

# WEST RAND DISTRICT MUNICIPALITY



## SPECIAL ADJUSTEMENT BUDGET REPORT

**2023/2024 MTREF**

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## 1. Section one: Resolutions

It is recommended –

- 1) The 2023/2024 Special Adjustment budgets be approved as follows
  - The operating revenue budget be adjusted from R325,333 million to R326,333 million.
  - That the operational expenditure budget be adjusted from R394,317 million to R410,156 million.
  - That the capital revenue budget be adjusted from R77,364 million to R81,091.
  - That the capital expenditure budget be adjusted from R8,378 million to R8,902 million
- 2) That the Adjusted budget be published on the municipal website 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).

## 2. Section three: Executive summary

### 2.1. Introduction

The Special adjustments budget for 2022/2023 was compiled in accordance with the requirements of the Municipal Finance Management Act, Act 56 of 2003, as well as the Municipal Budget and Reporting Regulations (MBRR) which gives a clear directive on the prescribed reporting framework and structure to be used.

The adjustment budget is based on additional grant allocated to the municipality by National Government. There are no material implications on service delivery for the remainder of this financial year and to prior adjustments as a result of this adjustment budgets.

### 2.2. Legislative background

The West Rand District Municipality has followed Municipal Budget Reporting and Regulation section 23(3) and 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 main 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.

The proposed special adjustment is compiled in accordance with Section 23(3) of the MBRR that if provincial or national budgets allocates or transfers additional revenue to a municipality, the Mayor of the Municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget referred in terms of 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

### 3. Section three: 2023/24 West Rand District Municipal budget

#### 3.1 2023/24 West Rand District Municipal budget

The special adjustment budget seeks to appropriate additional revenues and prevent unauthorized expenditure that may occur subsequent to grant received after the main adjustment budgets. The municipality has implemented financial strategies to improve financial situation with continued guidance and support provided by the external stakeholders.

A high-level summary of the 2023/24 Special adjustment budgets is provided in the table below:

**Table 1: High level summary of the 2023/24 Adjustment Budgets**

DC48 West Rand Financial Performance Summary of the Adjustment Budget Statement - April 2024								
Description	Ref	2023/2024 Adjustment Budget						
		Original Budget	Other Adjustments	Prior Adjustments	Total Adjustments	Adjusted Budget	Budget Year +2024/25	Budget Year +2025/26
<b>R thousands</b>								
<b>Financial Performance</b>								
Interest earned - external investments		3 919	1 000	1 722	2 722	6 642	6 907	7 183
Transfers and subsidies - operational		262 852	-	11 767	11 767	274 619	274 438	287 062
Transfers and subsidies - capital		75 786	3 727	1 578	5 305	81 091	84 335	87 708
Other revenue		31 521	-	13 552	13 552	45 073	44 426	45 229
<b>Total Revenue</b>		<b>374 078</b>	<b>4 727</b>	<b>28 620</b>	<b>33 347</b>	<b>407 425</b>	<b>410 106</b>	<b>427 183</b>
Operating expenditure		300 625	15 385	93 692	109 077	409 702	412 013	437 828
Capital expenditure		73 450	524	(65 072)	(64 548)	8 902	7 928	7 928
<b>Total Expenditure</b>		<b>374 075</b>	<b>15 909</b>	<b>28 620</b>	<b>44 529</b>	<b>418 604</b>	<b>419 941</b>	<b>445 756</b>
<b>Surplus/Deficit</b>		<b>2</b>	<b>(11 182)</b>	<b>(0)</b>	<b>(11 182)</b>	<b>(11 180)</b>	<b>(9 835)</b>	<b>(18 573)</b>

The computation of the adjusted budget summary has taken into account both income and expenditure according to the Municipality's additional allocation of R3,4 million. The NDPG grant was gazette national government to assist the municipality to maintain and improve operations for service delivery in the current financial year.

The grants are conditional, the municipality has to comply with conditions stipulated by transferring departments and submit expenditure report to relevant treasuries.

The upward adjustment from the total expenditure is higher than the upward adjustment from the total revenue due to expenditure trends from in the current financial year.

Furthermore, the municipality has made further a provision for non-cash items by increasing expenditure to prevent unauthorized expenditure.

#### 3.2 Municipal Regulations on a Standard Chart of Accounts (mSCOA)

The municipality has prepared its budget and B schedules on version 6.8 of the mSCOA classification framework.

