

OVERBERG DISTRICT MUNICIPALITY



Mid-Year Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT BUDGET 2021/2022 – 2023/2024

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Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments. Cash receipts and payments do not always coincide with budgeted revenue and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

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ICT – Information Communication Technology

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI – Key Performance Indicators. Measures of service output and/or outcome.

MBBR - Municipal Budget Reporting Regulations

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

ODM – Overberg District Municipality

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

SDBIP – Service Delivery Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP Budgeted spending must contribute towards achievement of these strategic objectives.

Vote – One of the main segments into which a budget is divided, usually at department level.

PART 1 – ADJUSTMENT BUDGET

1. Mayors Report

Section 28 of the MFMA read as follow:

An adjustments budget referred to in section 28(2)(b), (d) and (f) of the MFMA will be tabled in the municipal council, together with the mid-year budget and performance assessment.

The following will be included/amended/corrected in the 2021/22 adjustment budget:

Operational Budget. A municipality may revise an approved annual budget through an adjustments budget.

In terms of Section 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), a Mid-year report was submitted where several material variances were identified. In terms of section 23 of the MBRR, the following reasons (if applicable) must be highlighted that necessitate that an Adjustment Budget must be submitted to Council.

1.1 Adjusted Revenue sources

Based on the revenue recorder to date the amendments are required regarding anticipated revenue for the last few months of the 2022 financial year. Below some of the more **significant adjustments** are identified to illustrate the major changes/impact in the revenue anticipated.

Environmental waste skips	- R 550 000 (additional)
Rentals at resorts	- R 200 000 (additional)
Emergency Services Inspection fees	- R 40 000 (additional)
Recovery of Court case	- R 800 000 (additional)
Environmental waste disposal facility	-R 1 000 000 (decline)
Pre-paid domestic electricity	- R 350 000 (decline)

1.2 Multi-year funds shifting in relation to capital year programme

In August 2021 and January 2022 adjustment budgets were approved by Council, as some votes on the 2021/22 budget need to be adjusted. Some grants were approved for roll-overs, funding had to be reallocated and priorities changed. Capital projects were also identified and necessary adjustments according to priority need analysis was amended accordingly.

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The following additional changes had been identified with which the capital programme will have to be adjusted:

- (a) Reduction in the replacement of old and broken Computer Equipment by R202 000. The saving from this capital project will be reprioritize towards a back-up server as identified
- (b) Additional project be added for Emergency Services funded from the WOSA Safety initiative Grant funding for the acquisition of Trailers R400 000, Radio Communication Equipment R 100 000 and Surveillance Hotspot equipment R150 000.
- (c) Additional project for the rehabilitation of an EIA project at Uilenkraalsmond at the Wooden House for the reinforcement of a stormwater and dune erosion project R120 000
- (d) Office Equipment request for Council Office Equipment funding for R2000, Internal Audit R2000, Municipal Health R14000
- (e) Due to safety issues at Head Office, add a project to initiate the fencing of the Head office terrain to improve safety and security for staff and preventing damaged to ODM property for R350 000.
- (f) Provide for a submersible pump at Die Dam resort R20000.
- (g) Removing R157 300 of the Covid-19 project to co-fund the fencing project as mentioned in (e).
- (h) Airconditioning request for Health offices in Caledon for R10 000.
- (i) Additional Funding allocated to the capital vehicle replacement project for an additional Skid Unit vehicle R250 000 as well as additional top-up of R350 000 for vehicle upgrades and refurbishment.
- (j) Funding to change ablution facilities currently functioning with diesel boilers to gas geysers amounting to R150 000, to reduce costs of ineffective utilisation of facilities and optimising usage of resources

1.3 Operational expenditure adjustments

Various expenditure items had to be adjusted (either a saving or additional top-up), however some of the most critical provision in the Mid-Year adjustment budget included:

- Funding for Aerial Fire Fighting Costs – R500 000 (Additional)
- Fuel cost will be amended to adjust to the fuel hikes and emergency fuel usage during the extreme fire seasons this financial year –R350 000 (Additional)
- Critical repairs and maintenance on Emergency Services Assets – R500 000 (Additional)
- Additional provision for Solid Waste Outsourced Services – R1 000 000
- Audit Committee costs – R108 886 (Additional)
- Additional external audit fees for the year – R158 374.30
- Grant funding R650 000 from WOSA grant funding will be reallocated to capital (1.2(b))
- Additional provisions for Legal Fees

Other expenditure included adjustments for funding for advertising as well as recruitment advisory outsourced costs. Overall additional budgeting was required for security services for various departments. Municipal Services Running Cost and ad hoc priority requests from departments were also considered and prioritised.

1.4 Allocation and grants adjustments

All grants allocated and rolled over for the period to date was already tabled to ODM council in August 2021 and January 2022 adjustment budgets and approved.

1.5 Recommendations

It is recommended:

- 1) That Council approves the 2021/2022 adjustments budget, and
- 2) That the SDBIP be amended according to the Mid-Year Adjustment Budget.

Mayor

Ald AE Franken

2. Resolutions

ADJUSTMENT BUDGET 2022/2023

The resolution tabled at Council for consideration upon approval of the adjustment budget is:

RECOMMENDATION:

That Council approves the following:

- 1) That the adjustments budget of the Overberg District Municipality for the financial year 2021/2022 as set out in the summary below and the schedules contained in section 4 (Annexure A) be approved

Adjusted Operating budget of	R258 660 553.50
Adjusted Operating revenue of	R260 243 059.00
Adjusted surplus of	<u>R1 582 505.50</u>
Capital Transfers of	R1 950 000.00
Surplus after Capital Transfers	<u>R3 532 505.50</u>
Adjusted Capital Budget of	R8 584 630.00

- 2) That it be noted that there are no changes to any budget-related policies

3. Executive Summary

The following adjustments are recommended and tabled for consideration:

- Adjusted Operating budget of R258 660 553.50
- Adjusted Operating revenue of R R260 243 059.00
- Adjusted surplus of R1 582 505.50
- Adjusted Capital Budget of R8 584 630.00

A comprehensive presentation highlighting adjustments and the financial impact will be presented in conjunction with the tabling of the (third) Mid-Year adjustments budget 2021/22.

