

# **OVERBERG DISTRICT MUNICIPALITY**



## **Adjusted Medium Term Revenue and Expenditure Framework (MTREF)**

### **ADJUSTMENT 2021/2022 – 2023/2024**

## **FIRST ADJUSTMENT BUDGET FOR 2021/22–2023/2024 MTREF**

CFO: N Kruger

### **PURPOSE OF REPORT**

The purpose of the report is to submit an adjustment budget for the 2021 / 2022 year to Council for consideration and approval.

### **BACKGROUND**

When a prior financial period concludes and a new budget year commence for a municipality, it is frequent that projects and budget requirements may vary and change from the period in which the budget was approved, and project implementations was scheduled. In instances commitments for grant spending were made, but not fully executed yet, hence a carried forward approach is required. Applying the new zero-based budgeting approach at ODM made funding requirements more visible. Priority capital project additions and amendments to current projects for the year are also reviewed and amended accordingly.

The schedules is included in the budget document in terms of the Municipal Budgeting and Reporting Regulations (MBRR) – see Schedule B attached.

### **LEGAL FRAMEWORK**

Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Section 23 of the Municipal Budgeting and Reporting Regulations (MBRR) stipulates as follows:

Municipal adjustments budgets (MFMA)

28. (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 budget 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 financial year preceding the budget year, where the under-spending could not reasonably have been foreseen at the time when the annual budget for the budget 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.

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In addition to Section 28 of the MFMA, Section 23 of the Municipal Budgeting and Reporting Regulations states as follows:

## 23 Timeframes for tabling of adjustments budgets

(a) 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 during the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.

(b) Only one adjustments budget referred to in sub-regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub-regulation (3) applies.

(c) 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 adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.

(d) An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred within the period set in section 29(3) of the Act.

(e) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.

(f) An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –

(g) dealt with as part of the adjustments budget contemplated in sub-regulation (1); and

(h) a special adjustments budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorized expenditure from the previous financial year which the council is being requested to authorize in terms of section 32(2)(a) (i) of the Act.

## COMMENTS

The following adjustments for revenue, expenditure, and capital to the 2021/22 are proposed for Council's consideration:

### Revenue adjustments in the 2021/22 budget:

LG SETA (Training)	(R 200 000)
Selling of disposal items	(R 221 450)
<b>Total</b>	<b>(R 421 450)</b>

Revenue includes:

- Funding for training & skills development for the year received from LG Seta.
- Disposal and selling of redundant assets not used for service delivery.

**Expenditure adjustments in the 2021/22 budget:**

LG SETA (Training)	R 200 000
Business & Advisory SOLVEM	R 100 000
IT (System Development)	R 72 500
Uniform Protective Clothing	R 50 000
Covid Projects	R 350 000
Domestic: Accommodation	R 50 000
Consumables: Die Dam	R 80 000
Consumables: Uilenkraalsmond	R 80 000
<b>Total</b>	<b>R 982 500</b>

Expenses include:

- The increase of the training budget in conjunction with the LG Seta funding allocated.
- The migration to the integrated web-based municipal system which require additional funding to ensure smooth alignment and integration on the system between various functionalities and departments in ODM.
- ICT department requires additional funding for advisory and system development.
- Emergency services requires additional operational funding for uniforms identified
- Due to the continuation of the Covid pandemic more funding is required.to be pro-active
- As a zero-base budget was implemented no funding was available for accommodation in the municipality, hence a central provision is necessary.
- Resorts re-evaluated their need analysis for the financial year and it was found that additional funding for consumables were necessary.

