



Dr. Beyers Naudé
MUNICIPALITY | MUNISIPALITEIT | UMASIPALA
rising together for development

**FIRST ADJUSTMENT
BUDGET
2022/2023**

CHURCH SQUARE

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PART 1 – ADJUSTMENTS BUDGET

CHAPTER 1

MAYOR’S REPORT

Speaker, fellow Councillors, and officials. It has become necessary to table our first adjustment budget for 2022/23.

In terms of section 28 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) a municipality may revise an approved budget through an adjustment budget.

Municipal adjustments budgets: -

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
- 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;
- may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- 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 council;
- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Section 23 of the Municipal Finance Management Act, 2003 (56/2003): Municipal budget and reporting regulations stipulates as follows: -

Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28 (2) (b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.
- If a national or provincial adjustments budget allocates or transfers additional revenues 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 adjustment budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

National Treasury has indicated that according to their adjustments budget, allocates or transfers additional revenues to the municipality.

The main reasons for the first adjustment budget could be summarised as follow: -

- Reduction of conditional grants to be received:
 - Regional Bulk Infrastructure Grant (RBIG) - R1.2 million
- Reprioritisation of grants:
 - WSIG
 - FMG
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Ensuring alignment between mSCOA data strings and budget returns

CHAPTER 2

COUNCIL RESOLUTION

The Council of Dr Beyers Naude Municipality at a meeting on 28 February 2023 considered the first adjustment budget for 2022/23 for approval.

Council resolved:

- 1) That Council approves the First Adjustment Budget for 2022/2023 MTREF
- 2) That within ten (10) working days after the Municipal Council has approved the First Adjustments Budget the Municipal Manager must in accordance with Section 21A of the Municipal Systems Act make public the approved First Adjustments Budget and supporting documentation, as well as the resolutions referred to in Regulation 25(3).
- 3) That within ten (10) working days after the Municipal Council has approved the First Adjustments Budget it be submitted to National and Provincial Treasury
- 4) That the SDBIP be revised to include the changes to performance indicators as per First adjustment budget

CHAPTER 3

EXECUTIVE SUMMARY

The main reasons for the first adjustment budget could be summarised as follow: -

- Reduction of conditional grants to be received:
 - Regional Bulk Infrastructure Grant (RBIG) - R1.2 million
- Reprioritisation of grants:
 - WSIG
 - FMG
- Adjustments to various expenditure categories to avoid unauthorised expenditure.
- Ensuring alignment between mSCOA data strings and budget returns

A summary of the operational adjustment budget is as follows:

Choose name from list - 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	1	2	3	4	5	6	7	8		
	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	41 833	-	-	-	-	-	-	-	41 833	49 986	52 485
Service charges	288 794	-	-	-	-	-	-	-	288 794	353 131	378 586
Investment revenue	1 590	-	-	-	-	-	-	-	1 590	1 670	1 753
Transfers recognised - operational	119 250	-	-	-	-	-	-	-	119 250	126 163	128 434
Other own revenue	65 260	-	-	-	-	-	-	-	65 260	44 013	22 820
Total Revenue (excluding capital transfers and contributions)	516 727	-	-	-	-	-	-	-	516 727	574 961	584 078
Employee costs	184 916	-	-	-	-	-	(1 180)	(1 180)	183 736	193 237	201 933
Remuneration of councillors	9 037	-	-	-	-	-	239	239	9 276	9 444	9 868
Depreciation & asset impairment	64 343	-	-	-	-	-	-	-	64 343	67 239	70 264
Finance charges	1 357	-	-	-	-	-	30 000	30 000	31 357	1 418	1 482
Inventory consumed and bulk purchases	129 622	-	-	-	-	-	(3 979)	(3 979)	125 643	135 455	141 550
Transfers and grants	30	-	-	-	-	-	-	-	30	31	30
Other expenditure	116 207	-	-	-	-	-	1 387	1 387	117 594	121 436	125 808
Total Expenditure	505 511	-	-	-	-	-	26 468	26 468	531 979	528 259	550 936
Surplus/(Deficit)	11 216	-	-	-	-	-	(26 468)	(26 468)	(15 252)	46 702	33 142
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	65 949	-	-	-	-	-	(1 285)	(1 285)	64 664	116 874	103 162
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304

As can be seen revenue will decrease with the R1.2 million and expenditure will increase by R26.4 million resulting in an operating surplus of R49 million.

