

OVERBERG DISTRICT MUNICIPALITY



ADJUSTMENT BUDGET 2021/2022 – 2023/2024

Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

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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 recorded to date the amendments are required regarding anticipated revenue for the last period of the 2022 financial year. Below the **adjustments** are identified to illustrate the impact on the revenue for the period.

Roads Agency	R3 751 728 (increase)
Legal Costs Reimbursement	- R 800 000 (decline)

An actuarial gain effect also contributed towards the increased revenue in the financials. Due to the increase in interest rates, the municipality's liability reduced by R4 069 000 for postretirement benefits (None-cash item).

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

During 2021/2022 various adjustment budgets were approved by Council, as some votes on had 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 needs to be amended accordingly.

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

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DEPARTMENT	PROJECT	Increase/Decrease
EMERGENCY SERVICES	DC3_Rescue Equipment	-R65 000.00
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Equipr	-R8 000.00
COUNCIL EXPENDITURE	DC3_Covid-19	-R5 000.00
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	R16 000.00
FINANCIAL SERVICES	DC3_Acquisition of a small pick-up utility vehicle	-R5 000.00
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	-R47 000.00
LED, TOURISM, RESORTS & EPWP	DC3_Sewage Truck Wastewater Disposal System	-R13 000.00
SOLID WASTE	DC3_Water back-up system for Karwyderskraal	-R255 000.00
LED, TOURISM, RESORTS & EPWP	DC3_Purchasing of Furniture and Office Equipment f	-R1 000.00
MUNICIPAL HEALTH	DC3_3-in-1 Printer	-R30.00
CORP SERV: EXECUTIVE	DC3_Installation of a Power Generator and UPS back	-R241 000.00
LED, TOURISM, RESORTS & EPWP	DC3_Upgrading of Bungalows - Uilenkraalsmond	-R116 800.00
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	R10 000.00
LED, TOURISM, RESORTS & EPWP	DC3_Supervisor House Upgrade - Die Dam	-R2 000.00
INTERNAL AUDIT	DC3_Office Equipment - Internal Audit	-R600.00
COUNCIL EXPENDITURE	DC3_Office Equipment - Council General	-R300.00
ICT SERVICES	DC3_Backup Server	-R93 500.00
LED, TOURISM, RESORTS AND EPWP	DC3_Submersable pump	R40 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablution facilities	-R150 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Uilenkraalsmond - Property Erosion Project	-R120 000.00
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Fencing - Head Office	-R350 000.00

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 final adjustment budget included:

- Roads Agency expenditure adjustment amounting to R3 751 728 (of which R3 475 800 amounting to a fuel adjustment)
- Fuel cost adjustments amounting to R1 276 643 in total had to be adjusted for all the fleet in the municipality (excluding roads).
- Employee cost adjustment was made internal which did not impact the total employee cost of the municipality significantly.

Other expenditure included adjustments for funding for advertising as well as recruitment / business 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.

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1.5 Recommendations

It is recommended:

- 1) That Council approves the fourth 2021/2022 Adjustments Budget, and
- 2) That the SDBIP be amended, if required according to the Adjustment Budget.

Executive Mayor

Ald AE Franken

2. Resolutions

ADJUSTMENT BUDGET 2021/2022

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 (Annexure A) be approved

Adjusted Operating budget of	R264 067 035.30
Adjusted Operating revenue of	R267 263 787.00
Adjusted surplus of	<u>R 3 196 751.70</u>
Capital Transfers of	R 1 950 000.00
Surplus after Capital Transfers	<u>R 5 146 751.70</u>
Adjusted Capital Budget of	R 7 177 400.00

- 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 R264 067 035.30
- Adjusted Operating revenue of R267 263 787.00
- Adjusted surplus of R3 196 751.70
- Adjusted Capital Budget of R7 177 400.00

A summary highlighting adjustments and the financial impact are illustrated in the table below for the fourth adjustment budget 2021/22.

SOURCE	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT	JUNE ADJUSTMENT
REVENUE	-R 255 224 265.00	-R 260 644 085.00	-R 260 243 059.00	-R 267 263 787.00
OPEX	R 253 950 152.00	R 261 170 908.00	R 258 660 553.50	R 264 067 035.30
SURPLUS/DEFICIT	-R 1 274 113.00	R 526 823.00	-R 1 582 505.50	-R 3 196 751.70
CAPITAL TRANSFER		-R 1 300 000.00	-R 1 950 000.00	-R 1 950 000.00
SURPLUS AFTER CAPITAL TRANSFERS	-R 1 274 113.00	-R 773 177.00	-R 3 532 505.50	-R 5 146 751.70
ROADS AGENCY	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT	JUNE ADJUSTMENT
REVENUE	-R 109 594 866.00	-R 110 819 206.00	-R 110 839 206.00	-R 114 590 934.00
OPEX	R 109 594 866.00	R 110 819 206.00	R 110 839 206.00	R 114 590 934.00
	R -	R -	R -	R -
OPEX GRANT CHECK	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT	JUNE ADJUSTMENT
REVENUE	-R 2 323 000.00	-R 3 684 344.00	-R 1 734 344.00	-R 1 734 344.00
OPEX GRANT CHECK	R 2 323 000.00	R 3 684 344.00	R 1 734 344.00	R 1 734 344.00
TOTAL	R -	R -	R -	R -
CAPITAL	ORIGINAL	JAN ADJUSTMENT	FEB ADJUSTMENT	JUNE ADJUSTMENT
	R 4 988 500.00	R 6 850 800.00	R 8 584 630.00	R 7 177 400.00
TOTAL BUDGET	R 3 714 387.00	R 6 077 623.00	R 5 052 124.50	R 2 030 648.30