### 3.3 Operating budget

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

**Table 2: Operating budget Revenue by source and expenditure by type**

Revenue By Source and Expenditure								
Description	Ref	Budget Year 2023/24						
		Original Budget	Other Adjusts	Prior Adjusts	Total Adjustments	Adjusted Budget	Budget Year +2024/25	Budget Year +2025/26
<b>R thousands</b>								
<b>Revenue By Source</b>								
Rental of facilities and equipment		2 606	-	-	-	2 606	2 710	2 819
Interest earned - external investments		3 919	1 000	1 722	2 722	6 642	6 907	7 183
Interest earned - outstanding debtors		355	-	459	459	814	846	880
Licences and permits		701	-	-	-	701	729	758
Reversal on impairment of investment		4 600	-	-	-	4 600	3 825	3 005
Transfers and subsidies		262 852	-	11 767	11 767	274 619	274 438	287 062
Other revenue		22 709	-	12 993	12 993	35 702	36 315	37 767
Gains on disposal of PPE		550	-	100	100	650	-	-
<b>Total Revenue excluding capital transfers and contributions)</b>		<b>298 292</b>	<b>1 000</b>	<b>27 042</b>	<b>28 042</b>	<b>326 333</b>	<b>325 771</b>	<b>339 475</b>
<b>Expenditure By Type</b>								
Employee related costs		222 569	6 987	2 600	9 587	232 156	231 565	241 990
Remuneration of councillors		13 132	-	985	985	14 117	14 453	15 031
Debt impairment		650	1 500	1 000	2 500	3 150	3 276	3 407
Depreciation & asset impairment		5 800	531	200	731	6 531	6 792	7 064
Finance Charges		6 135	2 144	5 063	7 207	13 341	15 485	20 548
Other materials		250	66	160	226	476	300	350
Contracted services		9 464	3 633	74 355	77 988	87 452	86 808	90 344
Transfers and subsidies		12 469	-	(983)	(983)	11 486	12 463	13 500
Other operating expenditure		30 156	523	10 312	10 835	40 992	40 870	45 594
<b>Total Operating Expenditure</b>		<b>300 625</b>	<b>15 385</b>	<b>93 692</b>	<b>109 077</b>	<b>409 702</b>	<b>412 013</b>	<b>437 828</b>
<b>Operating Surplus/Deficit</b>		<b>(2 334)</b>	<b>(14 385)</b>	<b>(66 650)</b>	<b>(81 035)</b>	<b>(83 369)</b>	<b>(86 242)</b>	<b>(98 354)</b>
Capital Transfers and Subsidies		75 786	3 727	1 578	5 305	81 091	84 335	87 708
Total Capital expenditure		73 450	524	(65 072)	(64 548)	8 902	7 928	7 928
<b>Total Surplus/Deficit</b>		<b>2</b>	<b>(11 182)</b>	<b>(0)</b>	<b>(11 182)</b>	<b>(11 180)</b>	<b>(9 835)</b>	<b>(18 573)</b>

#### The adjusted operating deficit

The adjusted operating deficit of R11,1 million was computed under financial challenges. The major reasons underpinning the municipality adjusting its budget is:

- The increase over non-cash items;
- Additional revenue allocation for operational budget;
- Additional expenditure for operational budget;

