

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT 2022/2023 – 2024/2025

ROLL-OVER ADJUSTMENT BUDGET FOR 2022/23 - 2024/2025 – AUGUST 2022

NL Kruger: Chief Financial Officer

(Ref.: 6/1/1/1)

PURPOSE OF REPORT

The purpose of the report is to submit a roll-over adjustment budget for 2022/23 to Council for consideration.

BACKGROUND

When a prior financial period concludes and a new budget year commence for a municipality, it is frequent that projects and budget requirements may vary and change from the period in which the budget was approved, and project implementations was scheduled. In instances commitments for capital spending were made, but not completed, hence a carried forward approach is required.

In terms of the MFMA an adjustment budget must be approved by every municipality whenever it is required to address adjusted revenue expectations or expenditure adjustments The Adjustment Budget has been compiled and is submitted to Council for consideration.

The Medium-Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 22 August 2022.

LEGAL FRAMEWORK

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

Municipal adjustments budgets (MFMA)

“28. (1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget —

(a) must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the budget year;

(b) may appropriate additional revenues that have become available, over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) may authorise the spending of funds that were unspent at the end of the financial year preceding the budget year, where the under-spending could not reasonably have been foreseen at the time when the annual budget for the budget year was approved by the council;

may correct any errors in the annual budget; and

(f) *may provide for any other expenditure within a prescribed framework. “*

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

“23. Timeframes for tabling of adjustments budgets

(a) ***An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time during the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.***

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

(c) ***If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.***

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

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

(f) *An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be – (g) dealt with as part of the adjustments budget contemplated in sub-regulation (1); and*

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

COMMENTS

An adjustments budget referred to in section 28(2) of the MFMA will be tabled for consideration to the municipal council.

CAPITAL BUDGET

The adjustment budget amendments **only relate to the capital budget for the financial year**, due to roll-over capital projects from the prior year not fully or partially executed.

This resulted from of the SCM court ruling, limiting capital acquisitions in the 2021/2022 financial year hampering service delivery, hence roll-over adjustments for capital projects are necessary.

The Total Capital Budget for the 2022/2023 financial year is anticipated to amount to R12 435 000. The main projects comprise of the following regarding purpose and funding

- R4 900 000 – Karwyderskraal – Infrastructure (This will be funded from the Landsite loan's outstanding balance and will be repaid by the local municipalities)
- R405 000 – Fire and Disaster Bakkie - Insurance funding (R266 850) for a previous fire vehicle written-off

The remainder of the capital will be funded by ODM's CRR fund. These include big items such

- A new fire truck for service delivery R2 100 000
- A sewerage truck to enhance service delivery, and generate income R1 200 000
- Security and safety perimeter improvements at Head Office R250 000
- Generation implementation projects to continue with service delivery (loadshedding) R1 300 000 (roll-over proportionally)
- Backup server and disaster recovery systems (off-site) for our ICT – R365 000
- Gas installations at ablution blocks at resorts (R150 000 per resort)

All items identified are prioritised to enhance service delivery and to ensure effective, efficient and economical expenses on the day-to-day operations in the district and to enhance revenue.

- Please find Capital project list attached below the item as the table indicate the original budget, the amendments, and the new proposed adjustment budget for the period.

Note*** - R650 000 for equipment for Disaster Management as funded previously funded by the Safety initiative grant (WOSA) is yet not approved to be brought forward to the new financial year, hence allocation will only be recognised in the budget after roll-over approval for the funding is obtained.

R650 000 comprise of

- -R400 000 - Safety initiative Trailers
- -R150 000 - Surveillance Hotspot
- -R100 000 - Radio Communication

OPERATION BUDGET

The Operational budget will remain status quo for the interim

It should be noted that adjustment will be required during the financial year, hence factors which will impact the budget includes

- The new Organisational structure which will have a re-alignment cost re-allocation effect as well as cost on priority appointments for the year. Savings on post will also be incorporated for the interim period.
- Own funding for projects e.g., EPWP
- Recruitment costs appointing the new Director Community Services
- TASK arbitration outcome
- Operational expenditure (costs only estimated and now known)
- Additional revenue and roll-overs granted by provincial and national government