CHAPTER 4

BUDGET TABLES

Choose name from list - Table B1 Adjustments Budget Summary -

Description	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
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	41 833	-	-	-	-	-	-	-	41 833	49 986	52 485
Service charges	288 794	-	-	-	-	-	-	-	288 794	353 131	378 586
Investment revenue	1 590	-	-	-	-	-	-	-	1 590	1 670	1 753
Transfers recognised - operational	119 250	-	-	-	-	-	-	-	119 250	126 163	128 434
Other own revenue	65 260	-	-	-	-	-	-	-	65 260	44 013	22 820
Total Revenue (excluding capital transfers and contributions)	516 727								516 727	574 961	584 078
Employee costs	184 916	-	-	-	-	-	(1 180)	(1 180)	183 736	193 237	201 933
Remuneration of councillors	9 037	-	-	-	-	-	239	239	9 276	9 444	9 868
Depreciation & asset impairment	64 343	-	-	-	-	-	-	-	64 343	67 239	70 264
Finance charges	1 357	-	-	-	-	-	30 000	30 000	31 357	1 418	1 482
Inventory consumed and bulk purchases	129 622	-	-	-	-	-	(3 979)	(3 979)	125 643	135 455	141 550
Transfers and grants	30	-	-	-	-	-	-	-	30	31	30
Other expenditure	116 207	-	-	-	-	-	1 387	1 387	117 594	121 436	125 808
Total Expenditure	505 511						26 468	26 468	531 979	528 259	550 936
Surplus/(Deficit)	11 216						(26 468)	(26 468)	(15 252)	46 702	33 142
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	65 949	-	-	-	-	-	(1 285)	(1 285)	64 664	116 874	103 162
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	77 165						(27 753)	(27 753)	49 412	163 576	136 304
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	77 165						(27 753)	(27 753)	49 412	163 576	136 304
Capital expenditure & funds sources											
Capital expenditure	65 899						(1 285)	(1 285)	64 614	113 680	26 208
Transfers recognised - capital	63 799	-	-	-	-	-	(1 285)	(1 285)	62 514	113 680	26 208
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 100	-	-	-	-	-	-	-	2 100	-	-
Total sources of capital funds	65 899						(1 285)	(1 285)	64 614	113 680	26 208
Financial position											
Total current assets	81 118	-	-	-	-	-	10 117	10 117	91 235	77 027	149 125
Total non current assets	1 110 103	-	-	-	-	-	(3 604)	(3 604)	1 106 499	1 878 706	1 794 259
Total current liabilities	327 900	-	-	-	-	-	148 225	148 225	476 126	325 415	326 165
Total non current liabilities	76 047	-	-	-	-	-	2 454	2 454	78 501	76 047	76 047
Community wealth/Equity	787 274						(144 166)	(144 166)	643 108	873 685	846 413
Cash flows											
Net cash from (used) operating	133 165	-	-	-	-	-	88 861	88 861	222 026	123 376	104 110
Net cash from (used) investing	(65 899)	-	-	-	-	-	1 285	1 285	(64 614)	(113 680)	(26 208)
Net cash from (used) financing	(243)	-	-	-	-	-	243	243	-	(3 577)	(3 577)
Cash/cash equivalents at the year end	67 945						90 771	90 771	158 716	7 041	75 247
Cash backing/surplus reconciliation											
Cash and investments available	58 423	-	-	-	-	-	5 669	5 669	64 092	52 919	123 278
Application of cash and investments	347 323	-	-	-	-	-	154 237	154 237	501 560	345 142	344 288
Balance - surplus (shortfall)	(288 899)						(148 568)	(148 568)	(437 468)	(292 224)	(221 010)
Asset Management											
Asset register summary (WDV)	1 086 324	-	-	-	-	-	(7 050)	(7 050)	1 079 275	1 131 211	1 040 713
Depreciation	64 343	-	-	-	-	-	-	-	64 343	67 239	70 264
Renewal and Upgrading of Existing Assets	15 814	-	-	-	-	-	(40)	(40)	15 774	70 597	5 308
Repairs and Maintenance	27 354	-	-	-	-	-	(6 092)	(6 092)	21 262	28 585	29 871
Free services											
Cost of Free Basic Services provided	40 900	-	-	-	-	-	-	-	40 900	-	-
Revenue cost of free services provided	6 834	-	-	-	-	-	-	-	6 834	7 135	7 491
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		176 891	-	-	-	-	-	-	-	176 891	168 286	154 247
Executive and council		57	-	-	-	-	-	-	-	57	59	62
Finance and administration		176 834	-	-	-	-	-	-	-	176 834	168 227	154 184
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		7 156	-	-	-	-	-	-	-	7 156	7 188	692
Community and social services		2 524	-	-	-	-	-	-	-	2 524	2 535	239
Sport and recreation		101	-	-	-	-	-	-	-	101	106	111
Public safety		2 501	-	-	-	-	-	-	-	2 501	2 517	331
Housing		10	-	-	-	-	-	-	-	10	10	11
Health		2 020	-	-	-	-	-	-	-	2 020	2 020	-
<i>Economic and environmental services</i>		33 207	-	-	-	-	-	-	-	33 207	32 876	34 244
Planning and development		2 055	-	-	-	-	-	-	-	2 055	453	476
Road transport		31 152	-	-	-	-	-	-	-	31 152	32 423	33 768
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		364 983	-	-	-	-	-	(1 285)	(1 285)	363 698	439 895	462 566
Energy sources		171 623	-	-	-	-	-	-	-	171 623	244 158	276 048
Water management		100 964	-	-	-	-	-	(1 285)	(1 285)	99 679	98 921	84 863
Waste water management		58 901	-	-	-	-	-	-	-	58 901	61 846	64 938
Waste management		33 495	-	-	-	-	-	-	-	33 495	34 969	36 717
<i>Other</i>		439	-	-	-	-	-	-	-	439	461	484
Total Revenue - Functional	2	582 676	-	-	-	-	-	(1 285)	(1 285)	581 391	648 705	652 232
Expenditure - Functional												
<i>Governance and administration</i>		126 256	-	-	-	-	-	36 227	36 227	162 483	132 055	137 897
Executive and council		30 470	-	-	-	-	-	1 764	1 764	32 234	31 841	33 273
Finance and administration		94 682	-	-	-	-	-	34 183	34 183	128 864	99 059	103 418
Internal audit		1 104	-	-	-	-	-	281	281	1 385	1 154	1 206
<i>Community and public safety</i>		40 669	-	-	-	-	-	1 543	1 543	42 212	42 499	44 409
Community and social services		6 270	-	-	-	-	-	(163)	(163)	6 107	6 552	6 847
Sport and recreation		22 661	-	-	-	-	-	383	383	23 044	23 681	24 747
Public safety		8 867	-	-	-	-	-	477	477	9 344	9 266	9 682
Housing		-	-	-	-	-	-	262	262	262	-	-
Health		2 870	-	-	-	-	-	584	584	3 454	2 999	3 134
<i>Economic and environmental services</i>		52 766	-	-	-	-	-	1 335	1 335	54 102	55 141	56 530
Planning and development		21 333	-	-	-	-	-	1 363	1 363	22 696	22 293	22 204
Road transport		31 434	-	-	-	-	-	(28)	(28)	31 406	32 848	34 326
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		282 747	-	-	-	-	-	(12 255)	(12 255)	270 493	295 354	308 744
Energy sources		158 338	-	-	-	-	-	(4 898)	(4 898)	153 440	165 450	172 882
Water management		65 753	-	-	-	-	-	(4 100)	(4 100)	61 653	68 666	71 927
Waste water management		38 309	-	-	-	-	-	(3 213)	(3 213)	35 096	40 007	41 781
Waste management		20 348	-	-	-	-	-	(44)	(44)	20 304	21 231	22 154
<i>Other</i>		3 073	-	-	-	-	-	(382)	(382)	2 691	3 212	3 356
Total Expenditure - Functional	3	505 511	-	-	-	-	-	26 468	26 468	531 979	528 259	550 936
Surplus/ (Deficit) for the year		77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	120 446	101 296

