

ITEM 08

BUDGET AND TREASURY OFFICE: 2022/23 ADJUSTMENT BUDGET REPORT

PURPOSE

To table the proposed adjustments on 2022/23 Annual Budget to Council for approval.

INTRODUCTION

Section 28 of the Municipal Finance Management Act, 2003 (MFMA) allows a municipality to revise its approved annual budget through an adjustment budget.

- 1) A municipality may revise an approved annual budget through an adjustments budget.
- 2) An adjustments budget-
 - a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending 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 roll-overs when the annual budget for the current 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.
- 3) An adjustments budget must be in a prescribed form.
- 4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.
- 5) When an adjustments budget is tabled, it must be accompanied by-
 - a) an explanation how the adjustments budget affects the annual budget;
 - b) a motivation of any material changes to the annual budget;
 - c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - d) any other supporting documentation that may be prescribed.
- 6) Municipal tax and tariffs may not be increased during a financial year.

7) Sections 22(b), 23(3) and 24(3) apply in respect of an adjustments budget, and in such application a reference in those sections to an annual budget must be read as a reference to an adjustments budget.

Section 16(3) provides that budget in each sphere of government must contain- a) Estimates of revenue and expenditure, differentiating between capital and current expenditure;

b) Proposals of financing any anticipated deficit for the period which they apply; and

c) An indication of intentions regarding borrowings and other forms of public liability that will increase public debt during the ensuing year.

RECOMMENDATIONS THAT:

In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003); Municipal Council should approve the 2022/23 Proposed Adjustments on the Annual Budget of West Rand District Municipality:

That the revenue budget be adjusted from R271,149 million to R285,056 million.

That the operational expenditure budget be adjusted from R273,458 million to R287,365 million.

That the capital revenue budget be adjusted from R47,975 million to R48,975 million.

That the capital expenditure budget be adjusted from R45,650 million to R46,650 million.

2) That the Adjusted budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.

3) That Council mandates the Executive Mayor to continue with the process of adjusting the Service Delivery and Budget Implementation Plan (SDBIP).



WEST RAND FOR A BETTER LIFE FOR ALL



West Rand
District Municipality

WEST RAND DISTRICT MUNICIPALITY



ADJUSTED BUDGET REPORT 2022/2023 MTREF

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PART ONE: ADJUSTMENT BUDGETS

1. Section one: MMC Finance Foreword

I wish to present an overview of the adjustment budget for the 2022/2023 budget year. This adjustment document is prepared in terms of the Municipal Budget and Reporting Regulations. With the tabling and approval of the 2022/2023 budget, a strong focus is placed on Service Delivery and fighting poverty. It is important to state that the focus of the adjustment budget is based on the result of the Midyear review concentrating on the performance management of each department looking at the mid-year expenditure against the budget.

The municipality has encountered challenges to achieve funded budget through the implementation of financial strategies including Financial Recovery Plan. All activities that are not dependent on external parties have progressed significantly. What is still lagging behind is the interaction expected from the external stakeholders or sector departments especially those that provide the necessary resources towards recovery from the funded/unfunded mandate.

2. Section two: Resolutions

It is recommended –

- 1) In terms of the Municipal Finance Management Act, 2003 (Act no 56 of 2003); Municipal Council should approve the 2022/23 Proposed Adjustments on the Annual Budget of West Rand District Municipality:
 - That the revenue budget be adjusted from R271,149 million to R285,056 million.
 - That the operational expenditure budget be adjusted from R273,458 million to R287,365 million.
 - That the capital revenue budget be adjusted from R47,975 million to R48,975 million.
 - That the capital expenditure budget be adjusted from R45,650 million to R46,650 million.
- 2) That the Adjusted budget be published on the municipal website for public participation and be submitted to National and Provincial Treasury.
- 3) That Council mandates the Executive Mayor to continue with the process of adjusting the Service Delivery and Budget Implementation Plan (SDBIP).

3. Section three: Executive summary

3.1. Introduction

In every financial year, the municipality is expected that a performance assessment (review) with regard to the implementation of the agreed IDP strategic objectives and the service delivery programmes as outlined in our SDBIP should be performed on the quarterly basis.

Following the completion of quarterly performance assessments for both financial and non-financial compiled in accordance with section 72 of the Municipal Finance Management Act (MFMA), an assessment was determined whether is it necessary for the municipality to adjust or review its annual budget (Adjustment Budget) or not.

In the case of West Rand District Municipality, an assessment on performance is being carried on quarterly basis through an SDBIP and quarterly financial reports. As a result there is a need to review our approved annual budget through the outlined processes of the Adjustment Budget.

The Mid-Year Budget and Performance assessment report of December 2022 and its SDBIP were used to review whether we have spent and collected accordingly and whether we have implemented the approved programmes.

3.2. Legislative background

The West Rand District Municipality has followed Section 28 of the Municipal Finance Management Act, 2003 (MFMA) that allows a municipality to revise its approved annual budget through an adjustment budget. Amongst other, the municipality has approved the adjustments budgets to adjust the revenue and expenditure estimates downwards of material under-collection of revenue during the current year; to 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; correct any errors in the annual budget.

3.3. 2022/23 Gauteng Provincial budget

The MEC of Finance delivered the Gauteng Provincial budget speech on 24 November 2022 and it was labelled “Entering the consolidation phase toward working the last mile of journey walked since 2019”.