For the interim period all expenses will be covered by the current operation budget for the 12-month period. A mid-year adjustment budget will be used to make the critical adjustment necessary to align the budget again towards the needs identified by Council to ensure more accurate budgeting and to ensure all priorities are

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

RECOMMENDATION

- 1) That the roll-over Adjustment Budget 2022/23 – 2024/25 with amendments to the capital budget be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

PROJECT NO	DEPARTMENT	DESCRIPTION	ORIGINAL BUDGET 2022/23	CHANGE/ AMMENDMENT	ADJUSTMENT BUDGET 2022/23	BUDGET 2023/24	BUDGET 2024/25	TOTAL BUDGET
1	EMERGENCY SERVICES	Acquire necessary rescue equipment for rendering services	R100 000	R0	R100 000	R120 000	R130 000	R350 000
2	EMERGENCY SERVICES	Replacement of old and broken computer equipment	R300 000	R0	R300 000	R300 000	R250 000	R850 000
3	EMERGENCY SERVICES	Replace redundant vehicles and add additions to fleet	R2 150 000	R0	R2 150 000	R2 150 000	R2 200 000	R6 500 000
4	EMERGENCY SERVICES	Office Equipment	R50 000	R30 000	R80 000	R20 000	R25 000	R125 000
5	ENVIRONMENTAL MANAGEMENT SERVICES	Carports	R50 000	R0	R50 000	R0	R0	R50 000
6	ENVIRONMENTAL MANAGEMENT SERVICES	Aircons and Office Equipment	R55 000	R0	R55 000	R0	R0	R55 000
7	ENVIRONMENTAL MANAGEMENT SERVICES	Infrastructure development and upgrade	R4 500 000	R400 000	R4 900 000	R0	R0	R4 900 000
8	ENVIRONMENTAL MANAGEMENT SERVICES	Office accommodation project	R300 000	-R80 000	R220 000	R0	R0	R220 000
9	ENVIRONMENTAL MANAGEMENT SERVICES	Drone	R32 000	R0	R32 000	R0	R0	R32 000
10	ENVIRONMENTAL MANAGEMENT SERVICES	Computer Software - GIS	R15 000	-R15 000	R0	R0	R0	R0
11	LED, TOURISM, RESORTS AND EPWP	Upgrading of ablation facilities - Resorts - Gas Geyser - Uitenkraal	R150 000	R0	R150 000	R150 000	R150 000	R450 000
12	LED, TOURISM, RESORTS AND EPWP	Specialised Vehicle - Honeysucker	R1 000 000	R200 000	R1 200 000	R0	R0	R1 200 000
13	LED, TOURISM, RESORTS AND EPWP	Furniture and Fittings	R50 000	R0	R50 000	R30 000	R30 000	R110 000
14	LED, TOURISM, RESORTS AND EPWP	Upgrading of ablation facilities - Resorts - Gas Geyser Die Dam	R150 000	R0	R150 000	R150 000	R150 000	R450 000
15	LED, TOURISM, RESORTS AND EPWP	Upgrade of Bungalows and amenities	R50 000	R0	R50 000	R50 000	R50 000	R150 000
16	LED, TOURISM, RESORTS AND EPWP	Pumps	R20 000	R20 000	R40 000	R20 000	R20 000	R80 000
17	MUNICIPAL HEALTH SERVICES	Office Furniture and Equipment	R19 000	R2 000	R21 000	R0	R0	R21 000
18	MUNICIPAL HEALTH SERVICES	3 in 1 Printer	R3 000	R0	R3 000	R0	R0	R3 000
19	MUNICIPAL HEALTH SERVICES	Mobile Aircon - Struisbaai	R6 000	R2 000	R8 000	R0	R0	R8 000
20	MUNICIPAL HEALTH SERVICES	Community projects Gazebo	R12 000	R0	R12 000	R0	R0	R12 000
21	FINANCE	Office furniture	R7 000	R16 000	R23 000	R0	R0	R23 000
22	FINANCE	Aircons	R20 000	R10 000	R30 000	R0	R0	R30 000
23	CORPORATE SERVICES :	Erecting of perimeter security walls/fence and access gates	R250 000	R0	R250 000	R0	R0	R250 000
24	CORPORATE SERVICES :	Replacement of the council chamber's microphone system	R0	R0	R0	R440 000	R0	R440 000
25	CORPORATE SERVICES :	Office furniture and Equipment	R12 000	R42 000	R54 000	R0	R0	R54 000
26	CORPORATE SERVICES :	ODM generator back-up implementation project	R500 000	R800 000	R1 300 000	R400 000	R200 000	R1 900 000
27	ICT SERVICES	Replace redundant computers and acquisition for new staff	R270 000	R0	R270 000	R120 000	R150 000	R540 000
28	ICT SERVICES	Drill	R2 500	-R2 500	R0	R0	R0	R0
29	ICT SERVICES	Backup Server and Disaster Recovery Back-up system	R200 000	R165 000	R365 000	R0	R0	R365 000
30	LED, TOURISM, RESORTS AND EPWP	Property erosion mitigation		R120 000	R120 000	R0	R0	R120 000
31	EMERGENCY SERVICES	Bakkie replacement (insurance)		R405 000	R405 000	R0	R0	R405 000
32	SOCIAL DEVELOPMENT	Community projects Gazebo		R12 000	R12 000	R0	R0	R12 000
33	SOCIAL DEVELOPMENT	Projector , Portable Sound System		R20 000	R20 000	R0	R0	R20 000
34	IDP & COMMUNICATION	Banners (Backdrops and Pop-ups)		R15 000	R15 000	R0	R0	R15 000
		TOTAL	R10 273 500	R2 161 500	R12 435 000	R3 950 000	R3 355 000	R19 740 000