ADJUSTED OPERATIONAL EXPENDITURE

EXPENDITURE	Adjusted Budget June	Adjusted Budget Feb	Adjustment Jan	Original Budget
DEPARTMENT				
COMM. SERV: EXECUTIVE	R 1 238 661.00	R 1 238 661.00	R 1 234 161.00	R 1 234 161.00
COMMITTEE, RECORDS & COUNCILLOR SUPPORT	R 3 509 988.33	R 3 324 626.00	R 3 536 136.00	R 3 536 136.00
COMMUNITY SERVICES SUPPORT	R 1 090 293.00	R 1 089 993.00	R 1 265 893.00	R 1 265 893.00
COMPREHENSIVE HEALTH	R 211 721.00	R 202 721.00	R 202 721.00	R 202 721.00
CORP SERV: EXECUTIVE	R 953 398.00	R 953 398.00	R 1 148 398.00	R 1 148 398.00
CORPORATE SUPPORT	R 2 195 505.00	R 3 600 156.49	R 4 710 608.00	R 4 710 608.00
COUNCIL EXPENDITURE	R 9 626 886.00	R 9 157 986.00	R 9 196 100.00	R 7 596 100.00
EMERGENCY SERVICES	R 35 882 363.00	R 33 598 436.00	R 32 326 836.00	R 32 326 836.00
ENVIROMENTAL MANAGEMENT	R 3 209 082.00	R 3 204 793.44	R 3 727 093.00	R 3 727 093.00
EXPENDITURE	R 4 713 456.00	R 5 204 980.00	R 5 366 980.00	R 5 366 980.00
FINANCE: EXECUTIVE	R 1 370 322.00	R 1 370 322.00	R 1 400 322.00	R 1 350 322.00
FINANCIAL SERVICES	R 21 060 886.30	R 20 652 022.30	R 22 328 633.00	R 18 434 717.00
FINANCIAL SUPPORT	R 605 631.00	R 604 175.00	R 606 175.00	R 606 175.00
HUMAN RESOURCES	R 4 159 207.67	R 4 024 487.00	R 4 001 537.00	R 3 801 537.00
IDP & COMMUNICATION	R 1 161 920.00	R 1 161 920.00	R 1 408 920.00	R 1 408 920.00
INFORMATION SERVICES	R 3 710 556.00	R 3 624 161.00	R 3 557 349.00	R 3 484 849.00
INTERNAL AUDIT	R 2 356 279.00	R 2 352 591.00	R 2 363 719.00	R 2 363 719.00
LED, TOURISM, RESORTS & EPWP	R 17 531 151.00	R 16 940 094.00	R 17 034 550.00	R 16 874 550.00
MM: EXECUTIVE SUPPORT	R 593 091.00	R 593 091.00	R 700 399.00	R 700 399.00
MUN MANAGER: EXECUTIVE	R 2 964 987.00	R 2 983 487.00	R 2 425 017.00	R 2 425 017.00
MUNICIPAL HEALTH	R 16 272 939.00	R 16 942 153.27	R 17 444 877.00	R 17 444 877.00
PERFORMANCE & RISK MANAGEMENT	R 2 174 886.00	R 2 173 807.00	R 2 247 407.00	R 2 247 407.00
REVENUE	R 1 352 522.00	R 1 351 652.00	R 1 554 152.00	R 1 554 152.00
ROADS	R 114 590 934.00	R 110 839 206.00	R 110 839 206.00	R 109 594 866.00
SOLID WASTE	R 9 040 209.00	R 9 038 709.00	R 8 030 206.00	R 8 030 206.00
SUPPLY CHAIN MANAGEMENT	R 2 490 161.00	R 2 432 925.00	R 2 513 513.00	R 2 513 513.00
TOTAL	R 264 067 035.30	R 258 660 553.50	R 261 170 908.00	R 253 950 152.00

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ADJUSTED OPERATIONAL REVENUE

REVENUE	Adjusted Budget June	Adjusted Budget Feb	Adjustment Jan	Original Budget
DEPARTMENT				
COMM. SERV: EXECUTIVE	R -	R -	R -	R -
COMMITTEE, RECORDS & COUNCILLOR SUPPORT	R -	R -	R -	R -
COMMUNITY SERVICES SUPPORT	R -	R -	R -	R -
COMPREHENSIVE HEALTH	-R 202 721.00	-R 202 721.00	-R 202 721.00	-R 202 721.00
CORP SERV: EXECUTIVE	R -	R -	R -	R -
CORPORATE SUPPORT	-R 29 200.00	-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 24 995 896.00	-R 24 921 236.00
EMERGENCY SERVICES	-R 4 060 432.00	-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	-R 135 200.00
EXPENDITURE	R -	R -	R -	R -
FINANCE: EXECUTIVE	R -	R -	R -	R -
FINANCIAL SERVICES	-R 93 625 424.00	-R 89 556 424.00	-R 90 054 080.00	-R 85 953 260.00
FINANCIAL SUPPORT	R -	R -	R -	R -
HUMAN RESOURCES	R -	R -	R -	R -
IDP & COMMUNICATION	R -	R -	R -	R -
INFORMATION SERVICES	R -	R -	R -	R -
INTERNAL AUDIT	R -	R -	R -	R -
LED, TOURISM, RESORTS & EPWP	-R 16 686 502.00	-R 16 686 502.00	-R 16 979 872.00	-R 16 979 872.00
MM: EXECUTIVE SUPPORT	R -	R -	R -	R -
MUN MANAGER: EXECUTIVE	R -	-R 800 000.00	R -	R -
MUNICIPAL HEALTH	-R 166 400.00	-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	-R 773 844.00
REVENUE	-R 19 700.00	-R 19 700.00	-R 19 700.00	-R 19 700.00
ROADS	-R 114 590 934.00	-R 110 839 206.00	-R 110 839 206.00	-R 109 594 866.00
SOLID WASTE	-R 11 977 534.00	-R 11 977 534.00	-R 12 427 534.00	-R 12 427 534.00
SUPPLY CHAIN MANAGEMENT	R -			
TOTAL	-R 267 263 787.00	-R 260 243 059.00	-R 260 644 085.00	-R 255 224 265.00