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SOURCE	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT
REVENUE	-R 255 224 265.00	-R 260 644 085.00	-R 260 243 059.00
OPEX	R 253 950 152.00	R 261 170 908.00	R 258 660 553.50
SURPLUS/DEFICIT	-R 1 274 113.00	R 526 823.00	-R 1 582 505.50
CAPITAL TRANSFER		R 1 300 000.00	R 1 950 000.00
SURPLUS AFTER CAPITAL TRANSFERS	-R 1 274 113.00	-R 773 177.00	-R 3 532 505.50
ROADS AGENCY	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT
REVENUE	-R 109 594 866.00	-R 110 819 206.00	-R 110 839 206.00
OPEX	R 109 594 866.00	R 110 819 206.00	R 110 839 206.00
	R -	R -	R -
OPEX GRANT CHECK	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT
REVENUE	-R 2 323 000.00	-R 3 684 344.00	-R 1 734 344.00
OPEX GRANT CHECK	R 2 323 000.00	R 3 684 344.00	R 1 734 344.00
TOTAL	R -	R -	R -
CAPITAL	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT
	R 4 988 500.00	R 6 850 800.00	R 8 584 630.00
TOTAL BUDGET	R 3 714 387.00	R 6 077 623.00	R 5 052 124.50

ADJUSTED OPERATIONAL EXPENDITURE

EXPENDITURE			
DEPARTMENT	Adjusted Budget Feb	Adjustment Jan	Original Budget
COMM. SERV: EXECUTIVE	R 1 238 661.00	R 1 234 161.00	R 1 234 161.00
COMMITTEE, RECORDS & COUNCILLOR SUPPORT	R 3 324 626.00	R 3 536 136.00	R 3 536 136.00
COMMUNITY SERVICES SUPPORT	R 1 089 993.00	R 1 265 893.00	R 1 265 893.00
COMPREHENSIVE HEALTH	R 202 721.00	R 202 721.00	R 202 721.00
CORP SERV: EXECUTIVE	R 953 398.00	R 1 148 398.00	R 1 148 398.00
CORPORATE SUPPORT	R 3 600 156.49	R 4 710 608.00	R 4 710 608.00
COUNCIL EXPENDITURE	R 9 157 986.00	R 9 196 100.00	R 7 596 100.00
EMERGENCY SERVICES	R 33 598 436.00	R 32 326 836.00	R 32 326 836.00
ENVIROMENTAL MANAGEMENT	R 3 204 793.44	R 3 727 093.00	R 3 727 093.00
EXPENDITURE	R 5 204 980.00	R 5 366 980.00	R 5 366 980.00
FINANCE: EXECUTIVE	R 1 370 322.00	R 1 400 322.00	R 1 350 322.00
FINANCIAL SERVICES	R 20 652 022.30	R 22 328 633.00	R 18 434 717.00
FINANCIAL SUPPORT	R 604 175.00	R 606 175.00	R 606 175.00
HUMAN RESOURCES	R 4 024 487.00	R 4 001 537.00	R 3 801 537.00
IDP & COMMUNICATION	R 1 161 920.00	R 1 408 920.00	R 1 408 920.00
INFORMATION SERVICES	R 3 624 161.00	R 3 557 349.00	R 3 484 849.00
INTERNAL AUDIT	R 2 352 591.00	R 2 363 719.00	R 2 363 719.00
LED, TOURISM, RESORTS & EPWP	R 16 940 094.00	R 17 034 550.00	R 16 874 550.00
MM: EXECUTIVE SUPPORT	R 593 091.00	R 700 399.00	R 700 399.00
MUN MANAGER: EXECUTIVE	R 2 983 487.00	R 2 425 017.00	R 2 425 017.00
MUNICIPAL HEALTH	R 16 942 153.27	R 17 444 877.00	R 17 444 877.00
PERFORMANCE & RISK MANAGEMENT	R 2 173 807.00	R 2 247 407.00	R 2 247 407.00
REVENUE	R 1 351 652.00	R 1 554 152.00	R 1 554 152.00
ROADS	R 110 839 206.00	R 110 839 206.00	R 109 594 866.00
SOLID WASTE	R 9 038 709.00	R 8 030 206.00	R 8 030 206.00
SUPPLY CHAIN MANAGEMENT	R 2 432 925.00	R 2 513 513.00	R 2 513 513.00
TOTAL	R 258 660 553.50	R 261 170 908.00	R 253 950 152.00