(1) ADJUSTMENT BUDGET MTREF 2022/23 – 2024/2025

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 2022/23								Budget Year	Budget Year
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	+1 2023/24	+2 2024/25
	A	A1	B	C	D	E	F	G	H	
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	13 572	-	-	-	-	-	-	-	13 572	14 791
Investment revenue	2 000	-	-	-	-	-	-	-	2 000	2 200
Transfers recognised - operational	197 193	-	-	-	-	-	-	-	197 193	203 935
Other own revenue	40 675	-	-	-	-	-	-	-	40 675	42 224
Total Revenue (excluding capital transfers and contributions)	253 440	-	-	-	-	-	-	-	253 440	263 150
Employee costs	135 932	-	-	-	-	-	-	-	135 932	143 639
Remuneration of councillors	6 166	-	-	-	-	-	-	-	6 166	6 529
Depreciation & asset impairment	3 626	-	-	-	-	-	-	-	3 626	3 563
Finance charges	3 329	-	-	-	-	-	-	-	3 329	3 293
Inventory consumed and bulk purchases	46 862	-	-	-	-	-	-	-	46 862	49 390
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	57 432	-	-	-	-	-	-	-	57 432	56 633
Total Expenditure	253 346	-	-	-	-	-	-	-	253 346	263 048
Surplus/(Deficit)	94	-	-	-	-	-	-	-	94	103
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	-	-	-	-	-	-	-	-	-
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	94	-	-	-	-	-	-	-	94	103
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94	-	-	-	-	-	-	-	94	103
Capital expenditure & funds sources										
Capital expenditure	10 274	-	-	-	-	-	2 162	2 162	12 435	3 950
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	39	-	-	-	-	-	4 861	4 861	4 900	-
Internally generated funds	10 235	-	-	-	-	-	(2 700)	(2 700)	7 535	3 950
Total sources of capital funds	10 274	-	-	-	-	-	2 162	2 162	12 435	3 950
Financial position										
Total current assets	58 057	-	-	-	-	-	(2 162)	(2 162)	55 896	54 477
Total non current assets	115 234	-	-	-	-	-	2 162	2 162	117 395	118 902
Total current liabilities	42 780	-	-	-	-	-	-	-	42 780	44 159
Total non current liabilities	75 591	-	-	-	-	-	-	-	75 591	74 197
Community wealth/Equity	54 919	-	-	-	-	-	-	-	54 919	55 022
Cash flows										
Net cash from (used) operating	3 958	-	-	-	-	-	-	-	3 958	3 561
Net cash from (used) investing	(7 774)	-	-	-	-	-	(2 162)	(2 162)	(9 935)	(950)
Net cash from (used) financing	(3 684)	-	-	-	-	-	-	-	(3 684)	(4 120)
Cash/cash equivalents at the year end	44 880	-	-	-	-	-	(2 162)	(2 162)	42 718	41 210
Cash backing/surplus reconciliation										
Cash and investments available	44 880	-	-	-	-	-	(2 162)	(2 162)	42 718	41 210
Application of cash and investments	468	-	-	-	-	-	-	-	468	158
Balance - surplus (shortfall)	44 412	-	-	-	-	-	(2 162)	(2 162)	42 250	41 052
Asset Management										
Asset register summary (WDV)	90 339	-	-	-	-	-	2 162	2 162	92 500	92 887