SUMMARY INCOME & EXPENDITURE 2021/2022 EXCLUDING ROADS AGENCY				
Revenue by Source	Original Budget - 2021/22	Adjustment Budget 2021/22 - Feb 2022	Adjustments	Adjustment Budget 2021/22 - June 2022
Service charges - electricity revenue	R 747 472.00	R 360 000.00	R -	R 360 000.00
Service charges - refuse revenue	R 12 412 534.00	R 11 962 534.00	R -	R 11 962 534.00
Rental of facilities and equipment	R 11 844 000.00	R 12 044 000.00	R -	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 230 000.00	R -	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 88 348 091.00	R -	R 88 348 091.00
Government Grants and Subsidies - Capital	R -	R 1 950 000.00	R -	R 1 950 000.00
Other revenue	R 8 169 936.00	R 9 153 432.00	R 3 269 000.00	R 12 422 432.00
Gains	R 13 485 250.00	R 13 485 250.00	R -	R 13 485 250.00
	R 145 629 399.00	R 151 353 853.00	R 3 269 000.00	R 154 622 853.00
Expenditure by Type	Original Budget - 2021/22	Adjustment Budget 2021/22 - Feb 2022	Adjustments	Adjustment Budget 2021/22 - June 2022
Employee related costs	R 82 378 874.00	R 80 016 436.00	R -2 400.00	R 80 014 036.00
Remuneration of councillors	R 6 547 786.00	R 6 397 786.00	R 30 400.00	R 6 428 186.00
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 3 791 716.15	R 1 413 689.85	R 5 205 406.00
Contracted services	R 25 009 928.00	R 26 718 315.93	R -694 971.93	R 26 023 344.00
Transfers and Grants	R 250 000.00	R 2 549 000.00	R -	R 2 549 000.00
Other expenditure	R 19 320 598.00	R 19 974 097.42	R 908 035.88	R 20 882 133.30
	R 144 355 286.00	R 147 821 347.50	R 1 654 753.80	R 149 476 101.30
Surplus/(Deficit)	R 1 274 113.00	R 3 532 505.50	R 1 614 246.20	R 5 146 751.70

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Revenue:

New projections resulted in adjustments in revenue and income streams to date. The overall adjustment only resulted into a net R3 269 000.00 upward adjustment in anticipated revenue and actuarial gain effect.

Expenditure:

This comprehensive summary illustrates that a small net effect occurred on the employee cost segment. Savings from contracted services was also used to allocate towards areas such as fuel costs and other expenditures for the financial year.

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, business and advisory costs, with various key appointments, and repairs and maintenance due to a harsh fire season also resulted in redirecting funding in the financial year.

SUMMARY INCOME & EXPENDITURE 2021/2022 ROADS AGENCY

Revenue by Source	Original Budget - 2021/22	Adjustment Budget 2021/22 - Feb 2022	Adjustments	Adjustment Budget 2021/22 - June 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 3 751 728.00	R 114 590 934.00
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 3 751 728.00	R 114 590 934.00

Expenditure by Type	Original Budget - 2021/22	Adjustment Budget 2021/22 - Feb 2022	Adjustments	Adjustment Budget 2021/22 - June 2022
Employee related costs	R 49 924 050.00	R 45 957 827.00	R 1 074 630.00	R 47 032 457.00
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 171 703.00	R 31 200.00	R 202 903.00
Bulk purchases - electricity	R -	R -	R -	R -
Other Materials	R 42 395 326.00	R 48 007 889.00	R 3 074 619.00	R 51 082 508.00
Contracted services	R 2 400 000.00	R 2 390 000.00	R -593 351.00	R 1 796 649.00
Transfers and Grants	R -	R -	R -	R -
Other expenditure	R 14 453 787.00	R 14 311 787.00	R 164 630.00	R 14 476 417.00
	R 109 594 866.00	R 110 839 206.00	R 3 751 728.00	R 114 590 934.00

Surplus/(Deficit)	R -	R -	R -	R -
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Amendments amounting to R3 751 728 on the revenue and expenditure for specific provisions on the report regarding Roads Agency resulted in a net zero effect.