**Summary**

<b>SUMMARY</b>	<b>2021/22</b>	<b>ADJUSTMENT</b>	<b>ADJUSTED</b>
TOTAL REVENUE	(R255 224 265)	(R421 450)	(R255 645 715)
CAPITAL TRANSFER	R0.00	R1 300 000	R1 300 000
ADJUSTED REVENUE	(R255 224 265)	R878 550	(R254 345 715)
TOTAL EXPENDITURE TRANSFER	R253 950 152	(R317 500)	R253 632 652
<b>SURPLUS WITH CAPT TRANSFER</b>	<b>(R1 274 113)</b>	<b>(R738 950)</b>	<b>(R2 013 063)</b>
<b>NETT SURPLUS EXLC CAPITAL</b>	<b>(R1 274 113)</b>	<b>R561 050</b>	<b>(R713 063)</b>

After the adjustment made a **surplus of R713 063** will be evident, hence a positive budget as legislative required in the MFMA and as per the Municipal Budget and Reporting Regulations.

**Capital Adjustment Budget:**

<b>Department</b>	<b>Item</b>	<b>Amount</b>	<b>Funding</b>
Emergency Services	Vehicle (Bakkie)	R 400 000	Insurance=R266 850 Add saving=R133 150
Emergency Services	New Truck (R2.1 – R1.9million)	(R 200 000)	Saving
Emergency Services	Furniture & Equipment	R 50 000	Additional
Resorts	Pump's reservoir/water	R123 000	Additional
Information Technology	Server room Aircon	R 25 000	Roll-over
Municipal Health	Furniture & Equipment	R 2 000	Additional
Covid 19	Equipment	R 162 300	Roll-over
Safety Grant	Capital Projects	R 1 300 000	Transfer from OPEX
	<b>Total Capital</b>	<b>R1 862 300</b>	
	Safety Grant Funding	R 1 300 000	
	Own Funding	R 295 650	Roll over = R187 300
	Insurance claim	R 266 850	Received previous fin year
	<b>Total Funding</b>	<b>R 1 862 300</b>	

**Motivation for Capital amendments:**

**Emergency Services** had a total write-off for one of their emergency fleet vehicles. With the aid of the insurance, we can replace the vehicle. Emergency Services will however have a saving on their capital truck project, hence a saving to contribute towards the bakkie's replacement. The department also identified office equipment/ furniture and fittings for the new year not budgeted for initially which is also included in this capital adjustment budget.

**Resorts** identified a critical risk that the pumps at the reservoir needs services and replacement. The replacement cost is so close to the service cost that new pumps are the better option. Currently there is also only one set of pumps, hence no backup. This will also lower the risk of a total shutdown of the reservoir works at Uilenkraalsmond. The replacement of a water pump at Die Dam Resort was also identified as an urgent capital item to acquire.

**ICT** requested that one of the server room's aircons be replaced due to its inefficiency and age, which can cause a risk in future – Unspent amount of previous financial year was roll-over.

**Municipal Health** requested small office and furniture equipment for their district offices

**Covid -19** Due to the virus still being with us, pro-active budgeting for acquisition of capital equipment for the district was identified. Unspent amount of previous financial year was roll-over.

**Safety Grant Funding** was re-allocated from the operational budget to the capital budget for infrastructure projects planned and to be executed in the financial year.