In this 2022 MTBPS, we are committing ourselves to continue in our efforts to drive Gender-Responsive Budgeting and towards ensuring that the fiscal framework contributes to women empowerment

The economic outlook that underpins this Medium-Term Budget Policy Statement (MTBPS):

Global economy

In response, central banks across the world are increasing interest rates and contracting money supply faster than expected, which will translate into lower growth rates as the cost of money rises.

The global economy is now estimated to grow by 3.2 per cent in 2022, before slowing down to 2.7 per cent in 2023, reflecting the downturn in major economies.

The South African Economy

Growth for 2023 and 2024 is forecast to be at 1.4 per cent and 1.7 per cent, respectively. As a result of this low economic output, our Gross Domestic Product (GDP) is now R4.5 trillion, which is still smaller than what it was in 2019. As a result, we are expected to reach pre-COVID-19 levels only next year. Furthermore, Statistics SA yesterday released the latest Consumer Price Index which shows that inflation increased by 7.6 per cent in the month of October.

Gauteng economy

The positive side Gauteng province possesses unique competitive advantages to grow the economy, create jobs and improve the quality of living of the people of our province.

Our competitive advantages include the following:

- 35 per cent contribution to GDP which is equivalent to R1.6 trillion
- 42 per cent to industrial output and 53 percent to exports

THE 2022 ADJUSTMENT BUDGET

In respect of additions to the baseline, in the 2022/23 Adjustment Budget, GPG departments will be receiving a total of R1.5 billion, disaggregated as follows:

Economic Development: The department will be receiving a total of R60 million, of which R40 million is to fund the costs of diesel to alleviate the existing electricity supply challenges that are affecting the operations of tenants at the Tshwane Automotive Special Economic Zone (TASEZ).

Education: The department will be receiving an additional R85 million to supplement their infrastructure funding that will realistically be spent by the end of the financial year;

Human Settlements: R100 million has been allocated towards the completion of incomplete infrastructure projects;

Community Safety: The department will be receiving an additional R173 million to respond decisively in the battle against crime, corruption, vandalism, and lawlessness in the province, as mandated in the Five Elevated Priorities towards the end of the Sixth Administration.

Agriculture and Rural Development: A total of R39 million is allocated towards offsetting the shortfall in the Compensation of Employees budget exacerbated by the Public Sector Wage Settlement; and

Infrastructure Development: The department will be receiving an additional R43 million to offset pressures in the Goods and Services budget.

3.4. 2022/23 West Rand District Municipal budget

The adjustment budget seeks to rectify issues identified in the mid-year assessment of the financial results as well as the inclusion of the additional allocations. It is drafted in terms of section 28 of the MFMA. The municipality has implemented financial strategies to improve financial situation with continued guidance and support provided by the external stakeholders. The WRDM biggest challenge still remains Powers and Functions, Unfunded and Under- Funded Mandates. The municipality strongly believe that the organization will continue as a going concern given the commitment towards service delivery. The WRDM adjustment budget is in the view of the monthly to quarterly financial reports to evaluate if the implemented budget is in the favourable position to move from unfunded to funded budgets.

A high-level summary of the 2022/23 adjustment budgets is provided in the table below:

Table 1: High level summary of the 2022/23 Adjustment Budgets

DC48 West Rand Financial Performance Summary of the Adjustment Budget Statement - February 2023							
Description	Ref	2022/2023 Adjustment Budget					
		Original Budget	Other Adjustments	Total Adjustments	Adjusted Budget	Budget Year +2023/24	Budget Year +2024/25
R thousands							
Financial Performance							
Interest earned - external investments		2 244	-	-	2 244	2 349	2 458
Transfers and subsidies - operational		246 405	2 435	2 435	248 840	260 535	272 520
Transfers and subsidies - capital		47 975	1 000	1 000	48 975	51 277	53 636
Other revenue		21 940	11 726	11 726	33 666	35 249	36 870
Gains on disposal of PPE		560	(254)	(254)	306	320	335
Total Revenue		319 124	14 906	14 906	334 031	349 730	365 818
Operating expenditure		273 458	13 906	13 906	287 365	300 871	314 711
Capital expenditure		45 650	1 000	1 000	46 650	48 843	51 089
Total Expenditure		319 108	14 906	14 906	334 015	349 713	365 800
Surplus/Deficit		16	-	-	16	17	18

The computation of the adjusted budget summary has taken into account both income and expenditure according to the Municipality's mid-year figures. Therefore, the current budget indicates that the municipality should adopt better financial management decisions in order to provide for functions that are either funded or under-funded to reduce the budget deficit and to improve overall liquidity of the municipality until the situation is resolved.

3.5. Impact of District Development Model approach

With the implementation of the District Development Model, the District has to play its coordinating function to ensure that service delivery is not compromised. A detailed funding assessment still need to be undertaken prior to the full implementation of the District Development Model. The District Development Model is a new integrated planning model for Cooperative Governance which seeks to be a new integrated, district-based, service delivery approach aimed at fast-tracking service delivery and ensure that municipalities are adequately supported and resourced to carry out their mandate.