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ADJUSTED CAPITAL BUDGET

CAPITAL PROGRAMME - BUDGET 2021/22

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2021/22	ADJUSTMENT AUG 2021	ADJUSTMENT FEB 2022	ADJUSTMENT JUNE 2022	TOTAL 2021/22
EMERGENCY SERVICES	DC3_Rescue Equipment	1	R100 000			-R65 000	R35 000
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Eq	1	R500 000		-R202 000	-R8 000	R290 000
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	1	R600 000		R350 000	R16 000	R966 000
FINANCIAL SERVICES	DC3_Acquisition of a small pick-up utility vehicle	1	R250 000			-R5 000	R245 000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1	R2 100 000	-R200 000	R250 000	-R47 000	R2 103 000
SOLID WASTE	DC3_Water back-up system for Karwyderskraal	1	R255 000			-R255 000	R0
MUNICIPAL HEALTH	DC3_2 Fridges for Storing Samples	1	R18 000		-R5 900		R12 100
LED, TOURISM, RESORTS & EPWP	DC3_Purchasing of Furniture and Office Equipmen	1	R50 000			-R1 000	R49 000
MUNICIPAL HEALTH	DC3_3-in-1 Printer	1	R4 000		-R1 970	-R30	R2 000
CORP SERV: EXECUTIVE	DC3_Installation of a Power Generator and UPS bak	1	R750 000			-R241 000	R509 000
LED, TOURISM, RESORTS & EPWP	DC3_Upgrading of Bungalows - Uilenkraalsmond	1	R304 500			-R116 800	R187 700
LED, TOURISM, RESORTS & EPWP	DC3_Supervisor house upgrade - Die Dam	1	R57 000			-R2 000	R55 000
LED, TOURISM, RESORTS & EPWP	DC3_Water Network	1		R20 000	-R4 200		R15 800
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	1		R50 000		R10 000	R60 000
EMERGENCY SERVICES	DC3_Safety initiative Implementation - Infrastruct	4		R600 000			R600 000
INFORMATION SERVICES	DC3_Secondary Air Conditioner for Server Room	1		R25 000	-R14 800		R10 200
COUNCIL GENERAL	DC3_Covid-19	1		R162 300	-R157 300	-R5 000	R0
EMERGENCY SERVICES	DC3_FIRE SAFETY IMPLEMENTATION PLAN (Com Sy	4		R700 000			R700 000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bak	1		R400 000			R400 000
LED, TOURISM, RESORTS & EPWP	DC3_Sewage Wastewater Disposal System	1		R103 000		-R13 000	R90 000
MUNICIPAL HEALTH	DC3_Office Equipment	1		R2 000	R14 000		R16 000
LED, TOURISM, RESORTS & EPWP	DC3_Gas installation at ablution facilities	2			R150 000	-R150 000	R0
MUNICIPAL HEALTH	DC3_Aircon	1&2			R10 000		R10 000
EMERGENCY SERVICES	DC3_Trailers	4			R400 000		R400 000
EMERGENCY SERVICES	DC3_Radio Communication	4			R100 000		R100 000
EMERGENCY SERVICES	DC3_Surveyance hotspot	4			R150 000		R150 000
ENVIRONMENTAL MANAGEMENT	DC3_Uilenkraalsmond - Property erosion project	2			R120 000	-R120 000	R0
COUNCIL GENERAL	DC3_Office Equipment	2			R2 000	-R300	R1 700
LED, TOURISM, RESORTS & EPWP	DC3_Submersable pump	2			R20 000	R40 000	R60 000
CORP SERVICES	DC3_Fencing - Head Office	2			R350 000	-R350 000	R0
INTERNAL AUDIT	DC3_Office Equipment	2			R2 000	-R600	R1 400
INFORMATION SERVICES	DC3_Backup server	1			R202 000	-R93 500	R108 500
	TOTAL		R4 988 500	R1 862 300	R1 733 830	-R1 407 230	R7 177 400

TYPE	FUNDING SOURCES	BUDGET 2021/22	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	TOTAL 2021/22
1	CAPITAL RESERVE	R4 988 500	R562 300	R439 830	-R763 230	R5 227 400
2	REVENUE	R0		R644 000	-R644 000	R0
3	EXTERNAL LOANS	R0		R0	R0	R0
4	GRANTS	R0	R1 300 000	R650 000	R0	R1 950 000
5	PRIVATE CONTRIBUTIONS	R0	R0	R0	R0	R0
	TOTAL	R4 988 500	R1 862 300	R1 733 830	-R1 407 230	7 177 400.00

As per the tables above some capital projects will be removed for this financial year due to the Preferential Procurement Court Ruling, which directly impacted our capital acquisition planning for the financial year. This resulted that capital projects identified during the year could not realise, hence a roll-over process will be followed in the 2022/2023 financial year to execute identified capital projects. A reduction in the total capital spending amounts to R1 407 230 for the adjustment budget, bringing the total capital budget to R7 177 400.