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CAPITAL PROGRAMME - BUDGET 2021/22										
DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2021/22	ADJUSTMENT AUG 2021	TOTAL 2021/22	SPENDING YTD July 2021	% SPENDING	COMMITMENTS July 2021	TOTAL YTD INCL COMMIT	BALANCE UNSPEND
EMERGENCY SERVICES	DC3 Rescue Equipment	1	R100 000		R100 000		0.00%		R0.00	R100 000.00
INFORMATION SERVICES	DC3 Replacement of old and broken Computer Equipment	1	R500 000		R500 000		0.00%		R0.00	R500 000.00
EMERGENCY SERVICES	DC3 Vehicle upgrade/refurbishment	1	R600 000		R600 000		0.00%	R513 132.89	R513 132.89	R86 867.11
FINANCIAL SERVICES	DC3 Acquisition of a small pick-up utility vehicle	1	R250 000		R250 000		0.00%		R0.00	R250 000.00
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement	1	R2 100 000	-R200 000	R1 900 000		0.00%		R0.00	R1 900 000.00
SOLID WASTE	DC3 Water back-up system for Karwyderskraal	1	R255 000		R255 000		0.00%		R0.00	R255 000.00
MUNICIPAL HEALTH	DC3 2 Fridges for Storing Samples	1	R18 000		R18 000		0.00%		R0.00	R18 000.00
LED, TOURISM, RESORTS & EPWP	DC3 Purchasing of Furniture and Office Equipment	1	R50 000		R50 000		0.00%		R0.00	R50 000.00
MUNICIPAL HEALTH	DC3 3-in-1 Printer	1	R4 000		R4 000		0.00%		R0.00	R4 000.00
CORP SERV: EXECUTIVE	DC3 Installation of a Power Generator and UPS back	1	R750 000		R750 000		0.00%		R0.00	R750 000.00
LED, TOURISM, RESORTS & EPWP	DC3 Upgrading of Bungalows - Uilenkraalsmond	1	R304 500		R304 500		0.00%		R0.00	R304 500.00
LED, TOURISM, RESORTS & EPWP	DC3 Supervisor house upgrade - Die Dam	1	R57 000		R57 000		0.00%		R0.00	R57 000.00
LED, TOURISM, RESORTS & EPWP	Water Network	1		R20 000	R20 000		0.00%			
EMERGENCY SERVICES	Machinery and Equipment	1		R50 000	R50 000		0.00%			
EMERGENCY SERVICES	DC3 Safety initiative Implementation - Infrastruct	4		R600 000	R600 000		0.00%			
INFORMATION SERVICES	DC3 Secondary Air Conditioner for Server Room	1		R25 000	R25 000		0.00%			
COUNCIL GENERAL	DC3 Covid-19	1		R162 300	R162 300		0.00%			
EMERGENCY SERVICES	DC3 FIRE SAFETY IMPLEMENTATION PLAN (Com System)	4		R700 000	R700 000		0.00%			
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement (Insurance) Bakkie	1		R400 000	R400 000		0.00%			
LED, TOURISM, RESORTS & EPWP	DC3 Sewage Wastewater Disposal System	1		R103 000	R103 000		0.00%			
MUNICIPAL HEALTH	DC3 Office Equipment	1		R2 000	R2 000		0.00%			
	<b>TOTAL</b>		<b>R4 988 500</b>	<b>R1 862 300</b>	<b>R6 850 800</b>	<b>R0.00</b>	<b>0.00%</b>	<b>R513 132.89</b>	<b>R513 132.89</b>	<b>R4 275 367.11</b>
						<b>0.00%</b>		<b>7.49%</b>	<b>7.49%</b>	
									<b>8.33%</b>	

## Recommendation

- That the August Adjustment Budget for 2021/22 – 2023/24 as submitted, be approved by Council.

ADJUSTMENT BUDGET MTREF 2021/22 – 2023/2024

# Adjustment Budget Tables

The adjustment budget tables compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR) (Schedule B), are listed below:

TABLE B1 – Adjustment Budget Summary

Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	13 160	-	-	-	-	-	-	-	13 160	13 695	14 145
Investment revenue	2 144	-	-	-	-	-	-	-	2 144	2 234	2 332
Transfers recognised - operational	194 564	-	-	-	-	-	(1 100)	(1 100)	193 464	195 310	201 581
Other own revenue	45 357	-	-	-	-	-	221	221	45 579	35 007	36 302
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>255 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(879)</b>	<b>(879)</b>	<b>254 346</b>	<b>246 246</b>	<b>254 360</b>
Employee costs	132 303	-	-	-	-	-	-	-	132 303	130 145	134 644
Remuneration of councillors	6 548	-	-	-	-	-	-	-	6 548	6 646	6 812
Depreciation & asset impairment	4 614	-	-	-	-	-	-	-	4 614	4 808	5 019
Finance charges	3 582	-	-	-	-	-	-	-	3 582	3 264	3 013
Inventory consumed and bulk purchases	45 269	-	-	-	-	-	160	160	45 429	42 279	44 138
Transfers and grants	250	-	-	-	-	-	-	-	250	-	-
Other expenditure	61 384	-	-	-	-	-	(478)	(478)	60 907	58 188	60 391
<b>Total Expenditure</b>	<b>253 950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(318)</b>	<b>(318)</b>	<b>253 633</b>	<b>245 330</b>	<b>254 018</b>
<b>Surplus/(Deficit)</b>	<b>1 274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(561)</b>	<b>(561)</b>	<b>713</b>	<b>917</b>	<b>342</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	1 300	1 300	1 300	-
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)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1 274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>4 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 862</b>	<b>1 862</b>	<b>6 851</b>	<b>15 906</b>	<b>5 780</b>
Transfers recognised - capital	-	-	-	-	-	-	1 300	1 300	1 300	-	-
Borrowing	-	-	-	-	-	-	-	-	-	4 900	-
Internally generated funds	4 989	-	-	-	-	-	562	562	5 551	11 006	5 780
<b>Total sources of capital funds</b>	<b>4 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 862</b>	<b>1 862</b>	<b>6 851</b>	<b>15 906</b>	<b>5 780</b>
<b>Financial position</b>											
Total current assets	55 119	-	-	-	-	-	(1 123)	(1 123)	53 995	42 728	41 041
Total non current assets	100 114	-	-	-	-	-	1 862	1 862	101 976	114 309	116 268
Total current liabilities	36 115	-	-	-	-	-	-	-	36 115	37 497	38 973
Total non current liabilities	69 818	-	-	-	-	-	-	-	69 818	68 585	67 038
Community wealth/Equity	<b>49 299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>50 038</b>	<b>50 955</b>	<b>51 297</b>
<b>Cash flows</b>											
Net cash from (used) operating	(4 392)	-	-	-	-	-	739	739	(3 653)	7 023	6 912
Net cash from (used) investing	8 497	-	-	-	-	-	(1 862)	(1 862)	6 634	(14 406)	(4 280)
Net cash from (used) financing	(3 296)	-	-	-	-	-	-	-	(3 296)	(3 684)	(4 120)
<b>Cash/cash equivalents at the year end</b>	<b>42 115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 123)</b>	<b>(1 123)</b>	<b>40 992</b>	<b>29 925</b>	<b>28 437</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	42 115	-	-	-	-	-	(1 123)	(1 123)	40 991	29 924	28 437
Application of cash and investments	(6 695)	-	-	-	-	-	(3)	(3)	(6 698)	(11 364)	(11 531)
<b>Balance - surplus (shortfall)</b>	<b>48 810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 120)</b>	<b>(1 120)</b>	<b>47 690</b>	<b>41 288</b>	<b>39 968</b>
<b>Asset Management</b>											
Asset register summary (WDV)	79 554	-	-	-	-	-	1 862	1 862	81 416	92 515	93 275
Depreciation	4 614	-	-	-	-	-	-	-	4 614	4 808	5 019
Renewal and Upgrading of Existing Assets	873	-	-	-	-	-	1 145	1 145	2 018	10 996	505
Repairs and Maintenance	12 331	-	-	-	-	-	-	-	12 331	9 061	9 460
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. 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	+1 2022/23	+2 2023/24
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		111 697	-	-	-	-	-	421	421	112 119	102 361	104 300
Executive and council		24 921	-	-	-	-	-	-	-	24 921	12 851	13 371
Finance and administration		86 776	-	-	-	-	-	421	421	87 197	89 510	90 929
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		21 369	-	-	-	-	-	-	-	21 369	21 957	22 753
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		16 980	-	-	-	-	-	-	-	16 980	16 150	16 495
Public safety		4 020	-	-	-	-	-	-	-	4 020	5 423	5 856
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		369	-	-	-	-	-	-	-	369	385	402
<b>Economic and environmental services</b>		109 730	-	-	-	-	-	-	-	109 730	108 922	113 910
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		109 595	-	-	-	-	-	-	-	109 595	108 781	113 763
Environmental protection		135	-	-	-	-	-	-	-	135	141	147
<b>Trading services</b>		12 428	-	-	-	-	-	-	-	12 428	13 007	13 397
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		12 428	-	-	-	-	-	-	-	12 428	13 007	13 397
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	255 224	-	-	-	-	-	421	421	255 646	246 246	254 360
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		64 340	-	-	-	-	-	(528)	(528)	63 813	58 590	60 191
Executive and council		10 722	-	-	-	-	-	350	350	11 072	10 701	10 997
Finance and administration		51 255	-	-	-	-	-	(878)	(878)	50 377	45 961	47 211
Internal audit		2 364	-	-	-	-	-	-	-	2 364	1 927	1 983
<b>Community and public safety</b>		66 849	-	-	-	-	-	210	210	67 059	65 074	67 081
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		16 875	-	-	-	-	-	160	160	17 035	15 625	16 204
Public safety		32 327	-	-	-	-	-	50	50	32 377	32 487	33 445
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		17 648	-	-	-	-	-	-	-	17 648	16 962	17 432
<b>Economic and environmental services</b>		114 731	-	-	-	-	-	-	-	114 731	113 767	118 894
Planning and development		1 409	-	-	-	-	-	-	-	1 409	1 402	1 438
Road transport		109 595	-	-	-	-	-	-	-	109 595	108 781	113 763
Environmental protection		3 727	-	-	-	-	-	-	-	3 727	3 584	3 692
<b>Trading services</b>		8 030	-	-	-	-	-	-	-	8 030	7 899	7 852
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8 030	-	-	-	-	-	-	-	8 030	7 899	7 852
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	253 950	-	-	-	-	-	(318)	(318)	253 633	245 330	254 018
<b>Surplus/ (Deficit) for the year</b>		1 274	-	-	-	-	-	739	739	2 013	917	342