Depreciation	3 626	-	-	-	-	-	-	-	3 626	3 563
Renewal and Upgrading of Existing Assets	5 155	-	-	-	-	-	4 170	4 170	9 325	3 430
Repairs and Maintenance	8 451	-	-	-	-	-	-	-	8 451	8 787
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 2022/23									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	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Governance and administration</i>		104 390	-	-	-	-	-	-	-	104 390	107 193	110 362	
Executive and council		14 651	-	-	-	-	-	-	-	14 651	14 871	14 871	
Finance and administration		89 739	-	-	-	-	-	-	-	89 739	92 322	95 491	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		28 255	-	-	-	-	-	-	-	28 255	29 069	30 957	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		18 274	-	-	-	-	-	-	-	18 274	18 280	19 401	
Public safety		5 850	-	-	-	-	-	-	-	5 850	6 310	6 774	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		4 132	-	-	-	-	-	-	-	4 132	4 480	4 783	
<i>Economic and environmental services</i>		108 895	-	-	-	-	-	-	-	108 895	113 888	113 898	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		108 781	-	-	-	-	-	-	-	108 781	113 763	113 763	
Environmental protection		114	-	-	-	-	-	-	-	114	125	135	
<i>Trading services</i>		11 900	-	-	-	-	-	-	-	11 900	13 000	14 100	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		11 900	-	-	-	-	-	-	-	11 900	13 000	14 100	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	253 440	-	-	-	-	-	-	-	253 440	263 150	269 317	
Expenditure - Functional													
<i>Governance and administration</i>		57 322	-	-	-	-	-	-	-	57 322	59 768	62 636	
Executive and council		10 407	-	-	-	-	-	-	-	10 407	10 529	11 045	
Finance and administration		45 035	-	-	-	-	-	-	-	45 035	47 276	49 529	
Internal audit		1 880	-	-	-	-	-	-	-	1 880	1 962	2 062	
<i>Community and public safety</i>		73 563	-	-	-	-	-	-	-	73 563	75 684	78 558	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 623	-	-	-	-	-	-	-	16 623	16 257	16 891	
Public safety		36 168	-	-	-	-	-	-	-	36 168	38 019	38 955	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		20 773	-	-	-	-	-	-	-	20 773	21 407	22 712	
<i>Economic and environmental services</i>		113 424	-	-	-	-	-	-	-	113 424	118 558	118 687	
Planning and development		1 391	-	-	-	-	-	-	-	1 391	1 464	1 546	
Road transport		108 781	-	-	-	-	-	-	-	108 781	113 763	113 763	
Environmental protection		3 252	-	-	-	-	-	-	-	3 252	3 331	3 377	
<i>Trading services</i>		9 037	-	-	-	-	-	-	-	9 037	9 038	9 423	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		9 037	-	-	-	-	-	-	-	9 037	9 038	9 423	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	253 346	-	-	-	-	-	-	-	253 346	263 048	269 304	
Surplus/ (Deficit) for the year		94	-	-	-	-	-	-	-	94	103	14	