Choose name from list - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	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
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	41 833	-	-	-	-	-	-	-	41 833	49 986	52 485
Service charges - electricity revenue	2	170 508	-	-	-	-	-	-	-	170 508	195 477	213 054
Service charges - water revenue	2	49 313	-	-	-	-	-	-	-	49 313	60 882	63 922
Service charges - sanitation revenue	2	48 129	-	-	-	-	-	-	-	48 129	61 803	64 893
Service charges - refuse revenue	2	20 845	-	-	-	-	-	-	-	20 845	34 969	36 717
Rental of facilities and equipment		1 112	-	-	-	-	-	-	-	1 112	1 167	1 225
Interest earned - external investments		1 590	-	-	-	-	-	-	-	1 590	1 670	1 753
Interest earned - outstanding debtors		5 290	-	-	-	-	-	-	-	5 290	5 555	5 832
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37	-	-	-	-	-	-	-	37	39	41
Licences and permits		1 965	-	-	-	-	-	-	-	1 965	2 063	2 167
Agency services		6 134	-	-	-	-	-	-	-	6 134	6 441	6 763
Transfers and subsidies		119 250	-	-	-	-	-	-	-	119 250	126 163	128 434
Other revenue	2	50 722	-	-	-	-	-	-	-	50 722	28 748	6 792
Gains		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		516 727	-	-	-	-	-	-	-	516 727	574 961	584 078
Expenditure By Type												
Employee related costs		184 916	-	-	-	-	-	(1 180)	(1 180)	183 736	193 237	201 933
Remuneration of councillors		9 037	-	-	-	-	-	239	239	9 276	9 444	9 868
Debt impairment		4 599	-	-	-	-	-	-	-	4 599	4 806	5 022
Depreciation & asset impairment		64 343	-	-	-	-	-	-	-	64 343	67 239	70 264
Finance charges		1 357	-	-	-	-	-	30 000	30 000	31 357	1 418	1 482
Bulk purchases - electricity		127 136	-	-	-	-	-	(4 000)	(4 000)	123 136	132 857	138 835
Inventory consumed		2 486	-	-	-	-	-	21	21	2 507	2 598	2 715
Contracted services		21 014	-	-	-	-	-	1 040	1 040	22 054	21 960	22 948
Transfers and subsidies		30	-	-	-	-	-	-	-	30	31	30
Other expenditure		90 593	-	-	-	-	-	347	347	90 941	94 670	97 838
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		505 511	-	-	-	-	-	26 468	26 468	531 979	528 259	550 936
Surplus/(Deficit)		11 216	-	-	-	-	-	(26 468)	(26 468)	(15 252)	46 702	33 142
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		65 949	-	-	-	-	-	(1 285)	(1 285)	64 664	116 874	103 162
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		77 165	-	-	-	-	-	(27 753)	(27 753)	49 412	163 576	136 304