ADJUSTED OPERATIONAL REVENUE

MID-YEAR ADJUSTMENT BUDGET MTREF 2021/22 – 2023/2024

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REVENUE			
DEPARTMENT	Adjusted Budget Feb	Adjustment Jan	Original Budget
COMM. SERV: EXECUTIVE	R -	R -	R -
COMMITTEE, RECORDS & COUNCILLOR SUPPORT	R -	R -	R -
COMMUNITY SERVICES SUPPORT	R -	R -	R -
COMPREHENSIVE HEALTH	-R 202 721.00	-R 202 721.00	-R 202 721.00
CORP SERV: EXECUTIVE	R -	R -	R -
CORPORATE SUPPORT	-R 29 200.00	-R 29 200.00	-R 29 200.00
COUNCIL EXPENDITURE	-R 24 995 896.00	-R 24 995 896.00	-R 24 921 236.00
EMERGENCY SERVICES	-R 4 060 432.00	-R 4 020 432.00	-R 4 020 432.00
ENVIROMENTAL MANAGEMENT	-R 135 200.00	-R 135 200.00	-R 135 200.00
EXPENDITURE	R -	R -	R -
FINANCE: EXECUTIVE	R -	R -	R -
FINANCIAL SERVICES	-R 89 556 424.00	-R 90 054 080.00	-R 85 953 260.00
FINANCIAL SUPPORT	R -	R -	R -
HUMAN RESOURCES	R -	R -	R -
IDP & COMMUNICATION	R -	R -	R -
INFORMATION SERVICES	R -	R -	R -
INTERNAL AUDIT	R -	R -	R -
LED, TOURISM, RESORTS & EPWP	-R 16 686 502.00	-R 16 979 872.00	-R 16 979 872.00
MM: EXECUTIVE SUPPORT	R -	R -	R -
MUN MANAGER: EXECUTIVE	-R 800 000.00	R -	R -
MUNICIPAL HEALTH	-R 166 400.00	-R 166 400.00	-R 166 400.00
PERFORMANCE & RISK MANAGEMENT	-R 773 844.00	-R 773 844.00	-R 773 844.00
REVENUE	-R 19 700.00	-R 19 700.00	-R 19 700.00
ROADS	-R 110 839 206.00	-R 110 839 206.00	-R 109 594 866.00
SOLID WASTE	-R 11 977 534.00	-R 12 427 534.00	-R 12 427 534.00
SUPPLY CHAIN MANAGEMENT	R -	R -	R -
TOTAL	-R 260 243 059.00	-R 260 644 085.00	-R 255 224 265.00

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SUMMARY INCOME & EXPENDITURE 2021/2022 EXCLUDING ROADS AGENCY				
Revenue by Source	Original Budget - 2021/22	Adjustment Budget 2021/22 - Jan 2022	Adjustments	Adjustment Budget 2021/22 - Feb 2022
Service charges - electricity revenue	R 747 472.00	R 747 472.00	R -387 472.00	R 360 000.00
Service charges - refuse revenue	R 12 412 534.00	R 12 412 534.00	R -450 000.00	R 11 962 534.00
Rental of facilities and equipment	R 11 844 000.00	R 11 844 000.00	R 200 000.00	R 12 044 000.00
Interest earned - external investments	R 2 143 500.00	R 2 143 500.00	R -	R 2 143 500.00
Interest earned - outstanding debtors	R 255 600.00	R 255 600.00	R -25 600.00	R 230 000.00
Licences and permits	R 166 400.00	R 166 400.00	R -	R 166 400.00
Agency services	R 11 435 986.00	R 11 510 646.00	R -	R 11 510 646.00
Government Grants and Subsidies - Operating	R 84 968 721.00	R 88 848 091.00	R -500 000.00	R 88 348 091.00
Government Grants and Subsidies - Capital	R -	R 1 300 000.00	R 650 000.00	R 1 950 000.00
Other revenue	R 8 169 936.00	R 8 391 386.00	R 762 046.00	R 9 153 432.00
Gains	R 13 485 250.00	R 13 485 250.00	R -	R 13 485 250.00
	R 145 629 399.00	R 151 104 879.00	R 248 974.00	R 151 353 853.00
Expenditure by Type	Original Budget - 2021/22	Adjustment Budget 2021/22 - Jan 2022	Adjustments	Adjustment Budget 2021/22 - Feb 2022
Employee related costs	R 82 378 874.00	R 82 378 874.00	R -2 362 438.00	R 80 016 436.00
Remuneration of councillors	R 6 547 786.00	R 6 547 786.00	R -150 000.00	R 6 397 786.00
Debt impairment	R 200 000.00	R 200 000.00	R -	R 200 000.00
Depreciation & asset impairment	R 4 613 948.00	R 4 613 948.00	R -	R 4 613 948.00
Finance charges	R 3 160 048.00	R 3 160 048.00	R -	R 3 160 048.00
Bulk purchases - electricity	R 400 000.00	R 400 000.00	R -	R 400 000.00
Other Materials	R 2 474 104.00	R 3 426 556.00	R 365 160.15	R 3 791 716.15
Contracted services	R 25 009 928.00	R 27 179 235.00	R -460 919.07	R 26 718 315.93
Transfers and Grants	R 250 000.00	R 2 399 000.00	R 150 000.00	R 2 549 000.00
Other expenditure	R 19 320 598.00	R 20 026 255.00	R -52 157.58	R 19 974 097.42
	R 144 355 286.00	R 150 331 702.00	R -2 510 354.50	R 147 821 347.50
Surplus/(Deficit)	R 1 274 113.00	R 773 177.00	R 2 759 328.50	R 3 532 505.50

Revenue:

New projections resulted in adjustments in revenue and income streams to date. The overall adjustment only resulted into a net R248 974.00 upward adjustment in anticipated revenue.

Expenditure:

This comprehensive summary illustrates that savings are mainly directed from employment costs due to various vacancies. Other net savings from contracted services also contributed to financing key priorities and having an anticipated larger surplus for the financial year.

In many instances the net effect seems small as per the summaries of expenditure “types”, however projects e.g., Roof project budgeted amount reduced with R1000 000, and alien vegetation reduced with R630 000 to subsidise alternative priority projects and critical expenditures incurred.

Unforeseeable costs such as petrol and diesel increase, municipal services costs and security services contributed towards reprioritisation. Other expenditure such as additional external audit costs and legal fees and repairs and maintenance due to a harsh fire season also resulted in redirecting funding for the remainder of the financial year.