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									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		14 651	-	-	-	-	-	-	-	14 651	14 871	14 871
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		30	-	-	-	-	-	-	-	30	32	34
Vote 4 - Finance		89 709	-	-	-	-	-	-	-	89 709	92 290	95 457
Vote 5 - Community Services		149 050	-	-	-	-	-	-	-	149 050	155 957	158 956
Total Revenue by Vote	2	253 440	-	-	-	-	-	-	-	253 440	263 150	269 317
Expenditure by Vote	1											
Vote 1 - Municipal Manager		15 003	-	-	-	-	-	-	-	15 003	15 353	16 133
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13 505	-	-	-	-	-	-	-	13 505	13 813	14 403
Vote 4 - Finance		27 126	-	-	-	-	-	-	-	27 126	28 875	30 324
Vote 5 - Community Services		197 712	-	-	-	-	-	-	-	197 712	205 007	208 444
Total Expenditure by Vote	2	253 346	-	-	-	-	-	-	-	253 346	263 048	269 304
Surplus/ (Deficit) for the year	2	94	-	-	-	-	-	-	-	94	103	14

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

Description	Ref	Budget Year 2022/23									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	400	-	-	-	-	-	-	-	400	430	450
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	600	-	-	-	-	-	-	-	600	642	687
Service charges - refuse revenue	2	12 572	-	-	-	-	-	-	-	12 572	13 719	14 869
Rental of facilities and equipment		12 730	-	-	-	-	-	-	-	12 730	13 032	13 814
Interest earned - external investments		2 000	-	-	-	-	-	-	-	2 000	2 200	2 200
Interest earned - outstanding debtors		200	-	-	-	-	-	-	-	200	220	245
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		2 500	-	-	-	-	-	-	-	2 500	2 750	2 950
Agency services		11 351	-	-	-	-	-	-	-	11 351	11 871	11 871
Transfers and subsidies		197 193	-	-	-	-	-	-	-	197 193	203 935	207 104
Other revenue	2	11 394	-	-	-	-	-	-	-	11 394	11 351	12 127
Gains		2 500	-	-	-	-	-	-	-	2 500	3 000	3 000
Total Revenue (excluding capital transfers and contributions)		253 440	-	-	-	-	-	-	-	253 440	263 150	269 317
Expenditure By Type	1											
Employee related costs		135 932	-	-	-	-	-	-	-	135 932	143 639	152 342
Remuneration of councillors		6 166	-	-	-	-	-	-	-	6 166	6 529	6 915
Debt impairment		200	-	-	-	-	-	-	-	200	200	200
Depreciation & asset impairment		3 626	-	-	-	-	-	-	-	3 626	3 563	3 549
Finance charges		3 329	-	-	-	-	-	-	-	3 329	3 293	3 351
Bulk purchases - electricity		400	-	-	-	-	-	-	-	400	430	450
Inventory consumed		46 462	-	-	-	-	-	-	-	46 462	48 960	46 218
Contracted services		23 792	-	-	-	-	-	-	-	23 792	23 287	23 323
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure		33 440	-	-	-	-	-	-	-	33 440	33 145	32 955
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		253 346	-	-	-	-	-	-	-	253 346	263 048	269 304
Surplus/(Deficit)		94	-	-	-	-	-	-	-	94	103	14
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-
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		94	-	-	-	-	-	-	-	94	103	14
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		94	-	-	-	-	-	-	-	94	103	14
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		94	-	-	-	-	-	-	-	94	103	14
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		94	-	-	-	-	-	-	-	94	103	14