Choose name from list - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

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 2024/25
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 9 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 9 - MUNICIPAL MANAGER (31: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - CORPORATE SERVICES: ADMINSTRN (32: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - CORPORATE SERVICES: COMM SERV (33: CS)		6 000	-	-	-	-	-	-	-	6 000	6 616	-
Vote 12 - CORPORATE SERVICES: PROTECTION (34: CS)		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - FINANCIAL SERVICES (36: CS)		1 100	-	-	-	-	-	-	-	1 100	-	-
Vote 14 - TECHNICAL SERVICES: ENGINEERING (38: CS)		57 799	-	-	-	-	-	(1 285)	(1 285)	56 514	48 564	26 208
Vote 15 - TECHNICAL SERVICES: ELECTRICAL (39: CS)		1 000	-	-	-	-	-	-	-	1 000	58 500	-
Capital single-year expenditure sub-total		65 899	-	-	-	-	-	(1 285)	(1 285)	64 614	113 680	26 208
Total Capital Expenditure - Vote		65 899	-	-	-	-	-	(1 285)	(1 285)	64 614	113 680	26 208
Capital Expenditure - Functional												
Governance and administration		1 100	-	-	-	-	-	-	-	1 100	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 100	-	-	-	-	-	-	-	1 100	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		6 000	-	-	-	-	-	-	-	6 000	6 616	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		6 000	-	-	-	-	-	-	-	6 000	6 616	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		58 799	-	-	-	-	-	(1 285)	(1 285)	57 514	107 064	26 208
Energy sources		1 000	-	-	-	-	-	-	-	1 000	58 500	-
Water management		48 784	-	-	-	-	-	(1 285)	(1 285)	47 499	39 584	20 900
Waste water management		5 014	-	-	-	-	-	-	-	5 014	4 692	5 308
Waste management		4 000	-	-	-	-	-	-	-	4 000	4 288	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	65 899	-	-	-	-	-	(1 285)	(1 285)	64 614	113 680	26 208
Funded by:												
National Government		63 799	-	-	-	-	-	(1 285)	(1 285)	62 514	113 680	26 208
Provincial Government		-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	63 799	-	-	-	-	-	(1 285)	(1 285)	62 514	113 680	26 208
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 100	-	-	-	-	-	-	-	2 100	-	-
Total Capital Funding		65 899	-	-	-	-	-	(1 285)	(1 285)	64 614	113 680	26 208

