-	-	-	-	-	-	-5 094	10 995	25 453	28 068
Surplus(shortfall)		16 906	-	-	-	-	-	-	16 906	269	-16 478	4 521

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

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			
R thousands													
CAPITAL EXPENDITURE													
<u>Total New Assets to be adjusted</u>	1	-	-	-	-	-	-	330	330	330	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	170	170	170	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	160	160	160	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
<u>Total Renewal of Existing Assets to be adjusted</u>	2	-	-	-	-	-	-	-	-	-	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	-	-	-	
<u>Total Upgrading of Existing Assets to be adjusted</u>	2a	-	-	-	-	-	-	-	-	-	-	-	

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 transfer and subsidies due to Seta grant roll-over from the previous financial year.

EXPENDITURE

The major operational expenditure budget adjustment is on employee related costs to cover the fire fighters from Mogalakwena 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 R219 154 to R183 915 629.

CAPITAL EXPENDITURE

The municipality adjusted capital expenditure on office equipment and ICT equipment. There is a shortfall on laptops for officials and the financial system server has crashed down. Total budgeted amount is R330 000

7. ADJUSTMENT TO BUDGET FUNDING

DC36 Waterberg - 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
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				9 491	—	8 942	-14 270	-40 415
Cash + investments at the yr end less applications - R'000	2	18(1)b				16 906	—	269	-16 478	4 521
Cash year end/monthly employee/supplier payments	3	18(1)b				—	—	—	—	—
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				-30 705	—	-31 578	-32 719	-36 080
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.00%	0.00%	0.00%	0.00%	0.00%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.00%	0.00%	0.00%	99.90%	0.00%	99.90%	99.90%	99.90%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.00%	0.00%	0.00%	0.00%	0.00%
Capital payments % of capital expenditure	8	18(1)c;19				0.00%	0.00%	0.00%	0.00%	0.00%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.00%	0.00%	0.00%	0.00%	0.00%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.00%	0.00%	0.00%	0.00%	0.00%
Current consumer debtors % change - inc/(decr)	11	18(1)a							-277.00%	151.20%
Long term receivables % change - inc/(decr)	12	18(1)a							0.00%	0.00%
R&M % of Property Plant & Equipment	13	20(1)(vi)				0.00%	0.00%	0.00%	0.00%	0.00%
Asset renewal % of capital budget	14	20(1)(vi)				0.00%	0.00%	0.00%	0.00%	0.00%

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

	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		5 914	-	-	-	-	-	0	0	5 914	0.00%
Pension and UIF Contributions		537	-	-	-	-	-	0	0	537	0.00%
Medical Aid Contributions		175	-	-	-	-	-	-	-	175	0.00%
Motor Vehicle Allowance		515	-	-	-	-	-	0	0	515	0.00%
Cellphone Allowance		571	-	-	-	-	-	0	0	571	
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		1 034	-	-	-	-	-	0	0	1 034	
Sub Total - Councillors		8 746						0	0	8 746	0.00%
% increase			0								
Senior Managers of the Municipality											
Basic Salaries and Wages		5 204	-	-	-	-	-	-512	-512	4 692	-9.80%
Pension and UIF Contributions		648	-	-	-	-	-	40	40	688	6.10%
Medical Aid Contributions		265	-	-	-	-	-	30	30	295	11.30%
Overtime		-	-	-	-	-	-	-	-	-	
Performance Bonus		286	-	-	-	-	-	-275	-275	10	
Motor Vehicle Allowance		952	-	-	-	-	-	229	229	1 181	24.00%
Cellphone Allowance		63	-	-	-	-	-	-1	-1	62	-1.60%
Housing Allowances		-	-	-	-	-	-	-	-	-	
Other benefits and allowances		97	-	-	-	-	-	12	12	109	
Payments in lieu of leave		358	-	-	-	-	-	-150	-150	207	
Long service awards		-	-	-	-	-	-	-	-	-	
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	
Sub Total - Senior Managers of Municipality		7 872						-628	-628	7 244	-8.00%
% increase			0							0	
Other Municipal Staff											
Basic Salaries and Wages		68 314	-	-	-	-	-	563	563	68 877	0.80%
Pension and UIF Contributions		11 597	-	-	-	-	-	615	615	12 212	5.30%
Medical Aid Contributions		6 834	-	-	-	-	-	185	185	7 019	2.70%
Overtime		5 316	-	-	-	-	-	-1 691	-1 691	3 626	-31.80%
Performance Bonus		3 976	-	-	-	-	-	890	890	4 866	
Motor Vehicle Allowance		7 939	-	-	-	-	-	188	188	8 127	2.40%
Cellphone Allowance		513	-	-	-	-	-	10	10	523	2.00%
Housing Allowances		2 996	-	-	-	-	-	242	242	3 238	
Other benefits and allowances		3 127	-	-	-	-	-	984	984	4 112	
Payments in lieu of leave		4 003	-	-	-	-	-	-642	-642	3 361	-16.00%
Long service awards		67	-	-	-	-	-	52	52	119	78.40%
Post-retirement benefit obligations	5	1 373	-	-	-	-	-	-203	-203	1 170	-14.80%
Sub Total - Other Municipal Staff		116 053						1 195	1 195	117 248	1.00%
% increase											
Total Parent Municipality		132 671						567	567	133 237	0.40%
TOTAL SALARY, ALLOWANCES & BENEFITS		132 671						567	567	133 237	0.40%
% increase											
TOTAL MANAGERS AND STAFF		123 925						567	567	124 492	0.50%