(1) ADJUSTMENT BUDGET MTREF 2022/23 – 2024/2025

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2022/23									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			
		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		50	-	-	-	-	1 250	1 250	1 300	400	200	
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	
Vote 5 - Community Services		39	-	-	-	-	4 861	4 861	4 900	-	-	
Capital multi-year expenditure sub-total	3	89	-	-	-	-	6 111	6 111	6 200	400	200	
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		350	-	-	-	-	(335)	(335)	15	-	-	
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		5 065	-	-	-	-	(4 126)	(4 126)	939	560	150	
Vote 4 - Finance		1 200	-	-	-	-	(1 147)	(1 147)	53	-	-	
Vote 5 - Community Services		3 570	-	-	-	-	1 659	1 659	5 228	2 990	3 005	
Capital single-year expenditure sub-total		10 185	-	-	-	-	(3 950)	(3 950)	6 235	3 550	3 155	
Total Capital Expenditure - Vote		10 274	-	-	-	-	2 162	2 162	12 435	3 950	3 355	
Capital Expenditure - Functional												
Governance and administration		6 665	-	-	-	-	(4 341)	(4 341)	2 324	960	350	
Executive and council		200	-	-	-	-	(200)	(200)	-	-	-	
Finance and administration		6 315	-	-	-	-	(3 991)	(3 991)	2 324	960	350	
Internal audit		150	-	-	-	-	(150)	(150)	-	-	-	
Community and public safety		3 479	-	-	-	-	1 361	1 361	4 839	2 990	3 005	
Community and social services		-	-	-	-	-	-	-	-	-	-	
Sport and recreation		339	-	-	-	-	1 421	1 421	1 760	400	400	
Public safety		2 355	-	-	-	-	680	680	3 035	2 590	2 605	
Housing		-	-	-	-	-	-	-	-	-	-	
Health		785	-	-	-	-	(741)	(741)	44	-	-	
Economic and environmental services		130	-	-	-	-	5 142	5 142	5 272	-	-	
Planning and development		-	-	-	-	-	15	15	15	-	-	
Road transport		-	-	-	-	-	-	-	-	-	-	
Environmental protection		130	-	-	-	-	5 127	5 127	5 257	-	-	
Trading services		-	-	-	-	-	-	-	-	-	-	
Energy sources		-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional	3	10 274	-	-	-	-	2 162	2 162	12 435	3 950	3 355	
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	
Provincial Government		-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	
Borrowing		39	-	-	-	-	4 861	4 861	4 900	-	-	
Internally generated funds		10 235	-	-	-	-	(2 700)	(2 700)	7 535	3 950	3 355	
Total Capital Funding		10 274	-	-	-	-	2 162	2 162	12 435	3 950	3 355	

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2022/23									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	3	4	5	6	7	8	9	10	+1 2023/24	+2 2024/25	
		A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash		24 880					(2 162)	(2 162)	22 718		21 210	19 887
Call investment deposits	1	20 000					–	–	20 000		20 000	20 000
Consumer debtors	1	2 987	–	–	–	–	–	–	2 987		2 987	2 987
Other debtors		7 058					–	–	7 058		7 058	7 058
Current portion of long-term receivables		1 982					–	–	1 982		2 072	2 165
Inv enbry		1 150	–	–	–	–	–	–	1 150		1 150	1 150
Total current assets		58 057	–	–	–	–	(2 162)	(2 162)	55 896		54 477	53 247
Non current assets												
Long-term receivables		24 895					–	–	24 895		26 015	27 186
Investments		–					–	–	–		–	–
Investment property		12 781					–	–	12 781		12 767	12 753
Investment in Associate		–					–	–	–		–	–
Property, plant and equipment	1	77 544	–	–	–	–	2 168	2 168	79 712		80 106	79 929
Biological		–					–	–	–		–	–
Intangible		13					(6)	(6)	7		14	11
Other non-current assets		–					–	–	–		–	–
Total non current assets		115 234	–	–	–	–	2 162	2 162	117 395		118 902	119 879
TOTAL ASSETS		173 291	–	–	–	–	–	–	173 291		173 379	173 126
LIABILITIES												
Current liabilities												
Bank overdraft		–					–	–	–		–	–
Borrowing		4 120	–	–	–	–	–	–	4 120		4 593	5 141
Consumer deposits		8					–	–	8		8	8
Trade and other payables		22 767	–	–	–	–	–	–	22 767		22 767	22 767
Provisions		15 885					–	–	15 885		16 791	17 748
Total current liabilities		42 780	–	–	–	–	–	–	42 780		44 159	45 664
Non current liabilities												
Borrowing	1	11 112	–	–	–	–	–	–	11 112		6 519	1 377
Provisions	1	64 479	–	–	–	–	–	–	64 479		67 679	71 049
Total non current liabilities		75 591	–	–	–	–	–	–	75 591		74 197	72 426
TOTAL LIABILITIES		118 372	–	–	–	–	–	–	118 372		118 357	118 090
NET ASSETS	2	54 919	–	–	–	–	–	–	54 919		55 022	55 036
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		45 499	–	–	–	–	–	–	45 499		45 602	45 616
Reserves		9 420	–	–	–	–	–	–	9 420		9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY		54 919	–	–	–	–	–	–	54 919		55 022	55 036