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## TABLE B3 - Adjustment Budget Financial Performance (Rev & Exp by Municipal Vote)

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		25 695	-	-	-	-	-	-	-	25 695	13 657	14 213
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		29	-	-	-	-	-	-	29	30	30	32
Vote 4 - Finance		85 973	-	-	-	-	-	421	421	86 394	88 673	90 055
Vote 5 - Community Services		143 527	-	-	-	-	-	-	-	143 527	143 886	150 060
<b>Total Revenue by Vote</b>	2	<b>255 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>421</b>	<b>421</b>	<b>255 646</b>	<b>246 246</b>	<b>254 360</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		16 742	-	-	-	-	-	350	350	17 092	16 278	16 728
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		16 682	-	-	-	-	-	273	273	16 954	13 029	13 472
Vote 4 - Finance		29 826	-	-	-	-	-	(1 150)	(1 150)	28 676	28 282	28 967
Vote 5 - Community Services		190 701	-	-	-	-	-	210	210	190 911	187 741	194 851
<b>Total Expenditure by Vote</b>	2	<b>253 950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(318)</b>	<b>(318)</b>	<b>253 633</b>	<b>245 330</b>	<b>254 018</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>1 274</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>

TABLE B4 - Adjustment Budget Financial Performance (Revenue & Expenditure)