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SUMMARY INCOME & EXPENDITURE 2021/2022 ROADS AGENCY				
Revenue by Source	Original Budget - 2021/22	Adjustment Budget 2021/22 - Jan 2022	Adjustments	Adjustment Budget 2021/22 - Feb 2022
Service charges - electricity revenue	R -	R -	R -	R -
Service charges - refuse revenue	R -	R -	R -	R -
Rental of facilities and equipment	R -	R -	R -	R -
Interest earned - external investments	R -	R -	R -	R -
Interest earned - outstanding debtors	R -	R -	R -	R -
Licences and permits	R -	R -	R -	R -
Agency services	R -	R -	R -	R -
Government Grants and Subsidies - Operating	R 109 594 866.00	R 110 839 206.00	R -	R 110 839 206.00
Government Grants and Subsidies - Capital	R -	R -	R -	R -
Other revenue	R -	R -	R -	R -
Gains	R -	R -	R -	R -
	R 109 594 866.00	R 110 839 206.00	R -	R 110 839 206.00
Expenditure by Type				
	Original Budget - 2021/22	Adjustment Budget 2021/22 - Jan 2022	Adjustments	Adjustment Budget 2021/22 - Feb 2022
Employee related costs	R 49 924 050.00	R 45 980 827.00	R -23 000.00	R 45 957 827.00
Remuneration of councillors	R -	R -	R -	R -
Debt impairment	R -	R -	R -	R -
Depreciation & asset impairment	R -	R -	R -	R -
Finance charges	R 421 703.00	R 321 703.00	R -150 000.00	R 171 703.00
Bulk purchases - electricity	R -	R -	R -	R -
Other Materials	R 42 395 326.00	R 47 827 889.00	R 180 000.00	R 48 007 889.00
Contracted services	R 2 400 000.00	R 2 420 000.00	R -30 000.00	R 2 390 000.00
Transfers and Grants	R -	R -	R -	R -
Other expenditure	R 14 453 787.00	R 14 288 787.00	R 23 000.00	R 14 311 787.00
	R 109 594 866.00	R 110 839 206.00	R -	R 110 839 206.00
Surplus/(Deficit)	R -	R -	R -	R -

No changes to report regarding Roads Agency. Merely internal allocations which results in a net zero effect.

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ADJUSTED CAPITAL BUDGET

CAPITAL PROGRAMME - BUDGET 2021/22						
DEPARTMENT	DESCRIPTION	FUN DING TYPE	BUDGET 2021/22	ADDITIONS ADJUSTMENT AUG 2021	ADDITIONS ADJUSTMENT FEB 2022	TOTAL 2021/22
EMERGENCY SERVICES	DC3_Rescue Equipment	1	100000			100000
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Equipment	1	500000		-202000	298000
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	1&2	600000		350000	950000
FINANCIAL SERVICES	DC3_Acquisition of a small pick-up utility vehicle	1	250000			250000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1&2	2100000	-200000	250000	2150000
SOLID WASTE	DC3_Water back-up system for Karwyderskraal	1	255000			255000
MUNICIPAL HEALTH	DC3_2 Fridges for Storing Samples	1	18000		-5900	12100
LED, TOURISM, RESORTS & EPWP	DC3_Purchasing of Furniture and Office Equipment	1	50000			50000
MUNICIPAL HEALTH	DC3_3-in-1 Printer	1	4000		-1970	2030
CORP SERVICES	DC3_Installation of a Power Generator and UPS back	1	750000			750000
LED, TOURISM, RESORTS & EPWP	DC3_Upgrading of Bungalows - Uilenkraalsmond	1	304500			304500
LED, TOURISM, RESORTS & EPWP	DC3_Supervisor house upgrade - Die Dam	1	57000			57000
LED, TOURISM, RESORTS & EPWP	Water Network	2		20000	-4200	15800
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	2		50000		50000
EMERGENCY SERVICES	DC3_Safety initiative Implementation - Infrastruct	4		600000		600000
INFORMATION SERVICES	DC3_Secondary Air Conditioner for Server Room	2		25000	-14800	10200
COUNCIL GENERAL	DC3_Covid-19	2		162300	-157300	5000
EMERGENCY SERVICES	DC3_FIRE SAFETY IMPLEMENTATION PLAN (Com System)	4		700000		700000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bakkie	2		400000		400000
LED, TOURISM, RESORTS & EPWP	DC3_Sewage Wastewater Disposal System	2		103000		103000
MUNICIPAL HEALTH	DC3_Office Equipment	2		2000	14000	16000
LED, TOURISM, RESORTS & EPWP	DC3_Gas installation at ablution facilities	2			150000	150000
MUNICIPAL HEALTH	DC3_Aircon	1&2			10000	10000
EMERGENCY SERVICES	DC3_Trailers	4			400000	400000
EMERGENCY SERVICES	DC3_Radio Communication	4			100000	100000
EMERGENCY SERVICES	DC3_Surveyance hotspot	4			150000	150000
ENVIRONMENTAL MANAGEMENT	DC3_Uilenkraalsmons - Property erosion project	2			120000	120000
COUNCIL GENERAL	DC3_Office Equipment	2			2000	2000
LED, TOURISM, RESORTS & EPWP	DC3_Submersable pump	2			20000	20000
CORP SERVICES	DC3_Fencing - Head Office	2			350000	350000
INTERNAL AUDIT	DC3_Office Equipment	2			2000	2000
INFORMATION SERVICES	DC3_Backup server	1			202000	202000
	TOTAL		R 4 988 500.00	R 1 862 300.00	R 1 733 830.00	R 8 584 630.00

TYPE	FUNDING SOURCES	ORIGINAL BUDGET 2021/22	TOTAL ADJUSTMENT BUDGET AUG '21	TOTAL ADJUSTMENT BUDGET FEB 22
1	CAPITAL RESERVE	R 4 988 500.00	R4 988 500	R4 988 500
2	REVENUE	R0	R562 300	R1 646 130
3	EXTERNAL LOANS	R0	R0	R0
4	GRANTS	R0	R1 300 000	R1 950 000
5	PRIVATE CONTRIBUTIONS	R0	R0	R0
	TOTAL	R4 988 500	R6 850 800	R8 584 630