### Contracted services breakdown

Contracted services breakdown	Original	Year to date spent	Other Adjustments	Prior Adjustments	Total Adjustment	Adjusted budget	Reasons for adjustment	Vote
Security Services	3 445 003	3 514 403	300 000	-	300 000	3 745 003	Vat input underestimated	Public Safety
Rural Roads Asset Management (RRAMS) professional services	786 000	-	7 980	(793 980)	(786 000)	-	Re allocation of expenditure by type	Regional Planning
Actuarial valuation	30 000	22 086	5 507	(10 795)	(5 288)	24 712	Once off payment	Finance
Consultants and professional services	965 040	581 969	500 000	(759 312)	(259 312)	705 728	Professional services for financial services	Finance
Repairs and maintenance of unspecified assets : Municipal properties	600 000	-	-	-	-	600 000		Corporate Serices
Repairs and maintenance of unspecified assets :Building Fire stations & Disaster Management	-	-	-	4 385 000	4 385 000	4 385 000		Public Safety
Repairs and maintenance of unspecified assets: Fire Vehicles and equipment	600 000	1 732 195	276 000	1 663 754	1 939 754	2 539 754	Funded by fire grant rollover	Public Safety
Repairs and maintenance of unspecified assets: Municipal Vehicles	100 000	79 293	-	-	-	100 000		Finance
Repairs and maintenance of unspecified assets: Computer equipment	100 000	112 919	-	70 000	70 000	170 000		Corporate Serices
Legal fees	1 327 833	348 552	(700 000)	-	(700 000)	627 833	Less than anticipated litigations	Corporate Serices
DC Board, Audit and risk committee	560 186	373 362	(125 000)	200 000	75 000	635 186	Late savings to be generated in the next financial year	Municipal Manager
DMPT committee	750 000	24 822	(40 000)	(650 000)	(690 000)	60 000	Over estimated	Regional Planning
Burial services	200 000	311 200	30 000	100 000	130 000	330 000	Under estimated	Health Services
Cleaning services/chemicals	-	-	(50 000)	150 000	100 000	100 000	No expenditure incurred in the current year	Health Services
NDPG projects	-	62 972 262	3 429 000	70 000 000	73 429 000	73 429 000	GRAP reporting requirement the project to	Regional Planning
<b>Total</b>	<b>9 464 061</b>	<b>70 073 061</b>	<b>3 633 487</b>	<b>74 354 667</b>	<b>77 988 154</b>	<b>87 452 216</b>		

### Other operating expenditure breakdown

Other operating expenditure	Original	YTD expenditure	Other Adjustment	Prior Adjustment	Total Adjustment	Adjusted	Reasons for adjustments	Vote
Advertising	400 140	199 286	-	-	-	400 140		Corporate Services
Bank charges facilities	105 300	27 134	-	60 000	60 000	45 300		Finance
Communication	1 537 380	1 314 337	-	800 000	800 000	2 337 380		Corporate Services
External Audit fees	3 369 600	3 560 280	800 000	-	800 000	4 169 600	Vat input under estimated	Municipal Manager
External computer services	3 764 957	3 970 536	-	999 909	999 909	4 764 866	The over-spending is due to computer d	Corporate Services
Lease of office equipment	400 140	348 039	70 000	-	70 000	470 140	Informed by expenditure to date	Corporate Services
Insurance underwriting and excess	2 685 150	1 758 882	150 000	998 607	848 607	1 836 543	New assets insured - Fire vehicles	Finance
Municipal services	3 685 500	3 578 771	200 000	600 000	800 000	4 485 500	Informed by expenditure to date	Corporate Services
Membership fees SALGA	2 000 470	-	-	-	-	2 000 470		Corporate Governance
Professiona bodies	95 000	99 360	30 000	-	30 000	125 000	Under estimated	Finance
Travel subsistence	121 095	39 100	-	21 095	21 095	100 000		Corporate Services
Uniform and protective clothing	-	3 030 000	35 000	3 000 000	3 035 000	3 035 000	Funded by fire grant rollover	Public safety
Vehicle tracking	63 180	-	-	-	-	63 180		Finance
Fuel	1 342 575	1 230 000	-	399 428	399 428	1 742 003		Finance
Workman's Compensation fund	1 250 000	-	-	2 750 000	2 750 000	4 000 000		Corporate Services
LG SETA trainings	9 335 800	1 916 406	578 300	-	578 300	8 757 500	Re-allocation of conditional grant trainir	Corporate Services
Motor vehicle licence and registration	-	45 410	20 000	35 000	55 000	55 000	Registration of new fire vehicles	Finance
Health services operational project HIV/AIDS	-	72 825	-	250 000	250 000	250 000		Health and social
Skills levy development fund levy	-	1 514 436	90 000	1 934 608	2 024 608	2 024 608	Under estimated	Finance
RRAMS operational project	-	-	293 652	622 953	329 301	329 301	Re-allocating RRAMS operational expenditure	Regional
<b>Total</b>	<b>30 156 287</b>	<b>22 704 803</b>	<b>523 048</b>	<b>10 312 196</b>	<b>10 835 244</b>	<b>40 991 531</b>		

### 3.4 Capital budget

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

The capital projects is adjusted with R524 thousand due to additional fire vehicle and the generator. It also includes the reallocation of capital savings realized in the of fire vehicles that were purchased with fire grant in the current financial year.