Choose name from list - Table B6 Adjustments Budget Financial Position -

Description	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
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		57 467	-	-	-	-	-	5 654	5 654	63 121	51 962	122 322
Call investment deposits	1	956	-	-	-	-	-	15	15	971	956	956
Consumer debtors	1	44 468	-	-	-	-	-	3 261	3 261	47 729	45 882	47 620
Other debtors		(26 587)	-	-	-	-	-	1 412	1 412	(25 175)	(26 587)	(26 587)
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Inventory		4 813	-	-	-	-	-	(224)	(224)	4 589	4 813	4 813
Total current assets		81 118	-	-	-	-	-	10 117	10 117	91 235	77 027	149 125
Non current assets												
Long-term receivables		(1 535)	-	-	-	-	-	(41)	(41)	(1 576)	(1 535)	(1 535)
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		27 700	-	-	-	-	-	-	-	27 700	27 700	27 700
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	1 072 831	-	-	-	-	-	(3 554)	(3 554)	1 069 277	1 841 434	1 756 987
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		9	-	-	-	-	-	(9)	(9)	0	9	9
Other non-current assets		11 098	-	-	-	-	-	-	-	11 098	11 098	11 098
Total non current assets		1 110 103	-	-	-	-	-	(3 604)	(3 604)	1 106 499	1 878 706	1 794 259
TOTAL ASSETS		1 191 221	-	-	-	-	-	6 513	6 513	1 197 734	1 955 733	1 943 384
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		3 577	-	-	-	-	-	243	243	3 820	3 577	3 577
Trade and other payables		317 206	-	-	-	-	-	147 700	147 700	464 905	314 720	315 470
Provisions		7 118	-	-	-	-	-	283	283	7 401	7 118	7 118
Total current liabilities		327 900	-	-	-	-	-	148 225	148 225	476 126	325 415	326 165
Non current liabilities												
Borrowing	1	10 241	-	-	-	-	-	(2 633)	(2 633)	7 608	10 241	10 241
Provisions	1	65 806	-	-	-	-	-	5 087	5 087	70 893	65 806	65 806
Total non current liabilities		76 047	-	-	-	-	-	2 454	2 454	78 501	76 047	76 047
TOTAL LIABILITIES		403 947	-	-	-	-	-	150 679	150 679	554 627	401 462	402 211
NET ASSETS	2	787 274	-	-	-	-	-	(144 166)	(144 166)	643 108	1 554 271	1 541 172
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		774 232	-	-	-	-	-	(144 166)	(144 166)	630 066	860 643	833 371
Reserves		13 042	-	-	-	-	-	-	-	13 042	13 042	13 042
TOTAL COMMUNITY WEALTH/EQUITY		787 274	-	-	-	-	-	(144 166)	(144 166)	643 108	873 685	846 413