MID-YEAR ADJUSTMENT BUDGET MTREF 2021/22 – 2023/2024

OVERBERG DISTRICT MUNICIPALITY

SUMMARY	DESCRIPTION		BUDGET 2021/22	ADJUSTMENT AUG 21	ADJUSTMENT FEB 22	TOTAL 2021/22
CORP SERVICES	2 projects		R750 000	R0	R350 000	R1 100 000
INFORMATION SERVICES	3 projects		R500 000	R25 000	-R14 800	R510 200
LED, TOURISM, RESORTS & EPWP	7 projects		R411 500	R123 000	R165 800	R700 300
INTERNAL AUDIT	1 projects		R0	R0	R2 000	R2 000
COUNCIL GENERAL	2 project		R0	R162 300	-R155 300	R7 000
ENVIRONMENTAL MANAGEMENT	1 projects		R0	R0	R120 000	R120 000
EMERGENCY SERVICES	10 Projects		R2 800 000	R1 550 000	R1 250 000	R5 600 000
MUNICIPAL HEALTH	4 project		R22 000	R2 000	R16 130	R40 130
SOLID WASTE	1 projects		R255 000	R0	R0	R255 000
FINANCIAL SERVICES	1 projects		R250 000	R0	R0	R250 000
TOTAL	32 Projects		R4 988 500	R1 862 300	R1 733 830	R8 584 630

4. 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	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	+1 2022/23	+2 2023/24
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
Financial Performance												
Property rates	–	–	–	–	–	–	–	–	–	–	–	
Service charges	13 160	13 160	–	–	–	–	(837)	(837)	12 323	13 695	14 145	
Investment revenue	2 144	2 144	–	–	–	–	–	–	2 144	2 234	2 332	
Transfers recognised - operational	194 564	199 687	–	–	–	–	(500)	(500)	199 187	195 310	201 581	
Other own revenue	45 357	45 653	–	–	–	–	936	936	46 590	35 007	36 302	
Total Revenue (excluding capital transfers and contributions)	255 224	260 644	–	–	–	–	(401)	(401)	260 243	246 246	254 360	
Employee costs	132 303	128 350	–	–	–	–	(2 385)	(2 385)	125 974	130 145	134 644	
Remuneration of councillors	6 548	6 548	–	–	–	–	(150)	(150)	6 398	6 646	6 812	
Depreciation & asset impairment	4 614	4 614	–	–	–	–	–	–	4 614	4 808	5 019	
Finance charges	3 582	3 482	–	–	–	–	(150)	(150)	3 332	3 264	3 013	
Inventory consumed and bulk purchases	45 269	51 654	–	–	–	–	545	545	52 200	42 279	44 138	
Transfers and grants	250	2 399	–	–	–	–	150	150	2 549	–	–	
Other expenditure	61 384	64 114	–	–	–	–	(520)	(520)	63 594	58 188	60 391	
Total Expenditure	253 950	261 171	–	–	–	–	(2 510)	(2 510)	258 661	245 330	254 018	
Surplus/(Deficit)	1 274	(527)	–	–	–	–	2 109	2 109	1 583	917	342	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	1 300	–	–	–	–	650	650	1 950	–	–	
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	1 274	773	–	–	–	–	2 759	2 759	3 533	917	342	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	1 274	773	–	–	–	–	2 759	2 759	3 533	917	342	
Capital expenditure & funds sources												
Capital expenditure	4 989	6 851	–	–	–	–	1 734	1 734	8 585	15 906	5 780	
Transfers recognised - capital	–	1 300	–	–	–	–	650	650	1 950	–	–	
Borrowing	–	–	–	–	–	–	–	–	–	4 900	–	
Internally generated funds	4 989	5 551	–	–	–	–	1 084	1 084	6 635	11 006	5 780	
Total sources of capital funds	4 989	6 851	–	–	–	–	1 734	1 734	8 585	15 906	5 780	
Financial position												
Total current assets	55 119	64 448	–	–	–	–	1 025	1 025	65 471	54 193	52 380	
Total non current assets	100 114	105 780	–	–	–	–	1 734	1 734	107 514	119 684	121 565	
Total current liabilities	36 115	41 487	–	–	–	–	–	–	41 487	42 675	43 938	
Total non current liabilities	69 818	76 672	–	–	–	–	–	–	76 672	75 460	73 923	
Community wealth/Equity	49 299	52 066	–	–	–	–	2 759	2 759	54 825	55 742	56 084	
Cash flows												
Net cash from (used) operating	(4 392)	(6 061)	–	–	–	–	2 759	2 759	(5 301)	6 726	6 497	
Net cash from (used) investing	8 497	6 634	–	–	–	–	(1 734)	(1 734)	4 901	(14 406)	(4 280)	
Net cash from (used) financing	(3 296)	(3 296)	–	–	–	–	–	–	(3 296)	(3 684)	(4 120)	
Cash/cash equivalents at the year end	42 115	51 353	–	–	–	–	1 025	1 025	52 379	41 015	39 113	
Cash backing/surplus reconciliation												
Cash and investments available	42 115	51 353	–	–	–	–	1 025	1 025	52 379	41 015	39 113	
Application of cash and investments	(6 695)	4 179	–	–	–	–	(20)	(20)	4 159	(935)	(1 195)	
Balance - surplus (shortfall)	48 810	47 174	–	–	–	–	1 045	1 045	48 219	41 950	40 308	
Asset Management												
Asset register summary (WDV)	79 554	81 957	–	–	–	–	1 734	1 734	83 691	94 789	95 549	
Depreciation	4 614	4 614	–	–	–	–	–	–	4 614	4 808	5 019	
Renewal and Upgrading of Existing Assets	873	2 018	–	–	–	–	1 127	1 127	3 145	10 956	505	
Repairs and Maintenance	12 331	11 691	–	–	–	–	41	41	11 732	7 566	7 920	
Free services												
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–	
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–	
Households below minimum service level												
Water:	–	–	–	–	–	–	–	–	–	–	–	
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–	
Energy:	–	–	–	–	–	–	–	–	–	–	–	
Refuse:	–	–	–	–	–	–	–	–	–	–	–	