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 - April 2024								
Description	Ref	2023/24 Adjustment Budget						
		Original Budget	Other Adjustments	Prior Adjustments	Total Adjustments	Adjusted Budget	Budget Year +2024/25	Budget Year +2025/26
<b>R thousands</b>								
Generator		-	450	-	450	450	-	-
Computer equipment and ICT equipment		450	-	1 867	1 867	2 317	2 862	3 854
Public safety vehicles		3 000	224	1 876	2 100	5 100	4 889	3 889
Disaster management equipment		-	-	735	735	735	178	185
Purchase of municipal vehicle		-	(150)	450	300	300	-	-
NDPG project		70 000	-	(70 000)	(70 000)	-	-	-
<b>Total capital expenditure</b>		<b>73 450</b>	<b>524</b>	<b>(65 072)</b>	<b>(64 548)</b>	<b>8 902</b>	<b>7 929</b>	<b>7 928</b>
<b>Total municipal expenditure</b>		<b>300 625</b>	<b>-</b>	<b>109 077</b>		<b>418 604</b>	<b>419 941</b>	<b>445 756</b>
<b>% of municipal expenditure</b>		<b>24.4%</b>				<b>2.1%</b>	<b>1.9%</b>	<b>1.8%</b>

### 3.5 Repairs and maintenance expenditure

The repairs and maintenance will be adjusted with R276 thousands from the savings realized by fire service department in the purchase of fire service vehicles.

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 has increase from 1.8% to 2.1% of the total operating budget in 2023/24. Table below depicts the expenditure items:

Table 4: Repairs and maintenance expenditure

Description	Ref	2023/2024 Adjustment Budget						
		Original Budget	Other Adjustments	Prior Adjustments	Total Adjustments	Adjusted Budget	Budget Year +2024/25	Budget Year +2025/26
<b>R thousands</b>								
Maintenance of unicipal properties g		600	-	-	-	600	629	659
Maintenance of fire stations and disaster management ce		-	-	4 385	4 385	4 385	4 600	4 816
Repairs of Fire vehicles and equipment		600	276	1 664	1 940	2 540	2 659	2 781
Repair of computer equipment and ICT equipment		100	-	70	70	170	178	186
Repairs of municipal vehicles		100	-	-	-	100	105	110
<b>Total repairs and expenditure</b>		<b>1 400</b>	<b>276</b>	<b>6 119</b>	<b>6 395</b>	<b>7 795</b>	<b>8 171</b>	<b>8 552</b>
<b>Total municipal expenditure</b>		<b>300 625</b>			<b>109 077</b>	<b>418 604</b>	<b>419 941</b>	<b>445 756</b>
<b>% of municipal expenditure</b>		<b>0.5%</b>				<b>1.9%</b>	<b>1.9%</b>	<b>1.9%</b>

### 3.6 Cash flow analysis

Table 5: Free cash flow analysis

Free Cash Flow Analysis February - June 2024	
Total Application of cash and investments:	Balances (R '000)
Opening balance as at 1 May 2024 including call accounts	62 335
Unspent conditional grants	(27 373)
<b>Free cash flow - 1 February 2024</b>	<b>34 962</b>
May 2024 obligations	(21 704)
June 2024 obligations	(21 634)
Total obligations	(43 339)
Expected receipts	1 878
<b>Net in/(out)flow -June 2024</b>	<b>(6 498)</b>

### 3.7 Transfers and grants made to the municipality

In the main adjustment budgets all grants were allocated according to DoRA and gazette, no amendments except for rollovers.

The special adjustment budget focuses on the additional grant of R3,4 million was allocated in March 2024 after the approval of the main adjustment budgets. It has increased the total grants and transfers to R355,7 million.

The adjustment of R298 thousand for Rural Roads and Asset Management grant was recognised subsequently to roll over approval from national government.