3.6. Municipal Regulations on a Standard Chart of Accounts (mSCOA)

The municipality has prepared its budget and B schedules on version 6.6 of the mSCOA classification framework.

3.7. Operating budget

A summary of the operating budget is provided in the table below:

Table 2: Operating budget

Revenue By Source and Expenditure							
Description	Ref	Budget Year 2022/23					
		Original Budget	Other Adjusts	Total Adjustments	Adjusted Budget	Budget Year +2023/24	Budget Year +2024/25
R thousands							
Revenue By Source							
Rental of facilities and equipment		2 365	–	–	2 365	2 476	2 590
Interest earned - external investments		2 244	–	–	2 244	2 349	2 458
Interest earned - outstanding debtors		211	157	157	368	385	403
Licences and permits		250	524	524	774	810	848
Reversal on impairment of investment		3 600	–	–	3 600	3 769	3 943
Transfers and subsidies		246 405	2 435	2 435	248 840	260 535	272 520
Other revenue		15 515	11 045	11 045	26 560	27 808	29 087
Gains on disposal of PPE		560	(254)	(254)	306	320	335
(National / Provincial and District)		47 975	1 000	1 000	48 975	51 277	53 636
Total Revenue including capital transfers and contributions)		319 124	14 906	14 906	334 031	349 730	365 818
Expenditure By Type							
Employee related costs		211 367	3 377	3 377	214 744	224 837	235 180
Remuneration of councillors		13 132	(946)	(946)	12 186	12 758	13 345
Debt impairment		650	–	–	650	681	712
Depreciation & asset impairment		3 800	2 000	2 000	5 800	6 073	6 352
Finance Charges		530	5 573	5 573	6 103	6 390	6 684
Other materials		250	–	–	250	262	274
Contracted services		11 358	(336)	(336)	11 022	11 540	12 071
Transfers and subsidies		11 932	1 260	1 260	13 192	13 812	14 447
Other expenditure		20 439	2 979	2 979	23 418	24 519	25 646
Total Expenditure		273 458	13 906	13 906	287 365	300 871	314 711
Surplus/Deficit		45 666	1 000	1 000	46 666	48 859	51 107
Total Capital expenditure		45 650	1 000	1 000	46 650	48 843	51 089
Total Surplus/Deficit		16	–	–	16	17	18

3.8. The adjusted balanced operating budget

The adjusted operating surplus of the current year still remains at R16 thousand, however adjustments were applied in terms of income and expenditure to elaborate more on the shifting of funds particularly between capital expenditures. The portion of R450 thousand from Rural Roads and Asset Management Grant was shifted from operational expenditure under contracted service and reallocated to capital expenditure for the purchase of motor vehicle.

The major reasons underpinning the municipality adjusting its budget is:

- The inclusion of depreciation charge and impairment of assets which is not fully cashed-back;
- The non-cash expenditure items relating to actuarial valuations of post-retirement medical aid and long service award liabilities;
- The increase in estimated revenue, particularly the non-cash items relating to actuarial gains, Fair value gains on investment property and biological assets, projected savings realized in leave payable reduction;
- The municipality is anticipating claiming back VAT recoveries which were not included in the original budget for the current financial year;
- Redirection of operational budget being utilized for capital purposes;
- Additional revenue allocation for capital grants; and
- Roll-overs which were approved during the financial year.

3.9. Capital budget

National Treasury has urged municipality to prioritize spending on infrastructure. The summary of capital projects over the MTREF is listed in the table below.

The total capital expenditure remain unchanged for 2022/23 MTREF

The construction of multi-purpose center is funded through Neighborhood Development Partnership Grant (NDPG) gazette in a DoRA bill with an adjusted budget of R43 million. The funds to be utilized to the construction of multi-purpose centre is adjusted to R40,723 million. The construction of road will has two projects, the construction of the link road between Finsbury and Westonaria R2,416 million and the upgrade to the R28 and Ntuli street intersection in Mohlakeng.

The total expenditure to date to all capital projects is at 35% to date against the total expenditure

The fire vehicles will be funded by capacity building grant from Provincial government. The purchase of motor vehicle will funded by the Rural Roads and Asset Management (RRAMS) Grant to be utilized on conditional projects. There were no additional adjustment, the municipality has restructured the projects to ensure the availability of resources.

All grants are anticipated to be utilized by end of the financial year.

Table 3: Capital projects as % of total municipal budget

DC48 West Rand Summary of the Capital Expenditure Adjustment Budget Statement - February 2023							
Description	Ref	2022/2023 Adjustment Budget				Budget Year +2023/24	Budget Year +2024/25
		Original Budget	YTD expenditure	Adjustments	Adjusted Budget		
R thousands							
Construction of multi-purpose centre		43 000	16 980	(2 277)	40 723	42 637	44 598
Road construction		-	-	3 277	3 277		
Computer equipment		450	312	-	450	471	493
Purchase of motor vehicle		-	-	450	450	471	493
Fire services vehicles		2 200	-	-	2 200	2 303	2 409
Total capital expenditure		45 650	17 292	1 450	47 100	45 883	47 993
Total municipal expenditure		319 109	35%	1 450	329 465	91 766	95 987
% of municipal expenditure		14.3%	-	-	14.3%		

3.10. Repairs and maintenance expenditure

The adjusted budget allocation for the repairs and maintenance remained unchanged with to date expenditure of 20%. The amounts reflected as repairs and maintenance only represents contracted services on emergency vehicles maintenance in responding to service delivery. In terms of National Treasury norms repairs and maintenance must be 8% of total operating budget, however due financial challenges faced by the municipality repairs and maintenance is less than 1% of the total operating budget in 2022/23.