Choose name from list - Table B7 Adjustments Budget Cash Flows -

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	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		42 891	-	-	-	-	-	-	-	42 891	50 775	53 314
Service charges		316 228	-	-	-	-	-	-	-	316 228	338 780	363 277
Other revenue		56 252	-	-	-	-	-	-	-	56 252	34 554	12 889
Transfers and Subsidies - Operational	1	76 830	-	-	-	-	-	155	155	76 985	81 474	91 284
Transfers and Subsidies - Capital	1	62 652	-	-	-	-	-	2 012	2 012	64 664	58 780	43 407
Interest		1 590	-	-	-	-	-	-	-	1 590	1 670	1 753
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(423 279)	-	-	-	-	-	86 694	86 694	(336 585)	(442 658)	(461 815)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		133 165	-	-	-	-	-	88 861	88 861	222 026	123 376	104 110
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		(65 899)	-	-	-	-	-	1 285	1 285	(64 614)	(113 680)	(26 208)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(65 899)	-	-	-	-	-	1 285	1 285	(64 614)	(113 680)	(26 208)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(243)	-	-	-	-	-	243	243	-	(3 577)	(3 577)
Payments												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(243)	-	-	-	-	-	243	243	-	(3 577)	(3 577)
NET INCREASE/ (DECREASE) IN CASH HELD		67 023	-	-	-	-	-	90 389	90 389	157 412	6 119	74 325
Cash/cash equivalents at the year begin:	2	922	-	-	-	-	-	382	382	1 304	922	922
Cash/cash equivalents at the year end:	2	67 945	-	-	-	-	-	90 771	90 771	158 716	7 041	75 247

Choose name from list - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2023/24	+2 2024/25	
Cash and investments available												
Cash/cash equivalents at the year end	1	67 945	-	-	-	-	-	90 771	90 771	158 716	7 041	75 247
Other current investments > 90 days		(9 522)	-	-	-	-	-	(85 102)	(85 102)	(94 623)	45 878	48 031
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		58 423	-	-	-	-	-	5 669	5 669	64 092	52 919	123 278
Applications of cash and investments												
Unspent conditional transfers		(3 452)	-	-	-	-	-	3 452	3 452	-	(5 999)	(5 313)
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	340 266	-					150 785	150 785	491 051	340 632	339 092
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		10 509	-					-	-	10 509	10 509	10 509
Total Application of cash and investments:		347 323	-	-	-	-	-	154 237	154 237	501 560	345 142	344 288
Surplus(shortfall)		(288 899)	-	-	-	-	-	(148 568)	(148 568)	(437 468)	(292 224)	(221 010)