Table 6: Transfers and grants

DC48 West Rand - Supporting Table SB7 Transfers & Grants-							
Description	Budget Year 2023/2024						
	Original Budget	Other Adjustments	Prior Adjustments	Total Adjustments	Adjusted budget	Budget Year +2024/25	Budget Year +2025/26
R thousands							
<b>RECEIPTS:</b>							
<b>Operating Transfers and Grants</b>							
<b>National Government:</b>	<b>240 819</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240 819</b>	<b>252 137</b>	<b>263 736</b>
Local Government Equitable Share	51 355	-	-	-	51 355	53 769	56 242
RSC Levy Replacement	187 061	-	-	-	187 061	195 853	204 862
Finance Management	1 200	-	-	-	1 200	1 256	1 314
EPWP Incentive	1 203	-	-	-	1 203	1 260	1 317
<b>Provincial Government:</b>	<b>12 469</b>	<b>-</b>	<b>11 767</b>	<b>11 767</b>	<b>24 236</b>	<b>12 287</b>	<b>12 852</b>
Health Subsidy	12 469	-	(734)	(734)	11 735	12 287	12 852
Fire and rescue services	-	-	9 866	9 866	9 866	-	-
Disaster management	-	-	2 635	2 635	2 635	-	-
<b>Other grant providers:</b>	<b>9 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 564</b>	<b>10 014</b>	<b>10 474</b>
LG SETA	9 564	-	-	-	9 564	10 014	10 474
<b>Total Operating Transfers and Grants</b>	<b>262 852</b>	<b>-</b>	<b>11 767</b>	<b>11 767</b>	<b>274 619</b>	<b>274 438</b>	<b>287 062</b>
<b>Capital Transfers and Grants</b>							
<b>National Government:</b>	<b>72 786</b>	<b>3 727</b>	<b>(298)</b>	<b>3 429</b>	<b>76 215</b>	<b>79 791</b>	<b>83 458</b>
Rural Roads Asset Management Systems	2 786	298	(298)	-	2 786	2 911	3 041
Neighbourhood Development Partnership	70 000	3 429	-	3 429	73 429	76 880	80 417
<b>Provincial Government:</b>	<b>3 000</b>	<b>-</b>	<b>1 876</b>	<b>1 876</b>	<b>4 876</b>	<b>-</b>	<b>-</b>
Fire Rescue Services	3 000	-	1 876	1 876	4 876	-	-
<b>Total Capital Transfers and Grants</b>	<b>75 786</b>	<b>3 727</b>	<b>1 578</b>	<b>5 305</b>	<b>81 091</b>	<b>79 791</b>	<b>83 458</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>338 638</b>	<b>3 727</b>	<b>13 345</b>	<b>17 072</b>	<b>355 710</b>	<b>354 229</b>	<b>370 520</b>

#### 4. Conclusion

The special adjustment budget has been prepared to ensure that the unauthorized expenditure is prevented. 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 unable to achieve a funded adjusted budget though remedial measures are in place to improve the municipality's performance, revenue streams still remain a major challenge.

## 5. Section four: Adjustment budget tables

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

- Table B1 – Budget summary;
- Table B2 – Budgeted Financial Performance (Revenue and Expenditure by standard classification);
- Table B4 – Budgeted Financial Performance (Revenue by Source and Expenditure by type);
- Table B5 – Budgeted Capital Expenditure by Vote, standard classification and funding;
- Table B6 – Budgeted Financial Position;
- Table B7 – Budgeted Cash Flows;

## DC48 West Rand - Table B4 Consolidated Adjustments Budget Financial Performance (revenue &amp; expenditure) - April 2024