The municipality has allocated R600 thousands for maintenance of municipal building due to its current state to improve the working conditions of its employees. Council resolved during the ordinary meeting of October 2022 that the proceeds from the sale of redundant and irreparable assets amounting to R305 thousand be ring-fenced to repair the roof of the municipal building.

Table 4: Repairs and maintenance expenditure

Description	Ref	Budget Year 2022/23			
		Original Budget	YTD expenditure	Adjustments	Adjusted Budget
R thousands					
Repairs of emergency vehicles	1	510	179	-	510
Repairs of computer equipment		90	58	-	90
Maintenance of municipal building		600	-	-	600
Total Capital expenditure		1 200	237	-	1 200
Total Municipal expenditure		319 109	-	11 303	330 411
% of municipal expenditure		0.4%	20%		0.4%

3.11. Unfunded and underfunded mandates

The municipality continues to carry the fire fighting and disaster management functions as unfunded mandates. These unfunded mandates constitutes more than 45% of the operating budget. The firefighting function is responsible for servicing all households, businesses and farms of the West Rand region and it is centralized at the district municipality. Municipal Health services focus on health inspections and environmental health is underfunded and constitutes more than 20% of the operating budget. It is imperative that a permanent solution be sought to fund both unfunded and underfunded mandates.

3.12. Powers and Functions

The restoration of Powers and functions in terms of section 84(1) of the Municipal structures Act remains a priority to the municipality to enable a sustainable financial position of the District. The financial situation of the municipality is mainly caused by the fact that the municipality is completely grant dependent due to it having been deprived of its powers and functions that would have allowed it to generate its own revenue. Several interactions with external stakeholders in National and Provincial Government to remedy the situation has not yet been achieved.

3.13. Working Capital analysis

Table 5: Working capital

Free Cash Flow Analysis	
Total Application of cash and investments:	Balances (R '000)
Closing balance as at 31 December 2022 including call accounts	63 438
Unspent conditional grants	(24 657)
Free cash flow - 1 January 2023	38 781
Obligations	(67 779)
January 2023 obligations	(23 329)
February 2023 obligations	(20 055)
March 2023 obligations	(24 395)
Equitable share – March 2023	63 705
Neighbourhood Development Grant	9 600
Net inflow	44 307
Conditional grant call account	(9 600)
Free cash flow - 1 April 2023	34 707
Obligations	(63 097)
April 2023 obligations	(21 652)
May 2023 obligations	(20 895)
June 2023 obligations	(20 550)
Net cash flow - June 2023	(28 390)

3.14. Financial recovery plan

The municipality has been under the financial recovery plan since 2018/19 financial year. On the 1st of February 2018, the municipality invoked section 135 of the Municipal Finance Management Act (MFMA). In May 2018, the predictions of the municipality being unable to meet its obligations realized. The financial situation of the Municipality having not improved, the Provincial Executive resolved to place the Municipality under administration as per section 139(5)(a) of the Constitution of the Republic of South Africa. This particular intervention imposes a financial recovery plan on a municipality. We therefore request that you consider affording the Municipality an opportunity to make an arrangement to settle its outstanding liability within the perimeters of the financial recovery plan to be implemented. The municipality prepared the financial turnaround strategy from 2019/20 financial year as plan in achieving a funded budget in future. The implementation both the financial recovery plan and financial turnaround strategy managed to reduce the financial pressures of the municipality, however a permanent solution must be sought in resolving the challenges relating to unfunded and underfunded mandates.

3.15. Conclusion

The adjustment budget has been prepared in such a way that value for money and sustainability are key considerations. It is important to note that expenditure required to address the challenges facing the municipality and our communities will always exceed the available funding, hence the implementation of the financial strategies to achieve the balance to expenditure against realistically anticipated revenue as stipulated in Section 18 of the MFMA.

The WRDM has merely been able to achieve a balanced adjusted budget though remedial measures are in place to improve the municipality's performance, revenue streams still remain a major challenge.

4. Section four: Adjustment budget tables

The following budget tables have been completed and are attached as **Annexure A**:

- Table B1 – Adjustment Budget summary;
- Table B2 – Adjustments Budget Financial Performance (Revenue and Expenditure by standard classification);
- Table B3 – Adjustments budget Financial Performance (Revenue and expenditure by municipal vote)
- Table B4 – Adjustments Budget Financial Performance (Revenue by Source and Expenditure by type);
- Table B5 – Adjustments Budget Capital Expenditure by Vote, standard classification and funding;
- Table B6 –Adjusted Budget Financial Position;
- Table B7 – Adjustments Budget Cash Flows;

PART TWO: SUPPORTING DOCUMENTATION

5. Section five: Measurable performance objectives and indicators

This budget is indicative of our commitment to achieving the objectives of local government set out in the Constitution of the Republic of South Africa and to do so in an efficient, effective and sustainable manner. These commitments are entrenched in our mission, vision and value statements and as such are reflected so in our budget and services delivery processes.