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2022/23									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		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-							-	-	-	-
Service charges		13 572							-	13 572	14 791	16 006
Other revenue		37 775							-	37 775	38 804	40 562
Transfers and Subsidies - Operational	1	197 193							-	197 193	203 935	207 104
Transfers and Subsidies - Capital	1	-							-	-	-	-
Interest		2 200							-	2 200	2 420	2 445
Dividends		-							-	-	-	-
Payments												
Suppliers and employees		(244 467)							-	(244 467)	(254 073)	(260 176)
Finance charges		(2 315)							-	(2 315)	(2 315)	(2 315)
Transfers and Grants	1	-							-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 958								3 958	3 561	3 626
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 500							-	2 500	3 000	3 000
Decrease (increase) in non-current receivables		-							-	-	-	-
Decrease (increase) in non-current investments		-							-	-	-	-
Payments												
Capital assets		(10 274)						(2 162)	(2 162)	(12 435)	(3 950)	(3 355)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 774)						(2 162)	(2 162)	(9 935)	(950)	(355)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans									-	-	-	-
Borrowing long term/refinancing									-	-	-	-
Increase (decrease) in consumer deposits									-	-	-	-
Payments												
Repayment of borrowing		(3 684)							-	(3 684)	(4 120)	(4 593)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 684)								(3 684)	(4 120)	(4 593)
NET INCREASE/ (DECREASE) IN CASH HELD		(7 499)						(2 162)	(2 162)	(9 661)	(1 508)	(1 323)
Cash/cash equivalents at the year begin:	2	52 379							-	52 379	42 718	41 210
Cash/cash equivalents at the year end:	2	44 880						(2 162)	(2 162)	42 718	41 210	39 887

TABLE B8 – Cash back reserves/accumulated surplus provision

Description	Ref	Budget Year 2022/23									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		3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	44 880						(2 162)	(2 162)	42 718	41 210	39 887
Other current investments > 90 days		(0)							-	(0)	(0)	(0)
Non current assets - Investments	1	-							-	-	-	-
Cash and investments available:		44 880						(2 162)	(2 162)	42 718	41 210	39 887
Applications of cash and investments												
Unspent conditional transfers		16 217							-	16 217	16 217	16 217
Unspent borrowing		112							-	112	112	112
Statutory requirements		-							-	-	-	-
Other working capital requirements	2	(28 748)							-	(28 748)	(29 858)	(31 018)
Other provisions		3 467							-	3 467	4 267	5 067
Long term investments committed		-							-	-	-	-
Reserves to be backed by cash/investments		9 420							-	9 420	9 420	9 420
Total Application of cash and investments:		468								468	158	(203)
Surplus(shortfall)		44 412						(2 162)	(2 162)	42 250	41 052	40 090