Description	Ref	Budget Year 2023/24										
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjustments	Adjusted Budget	Budget Year +2024/25	Budget Year +2025/26
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget	
<b>Revenue By Source</b>												
Rental of facilities and equipment		2 606	-	-	-	-	-	-	-	2 606	2 710	2 819
Interest earned - external investments		3 919	1 722	-	-	-	-	1 000	2 722	6 642	6 907	7 183
Interest earned - outstanding debtors		355	459	-	-	-	-	-	459	814	846	880
Licences and permits		701	-	-	-	-	-	-	-	701	729	758
Reversal on impairment of investment		4 600	-	-	-	-	-	-	-	4 600	3 825	3 005
Transfers and subsidies		262 852	11 767	-	-	-	-	-	11 767	274 619	274 438	287 062
Other revenue		22 709	12 993	-	-	-	-	-	12 993	35 702	36 315	37 767
Gains on disposal of PPE		550	100	-	-	-	-	-	100	650	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		75 786	1 578	-	-	-	-	3 727	5 305	81 091	84 335	87 708
<b>Total Revenue including capital transfers and contributions)</b>		<b>374 078</b>	<b>28 620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 727</b>	<b>33 347</b>	<b>407 425</b>	<b>410 106</b>	<b>427 183</b>
<b>Expenditure By Type</b>												
Employee related costs		222 569	2 600	-	-	-	-	6 987	9 587	232 156	231 565	241 990
Remuneration of councillors		13 132	985	-	-	-	-	-	985	14 117	14 453	15 031
Debt impairment		650	1 000	-	-	-	-	1 500	2 500	3 150	3 276	3 407
Depreciation & asset impairment		5 800	200	-	-	-	-	531	731	6 531	6 792	7 064
Finance Charges		6 135	5 063	-	-	-	-	2 144	7 207	13 341	15 485	20 548
Other materials		250	160	-	-	-	-	66	226	476	300	350
Contracted services		9 464	74 355	-	-	-	-	3 633	77 988	87 452	86 808	90 344
Transfers and subsidies		12 469	(983)	-	-	-	-	-	(983)	11 486	12 463	13 500
Other expenditure		30 156	10 312	-	-	-	-	523	10 835	40 992	40 870	45 594
<b>Total Expenditure</b>		<b>300 625</b>	<b>93 692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15 385</b>	<b>109 077</b>	<b>409 702</b>	<b>412 013</b>	<b>437 828</b>
<b>Surplus/Deficit</b>		<b>73 452</b>	<b>(65 072)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 658)</b>	<b>(75 730)</b>	<b>(2 277)</b>	<b>(1 907)</b>	<b>(10 645)</b>
Capital expenditure		73 450	(65 072)	-	-	-	-	524	(64 548)	8 902	7 928	7 928
<b>Total Surplus/Deficit</b>		<b>2</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11 182)</b>	<b>(11 182)</b>	<b>(11 179)</b>	<b>(9 835)</b>	<b>(18 573)</b>

DC48 West Rand - Table B5 Consolidated Adjustments Capital Expenditure Budget by Vote Funding April 2024

Vote Description	Ref	Budget Year 2023/24									Budget Year +2024/25	Budget Year +2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjustments	Adjusted Budget		
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1	A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
<b>Multi-Year expenditure appropriation</b>	2											
Vote 1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Regional planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2											
Vote 1 - Corporate Governance		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager & Support		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Budget & Treasury Office		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Health & Social Development		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Regional planning & Economic Development		-	-	-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure - Functional Classification</b>												
<i>Governance and administration</i>		450	-	-	-	-	-	450	450	900	942	986
Finance and administration		450	-	-	-	-	-	450	450	900	942	986
<i>Community and public safety</i>		3 000	4 928	-	-	-	-	524	5 452	7 552	7 907	8 271
Public safety		3 000	4 928	-	-	-	-	(376)	4 552	7 552	7 907	8 271
<i>Regional Planning and economic development</i>		70 000	(70 000)	-	-	-	-	450	(69 550)	450	471	493
Economic development		70 000	(70 000)	-	-	-	-	450	(69 550)	450	471	493
<i>Economic and environmental services</i>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	73 450	(65 072)	-	-	-	-	1 424	(63 648)	8 902	9 321	9 750
<b>Funded by:</b>												
National Government		70 000	(70 000)	-	-	-	-	450	(69 550)	450	471	493
Provincial Government		3 000	4 928	-	-	-	-	(376)	4 552	7 552	7 907	8 271
District Municipality		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		73 000	(65 072)	-	-	-	-	74	(64 998)	8 002	8 379	8 764
<b>Borrowing</b>	6	450	-	-	-	-	-	450	450	900	942	986
<b>Internally generated funds</b>		450	-	-	-	-	-	450	450	900	942	986
<b>Total Capital Funding</b>		73 450	(65 072)	-	-	-	-	524	(64 548)	8 902	9 321	9 750