The Adjustment budget has been compiled in such a manner to ensure sustainable service delivery and to invest in infrastructure that will ensure growth over the medium term to long term.

6. Section 6: Expenditure on allocations and grant programmes

All grants that grants were allocated according to DoRA and gazette has no amendments except for rollovers. The SETA is discretionary grant that can be adjusted based on its performance.

The various grants are listed in a table below:

Table 8: Grants allocation

DC48 West Rand - Supporting Table SB7 Transfers & Grants-						
Description	Budget Year 2022/2023					
	Original Budget	Other Adjustments	Total Adjustments	Adjusted budget	Budget Year +2023/24	Budget Year +2024/25
R thousands						
RECEIPTS:						
Operating Transfers and Grants						
National Government:	232 673	-	-	232 673	243 609	254 815
Local Government Equitable Share	48 516	-	-	48 516	50 796	53 133
RSC Levy Replacement	181 736	-	-	181 736	190 278	199 030
Finance Management	1 200	-	-	1 200	1 256	1 314
EPWP Incentive	1 221	-	-	1 221	1 278	1 337
Provincial Government:	11 932	1 685	1 685	13 617	13 812	14 447
Health Subsidy	11 932	1 260	1 260	13 192	13 812	14 447
GRAP 17		425	425	425	-	-
Other grant providers:	1 800	1 200	1 200	3 000	3 141	3 285
LG SETA	1 800	1 200	1 200	3 000	3 141	3 285
Total Operating Transfers and Grants	246 405	2 885	2 885	249 290	260 562	272 547
Capital Transfers and Grants						
National Government:	45 775	1 000	1 000	46 775	48 973	51 226
Rural Roads Asset Management Systems	2 775	-	-	2 775	2 905	3 039
Neighbourhood Development Partnership	43 000	1 000	1 000	44 000	46 068	48 187
Provincial Government:	2 200	-	-	2 200	-	-
Fire Rescue Services	2 200	-	-	2 200	-	-
Total Capital Transfers and Grants	47 975	1 000	1 000	48 975	48 973	51 226
TOTAL RECEIPTS OF TRANSFERS & GRANTS	294 380	3 885	3 885	298 265	309 535	323 774

7. Section seven: Transfers and grants made to the municipality

The total transfers and grants amount to R11.9 million in 2021/22, had a rollover of R1,3 million which was approved by provincial government and will be recognised as revenue for 2022/23 financial year. The approved GRAP 17 rollover of R425 thousand will be utilised to continue fund with the conditional projects that were already undertaken from the previous financial year. The LG SETA grant is adjusted from R1,8 million to R3 million based on conditional results of skills development and NDPG from R43 million to R44 million.

8. Section eight: SDBIP

In line with the graph above performance for the 2022/23 as at 31 December 2022 is at 98%, this indicates a 1% performance increase, where performance moved from 97% to 98%.

The municipality's performance is measured in line with the six (6) key performance areas of local government, which are service delivery, institutional planning and transformation, local economic development, financial viability; and good governance and public participation. Against this, below is a graph that outlines municipal performance as per municipal departments over the first half of the 2022/23 financial year ending 31 December 2022

PART THREE: ANNEXURE

DC48 West Rand - Table B1 Consolidated Adjustments Budget Summary - 28 February 2023

Description	Budget Year 2022/2023									Budget Year +2023/24	Budget Year +2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Accum. Funds	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Rental of facilities and equipment	2 365	-	-	-	-	-	-	-	2 365	2 476	2 590
Service charges	-	-	-	-	-	-	-	-	-	-	-
Investment revenue	2 244	-	-	-	-	-	157	157	2 401	2 350	2 458
Interest earned - outstanding debtors	211	-	-	-	-	-	524	524	735	385	403
Licences and permits	250	-	-	-	-	-	-	-	250	810	848
Reversal on impairment of investment	3 600	-	-	-	-	-	-	-	3 600	3 769	3 943
Transfers recognised - operational	246 405	-	-	-	-	-	2 435	2 435	257 450	261 006	273 013
Other own revenue	15 515	-	-	-	-	-	11 045	11 045	26 560	22 240	23 263
Gains on disposal of PPE	560	-	-	-	-	-	(254)	(254)	306	320	335
Total Revenue (excluding capital transfers and contributions)	271 149						13 906	13 906	291 301	290 880	304 261
Employee costs	211 367	-	-	-	-	-	3 377	3 377	214 744	224 837	235 180
Remuneration of councillors	13 132	-	-	-	-	-	(946)	(946)	12 186	12 758	13 345
Debt impairment	650	-	-	-	-	-	-	-	650	681	712
Depreciation & asset impairment	3 800	-	-	-	-	-	2 000	2 000	5 800	3 979	4 162
Finance charges	530	-	-	-	-	-	5 573	5 573	6 103	6 390	6 684
Other Materials	250	-	-	-	-	-	-	-	250	262	274
Contracted Services	11 358	-	-	-	-	-	(336)	(336)	11 022	12 011	12 563
Transfers and grants	11 932	-	-	-	-	-	1 260	1 260	13 192	13 812	14 447
Other expenditure	20 439	-	-	-	-	-	2 979	2 979	23 418	22 425	23 456
Total Expenditure	273 458						13 906	13 906	287 365	297 154	310 823
Surplus/(Deficit)	(2 309)								3 936	(6 274)	(6 563)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	47 975	-	-	-	-	-	1 000	1 000	48 975	51 277	53 636
Surplus/(Deficit) after capital transfers & contributions	45 666						1 000	1 000	46 666	45 003	47 073
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year											
Capital expenditure & funds sources											
Capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 650	-	-	-	-	-	1 000	1 000	46 650	48 843	51 089
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	450	-	-	-	-	-	-	-	450	-	-
Total sources of capital funds	46 100						1 000	1 000	47 100	48 843	51 089
Financial position											
Total current assets	10 832	-	-	-	-	-	(4 433)	(4 433)	6 399	6 700	7 008
Total non current assets	63 297	-	-	-	-	-	8 676	8 676	71 973	75 355	78 822
Total current liabilities	81 579	-	-	-	-	-	4 510	4 510	86 089	124 178	129 890
Total non current liabilities	62 409	-	-	-	-	-	6 148	6 148	68 557	71 779	75 081
Community wealth/Equity	(69 859)						(6 416)	(6 416)	(76 275)	(113 902)	(119 141)
Cash flows											
Net cash from (used) operating	49 745	-	-	-	-	-	(5 895)	(5 895)	43 850	45 911	48 023
Net cash from (used) investing	(44 770)	-	-	-	-	-	(2 330)	(2 330)	(47 100)	(49 314)	(51 582)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	7 714						(5 583)	(5 583)	(608)	(760)	1 364
Cash backing/surplus reconciliation											
Cash and investments available	-	-	-	-	-	-	-	-	-	-	-
Application of cash and investments	-	-	-	-	-	-	-	-	-	-	-
Balance - surplus (shortfall)	-										
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