OVERBERG DISTRICT MUNICIPALITY

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	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		111 697	117 173	-	-	-	-	952	952	118 125	102 361	104 300
Executive and council		24 921	24 996	-	-	-	-	600	600	25 796	12 651	13 371
Finance and administration		86 776	92 177	-	-	-	-	152	152	92 329	89 510	90 929
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		21 369	21 369	-	-	-	-	(253)	(253)	21 116	21 957	22 753
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		16 980	16 980	-	-	-	-	(293)	(293)	16 687	16 150	16 495
Public safety		4 020	4 020	-	-	-	-	40	40	4 060	5 423	5 856
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		369	369	-	-	-	-	-	-	369	385	402
<i>Economic and environmental services</i>		109 730	110 974	-	-	-	-	-	-	110 974	108 922	113 910
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		109 595	110 839	-	-	-	-	-	-	110 839	108 781	113 763
Environmental protection		135	135	-	-	-	-	-	-	135	141	147
<i>Trading services</i>		12 428	12 428	-	-	-	-	(450)	(450)	11 978	13 007	13 397
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		12 428	12 428	-	-	-	-	(450)	(450)	11 978	13 007	13 397
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	255 224	261 944	-	-	-	-	249	249	262 193	246 246	254 360
Expenditure - Functional												
<i>Governance and administration</i>		64 340	70 156	-	-	-	-	(3 424)	(3 424)	66 733	58 590	60 191
Executive and council		10 722	12 322	-	-	-	-	413	413	12 735	10 701	10 997
Finance and administration		51 255	55 471	-	-	-	-	(3 826)	(3 826)	51 645	45 961	47 211
Internal audit		2 364	2 364	-	-	-	-	(11)	(11)	2 353	1 927	1 983
<i>Community and public safety</i>		66 849	67 009	-	-	-	-	674	674	67 663	65 074	67 081
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		16 875	17 035	-	-	-	-	(94)	(94)	16 940	15 625	16 204
Public safety		32 327	32 327	-	-	-	-	1 272	1 272	33 598	32 487	33 446
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		17 648	17 648	-	-	-	-	(503)	(503)	17 145	16 962	17 432
<i>Economic and environmental services</i>		114 731	115 975	-	-	-	-	(769)	(769)	115 206	113 767	118 894
Planning and development		1 409	1 409	-	-	-	-	(247)	(247)	1 162	1 402	1 438
Road transport		109 595	110 839	-	-	-	-	-	-	110 839	108 781	113 763
Environmental protection		3 727	3 727	-	-	-	-	(522)	(522)	3 205	3 584	3 692
<i>Trading services</i>		8 030	8 030	-	-	-	-	1 009	1 009	9 039	7 899	7 852
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8 030	8 030	-	-	-	-	1 009	1 009	9 039	7 899	7 852
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	253 950	261 171	-	-	-	-	(2 510)	(2 510)	258 661	245 330	254 018
Surplus/ (Deficit) for the year		1 274	773	-	-	-	-	2 759	2 759	3 533	917	342

OVERBERG DISTRICT MUNICIPALITY

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	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
		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		25 695	25 770	-	-	-	-	800	800	26 570	13 657	14 213
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		29	29	-	-	-	-	-	-	29	30	32
Vote 4 - Finance		85 973	91 374	-	-	-	-	152	152	91 526	88 673	90 055
Vote 5 - Community Services		143 527	144 771	-	-	-	-	(703)	(703)	144 068	143 886	150 060
Total Revenue by Vote	2	255 224	261 944	-	-	-	-	249	249	262 193	246 246	254 360
Expenditure by Vote	1											
Vote 1 - Municipal Manager		16 742	18 342	-	-	-	-	81	81	18 423	16 278	16 728
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		16 682	16 954	-	-	-	-	(1 427)	(1 427)	15 527	13 029	13 472
Vote 4 - Finance		29 826	33 770	-	-	-	-	(2 154)	(2 154)	31 616	28 282	28 967
Vote 5 - Community Services		190 701	192 106	-	-	-	-	989	989	193 095	187 741	194 851
Total Expenditure by Vote	2	253 950	261 171	-	-	-	-	(2 510)	(2 510)	258 661	245 330	254 018
Surplus/ (Deficit) for the year	2	1 274	773	-	-	-	-	2 759	2 759	3 533	917	342

OVERBERG DISTRICT MUNICIPALITY

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	3	4	5	6	7	8	9	10	+1 2022/23	+2 2023/24	
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	747	747	-	-	-	-	(387)	(387)	360	704	765
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	12 413	12 413	-	-	-	-	(450)	(450)	11 963	12 991	13 381
Rental of facilities and equipment		11 844	11 844	-	-	-	-	200	200	12 044	12 133	12 200
Interest earned - external investments		2 144	2 144	-	-	-	-	-	-	2 144	2 234	2 332
Interest earned - outstanding debtors		256	256	-	-	-	-	(26)	(26)	230	271	287
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		166	166	-	-	-	-	-	-	166	173	181
Agency services		11 436	11 511	-	-	-	-	-	-	11 511	11 351	11 871
Transfers and subsidies		194 564	199 687	-	-	-	-	(500)	(500)	199 187	195 310	201 581
Other revenue	2	8 170	8 391	-	-	-	-	762	762	9 153	9 579	10 263
Gains		13 485	13 485	-	-	-	-	-	-	13 485	1 500	1 500
Total Revenue (excluding capital transfers and contributions)		255 224	260 644	-	-	-	-	(401)	(401)	260 243	246 246	254 360
Expenditure By Type												
Employee related costs		132 303	128 360	-	-	-	-	(2 385)	(2 385)	125 974	130 145	134 644
Remuneration of councillors		6 548	6 548	-	-	-	-	(150)	(150)	6 398	6 646	6 812
Debt impairment		200	200	-	-	-	-	-	-	200	200	200
Depreciation & asset impairment		4 614	4 614	-	-	-	-	-	-	4 614	4 808	5 019
Finance charges		3 582	3 482	-	-	-	-	(150)	(150)	3 332	3 264	3 013
Bulk purchases - electricity		400	400	-	-	-	-	-	-	400	420	440
Inventory consumed		44 869	51 254	-	-	-	-	545	545	51 800	41 859	43 698
Contracted services		27 410	29 599	-	-	-	-	(491)	(491)	29 108	23 216	23 894
Transfers and subsidies		250	2 399	-	-	-	-	150	150	2 549	-	-
Other expenditure		33 774	34 315	-	-	-	-	(29)	(29)	34 286	34 772	36 297
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		253 950	261 171	-	-	-	-	(2 510)	(2 510)	258 661	245 330	254 018
Surplus/(Deficit)		1 274	(527)	-	-	-	-	2 109	2 109	1 583	917	342
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 300	-	-	-	-	650	650	1 950	-	-
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		1 274	773	-	-	-	-	2 759	2 759	3 533	917	342
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1 274	773	-	-	-	-	2 759	2 759	3 533	917	342
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 274	773	-	-	-	-	2 759	2 759	3 533	917	342
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 274	773	-	-	-	-	2 759	2 759	3 533	917	342