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2022/23	+2 2023/24
<b>Revenue By Source</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	747	-	-	-	-	-	-	-	747	704	765
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	12 413	-	-	-	-	-	-	-	12 413	12 991	13 381
Rental of facilities and equipment		11 844	-	-	-	-	-	-	-	11 844	12 133	12 200
Interest earned - external investments		2 144	-	-	-	-	-	-	-	2 144	2 234	2 332
Interest earned - outstanding debtors		256	-	-	-	-	-	-	-	256	271	287
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		166	-	-	-	-	-	-	-	166	173	181
Agency services		11 436	-	-	-	-	-	-	-	11 436	11 351	11 871
Transfers and subsidies		194 564	-	-	-	-	-	(1 100)	(1 100)	193 464	195 310	201 581
Other revenue	2	8 170	-	-	-	-	-	221	221	8 391	9 579	10 263
Gains		13 485	-	-	-	-	-	-	-	13 485	1 500	1 500
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>255 224</b>	-	-	-	-	-	<b>(879)</b>	<b>(879)</b>	<b>254 346</b>	<b>246 246</b>	<b>254 360</b>
<b>Expenditure By Type</b>												
Employee related costs		132 303	-	-	-	-	-	-	-	132 303	130 145	134 644
Remuneration of councillors		6 548	-	-	-	-	-	-	-	6 548	6 646	6 812
Debt impairment		200	-	-	-	-	-	-	-	200	200	200
Depreciation & asset impairment		4 614	-	-	-	-	-	-	-	4 614	4 808	5 019
Finance charges		3 582	-	-	-	-	-	-	-	3 582	3 264	3 013
Bulk purchases - electricity		400	-	-	-	-	-	-	-	400	420	440
Inventory consumed		44 869	-	-	-	-	-	160	160	45 029	41 859	43 698
Contracted services		27 410	-	-	-	-	-	(650)	(650)	26 760	23 216	23 894
Transfers and subsidies		250	-	-	-	-	-	-	-	250	-	-
Other expenditure		33 774	-	-	-	-	-	173	173	33 947	34 772	36 297
Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>253 950</b>	-	-	-	-	-	<b>(318)</b>	<b>(318)</b>	<b>253 633</b>	<b>245 330</b>	<b>254 018</b>
<b>Surplus/(Deficit)</b>		<b>1 274</b>	-	-	-	-	-	<b>(561)</b>	<b>(561)</b>	<b>713</b>	<b>917</b>	<b>342</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	1 300	1 300	1 300	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>1 274</b>	-	-	-	-	-	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>1 274</b>	-	-	-	-	-	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 274</b>	-	-	-	-	-	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>1 274</b>	-	-	-	-	-	<b>739</b>	<b>739</b>	<b>2 013</b>	<b>917</b>	<b>342</b>

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		750	-	-	-	-	-	-	-	750	250	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	5 900	2 000
<b>Capital multi-year expenditure sub-total</b>	3	750	-	-	-	-	-	-	-	750	6 150	2 000
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	162	162	162	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		500	-	-	-	-	-	25	25	525	3 091	200
Vote 4 - Finance		250	-	-	-	-	-	-	-	250	-	-
Vote 5 - Community Services		3 489	-	-	-	-	-	1 675	1 675	5 164	6 665	3 580
<b>Capital single-year expenditure sub-total</b>		4 239	-	-	-	-	-	1 862	1 862	6 101	9 756	3 780
<b>Total Capital Expenditure - Vote</b>		4 989	-	-	-	-	-	1 862	1 862	6 851	15 906	5 780
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		1 500	-	-	-	-	-	187	187	1 687	3 341	200
Executive and council		-	-	-	-	-	-	162	162	162	-	-
Finance and administration		1 500	-	-	-	-	-	25	25	1 525	3 341	200
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 234	-	-	-	-	-	1 675	1 675	4 909	5 487	5 580
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		412	-	-	-	-	-	123	123	535	827	305
Public safety		2 800	-	-	-	-	-	1 550	1 550	4 350	4 380	5 200
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22	-	-	-	-	-	2	2	24	280	75
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		255	-	-	-	-	-	-	-	255	7 079	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		255	-	-	-	-	-	-	-	255	7 079	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	4 989	-	-	-	-	-	1 862	1 862	6 851	15 906	5 780
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	1 300	1 300	1 300	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	-	-	-	-	-	-	1 300	1 300	1 300	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	4 900	-
<b>Internally generated funds</b>		4 989	-	-	-	-	-	562	562	5 551	11 006	5 780
<b>Total Capital Funding</b>		4 989	-	-	-	-	-	1 862	1 862	6 851	15 906	5 780