DC48 West Rand - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 28 February 2023

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2023/24	+2 2025/26
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		81 968	-	-	-	-	-	11 494	11 494	93 462	97 855	102 356
Executive and council		9 770	-	-	-	-	-	(253)	(253)	9 517	9 964	10 423
Finance and administration		58 382	-	-	-	-	-	11 747	11 747	70 130	73 426	76 804
Internal audit		13 815	-	-	-	-	-	-	-	13 815	14 464	15 130
Community and public safety		160 166	-	-	-	-	-	(2 362)	(2 362)	157 803	165 220	172 820
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		113 446	-	-	-	-	-	(4 146)	(4 146)	109 300	114 437	119 701
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		46 720	-	-	-	-	-	1 784	1 784	48 504	50 783	53 119
Economic and environmental services		76 991	-	-	-	-	-	907	907	77 898	81 559	85 311
Planning and development		76 991	-	-	-	-	-	907	907	77 898	81 559	85 311
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	319 125	-	-	-	-	-	10 039	10 039	329 164	344 634	360 487
Expenditure - Functional												
Governance and administration		90 255	-	-	-	-	-	9 216	9 216	99 471	104 146	108 937
Executive and council		10 946	-	-	-	-	-	(946)	(946)	10 000	10 470	10 951
Finance and administration		61 625	-	-	-	-	-	9 113	9 113	70 738	74 062	77 469
Internal audit		17 684	-	-	-	-	-	1 050	1 050	18 734	19 615	20 517
Community and public safety		152 561	-	-	-	-	-	1 140	1 140	153 701	160 925	168 327
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		106 844	-	-	-	-	-	(90)	(90)	106 754	111 771	116 913
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		45 717	-	-	-	-	-	1 230	1 230	46 947	49 153	51 414
Economic and environmental services		76 293	-	-	-	-	-	1 000	1 000	77 293	80 926	84 648
Planning and development		76 293	-	-	-	-	-	1 000	1 000	77 293	80 926	84 648
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	319 109	-	-	-	-	-	10 126	11 356	330 465	345 997	361 912
Surplus/ (Deficit) for the year		16	-	-	-	-	-	(87)	(1 317)	(1 301)	(1 362)	(1 425)

DC48 West Rand - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	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
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Corporate Governance		9 770	-	-	-	-	-	(254)	(254)	9 516	9 963	10 421
Vote 2 - Municipal Manager & Support		13 815	-	-	-	-	-	-	-	13 815	14 464	15 130
Vote 3 - Corporate Services		27 190	-	-	-	-	-	1 200	1 200	28 390	29 725	31 092
Vote 4 - Budget & Treasury Office		31 192	-	-	-	-	-	15 416	15 416	46 608	48 799	51 043
Vote 5 - Health & Social Development		46 720	-	-	-	-	-	1 784	1 784	48 504	50 783	53 119
Vote 6 - Public safety		113 446	-	-	-	-	-	(4 146)	(4 146)	109 300	114 437	119 701
Vote 7 - Regional planning & Economic Development		76 991	-	-	-	-	-	907	907	77 898	81 559	85 311
Vote 8 - Development Agency		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	319 124	-	-	-	-	-	14 906	14 906	334 031	349 730	365 818
Expenditure by Vote	1											
Vote 1 - Corporate Governance		10 946	-	-	-	-	-	(946)	(946)	10 000	10 470	10 951
Vote 2 - Municipal Manager & Support		17 684	-	-	-	-	-	1 050	1 050	18 734	19 615	20 517
Vote 3 - Corporate Services		35 465	-	-	-	-	-	(752)	(752)	34 713	36 344	38 016
Vote 4 - Budget & Treasury Office		26 160	-	-	-	-	-	13 415	13 415	39 575	41 435	43 341
Vote 5 - Health & Social Development		45 717	-	-	-	-	-	1 230	1 230	46 947	49 153	51 414
Vote 6 - Public safety		106 844	-	-	-	-	-	(90)	(90)	106 754	111 771	116 913
Vote 7 - Regional planning & Economic Development		76 293	-	-	-	-	-	1 000	1 000	77 293	80 926	84 648
Vote 8 - Development Agency		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	319 109	-	-	-	-	-	14 906	14 906	334 015	349 713	365 800
Surplus/ (Deficit) for the year	2	16	-	-	-	-	-	-	-	16	17	17