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	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		750	750	-	-	-	-	-	-	750	250	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	5 900	2 000
Capital multi-year expenditure sub-total	3	750	750	-	-	-	-	-	-	750	6 150	2 000
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	162	-	-	-	-	(153)	(153)	9	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		500	525	-	-	-	-	335	335	860	3 091	200
Vote 4 - Finance		250	250	-	-	-	-	-	-	250	-	-
Vote 5 - Community Services		3 489	5 164	-	-	-	-	1 552	1 552	6 715	6 665	3 580
Capital single-year expenditure sub-total		4 239	6 101	-	-	-	-	1 734	1 734	7 835	9 756	3 780
Total Capital Expenditure - Vote		4 989	6 851	-	-	-	-	1 734	1 734	8 585	15 906	5 780
Capital Expenditure - Functional												
Governance and administration		1 500	1 687	-	-	-	-	182	182	1 869	3 341	200
Executive and council		-	162	-	-	-	-	(155)	(155)	7	-	-
Finance and administration		1 500	1 525	-	-	-	-	335	335	1 860	3 341	200
Internal audit		-	-	-	-	-	-	2	2	2	-	-
Community and public safety		3 234	4 909	-	-	-	-	1 432	1 432	6 340	5 487	5 580
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		412	535	-	-	-	-	166	166	700	827	305
Public safety		2 800	4 350	-	-	-	-	1 250	1 250	5 600	4 380	5 200
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22	24	-	-	-	-	16	16	40	280	75
Economic and environmental services		-	-	-	-	-	-	120	120	120	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	120	120	120	-	-
Trading services		255	255	-	-	-	-	-	-	255	7 079	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		255	255	-	-	-	-	-	-	255	7 079	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	4 989	6 851	-	-	-	-	1 734	1 734	8 585	15 906	5 780
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	1 300	-	-	-	-	650	650	1 950	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	-	1 300	-	-	-	-	650	650	1 950	-	-
Borrowing		-	-	-	-	-	-	-	-	-	4 900	-
Internally generated funds		4 989	5 551	-	-	-	-	1 084	1 084	6 635	11 006	5 780
Total Capital Funding		4 989	6 851	-	-	-	-	1 734	1 734	8 585	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			
ASSETS												
Current assets												
Cash		22 115	31 353	-	-	-	-	1 025	1 025	32 379	21 015	19 113
Call investment deposits	1	20 000	20 000	-	-	-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	3 325	2 987	-	-	-	-	-	-	2 987	2 987	2 987
Other debtors		6 956	7 058	-	-	-	-	-	-	7 058	7 058	7 058
Current portion of long-term receivables		2 023	1 897	-	-	-	-	-	-	1 897	1 982	2 072
Inventory		700	1 150	-	-	-	-	-	-	1 150	1 150	1 150
Total current assets		55 119	64 446	-	-	-	-	1 025	1 025	65 471	54 193	52 380
Non current assets												
Long-term receivables		20 560	23 823	-	-	-	-	-	-	23 823	24 895	26 015
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 864	12 795	-	-	-	-	-	-	12 795	12 778	12 761
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	66 678	69 152	-	-	-	-	1 734	1 734	70 886	82 004	82 786
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		12	9	-	-	-	-	-	-	9	7	2
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		100 114	105 780	-	-	-	-	1 734	1 734	107 514	119 684	121 565
TOTAL ASSETS		155 232	170 226	-	-	-	-	2 759	2 759	172 985	173 877	173 945
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		3 684	3 684	-	-	-	-	-	-	3 684	4 120	4 593
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables		16 664	22 767	-	-	-	-	-	-	22 767	22 767	22 767
Provisions		15 759	15 029	-	-	-	-	-	-	15 029	15 780	16 569
Total current liabilities		36 115	41 487	-	-	-	-	-	-	41 487	42 675	43 938
Non current liabilities												
Borrowing	1	15 232	15 232	-	-	-	-	-	-	15 232	11 112	6 519
Provisions	1	54 586	61 440	-	-	-	-	-	-	61 440	64 348	67 404
Total non current liabilities		69 818	76 672	-	-	-	-	-	-	76 672	75 460	73 923
TOTAL LIABILITIES		105 933	118 160	-	-	-	-	-	-	118 160	118 135	117 860
NET ASSETS	2	49 299	52 066	-	-	-	-	2 759	2 759	54 825	55 742	56 084
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		39 879	42 646	-	-	-	-	2 759	2 759	45 405	46 322	46 664
Reserves		9 420	9 420	-	-	-	-	-	-	9 420	9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY		49 299	52 066	-	-	-	-	2 759	2 759	54 825	55 742	56 084