DC48 West Rand- Table B6 Consolidated Adjusted Budget Statement- Financial Position- April 2024												
Description	Ref	Budget Year 2023/2024									Budget Year +2024/25	Budget Year +2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjustments	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H		
R thousands	1		3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		-	3 117	-	-	-	-	-	3 117	3 117	3 264	3 414
Call investment deposits		-	-	-	-	-	-	-	-	-	-	-
Short-term Investments		-	-	-	-	-	-	-	-	-	-	-
Other debtors		2 783	1 647	-	-	-	-	-	1 647	4 430	4 639	4 852
Inventory		95	143	-	-	-	-	-	143	238	249	260
<b>Total current assets</b>		<b>2 878</b>	<b>4 907</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 907</b>	<b>7 785</b>	<b>8 151</b>	<b>8 526</b>
<b>Non current assets</b>												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investment property		8 400	800	-	-	-	-	-	-	9 200	9 632	10 075
Property, plant and equipment		53 056	6 575	-	-	-	-	-	7 139	59 631	66 322	69 373
Biological		143	19	-	-	-	-	19	92	162	169	177
<b>Total non current assets</b>		<b>61 599</b>	<b>7 393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>7 231</b>	<b>68 992</b>	<b>76 124</b>	<b>79 625</b>
<b>TOTAL ASSETS</b>		<b>64 477</b>	<b>12 301</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>12 138</b>	<b>76 778</b>	<b>84 275</b>	<b>88 152</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Trade and other payables		74 329	(4 715)	-	-	-	-	4 763	4 763	69 614	72 886	76 239
Vat Payables		-	1 977	-	-	-	-	870	870	1 977	2 070	2 165
Transfers payables (non-exchange)		-	30 444	-	-	-	-	30 444	30 444	30 444	31 875	33 341
Unspent conditional grants		-	-	-	-	-	-	15 442	15 442	-	-	-
Provisions		15 754	(1 010)	-	-	-	-	(252)	(252)	14 744	15 437	16 147
<b>Total current liabilities</b>		<b>90 083</b>	<b>26 696</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51 266</b>	<b>51 266</b>	<b>116 779</b>	<b>122 267</b>	<b>127 892</b>
<b>Non current liabilities</b>												
Provisions		62 409	11 481	-	-	-	-	6 148	6 148	73 890	77 363	80 922
<b>Total non current liabilities</b>		<b>62 409</b>	<b>11 481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 148</b>	<b>6 148</b>	<b>73 890</b>	<b>77 363</b>	<b>80 922</b>
<b>TOTAL LIABILITIES</b>		<b>152 492</b>	<b>38 177</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57 414</b>	<b>57 414</b>	<b>190 669</b>	<b>199 630</b>	<b>208 813</b>
<b>NET ASSETS</b>	2	<b>(88 015)</b>	<b>(25 876)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(57 396)</b>	<b>(45 276)</b>	<b>(113 891)</b>	<b>(115 355)</b>	<b>(120 661)</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		(88 015)	(25 876)	-	-	-	-	(6 416)	(6 416)	(113 891)	(119 244)	(124 729)
Reserves		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>(88 015)</b>	<b>(25 876)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 416)</b>	<b>(6 416)</b>	<b>(113 891)</b>	<b>(119 244)</b>	<b>(124 729)</b>

DC48 West Rand - Table B7 Adjustment Budget Statement - Cash Flow - April 2024

Description	Ref	Budget Year 2023/24									Budget Year +2024/25	Budget Year +2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget		
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-	-	-
Other revenue		16 371	13 552	-	-	-	-	1 000	14 552	30 923	32 376	33 866
Transfers and Subsidies - Operational		262 852	11 767	-	-	-	-	-	11 767	274 619	287 526	300 752
Transfers and Subsidies - Capital		75 786	1 578	-	-	-	-	3 727	5 305	81 091	84 903	88 808
Interest		3 919	1 722	-	-	-	-	-	1 722	5 642	5 907	6 178
<b>Payments</b>												
Suppliers and employees		(276 090)	(83 212)	-	-	-	-	(11 210)	(94 422)	(370 512)	(387 926)	(405 770)
Finance charges		(6 135)	(5 063)	-	-	-	-	(2 144)	(7 207)	(13 341)	(13 968)	(7 538)
Transfers and Grants		(12 469)	983	-	-	-	-	-	983	(11 486)	(12 026)	(12 579)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>64 234</b>	<b>(58 672)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 627)</b>	<b>(67 299)</b>	<b>(3 064)</b>	<b>(3 208)</b>	<b>3 717</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(73 450)	65 072	-	-	-	-	(1 424)	63 648	(8 902)	(9 321)	(9 750)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(73 450)</b>	<b>65 072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 424)</b>	<b>63 648</b>	<b>(8 902)</b>	<b>(9 321)</b>	<b>(9 750)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(9 216)</b>	<b>6 400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9 663)</b>	<b>(3 651)</b>	<b>(11 967)</b>	<b>(12 529)</b>	<b>(6 033)</b>