DC48 West Rand - Table B4 Consolidated Adjustments Budget Financial Performance (revenue & expenditure) - 28 February 2023														
Description	Ref	Budget Year 2022/23										Budget Year +2023/24 Adjusted Budget	Budget Year +2024/25 Adjusted Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjustments	Adjusted Budget				
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands														
Revenue By Source														
Rental of facilities and equipment		2 365	-	-	-	-	-	-	-	2 365	2 476	2 590		
Interest earned - external investments		2 244	-	-	-	-	-	-	-	2 244	2 350	2 458		
Interest earned - outstanding debtors		211	-	-	-	-	-	157	157	368	385	403		
Licences and permits		250	-	-	-	-	-	524	524	774	810	848		
Reversal on impairment of investment		3 600	-	-	-	-	-	-	-	3 600	3 769	3 943		
Transfers and subsidies		246 405	-	-	-	-	-	2 435	2 435	248 840	260 535	272 520		
Other revenue		15 515	-	-	-	-	-	11 045	11 045	26 560	27 808	29 088		
Gains on disposal of PPE		560	-	-	-	-	-	(254)	(254)	306	320	335		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		47 975	-	-	-	-	-	1 000	1 000	48 975	51 277	53 636		
Total Revenue including capital transfers and contributions		319 124	-	-	-	-	-	14 906	14 906	334 031	349 731	365 818		
Expenditure By Type														
Employee related costs		211 367	-	-	-	-	-	3 377	3 377	214 744	224 837	235 180		
Remuneration of councillors		13 132	-	-	-	-	-	(946)	(946)	12 186	12 758	13 345		
Debt impairment		650	-	-	-	-	-	-	-	650	681	712		
Depreciation & asset impairment		3 800	-	-	-	-	-	2 000	2 000	5 800	6 073	6 352		
Finance Charges		530	-	-	-	-	-	5 573	5 573	6 103	6 390	6 684		
Other materials		250	-	-	-	-	-	-	-	250	262	274		
Contracted services		11 358	-	-	-	-	-	(336)	(336)	11 022	11 540	12 071		
Transfers and subsidies		11 932	-	-	-	-	-	1 260	1 260	13 192	13 812	14 447		
Other expenditure		20 439	-	-	-	-	-	2 979	2 979	23 418	24 519	25 646		
Total Expenditure		273 458	-	-	-	-	-	13 906	13 906	287 365	300 871	314 711		
Surplus/Deficit		45 666	-	-	-	-	-	1 000	1 000	46 666	48 859	51 107		
Capital expenditure		45 650	-	-	-	-	-	1 000	1 000	46 650	48 859	51 107		
Total Surplus/Deficit		16	-	-	-	-	-	-	-	16	-	-		

DC48 West Rand - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2023

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue by Vote	1												
Vote 1 - Corporate Governance		9 770	-	-	-	-	-	(254)	(254)	9 516	9 963	10 421	
Vote 2 - Municipal Manager & Support		13 815	-	-	-	-	-	-	-	13 815	14 464	15 130	
Vote 3 - Corporate Services		27 190	-	-	-	-	-	1 200	1 200	28 390	29 725	31 092	
Vote 4 - Budget & Treasury Office		31 192	-	-	-	-	-	15 416	15 416	46 608	48 799	51 043	
Vote 5 - Health & Social Development		46 720	-	-	-	-	-	1 784	1 784	48 504	50 783	53 119	
Vote 6 - Public safety		113 446	-	-	-	-	-	(4 146)	(4 146)	109 300	114 437	119 701	
Vote 7 - Regional planning & Economic Development		76 991	-	-	-	-	-	907	907	77 898	81 559	85 311	
Vote 8 - Development Agency		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	319 124	-	-	-	-	-	14 906	14 906	334 031	349 730	365 818	
Expenditure by Vote	1												
Vote 1 - Corporate Governance		10 946	-	-	-	-	-	(946)	(946)	10 000	10 470	10 951	
Vote 2 - Municipal Manager & Support		17 684	-	-	-	-	-	1 050	1 050	18 734	19 615	20 517	
Vote 3 - Corporate Services		35 465	-	-	-	-	-	(752)	(752)	34 713	36 344	38 016	
Vote 4 - Budget & Treasury Office		26 160	-	-	-	-	-	13 415	13 415	39 575	41 435	43 341	
Vote 5 - Health & Social Development		45 717	-	-	-	-	-	1 230	1 230	46 947	49 153	51 414	
Vote 6 - Public safety		106 844	-	-	-	-	-	(90)	(90)	106 754	111 771	116 913	
Vote 7 - Regional planning & Economic Development		76 293	-	-	-	-	-	1 000	1 000	77 293	80 926	84 648	
Vote 8 - Development Agency		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	319 109	-	-	-	-	-	14 906	14 906	334 015	349 713	365 800	
Surplus/ (Deficit) for the year	2	16	-	-	-	-	-	-	-	16	17	17	