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 this 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

The original Top layer SDBIP was approved by the Executive Mayor on 15 June 2022 with 34 Key Performance Indicators (KPI). The indicator ppercentage 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 ration ale	To coordin ate spatial transformation	Integrat ed Plannin g	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 ration ale	To coordin ate spatial transformation	Integrat ed Plannin g	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 ration ale	To facilitat e access and transform land and rural tourism development	Integrat ed plannin g	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 servi ce deliv ery	To preserv e and protect natural resources and promot e public health	Municip al Health	Number of Food outlets issued with certificate of complianc e	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
5.	Basic servi ce deliv ery	To coordin ate and monitor social and infrastr ucture	Municip al 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

	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
		development for the provision and access to services.									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 access to	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
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

	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
10	Financial management and viability	To effectively manage finances and resource mobilisation.	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
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

	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
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
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	To develop and implement	Auditing	Percentage of internal audit findings	70% 14/20	100% of internal audit findings resolved by	25%	50%	75%	100%	Internal 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
	c Participati on	integrat ed manag ement and govern ance system s		resolved		30 June 2023					
19	Good Governanc e and Public Parti cipati on	To develo p and implem ent integrat ed manag ement and govern ance system s	Auditin g	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 Attendanc e register with the Schedule of Meetings
20	Good Governanc e and Public Parti cipati on	To develo p and implem ent integrat ed manag ement and govern ance system s	Auditin g	Percentag e of Audit Committee recommen dations implement ed	83% 5/6	100% of Audit Committee recommend ations implemente d by 30 June 2023	100 %	100 %	100 %	100 %	Audit Committee recommen dations Register
21	Good Governanc e and Public Parti cipati on	To develo p and implem ent integrat ed manag ement and govern ance system s	Govern ance	Percentag e Council resolutions implement ed within timeframe s	88.2 9% 83/9 4	100% Council resolutions implemente d by 30 June 2023	100 %	100 %	100 %	100 %	Council resolutions implement ed register
22	Good Governanc e and Public Parti cipati on	To develo p and implem ent integrat ed manag ement and	Public Particip ation	Number of IDP Represent ative Forum meetings convened	4/4	4 X IDP Representa tive Forum meetings convened by 30 June 2023	1X Appr oval of IDP Revi ew Proc ess	1X Analy sis phas e	1 X Prep aratio n for Tabli ng of the 2021/ 22- 25/26	1 X Prep aratio n for Tabli ng of the 2021/ 22- 25/26	4 X Set of Invitations, Agenda, minutes & attendance register with Schedule of the meetings

	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
		governance							Draft IDP for Adoption	Final IDP for Approval	
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
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

	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
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 and best human capital	Monitoring and Evaluation	Number of Annual report (sec 121) adopted & submitted to MEC	100 % approved 30 May 2022	1 X Annual Report (sec 121) adopted & submitted to MEC by 31 March 2023	N/A	N/A	100 % Approval of final 20/21 AR	N/A	Council resolution & submission letter
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	Budget Year	
											2022/23	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	
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Capital expenditure - Municipal Vote	2												
Multi-year expenditure appropriation													
Vote 1 - Vote 1: BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	
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	2												
Single-year expenditure appropriation													
Vote 1 - Vote 1: BUDGET AND TREASURY		-	-	-	-	-	-	-	-	-	-	-	-
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 2021/22 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 _____