



# CAPE WINELANDS DISTRICT

MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

## SCHEDULE B

### ADJUSTMENTS BUDGET

May 2022

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**PART 1****A: Mayors Report**

On 29 April 2021 The Provincial Government via its Department of Transport and Public Works allocated an amount of R120 200 000 to the Cape Winelands District Municipality to perform the maintenance and construction of proclaimed Provincial roads in our 2022/2023 Medium Term Revenue and Expenditure Framework see Annexure "F". On 20 April 2022 this allocation was decreased to R105 200 000, see Annexure "G". Due to the difference in Provincial and municipal financial years, the effect on Council's 2021/2022 financial year is a decrease of R 3 750 000, see Annexure "H".

**B: RESOLUTIONS**

The resolution with regards to the approval of the budget will be submitted after the approval of this Adjustments Budget to the relevant treasuries.

**C: EXECUTIVE SUMMARY**

The table below is a high-level summary of the changes proposed by this adjustments budget.

## 2019/2020 Financial year

	2021/2022 Amended Budget	Adjustments	2021/2022 Jan. Adjusted Budget
<b>Revenue</b>			
Ex Rev: Operational Revenue	-10,621,482	-	-10,621,482
Ex Rev: Rental Fixed Assets	-240,000	-	-240,000
Ex Rev: Agency Services	-111,355,442	3,750,000	-107,605,442
Ex Rev: Sales Goods & Services	-224,800	-	-224,800
Ex Rev: Service Charges	-150,000	-	-150,000
Ex Rev: Int. Div. Rent on Land	-41,000,000	-	-41,000,000
Non-Ex Rev:	-600,000	-	-600,000
Non-Ex Rev: Transfers & Subsidy	-259,687,529	-	-259,687,529
Discontinued Operations	-46,087	-	-46,087
<b>Total Revenue</b>	<b>-423,925,340</b>	<b>3,750,000</b>	<b>-420,175,340</b>
<b>Expenditure</b>			
Employee Related Costs	233,482,967	-2,510,000	230,972,967
Remuneration of Councillors	13,232,003	-	13,232,003
Operational Costs	68,650,509	-800,000	67,850,509
Contracted Services	57,106,660	-20,000	57,086,660
Operating Leases	300,000	-	300,000
Bad Debt Written Off	150,000	-	150,000
Depreciation and Amortisation	9,976,320	-100,000	9,876,320
Inventory	22,202,381	-20,000	22,182,381
Transfers and Subsidies	18,812,500	-300,000	18,512,500
Default	-	-	-
Gains and Losses	12,000	-	12,000
<b>Total Expenditure</b>	<b>423,925,340</b>	<b>-3,750,000</b>	<b>420,175,340</b>
<b>-Surplus / Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Expenditure Fire Services	1,046,000	-	1,046,000
Capital Expenditure Agency Services	162,145	-	162,145
<b>-Surplus / Deficit after funding</b>	<b>1,208,145</b>	<b>-</b>	<b>1,208,145</b>

## **D: ADJUSTMENT BUDGET TABLES**

In accordance with the Budget and Reporting Regulations the following compulsory schedules are attached, reflecting the composition and detail of the above mentioned amounts.

Adjustments Budget Summary	Table B1
Adjustments Budgeted Financial Performance (Revenue and Expenditure by standard classification)	Table B2
Adjustments Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote)	Table B3
Adjustments Budgeted Financial Performance (Revenue and Expenditure)	Table B4
Adjustments Budgeted Capital Expenditure by vote and funding,	Table B5
Adjustments Budgeted Financial Position	Table B6
Adjustments Budgeted Cash flows	Table B7
Cash backed reserves/accumulated surplus reconciliation	Table B8
Asset Management	Table B9
Basic Service Delivery Measurement (Completion of this table is not applicable in view thereof that the District Municipality does not provide basic services; hence no information is available)	Table B10

The Adjustments Budget supporting tables are attached as Annexure "D".

## **PART 2**

### **A: ADJUSTMENTS TO BUDGET ASSUMPTIONS**

No adjustments were made to the budget assumptions presented in the annual budget.

### **B: ADJUSTMENTS TO BUDGET FUNDING**

The proposed adjustments will be funded as follows:

Operating Expenditure:

The Western Cape Provincial Government: Department. of Public Works (R 3 750 000)

**C: ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES**

The planned expenditure of allocations and grants received will be decreased with R3750 000 as reflected in Annexure "E"

**D: ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY**

No adjustments were made to –  
Grants made by the municipality

**E: ADJUSTMENTS TO COUNCILOR ALLOWANCES AND EMPLOYEE BENEFITS**

No adjustments were made to councilor allowances and employee benefits

**F: ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**

No adjustments were made to the quarterly service delivery targets and performance indicators.

**G: ADJUSTMENTS TO CAPITAL EXPENDITURE**

No adjustments were made to capital expenditure.

**H: OTHER SUPPORTING DOCUMENTS**

Additional information/schedules in accordance with the budget and reporting regulations:

- SB1 - Supporting detail to Budgeted Financial Performance
- SB2 - Supporting detail to Budgeted Financial Position
- SB3 - Adjustments to the SDBIP – performance objectives (will be submitted to council)
- SB4 - Adjustments to budgeted performance indicators and benchmarks
- SB5 - Adjustments Budget –Social, economic and demographic statistics and assumptions
- SB6 - Adjustments Budget - Funding measurement
- SB7 - Adjustments Budget - Transfers and grant receipts
- SB8 - Adjustments Budget – expenditure on transfers and grant programme

- SB9 - Adjustments Budget – reconciliation of transfers grant receipts, and unspent funds
- SB10 - Adjustments Budget – transfers and grants made by the municipality
- SB11 - Adjustments Budget – councillor and staff benefits
- SB12 - Adjustments Budgeted - monthly revenue and expenditure (municipal vote)
- SB13 - Adjustments Budgeted - monthly revenue and expenditure (standard classification)
- SB14 - Adjustments Budgeted - monthly revenue and expenditure
- SB15 - Adjustments Budget – monthly cash flow
- SB16 - Adjustments Budget monthly capital expenditure (municipal vote)
- SB17 - Adjustments Budget – monthly Capital expenditure (standard classification)
- SB18a - Adjustments Budget – capital expenditure on new assets by asset class
- SB18b - Adjustments Budget – capital expenditure on renewal of existing assets by asset class
- SB18c - Adjustments Budget – expenditure on repairs and maintenance by asset
- SB18d - Adjustments Budget – depreciation by asset class
- SB19 - List of capital programmes and projects affected by adjustments Budget
- SB20 - Not required

**I: QUALITY CERTIFICATE**

I..... Municipal Manager of Cape Winelands District Municipality, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name:

Municipal Manager of Cape Winelands District Municipality

Signature \_\_\_\_\_

Date \_\_\_\_\_