DC48 West Rand- Table B6 Consolidated Adjusted Budget Statement- Financial Position- 28 February 2023												
Description	Ref	Budget Year 2022/2023									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 Adjustments	Adjusted Budget		
		3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash		7 714	-	-	-	-	-	(5 072)	(5 072)	2 642	2 766	2 893
Call investment deposits		-	-	-	-	-	-	-	-	-	-	-
Short-term Investments		-	-	-	-	-	-	-	-	-	-	-
Other debtors		2 995	-	-	-	-	-	660	660	3 655	3 827	4 003
Inventory		122	-	-	-	-	-	(20)	(20)	102	107	112
Total current assets		10 832	10 832	10 832	10 832	10 832	10 832	(4 433)	(4 433)	6 399	10 832	10 832
Non current assets												
Long-term receivables		255	-	-	-	-	-	(255)	(255)	-	-	-
Investment property		6 700	-	-	-	-	-	1 700	1 700	8 400	8 795	9 199
Property, plant and equipment		56 206	-	-	-	-	-	7 139	7 139	63 345	66 322	69 373
Biological		136	-	-	-	-	-	92	92	228	239	250
Total non current assets		63 297	-	-	-	-	-	8 676	8 676	71 973	75 355	78 822
TOTAL ASSETS		74 129	-	-	-	-	-	4 243	4 243	78 371	82 055	85 829
LIABILITIES												
Current liabilities												
Trade and other payables		65 825	-	-	-	-	-	4 763	4 763	70 588	73 905	77 305
Vat Payables		15 754	-	-	-	-	-	870	870	16 624	17 405	18 206
Transfers payables (non-exchange)		-	-	-	-	-	-	30 444	30 444	30 444	31 875	33 341
Unspent conditional grants		-	-	-	-	-	-	15 442	15 442	15 442	16 168	16 911
Provisions		15 400	-	-	-	-	-	(252)	(252)	15 148	15 860	16 589
Total current liabilities		96 979	-	-	-	-	-	51 266	51 266	148 245	155 213	162 353
Non current liabilities												
Employee benefit obligation		49 730	-	-	-	-	-	-	-	49 730	52 067	54 462
Provisions		17 080	-	-	-	-	-	6 148	6 148	23 228	24 320	25 438
Total non current liabilities		66 810	-	-	-	-	-	6 148	6 148	72 958	76 387	79 901
TOTAL LIABILITIES		163 789	-	-	-	-	-	57 414	57 414	221 203	231 600	242 253
NET ASSETS	2	(89 660)	-	-	-	-	-	(53 172)	(53 172)	(142 832)	(149 545)	(156 424)
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		(77 133)	-	-	-	-	-	(6 416)	(6 416)	(76 275)	(79 860)	(83 533)
Reserves		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	(77 133)	-	-	-	-	-	(6 416)	(6 416)	(76 275)	(79 860)	(83 533)

DC48 West Rand - Table B7 Consolidated Adjustment Budget Statement - Cash Flow - 28 February 2023												
Description	Ref	Budget Year 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		
R thousands	1	A	3	4	5	6	7	8	9	10		
		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-
Other revenue		22 130	-	-	-	-	-	1 026	1 026	23 156	24 244	25 360
Transfers and Subsidies - Operational		246 405	-	-	-	-	-	2 435	2 435	248 840	260 535	272 520
Transfers and Subsidies - Capital		47 975	-	-	-	-	-	1 000	1 000	48 975	51 277	53 636
Interest		2 244	-	-	-	-	-	-	-	2 244	2 350	2 458
Payments												
Suppliers and employees		(256 546)	-	-	-	-	-	(3 523)	(3 523)	(260 069)	(272 293)	(284 818)
Finance charges		(530)	-	-	-	-	-	(5 573)	(5 573)	(6 103)	(6 390)	(5 830)
Transfers and Grants		(11 932)	-	-	-	-	-	(1 260)	(1 260)	(13 192)	(13 812)	(14 447)
NET CASH FROM/(USED) OPERATING ACTIVITIES		49 745	-	-	-	-	-	(5 895)	(5 895)	43 850	45 911	48 878
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		880	-	-	-	-	-	(880)	(880)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(45 650)	-	-	-	-	-	(1 450)	(1 450)	(47 100)	(49 314)	(51 582)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(44 770)	-	-	-	-	-	(2 330)	(2 330)	(47 100)	(49 314)	(51 582)
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		4 975	-	-	-	-	-	(8 225)	(8 225)	(3 250)	(3 402)	(2 705)
Cash/cash equivalents at beginning:		2 642	-	-	-	-	-	2 642	-	2 642	(608)	(4 010)
Cash/cash equivalents at month/year end:		7 617	-	-	-	-	-	(5 583)	(8 225)	(608)	(4 010)	(6 715)