OVERBERG DISTRICT MUNICIPALITY

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	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		13 160	13 160	-	-	-	-	(837)	(837)	12 323	13 695	14 145
Other revenue		30 994	31 712	-	-	-	-	962	962	32 674	33 036	34 315
Transfers and Subsidies - Operational	1	194 564	197 057	-	-	-	-	(500)	(500)	196 557	195 310	201 581
Transfers and Subsidies - Capital	1	-	1 300	-	-	-	-	650	650	1 950	-	-
Interest		2 399	2 399	-	-	-	-	(26)	(26)	2 374	2 504	2 619
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(242 843)	(248 975)	-	-	-	-	2 660	2 660	(246 315)	(235 788)	(244 454)
Finance charges		(2 415)	(2 315)	-	-	-	-	-	-	(2 315)	(2 032)	(1 709)
Transfers and Grants	1	(250)	(2 399)	-	-	-	-	(150)	(150)	(2 549)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 392)	(8 061)	-	-	-	-	2 759	2 759	(5 301)	6 726	6 497
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		13 485	13 485	-	-	-	-	-	-	13 485	1 500	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(4 989)	(6 851)	-	-	-	-	(1 734)	(1 734)	(8 585)	(15 906)	(5 780)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 497	6 634	-	-	-	-	(1 734)	(1 734)	4 901	(14 406)	(4 280)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(3 296)	(3 296)	-	-	-	-	-	-	(3 296)	(3 684)	(4 120)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 296)	(3 296)	-	-	-	-	-	-	(3 296)	(3 684)	(4 120)
NET INCREASE/ (DECREASE) IN CASH HELD		809	(4 722)	-	-	-	-	1 025	1 025	(3 697)	(11 363)	(1 902)
Cash/cash equivalents at the year begin:	2	41 306	56 076	-	-	-	-	-	-	56 076	52 379	41 015
Cash/cash equivalents at the year end:	2	42 115	51 353	-	-	-	-	1 025	1 025	52 379	41 015	39 113

OVERBERG DISTRICT MUNICIPALITY

TABLE B8 – Cash back reserves/accumulated surplus provision

Description	Ref	Budget Year 2021/22									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	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	42 115	51 353	-	-	-	-	1 025	1 025	52 379	41 015	39 113
Other current investments > 90 days		(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		42 115	51 353	-	-	-	-	1 025	1 025	52 379	41 015	39 113
Applications of cash and investments												
Unspent conditional transfers		3 717	16 217	-	-	-	-	-	-	16 217	16 217	16 217
Unspent borrowing		4 912	4 912	-	-	-	-	-	-	4 912	12	12
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(27 411)	(29 036)	-	-	-	-	(20)	(20)	(29 056)	(30 100)	(31 210)
Other provisions		2 667	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	9 420
Total Application of cash and investments:		(6 695)	4 179	-	-	-	-	(20)	(20)	4 159	(935)	(1 195)
Surplus(shortfall)		48 810	47 174	-	-	-	-	1 045	1 045	48 219	41 950	40 308

OVERBERG DISTRICT MUNICIPALITY

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	C	D	E	F	G	H				
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	4 116	4 833	-	-	-	-	607	607	5 440	4 910	5 275	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		255	255	-	-	-	-	-	-	255	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		255	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	-	-	-	-	-	-	57	-	-	
Other Assets	6	57	57	-	-	-	-	-	-	57	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		750	750	-	-	-	-	-	-	750	250	-	
Furniture and Office Equipment		4	6	-	-	-	-	14	14	20	280	75	
Machinery and Equipment		100	912	-	-	-	-	(7)	(7)	905	180	200	
Transport Assets		2 950	2 853	-	-	-	-	600	600	3 453	3 200	3 000	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	550	950	-	-	-	-	350	350	1 300	3 592	200	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	20	20	20	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	2 179	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	20	20	20	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	6	-	-	-	-	-	-	120	120	120	650	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		500	500	-	-	-	-	(202)	(202)	298	300	200	
Furniture and Office Equipment		50	50	-	-	-	-	12	12	62	463	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	400	-	-	-	-	400	400	600	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2021/22								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
	A	7	B	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	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)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
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												
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												
Other												
Total revenue cost of subsidised services provided	6											

PART 2 – SUPPORTING DOCUMENTATION

1. Adjustments to Budget Assumptions

Budget Assumptions were applied at reviewing revenue streams, projected expenditure, and reprioritization of needs.

2. Adjustments to Budget Funding

Apart from the grant allocations that were received and allocated to capital acquisitions, there was also additional funding requirements for capital funding required. Most of the unforeseen expenditure was accommodated by savings in employee costs and projects being reprioritized.

3. Adjustments to Expenditure on Allocations and Grant Programmes

All grant recognitions and adjustments were already tabled at the January 2022 adjustment budget.

4. Adjustments to Allocations and Grants made by the municipality

No allocations or grants was made by the municipality. Only transfer of grants recognised being allocated via the JDMA (Joint District and Metro Approach) towards the local municipalities via the district municipality will be executed for the period.

5. Adjustment to Councillor allowances and Employee Benefits

No adjustment was made to Councillors allowances and Employee Benefits

6. Adjustment to Service Delivery and Budget Implementation Plan

The updated KPI's that were effect in the SDBIP by the adjustment budget will be tabled separately at the next council meeting.

7. Adjustment to Capital Expenditure

See section 1.2 of the mayor's report for a comprehensive explanation of all amendments. Note that Capital Expenditure increased from R6 850 800 to R8 536 630, escalation of 26.61%. The initial capital budget amounted to R4 988 500, hence a 71.13% increase. This is largely due to grant funding reallocated to capital expenditure as well as urgent capital projects to be implemented at the municipality.

8. Other supporting documentation

There is no other supporting documentation