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	Prior	Accum.	Multi-year	Unfore.	Net. 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			
Financial Performance												
Property rates	–	–	–	–	–	–	–	–	–	–	–	–
Service charges	13 160	12 323	–	–	–	–	–	–	12 323	13 895	14 145	
Investment revenue	2 144	2 144	–	–	–	–	–	–	2 144	2 234	2 332	
Transfers recognised - operational	194 564	199 167	–	–	–	–	3 752	3 752	202 939	195 310	201 581	
Other own revenue	45 357	46 590	–	–	–	–	3 269	3 269	49 859	35 007	36 902	
Total Revenue (excluding capital transfers and contributions)	255 224	260 243	–	–	–	–	7 021	7 021	267 264	246 246	254 360	
Employee costs	132 303	125 974	–	–	–	–	1 072	1 072	127 046	130 145	134 644	
Remuneration of councillors	6 548	6 398	–	–	–	–	30	30	6 428	6 646	6 812	
Depreciation & asset impairment	4 614	4 614	–	–	–	–	–	–	4 614	4 808	5 019	
Finance charges	3 582	3 332	–	–	–	–	31	31	3 363	3 264	3 013	
Inventory consumed and bulk purchases	45 269	52 200	–	–	–	–	4 488	4 488	56 688	42 279	44 138	
Transfers and grants	250	2 549	–	–	–	–	–	–	2 549	–	–	
Other expenditure	61 384	63 594	–	–	–	–	(216)	(216)	63 379	58 188	60 391	
Total Expenditure	253 950	258 661	–	–	–	–	5 406	5 406	264 067	245 330	254 018	
Surplus/(Deficit)	1 274	1 583	–	–	–	–	1 614	1 614	3 197	917	342	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	1 950	–	–	–	–	–	–	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	3 533	–	–	–	–	1 614	1 614	5 147	917	342	
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year	1 274	3 533	–	–	–	–	1 614	1 614	5 147	917	342	
Capital expenditure & funds sources												
Capital expenditure	4 989	8 585	–	–	–	–	(1 407)	(1 407)	7 177	15 906	5 780	
Transfers recognised - capital	–	1 950	–	–	–	–	–	–	1 950	–	–	
Borrowing	–	–	–	–	–	–	–	–	–	4 900	–	
Internally generated funds	4 989	6 635	–	–	–	–	(1 407)	(1 407)	5 227	11 006	5 780	
Total sources of capital funds	4 989	8 585	–	–	–	–	(1 407)	(1 407)	7 177	15 906	5 780	
Financial position												
Total current assets	55 119	65 471	–	–	–	–	(4 799)	(4 799)	60 672	49 211	47 206	
Total non current assets	100 114	107 514	–	–	–	–	(1 407)	(1 407)	106 106	118 277	120 158	
Total current liabilities	36 115	41 487	–	–	–	–	(3 752)	(3 752)	37 736	38 923	40 166	
Total non current liabilities	69 818	76 672	–	–	–	–	(4 069)	(4 069)	72 603	71 208	69 479	
Community wealth/Equity	49 299	54 825	–	–	–	–	1 614	1 614	55 440	57 356	57 699	
Cash flows												
Net cash from (used) operating	(4 392)	(5 301)	–	–	–	–	(6 206)	(6 206)	(11 509)	6 543	6 306	
Net cash from (used) investing	8 497	4 901	–	–	–	–	1 407	1 407	6 308	(14 406)	(4 280)	
Net cash from (used) financing	(3 296)	(3 296)	–	–	–	–	–	–	(3 296)	(3 884)	(4 120)	
Cash/cash equivalents at the year end	42 115	52 379	–	–	–	–	(4 799)	(4 799)	47 580	36 033	33 839	
Cash backing/surplus reconciliation												
Cash and investments available	42 115	52 379	–	–	–	–	(4 799)	(4 799)	47 580	36 033	33 939	
Application of cash and investments	(6 695)	4 159	–	–	–	–	(3 773)	(3 773)	386	(4 686)	(4 946)	
Balance - surplus (shortfall)	48 810	48 219	–	–	–	–	(1 026)	(1 026)	47 193	40 719	38 886	
Asset Management												
Asset register summary (WOV)	79 554	83 691	–	–	–	–	(1 407)	(1 407)	82 283	93 382	94 142	
Depreciation	4 614	4 614	–	–	–	–	–	–	4 614	4 808	5 019	
Renewal and Upgrading of Existing Assets	873	3 145	–	–	–	–	(800)	(800)	2 345	10 996	505	
Repairs and Maintenance	12 331	11 732	–	–	–	–	(1 241)	(1 241)	10 491	7 586	7 920	
Free services												
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–	
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–	
Households below minimum service level												
Water:	–	–	–	–	–	–	–	–	–	–	–	
Sanitation/sewage:	–	–	–	–	–	–	–	–	–	–	–	
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	Adjusted
		Budget	Adjusted	Funds	capital	Unevoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
<i>Governance and administration</i>		111 697	118 125	-	-	-	-	3 269	3 269	121 394	102 361	104 308	
Executive and council		24 921	25 796	-	-	-	-	(800)	(800)	24 996	12 851	13 371	
Finance and administration		86 776	92 329	-	-	-	-	4 069	4 069	96 398	89 510	90 929	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		21 368	21 116	-	-	-	-	-	-	21 116	21 957	22 763	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 980	16 687	-	-	-	-	-	-	16 687	16 150	16 495	
Public safety		4 020	4 060	-	-	-	-	-	-	4 060	5 423	5 856	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		369	369	-	-	-	-	-	-	369	385	402	
<i>Economic and environmental services</i>		189 730	110 974	-	-	-	-	3 752	3 752	114 726	188 922	113 910	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		109 595	110 839	-	-	-	-	3 752	3 752	114 591	108 781	113 763	
Environmental protection		135	135	-	-	-	-	-	-	135	141	147	
<i>Trading services</i>		12 428	11 978	-	-	-	-	-	-	11 978	13 007	13 397	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		12 428	11 978	-	-	-	-	-	-	11 978	13 007	13 397	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	255 224	262 193	-	-	-	-	7 021	7 021	269 214	246 246	254 360	
Expenditure - Functional													
<i>Governance and administration</i>		64 340	66 733	-	-	-	-	(566)	(566)	66 167	58 590	60 191	
Executive and council		10 722	12 735	-	-	-	-	450	450	13 185	10 701	10 997	
Finance and administration		51 255	51 645	-	-	-	-	(1 020)	(1 020)	50 625	45 961	47 211	
Internal audit		2 364	2 353	-	-	-	-	4	4	2 356	1 927	1 983	
<i>Community and public safety</i>		66 848	67 683	-	-	-	-	2 215	2 215	69 898	65 074	67 081	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 875	16 940	-	-	-	-	591	591	17 531	15 625	16 204	
Public safety		32 327	33 598	-	-	-	-	2 284	2 284	35 882	32 487	33 445	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		17 648	17 145	-	-	-	-	(660)	(660)	16 485	16 962	17 432	
<i>Economic and environmental services</i>		114 731	115 206	-	-	-	-	3 756	3 756	118 962	113 767	118 894	
Planning and development		1 409	1 162	-	-	-	-	-	-	1 162	1 402	1 438	
Road transport		109 595	110 839	-	-	-	-	3 752	3 752	114 591	108 781	113 763	
Environmental protection		3 727	3 205	-	-	-	-	4	4	3 209	3 584	3 692	
<i>Trading services</i>		8 030	9 039	-	-	-	-	2	2	9 040	7 899	7 852	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		8 030	9 039	-	-	-	-	2	2	9 040	7 899	7 852	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	253 958	258 661	-	-	-	-	5 406	5 406	264 067	245 330	254 016	
Surplus/ (Deficit) for the year		1 274	3 533	-	-	-	-	1 614	1 614	5 147	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
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Municipal Manager		25 695	26 570	-	-	-	-	(800)	(800)	25 770	13 657	14 213
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		29	29	-	-	-	-	-	-	29	30	32
Vote 4 - Finance		85 973	91 526	-	-	-	-	4 069	4 069	95 595	88 673	90 055
Vote 5 - Community Services		143 527	144 068	-	-	-	-	3 752	3 752	147 820	143 886	150 060
Total Revenue by Vote	2	255 224	262 193	-	-	-	-	7 021	7 021	269 214	246 246	254 360
Expenditure by Vote	1											
Vote 1 - Municipal Manager		16 742	18 423	-	-	-	-	455	455	18 878	16 278	16 728
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		16 682	15 527	-	-	-	-	(998)	(998)	14 529	13 029	13 472
Vote 4 - Finance		29 826	31 616	-	-	-	-	(23)	(23)	31 593	28 282	28 967
Vote 5 - Community Services		190 701	193 095	-	-	-	-	5 973	5 973	199 067	187 741	194 851
Total Expenditure by Vote	2	253 950	258 661	-	-	-	-	5 406	5 406	264 067	245 330	254 018
Surplus/ (Deficit) for the year	2	1 274	3 533	-	-	-	-	1 614	1 614	5 147	917	342