TABLE B9 – Asset Management

Description	Ref	Budget Year 2022/23									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		7	8	9	10	11	12	13	14				
		A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	5 119	-	-	-	-	-	(2 009)	(2 009)	3 110	520	330	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		6	-	-	-	-	-	(6)	(6)	-	-	-	-
Intangible Assets		6	-	-	-	-	-	(6)	(6)	-	-	-	-
Computer Equipment		4 500	-	-	-	-	-	(4 135)	(4 135)	365	-	-	-
Furniture and Office Equipment		203	-	-	-	-	-	(102)	(102)	101	-	-	-
Machinery and Equipment		403	-	-	-	-	-	1 041	1 041	1 444	520	330	
Transport Assets		7	-	-	-	-	-	1 193	1 193	1 200	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 651	-	-	-	-	-	634	634	3 285	2 490	2 575	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Housing		44	-	-	-	-	-	106	106	150	150	150	
Other Assets	6	44	-	-	-	-	-	106	106	150	150	150	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		450	-	-	-	-	-	(180)	(180)	270	120	150	
Furniture and Office Equipment		2 057	-	-	-	-	-	(1 787)	(1 787)	270	50	55	
Machinery and Equipment		-	-	-	-	-	-	40	40	40	20	20	
Transport Assets		100	-	-	-	-	-	2 455	2 455	2 555	2 150	2 200	
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	2 504	-	-	-	-	-	3 536	3 536	6 040	940	450
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		39	-	-	-	-	-	4 861	4 861	4 900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		39	-	-	-	-	-	4 861	4 861	4 900	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		15	-	-	-	-	-	285	285	300	-	-
Housing		300	-	-	-	-	-	240	240	540	200	200
Other Assets	6	315	-	-	-	-	-	525	525	840	200	200
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	440	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		2 150	-	-	-	-	-	(1 850)	(1 850)	300	300	250
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	10 274	-	-	-	-	-	2 162	2 162	12 435	3 950	3 355
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		39	-	-	-	-	-	4 861	4 861	4 900	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		39	-	-	-	-	-	4 861	4 861	4 900	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		15	-	-	-	-	-	285	285	300	-	-
Housing		344	-	-	-	-	-	346	346	690	350	350
Other Assets		359	-	-	-	-	-	631	631	990	350	350
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		6	-	-	-	-	-	(6)	(6)	-	-	-
Intangible Assets		6	-	-	-	-	-	(6)	(6)	-	-	-
Computer Equipment		4 950	-	-	-	-	-	(4 315)	(4 315)	635	120	150
Furniture and Office Equipment		2 260	-	-	-	-	-	(1 869)	(1 869)	371	490	55
Machinery and Equipment		403	-	-	-	-	-	1 081	1 081	1 484	540	350
Transport Assets		2 257	-	-	-	-	-	1 798	1 798	4 055	2 450	2 450
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	10 274	-	-	-	-	-	2 162	2 162	12 435	3 950	3 355

ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	-	-	-	-	-	2 162	2 162	92 500	92 887	92 693
<i>Roads Infrastructure</i>		1 406	-	-	-	-	-	-	-	1 406	1 406	1 406
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		191	-	-	-	-	-	-	-	191	191	191
<i>Water Supply Infrastructure</i>		2 077	-	-	-	-	-	-	-	2 077	2 077	2 077
<i>Sanitation Infrastructure</i>		1 380	-	-	-	-	-	-	-	1 380	1 380	1 380
<i>Solid Waste Infrastructure</i>		25 729	-	-	-	-	4 861	4 861	4 861	30 590	30 351	30 126
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		30 783	-	-	-	-	4 861	4 861	4 861	35 644	35 405	35 180
Community Assets		11	-	-	-	-	-	-	-	11	11	11
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		12 781	-	-	-	-	-	-	-	12 781	12 767	12 753
Other Assets		16 643	-	-	-	-	631	631	631	17 274	17 254	17 234
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		13	-	-	-	-	(6)	(6)	(6)	7	5	2
Computer Equipment		6 508	-	-	-	-	(4 315)	(4 315)	(4 315)	2 193	1 816	1 469
Furniture and Office Equipment		3 595	-	-	-	-	(1 889)	(1 889)	(1 889)	1 707	1 713	1 285
Machinery and Equipment		5 275	-	-	-	-	1 081	1 081	1 081	6 356	6 864	7 182
Transport Assets		14 728	-	-	-	-	1 798	1 798	1 798	16 526	17 051	17 576
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	-	-	-	-	2 162	2 162	2 162	92 500	92 887	92 693
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 626	-	-	-	-	-	-	-	3 626	3 563	3 549
Repairs and Maintenance by asset class	3	8 451	-	-	-	-	-	-	-	8 451	8 787	8 729
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		30	-	-	-	-	-	-	-	30	32	33
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		5 333	-	-	-	-	-	-	-	5 333	5 653	5 993
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 363	-	-	-	-	-	-	-	5 363	5 685	6 026
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		780	-	-	-	-	-	-	-	780	702	725
Housing		75	-	-	-	-	-	-	-	75	50	15
Other Assets		855	-	-	-	-	-	-	-	855	752	740
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		712	-	-	-	-	-	-	-	712	630	671
Transport Assets		1 521	-	-	-	-	-	-	-	1 521	1 720	1 293
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 077	-	-	-	-	-	-	-	12 077	12 351	12 278

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1	+2
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	2023/24	2024/25
										Adjusted	Adjusted	
		A	7	B	9	10	11	12	13	14	Budget	Budget
			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	6											
Other												
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

Municipal Manager Quality Certification


QUALITY CERTIFICATE

I, RG 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 2022/08/17