Choose name from list - Table B9 Asset Management -

		Budget Year 2022/23											Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore-	Nat. or Prev.	Other	Total	Adjusted	Adjusted	11 2022/23	12 2024/25	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjuts.	Adjuts.	Budget	Budget	Adjusted	Adjusted	
		A	A1	B	C	D	E	F	G	H	I	J	K	
		£ thousands												
CAPITAL EXPENDITURE														
Total New Assets to be adjusted		1	90 084					(1 245)	(1 245)	48 839	43 084	20 900		
Roads Infrastructure														
Storm water Infrastructure														
Electrical Infrastructure			1 000							1 000	3 500			
Water Supply Infrastructure			48 784					(1 285)	(1 285)	47 499	39 584	20 900		
Sanitation Infrastructure														
Solid Waste Infrastructure														
Rail Infrastructure														
Coastal Infrastructure														
Information and Communication Infrastructure														
Infrastructure			49 784					(1 285)	(1 285)	48 499	43 084	20 900		
Community Facilities														
Sport and Recreation Facilities														
Community Assets														
Heritage Assets														
Revenue Generating														
Non-revenue Generating														
Investment properties														
Operational Buildings														
Housing														
Other Assets														
Biological or Cultivated Assets														
Servitudes														
Licences and Rights														
Intangible Assets														
Computer Equipment			260					40	40	260				
Furniture and Office Equipment			40							80				
Machinery and Equipment														
Transport Assets														
Land														
Zoo's, Marine and Non-biological Animals														
Total Renewal of Existing Assets to be adjusted		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														
Biological or Cultivated Assets														
Servitudes														
Licences and Rights														
Intangible Assets														
Computer Equipment			40							260				
Furniture and Office Equipment										80				
Machinery and Equipment														
Transport Assets														
Land														
Zoo's, Marine and Non-biological Animals														
Total Upgrading of Existing Assets to be adjusted		2a	15 814					(40)	(40)	15 774	70 597	5 308		
Roads Infrastructure														
Storm water Infrastructure											4 692	5 308		
Electrical Infrastructure											55 000			
Water Supply Infrastructure														
Sanitation Infrastructure			5 014							5 014				
Solid Waste Infrastructure			4 000							4 000	4 288			
Rail Infrastructure														
Coastal Infrastructure														
Information and Communication Infrastructure														
Infrastructure			9 014							9 014	63 980	5 308		
Community Facilities														
Sport and Recreation Facilities			6 000							6 000	6 616			
Community Assets			6 000							6 000	6 616			
Heritage Assets														
Revenue Generating														
Non-revenue Generating														
Investment properties														
Operational Buildings														
Housing														
Other Assets														
Biological or Cultivated Assets														
Servitudes														
Licences and Rights														
Intangible Assets														
Computer Equipment			800					(40)	(40)	760				
Furniture and Office Equipment														
Machinery and Equipment														
Transport Assets														
Land														
Zoo's, Marine and Non-biological Animals														
TOTAL CAPITAL EXPENDITURE to be adjusted		4	65 899					(1 285)	(1 285)	64 614	113 680	26 208		
Roads Infrastructure														
Storm water Infrastructure											4 692	5 308		
Electrical Infrastructure			1 000							1 000	58 500			
Water Supply Infrastructure			48 784					(1 285)	(1 285)	47 499	39 584	20 900		
Sanitation Infrastructure			5 014							5 014				
Solid Waste Infrastructure			4 000							4 000	4 288			
Rail Infrastructure														
Coastal Infrastructure														
Information and Communication Infrastructure														
Infrastructure			58 799					(1 285)	(1 285)	57 514	107 064	26 208		
Community Facilities														
Sport and Recreation Facilities			6 000							6 000	6 616			
Community Assets			6 000							6 000	6 616			
Heritage Assets														
Revenue Generating														
Non-revenue Generating														
Investment properties														
Operational Buildings														
Housing														
Other Assets														
Biological or Cultivated Assets														
Servitudes														
Licences and Rights														
Intangible Assets														
Computer Equipment			800					(40)	(40)	1 020				
Furniture and Office Equipment			40							80				
Machinery and Equipment														
Transport Assets														
Land														
Zoo's, Marine and Non-biological Animals														
ASSET REGISTER SUMMARY - PPE (WDV)		5	1 086 324					(7 050)	(7 050)	1 079 275	1 131 211	1 040 713		
Roads Infrastructure			(223 558)					(46 831)	(46 831)	(270 388)	(223 558)	(224 312)		
Storm water Infrastructure			(9 828)							(9 828)	(5 578)	(5 424)		
Electrical Infrastructure			1 000							1 000	58 500			
Water Supply Infrastructure			1 106 187					42 277	42 277	1 148 465	1 096 581	1 075 448		
Sanitation Infrastructure			(168)							(1 688)	(5 416)	(5 659)		
Solid Waste Infrastructure			17 412					2 916	2 916	20 526	17 647	13 304		
Rail Infrastructure														
Coastal Infrastructure														
Information and Communication Infrastructure			800					(40)	(40)	760				
Infrastructure			891 828					(1 677)	(1 677)	890 152	936 809	853 356		
Community Assets			2 151					(642)	(642)	1 509	2 767	(3 849)		
Heritage Assets			11 098											

Choose name from list - Table B10 Basic service delivery measurement -

Description	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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		8 675								8 675		
Sanitation (free sanitation service to indigent households)		10 731								10 731		
Electricity/other energy (50kwh per indigent household per month)		8 845								8 845		
Refuse (removed once a week for indigent households)		12 650								12 650		
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided		40 900								40 900		
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		6 834								6 834	7 135	7 491
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates	6											
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided		6 834								6 834	7 135	7 491

PART 2 – SUPPORTING DOCUMENTATION

CHAPTER 5

ADJUSTMENTS TO BUDGET ASSUMPTIONS

When preparing a budget, certain assumptions are usually made. When compiling the annual budget for 2022/23 certain assumptions were made with regards to external factors and the current economic climate. Only one assumption made in the original budget changed during the compilation of the first adjustment budget and that is:

- No growth in revenue sources has been provided for in view of current consumption trends in municipal services.

During the adjustment budget the growth in revenue sources has been provided for in line with the revenue enhancement strategies implemented.