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	A	A1	B	C	D	E	F	G	H			
Revenue By Source	1											
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	747	360	-	-	-	-	-	-	360	704	765
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	12 413	11 963	-	-	-	-	-	-	11 963	12 991	13 381
Rental of facilities and equipment		11 844	12 044	-	-	-	-	-	-	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	230	-	-	-	-	-	-	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	199 187	-	-	-	-	3 752	3 752	202 939	195 310	201 581
Other revenue	2	8 170	9 153	-	-	-	-	3 269	3 269	12 422	9 579	10 263
Gains		13 485	13 485	-	-	-	-	-	-	13 485	1 500	1 500
Total Revenue (excluding capital transfers and contributions)		255 224	260 243	-	-	-	-	7 021	7 021	267 264	246 246	254 360
Expenditure By Type												
Employee related costs		132 303	125 974	-	-	-	-	1 072	1 072	127 046	130 145	134 644
Remuneration of councillors		6 548	6 398	-	-	-	-	30	30	6 428	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	3 332	-	-	-	-	31	31	3 363	3 264	3 013
Bulk purchases - electricity		400	400	-	-	-	-	-	-	400	420	440
Inventory consumed		44 869	51 800	-	-	-	-	4 488	4 488	56 288	41 859	43 698
Contracted services		27 410	29 108	-	-	-	-	(1 288)	(1 288)	27 820	23 216	23 894
Transfers and subsidies		250	2 549	-	-	-	-	-	-	2 549	-	-
Other expenditure		33 774	34 286	-	-	-	-	1 073	1 073	35 359	34 772	36 297
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		253 950	258 661	-	-	-	-	5 406	5 406	264 067	245 330	254 018
Surplus/(Deficit)		1 274	1 583	-	-	-	-	1 614	1 614	3 197	917	342
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 950	-	-	-	-	-	-	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	3 533	-	-	-	-	1 614	1 614	5 147	917	342
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		1 274	3 533	-	-	-	-	1 614	1 614	5 147	917	342
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 274	3 533	-	-	-	-	1 614	1 614	5 147	917	342
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 274	3 533	-	-	-	-	1 614	1 614	5 147	917	342

OVERBERG DISTRICT MUNICIPALITY

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	6	7	8	9	10	11	12	+1 2022/23	+2 2023/24	
		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	-	-	-	(241)	(241)	509	250	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	5 900	2 000	-
Capital multi-year expenditure sub-total	3	750	750	-	-	-	(241)	(241)	509	6 150	2 000	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	9	-	-	-	(6)	(6)	3	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		500	860	-	-	-	(452)	(452)	409	3 091	200	-
Vote 4 - Finance		250	250	-	-	-	(5)	(5)	245	-	-	-
Vote 5 - Community Services		3 489	6 715	-	-	-	(704)	(704)	6 012	6 665	3 580	-
Capital single-year expenditure sub-total		4 239	7 835	-	-	-	(1 166)	(1 166)	6 668	9 756	3 780	-
Total Capital Expenditure - Vote		4 989	8 585	-	-	-	(1 407)	(1 407)	7 177	15 906	5 780	-
Capital Expenditure - Functional												
Governance and administration		1 500	1 869	-	-	-	(703)	(703)	1 166	3 341	200	-
Executive and council		-	7	-	-	-	(5)	(5)	2	-	-	-
Finance and administration		1 500	1 860	-	-	-	(698)	(698)	1 163	3 341	200	-
Internal audit		-	2	-	-	-	(1)	(1)	1	-	-	-
Community and public safety		3 234	6 340	-	-	-	(329)	(329)	6 012	5 487	5 580	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		412	700	-	-	-	(243)	(243)	458	827	305	-
Public safety		2 800	5 600	-	-	-	(86)	(86)	5 514	4 380	5 200	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22	40	-	-	-	(0)	(0)	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)	(255)	-	7 079	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		255	255	-	-	-	(255)	(255)	-	7 079	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	4 989	8 585	-	-	-	(1 407)	(1 407)	7 177	15 906	5 780	-
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	1 950	-	-	-	-	-	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	-	1 950	-	-	-	-	-	1 950	-	-	-
Borrowing		-	-	-	-	-	-	-	-	4 900	-	-
Internally generated funds		4 989	6 635	-	-	-	(1 407)	(1 407)	5 227	11 006	5 780	-
Total Capital Funding		4 989	8 585	-	-	-	(1 407)	(1 407)	7 177	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	+1 2022/23	+2 2023/24	
ASSETS												
Current assets												
Cash		22 115	32 379	–	–	–	–	(4 799)	(4 799)	27 580	16 033	13 939
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	65 471	–	–	–	–	(4 799)	(4 799)	60 672	49 211	47 206
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	70 886	–	–	–	–	(1 407)	(1 407)	69 479	80 597	81 379
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		12	9	–	–	–	–	–	–	9	7	2
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		100 114	107 514	–	–	–	–	(1 407)	(1 407)	106 106	118 277	120 158
TOTAL ASSETS		155 232	172 985	–	–	–	–	(6 206)	(6 206)	166 778	167 488	167 364
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	–	–	–	–	(3 752)	(3 752)	19 015	19 015	19 015
Provisions		15 759	15 029	–	–	–	–	–	–	15 029	15 780	16 569
Total current liabilities		36 115	41 487	–	–	–	–	(3 752)	(3 752)	37 736	38 923	40 186
Non current liabilities												
Borrowing	1	15 232	15 232	–	–	–	–	–	–	15 232	11 112	6 519
Provisions	1	54 586	61 440	–	–	–	–	(4 069)	(4 069)	57 371	60 096	62 960
Total non current liabilities		69 818	76 672	–	–	–	–	(4 069)	(4 069)	72 603	71 208	69 479
TOTAL LIABILITIES		105 933	118 160	–	–	–	–	(7 821)	(7 821)	110 339	110 131	109 665
NET ASSETS	2	49 299	54 825	–	–	–	–	1 614	1 614	56 440	57 356	57 699
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		39 879	45 405	–	–	–	–	1 614	1 614	47 020	47 936	48 279
Reserves		9 420	9 420	–	–	–	–	–	–	9 420	9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY		49 299	54 825	–	–	–	–	1 614	1 614	56 440	57 356	57 699