OVERBERG DISTRICT MUNICIPALITY

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		22 115	-	-	-	-	-	(1 123)	(1 123)	20 991	9 924	8 437
Call investment deposits	1	20 000	-	-	-	-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	3 325	-	-	-	-	-	-	-	3 325	3 125	2 925
Other debtors		6 956	-	-	-	-	-	-	-	6 956	6 956	6 956
Current portion of long-term receivables		2 023	-	-	-	-	-	-	-	2 023	2 023	2 023
Inventory		700	-	-	-	-	-	-	-	700	700	700
<b>Total current assets</b>		<b>55 119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 123)</b>	<b>(1 123)</b>	<b>53 995</b>	<b>42 728</b>	<b>41 041</b>
<b>Non current assets</b>												
Long-term receivables		20 560	-	-	-	-	-	-	-	20 560	21 794	22 993
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 864	-	-	-	-	-	-	-	12 864	12 847	12 829
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	66 678	-	-	-	-	-	1 862	1 862	68 540	79 658	80 440
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		12	-	-	-	-	-	-	-	12	9	5
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>100 114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 862</b>	<b>1 862</b>	<b>101 976</b>	<b>114 309</b>	<b>116 268</b>
<b>TOTAL ASSETS</b>		<b>155 232</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>155 971</b>	<b>157 037</b>	<b>157 308</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		3 684	-	-	-	-	-	-	-	3 684	4 120	4 593
Consumer deposits		8	-	-	-	-	-	-	-	8	8	8
Trade and other payables		16 664	-	-	-	-	-	-	-	16 664	16 664	16 664
Provisions		15 759	-	-	-	-	-	-	-	15 759	16 705	17 707
<b>Total current liabilities</b>		<b>36 115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36 115</b>	<b>37 497</b>	<b>38 973</b>
<b>Non current liabilities</b>												
Borrowing	1	15 232	-	-	-	-	-	-	-	15 232	11 112	6 519
Provisions	1	54 586	-	-	-	-	-	-	-	54 586	57 473	60 519
<b>Total non current liabilities</b>		<b>69 818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69 818</b>	<b>68 585</b>	<b>67 038</b>
<b>TOTAL LIABILITIES</b>		<b>105 933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105 933</b>	<b>106 082</b>	<b>106 011</b>
<b>NET ASSETS</b>	2	<b>49 299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>50 038</b>	<b>50 955</b>	<b>51 297</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		39 879	-	-	-	-	-	739	739	40 618	41 535	41 877
Reserves		9 420	-	-	-	-	-	-	-	9 420	9 420	9 420
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>49 299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>50 038</b>	<b>50 955</b>	<b>51 297</b>

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		13 160	-	-	-	-	-	-	-	13 160	13 695	14 145
Other revenue		30 994	-	-	-	-	221	221	31 216	32 002	33 316	
Transfers and Subsidies - Operational	1	194 564	-	-	-	-	(1 100)	(1 100)	193 464	195 310	201 581	
Transfers and Subsidies - Capital	1	-	-	-	-	-	1 300	1 300	1 300	-	-	
Interest		2 399	-	-	-	-	-	-	2 399	2 504	2 619	
Dividends		-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>												
Suppliers and employees		(242 843)	-	-	-	-	318	318	(242 526)	(234 458)	(243 041)	
Finance charges		(2 415)	-	-	-	-	-	-	(2 415)	(2 032)	(1 709)	
Transfers and Grants	1	(250)	-	-	-	-	-	-	(250)	-	-	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(4 392)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>739</b>	<b>739</b>	<b>(3 653)</b>	<b>7 023</b>	<b>6 912</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		13 485	-	-	-	-	-	-	13 485	1 500	1 500	
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>												
Capital assets		(4 989)	-	-	-	-	(1 862)	(1 862)	(6 851)	(15 906)	(5 780)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>8 497</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 862)</b>	<b>(1 862)</b>	<b>6 634</b>	<b>(14 406)</b>	<b>(4 280)</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		(3 296)	-	-	-	-	-	-	(3 296)	(3 684)	(4 120)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 296)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 296)</b>	<b>(3 684)</b>	<b>(4 120)</b>	
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 123)</b>	<b>(1 123)</b>	<b>(314)</b>	<b>(11 067)</b>	<b>(1 488)</b>	
Cash/cash equivalents at the year begin:	2	41 306	-	-	-	-	-	-	41 306	40 992	29 925	
Cash/cash equivalents at the year end:	2	42 115	-	-	-	-	(1 123)	(1 123)	40 992	29 925	28 437	