Below is summary of original assumptions made:

- 1) The municipal fiscal environment is influenced by a variety of macro-economic control measures.
- 2) National Treasury provides guidelines on the ceiling of year-on-year increases in the total Operating Budget, whilst the National Electricity Regulator of South Africa (NERSA) regulates bulk electricity tariff increases.
- 3) The Municipality's employee related costs are also influenced by collective agreements concluded in the South African Local Government Bargaining Council.
- 4) Various government departments also affect municipal service delivery through the level of grants and subsidies.
- 5) The following principles and guidelines directly informed the compilation of the Budget:
 - The priorities and targets, relating to the key strategic focus areas, as outlined in the IDP.
 - The need to enhance the municipality's revenue base.
 - The level of property rates and tariff increases to consider the need to address maintenance and infrastructural backlogs, including the expansion of services.
 - The level of property rates and tariff increases to ensure the delivery of services on a financially sustainable basis.
 - Raising of loan funding should be considered to address critical needs.
 - No growth in revenue sources has been provided for in view of current consumption trends in municipal services.
 - The growth in property rates income has been provided for as per valuation roll.
 - Restructuring of major trade creditors over long term periods to ensure financial sustainability and a funded budget
 - Restructuring of tariffs to uniform tariffs and ensuring baseline tariff as per cost of supply study

The Municipality is still facing the following significant challenges

Budget:

- Fully implementing cost containment measures.
- Maintaining revenue collection rates at the targeted levels.
- Maintaining electricity and water losses at acceptable levels.
- Dealing with an unfunded budget of the past and measures to address this in the future
- Creditors inherited from former municipalities which is still placing financial strain on the cash flow and hence the restructuring of creditors over long term period
- Introducing cost reflective tariffs
- Allocation of the required budget provision for the rehabilitation and maintenance of infrastructure;
- Maintaining an acceptable cost coverage ratio.

The municipality is facing severe cashflow constraints and does not have any cash-backed reserves that could assist in the relief of monthly cashflow constraints. Cost containment measures have been implemented and a revised Financial Recovery Plan was approved by Council. The Cost Containment and Long-Term Financial Planning Policies have been developed and were approved with the 2022/2023 budget.

The Credit Control Policy is being implemented and electricity is disconnected and blocked monthly when accounts are in arrears. Indigent applications are still being processed and verified. There is continuous interaction with government departments to ensure they pay their outstanding accounts.

Payment arrangements have been entered into with Auditor General, Department of Transport and other creditors. None is in place with Eskom as the matter is sub judice.

ADJUSTMENTS TO REVENUE

Revenue estimates have been changed due to the reduction of grant funding.

Transfers and subsidies (capital) decreased with R1.2 million due to the following:

- Regional Bulk Infrastructure Grant (RBIG) - R1.2 million

ADJUSTMENT TO EXPENDITURE

1. Repairs and Maintenance
 - a. Increase due to Unforeseen or unavoidable expenditure.
 - i. Fixing of Kroonvale library roof
 - ii. Fixing of vehicles and rental of equipment
 - iii. Fencing and Landfill sites
 - b. Decrease in several Repairs & maintenance categories.
2. Employee cost
 - a. Decrease in overtime.
 - b. Virements within different categories

3. Increase in Interest paid (Eskom)

4. Increase in Contracted services.
 - a. Addition of Job evaluation costs
 - b. Decrease in Security services.
 - c. Increase in Valuation services to cater for interim property valuations.

5. Increase in General Expenses
 - a. Computer maintenance
 - b. Remuneration of ward committees
 - c. Rental of equipment – yellow plant
 - d. Training (decrease)
 - e. Workman's compensation
 - f. Postage
 - g. Travelling and subsistence
 - h. Adverts and printing
 - i. Town planning services

6. Vehicle expenses
 - a. Increase in Fuel
 - b. Decrease in Licences
 - c. Decrease in tracking services.
 - d. Decrease in Leases

7. Increase in Remuneration of councillors (Upper limits)

ADJUSTMENT TO CAPITAL EXPENDITURE

1. Reduction of conditional grants to be received, RBIG.
2. Revision of FMG grant business plan to cater for office equipment.
3. Revision of the WSIG plan

PART 3

MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Dr. Edward Martin Rankwana, the Municipal Manager of Dr. Beyers Naude Municipality, hereby certifies that the 2022/23 first adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and Municipal Budgeting and Reporting regulations made under the Act, and that the 2022/23 first adjustments budget and the supporting documentation are consistent with Integrated Development Plan of the municipality.

Name: DR. E.M. RANKWANA
Designation: Municipal Manager
Municipality: Dr. Beyers Naude Municipality



Signature :