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
		A	3	4	5	6	7	8	9	10	Budget	Budget
R thousands		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		13 160	12 323	-	-	-	-	-	-	12 323	13 695	14 145
Other revenue		30 994	32 674	-	-	-	-	-	-	35 943	33 036	34 315
Transfers and Subsidies - Operational	1	194 564	196 557	-	-	-	-	3 269	3 269	196 557	195 310	201 581
Transfers and Subsidies - Capital	1	-	1 950	-	-	-	-	-	-	1 950	-	-
Interest		2 399	2 374	-	-	-	-	-	-	2 374	2 504	2 619
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(242 843)	(246 315)	-	-	-	-	(9 475)	(9 475)	(255 790)	(235 971)	(244 646)
Finance charges		(2 415)	(2 315)	-	-	-	-	-	-	(2 315)	(2 032)	(1 709)
Transfers and Grants	1	(250)	(2 549)	-	-	-	-	-	-	(2 549)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(4 392)	(5 301)	-	-	-	-	(6 206)	(6 206)	(11 508)	6 543	6 306
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)	(8 585)	-	-	-	-	1 407	1 407	(7 177)	(15 906)	(5 780)
NET CASH FROM/(USED) INVESTING ACTIVITIES		8 497	4 901	-	-	-	-	1 407	1 407	6 308	(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	(3 697)	-	-	-	-	(4 799)	(4 799)	(8 496)	(11 547)	(2 094)
Cash/cash equivalents at the year begin:	2	41 306	56 076	-	-	-	-	-	-	56 076	47 580	36 033
Cash/cash equivalents at the year end:	2	42 115	52 379	-	-	-	-	(4 799)	(4 799)	47 580	36 033	33 939

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
		A	3	4	5	6	7	8	9	10	Budget	Budget
R thousands		A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	42 115	52 379	-	-	-	-	(4 799)	(4 799)	47 580	36 033	33 939
Other current investments > 90 days		(0)	(0)	-	-	-	-	0	0	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		42 115	52 379	-	-	-	-	(4 799)	(4 799)	47 580	36 033	33 939
Applications of cash and investments												
Unspent conditional transfers		3 717	16 217	-	-	-	-	(3 752)	(3 752)	12 465	12 465	12 465
Unspent borrowing		4 912	4 912	-	-	-	-	-	-	4 912	12	12
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(27 411)	(29 056)	-	-	-	-	(22)	(22)	(29 077)	(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)	4 159	-	-	-	-	(3 773)	(3 773)	386	(4 686)	(4 946)
Surplus(shortfall)		48 810	48 219	-	-	-	-	(1 026)	(1 026)	47 193	40 719	38 886

OVERBERG DISTRICT MUNICIPALITY

TABLE B9 – Asset Management

Description	Ref	Budget Year 2021/22								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	NaL. 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	5 440	-	-	-	-	(607)	(607)	4 833	4 910	5 275
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		255	255	-	-	-	-	(255)	(255)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		255	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	-	-	-	-	(2)	(2)	55	-	-
Other Assets	6	57	57	-	-	-	-	(2)	(2)	55	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		750	750	-	-	-	-	(241)	(241)	509	250	-
Furniture and Office Equipment		4	20	-	-	-	-	(0)	(0)	20	280	75
Machinery and Equipment		100	905	-	-	-	-	(60)	(60)	845	180	200
Transport Assets		2 950	3 453	-	-	-	-	(49)	(49)	3 404	3 200	3 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	550	1 300	-	-	-	-	(90)	(90)	1 210	3 592	200
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	20	-	-	-	-	40	40	60	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	2 179	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	20	-	-	-	-	40	40	60	2 179	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	650	-
Housing		-	120	-	-	-	-	(120)	(120)	-	-	-
Other Assets	6	-	120	-	-	-	-	(120)	(120)	-	650	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		500	298	-	-	-	-	(8)	(8)	290	300	200
Furniture and Office Equipment		50	62	-	-	-	-	(2)	(2)	60	463	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	600	-	-	-	-	-	-	800	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-