TABLE B8 – Cash back reserves/accumulated surplus provision

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. 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			
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	42 115	-	-	-	-	-	(1 123)	(1 123)	40 992	29 925	28 437
Other current investments > 90 days		(0)	-	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>42 115</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 123)</b>	<b>(1 123)</b>	<b>40 991</b>	<b>29 924</b>	<b>28 437</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		3 717	-	-	-	-	-	-	-	3 717	3 717	3 717
Unspent borrowing		4 912								4 912	12	12
Statutory requirements										-		
Other working capital requirements	2	(27 411)	-					(3)	(3)	(27 414)	(28 030)	(29 047)
Other provisions		2 667								2 667	3 517	4 367
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		9 420	-					-	-	9 420	9 420	9 420
<b>Total Application of cash and investments:</b>		<b>(6 695)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3)</b>	<b>(3)</b>	<b>(6 698)</b>	<b>(11 364)</b>	<b>(11 531)</b>
<b>Surplus(shortfall)</b>		<b>48 810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 120)</b>	<b>(1 120)</b>	<b>47 690</b>	<b>41 288</b>	<b>39 968</b>

TABLE B9 – Asset Management

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	9	10	11	12	13	14			
				C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	4 116	-	-	-	-	717	717	4 833	4 910	5 275	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		255	-	-	-	-	-	-	255	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		255	-	-	-	-	-	-	255	-	-	
Community Facilities		-	-	-	-	-	-	-	-	1 000	2 000	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	1 000	2 000	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	
Housing		57	-	-	-	-	-	-	57	-	-	
Other Assets		57	-	-	-	-	-	-	57	-	-	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		750	-	-	-	-	-	-	750	250	-	
Furniture and Office Equipment		4	-	-	-	-	2	2	6	280	75	
Machinery and Equipment		100	-	-	-	-	812	912	180	200	200	
Transport Assets		2 950	-	-	-	-	(97)	(97)	2 853	3 200	3 000	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets to be adjusted</b>	2	550	-	-	-	-	400	400	950	3 592	200	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	2 179	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	2 179	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	650	-	
Housing		-	-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	-	-	-	-	-	650	-	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		500	-	-	-	-	-	-	500	300	200	
Furniture and Office Equipment		50	-	-	-	-	-	-	50	463	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	400	400	400	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	323	-	-	-	-	745	745	1 068	7 405	305	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	20	20	20	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	4 900	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	20	20	20	4 900	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	1 678	-	
Housing		-	-	-	-	-	-	-	-	827	-	
Other Assets		305	-	-	-	-	-	-	305	2 505	305	
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	43	-	
Furniture and Office Equipment		18	-	-	-	-	25	25	700	-	-	
Machinery and Equipment		-	-	-	-	-	700	700	700	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	





TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
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>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
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>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Energy:</b>												
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>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Refuse:</b>												
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>		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	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)												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household)												
Refuse (removed once a week for indigent households)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
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)												
<b>Revenue cost of free services provided (R'000)</b>	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)												
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)												
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies	6											
Other												
<b>Total revenue cost of subsidised services provided</b>												

# 1. Municipal Manager Quality Certification


## QUALITY CERTIFICATE

I, DP Beretti, the Municipal Manager of Overberg District Municipality, hereby certify that-

The adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name DAVID BERETTI

Municipal Manager of Overberg District Municipality –DC3

Signature 

Date 19.8.2021