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Total Upgrading of Existing Assets to be adjusted	2a	323	1 845	-	-	-	-	(710)	(710)	1 134	7 405	305
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	16	-	-	-	-	-	-	16	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	4 900	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		-	16	-	-	-	-	-	-	16	4 900	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	350	-	-	-	-	(350)	(350)	-	1 678	-
<i>Housing</i>		305	455	-	-	-	-	(267)	(267)	188	827	305
<i>Other Assets</i>	6	305	805	-	-	-	-	(617)	(617)	188	2 505	305
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	202	-	-	-	-	(94)	(94)	109	-	-
<i>Furniture and Office Equipment</i>		18	22	-	-	-	-	-	-	22	-	-
<i>Machinery and Equipment</i>		-	800	-	-	-	-	-	-	800	-	-
<i>Transport Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	4 989	8 585	-	-	-	-	(1 407)	(1 407)	7 177	15 906	5 780
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	36	-	-	-	-	40	40	76	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		255	255	-	-	-	-	(255)	(255)	-	7 079	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		255	291	-	-	-	-	(215)	(215)	76	7 079	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	1 000	2 000
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	1 000	2 000
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		-	350	-	-	-	-	(350)	(350)	-	2 328	-
<i>Housing</i>		362	632	-	-	-	-	(389)	(389)	243	827	305
<i>Other Assets</i>		362	882	-	-	-	-	(739)	(739)	243	3 155	305
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		1 250	1 250	-	-	-	-	(343)	(343)	908	550	200
<i>Furniture and Office Equipment</i>		72	104	-	-	-	-	(2)	(2)	102	743	75
<i>Machinery and Equipment</i>		100	1 705	-	-	-	-	(80)	(80)	1 645	180	200
<i>Transport Assets</i>		2 950	4 253	-	-	-	-	(49)	(49)	4 204	3 200	3 000
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	4 989	8 585	-	-	-	-	(1 407)	(1 407)	7 177	15 906	5 780

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ASSET REGISTER SUMMARY - PPE (WDV)	5	79 554	83 691	-	-	-	-	(1 407)	(1 407)	82 283	93 382	94 142
<i>Roads Infrastructure</i>		1 379	1 406	-	-	-	-	-	-	1 406	1 406	1 406
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		187	191	-	-	-	-	-	-	191	191	191
<i>Water Supply Infrastructure</i>		1 981	2 077	-	-	-	-	40	40	2 117	2 117	2 117
<i>Sanitation Infrastructure</i>		1 353	1 380	-	-	-	-	-	-	1 380	1 380	1 380
<i>Solid Waste Infrastructure</i>		25 370	25 944	-	-	-	-	(255)	(255)	25 689	32 575	32 374
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		30 271	30 998	-	-	-	-	(215)	(215)	30 783	37 669	37 468
Community Assets		12	11	-	-	-	-	-	-	11	1 011	3 011
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		12 864	12 795	-	-	-	-	-	-	12 795	12 778	12 761
Other Assets		12 819	16 704	-	-	-	-	(739)	(739)	15 965	18 406	17 966
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		12	9	-	-	-	-	-	-	9	7	2
Computer Equipment		1 723	2 055	-	-	-	-	(343)	(343)	1 713	1 642	1 195
Furniture and Office Equipment		1 415	1 817	-	-	-	-	(2)	(2)	1 815	1 903	1 229
Machinery and Equipment		6 637	4 904	-	-	-	-	(60)	(60)	4 844	4 987	5 147
Transport Assets		13 801	14 396	-	-	-	-	(49)	(49)	14 347	14 977	15 362
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	79 554	83 691	-	-	-	-	(1 407)	(1 407)	82 283	93 382	94 142
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		4 614	4 614	-	-	-	-	-	-	4 614	4 808	5 019
Repairs and Maintenance by asset class	3	12 331	11 732	-	-	-	-	(1 241)	(1 241)	10 491	7 586	7 920
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	28	-	-	-	-	7	7	35	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	200	200	200	-	-
<i>Solid Waste Infrastructure</i>		5 017	6 016	-	-	-	-	-	-	6 016	5 227	5 457
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 017	6 045	-	-	-	-	207	207	6 251	5 227	5 457
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 319	2 670	-	-	-	-	(1 646)	(1 646)	1 024	909	949
Housing		170	125	-	-	-	-	(52)	(52)	73	177	185
Other Assets		5 489	2 795	-	-	-	-	(1 699)	(1 699)	1 096	1 086	1 134
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		716	595	-	-	-	-	34	34	629	734	767
Transport Assets		1 109	2 297	-	-	-	-	218	218	2 514	539	562
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		16 944	16 345	-	-	-	-	(1 241)	(1 241)	15 105	12 394	12 939
Renewal and upgrading of Existing Assets as % of total PPE		17.5%	36.6%							32.7%	69.1%	8.7%
Renewal and upgrading of Existing Assets as % of depreciation		18.9%	68.2%							50.8%	228.7%	10.1%
R&M as a % of PPE		15.5%	14.0%							12.7%	8.1%	8.4%
Renewal and upgrading and R&M as a % of PPE		16.6%	17.8%							15.6%	19.9%	8.9%

OVERBERG DISTRICT MUNICIPALITY

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	A1	8	9	10	11	12	13	14	Budget	Budget
		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) (impermissable values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissable 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												
Total revenue cost of subsidised services provided												

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 and projects which did not realise due to the SCM Court Rulings delaying and halting SCM processes for the financial year. Most of the unforeseen expenditure within employee costs was absorbed by savings in other employee costs areas. Additional unforeseen expenditure is budgeted by using the current surplus projected to date..

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 , if any in the SDBIP by the adjustment budget will be tabled if required.

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 decreased by R1 407 230. The initial (original) capital budget amounted to R4 988 500 and is currently standing at R7 177 400 after all the additions and removals during the financial year's adjustment budgets had been considered.

8. Other supporting documentation

There is no other supporting documentation

9. Municipal Manager Quality Certification

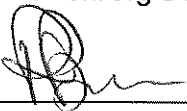
QUALITY CERTIFICATE

I, R Bosman, 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 Richard Bosman

Municipal Manager of Overberg District Municipality –DC3

Signature 

Date 2021/06/22