

OVERBERG

DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ADJUSTMENT BUDGET (DECEMBER)

2022/2023 – 2024/2025

INDEX

1.Glossary.....	3-4
2.Mayors Report.....	5-7
3.Executive Summary.....	8
4.Capital Project Plan.....	9
5.Adjustment Budget Tables.....	10-18
6.Municipal Manager Quality Certification.....	19

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.

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.

Mayor's Report

PURPOSE OF REPORT

The purpose of the report is to submit an adjustment budget for 2022/23 to Council for consideration.

BACKGROUND

When additional funding for projects, revenue adjustments, roll-over allocations granted and expenditure or capital projects require adjustments due to prioritisation and service delivery, the municipality must table an adjustment budget to ensure provision for these amendments within the regulated financial framework remains compliant.

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 5 December 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 are mainly related to:

- Capital roll-over funding being approved due to roll-over capital projects from the prior year not fully or partially executed or already committed – Fire and Safety Grant (WOSA) R650 000
- Projects being revised, added or removed due to re-prioritisation on service delivery – Various capital projects
- Identifying savings or under anticipated budgeting planning to date on projects

The amended Total Capital Budget for the 2022/2023 financial year going forward is anticipated to amount of R13 080 200. Some of the projects being amended and included will be as follows regarding purpose and funding

- R4 900 000 – Karwyderskraal – Infrastructure (This funding will indirectly be reimbursed from the repayments by the local municipalities, utilising the facilities)
- R 400 000 Trailers acquisitions from Roll-over (WOSA) Safety Grant Funding
- R 150 000 Surveillance Hotspot from Roll-over (WOSA) Safety Grant Funding
- R 100 000 Communication Equipment from Roll-over (WOSA) Safety Grant Funding
- R 150 000 Removal of Gas installations at Die Dam resort. New project to repair and replace diesel tanks facilities and tanks due to leakage and safety related requirements are prioritized for the amount
- Acquisition for generators for both resorts ensuring proper access control during and sufficient lightning during loadshedding at night (R15000 each)

All other items listed on the Capital plan are prioritised to enhance service delivery, ensure safety and to ensure effective, efficient and economical expenditure on the day-to-day operations in the district to enhance revenue recoverability.

- Please see the Capital project list following on this item.

OPERATION BUDGET

Reviewing the Operational budget, it was necessary to execute critical adjustments for the interim period before reaching the Mid-Year Budget period.

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

Revenue:

DTPW – Department of Transport and Public Works

- An additional R5 000 000 on the Roads Agency Function was allocated by Addendum to the Memorandum of Agreement, resulting that adjustment budget is necessary to recognise and allocate the additional revenue, agency fee and expenditure associated.

Western Cape Government

- Successful Roll-Over allocations for R57 000 for CDW grant funding was awarded
- Successful Roll-Over allocations for R13 602 (R663 602 awarded- R650 000 (Capital)) for WOSA Safety Grant funding was awarded
- Successful Roll-Over allocations for R350 000 for Municipal Service Delivery and Capacity Building Grant (Kennels) was awarded
- Successful Roll-Over allocations for R1 799 000 for Joint District and Metro Approach was awarded

Provincial Treasury awarded the following grants:

- R800 000 for the financial system regarding automation and web migration – Western Cape Financial Management Capability Grant
- R300 000 was awarded - Intervention Grant
- R1 000 000 allocated to the Joint District and Metro Approach (JDMA) for the district.

National Treasury

- Successful Roll-Over allocation on the Rural Roads Management System (RRAMS) for R88 000 was awarded.

These are the most significant adjustment highlighted to ensure projects and service delivery can continue effective and efficient until the mid-year budget in February 2023

EXPENDITURE ADJUSTMENTS

The following additional expenditure adjustments are highlighted due to the necessity:

- Additional funding required for maintenance on our Fire and Disaster Vehicles, heading into fire season – R450 000
- Additional Funding on materials and supplies for the Fire and Disaster Department R50 000
- Allocation of R4 717 000 on additional expenditure on Roads Agency Services (R5 000 000 additional funding)
- Security Services as well as Fuel Expenditure adjustments were required to ensure continuous service delivery, especially during the festive season

EXECUTIVE SUMMARY

Below the summary table illustrates the budgeted operating revenue, expenditure and capital budget for the fiscal period going forward.

Budget Summary	Adjustment Budget December 2022
Operational Revenue	R 263 122 002
Operational Expenditure	R 263 114 737
Surplus/(Deficit)	R 7 265
Capital Expenditure	R 13 080 200

As per the budget summary the outcome remains positive with a surplus amounting to R7 265 currently.

A more comprehensive analysis will be conducted during the mid-year adjustment budget; however, some adjustments were necessary to continue with normal operations as well as having adequate time to ensure processes can commence to fulfil obligations within this current fiscal year.

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

CAPITAL PROGRAMME - BUDGET 2022/23

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2022/23	ADJUSTMENT Dec 2022	TOTAL 2022/23
COMMITTEE, RECORDS AND COUNCIL SUPPORT	DC3_Binder	1	R12 000	-R2 400	R9 600
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Fencing - Head Office	1	R250 000		R250 000
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Installation of a Power Generator and UPS back	1	R1 300 000	-R30 000	R1 270 000
CORPORATE SERVICES : SUPPORT SERVICES	DC3_Furniture and Office Equipment	1	R42 000		R42 000
EMERGENCY SERVICES	DC3_Rescue Equipment	1	R100 000		R100 000
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	1	R300 000		R300 000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1	R2 150 000		R2 150 000
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bakkie	1	R405 000	-R405 000	R0
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	1	R80 000		R80 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Organic Waste Diversion	3	R4 900 000	-R4 900 000	R0
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Drone	1	R32 000		R32 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Aircon	1	R55 000		R55 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Carpools	1	R50 000		R50 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Office Accommodation Project	1	R220 000		R220 000
FINANCIAL SERVICES	DC3_Aircon	1	R30 000		R30 000
FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R23 000		R23 000
ICT SERVICES	DC3_Backup Server	1	R365 000		R365 000
IDP AND COMMUNICATION	DC3_Banners	1	R15 000	-R15 000	R0
INFORMATION SERVICES	DC3_Replacement of old and broken Computer Equipme	1	R270 000		R270 000
LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablation facilities	1	R150 000	-R150 000	R0
LED, TOURISM, RESORTS AND EPWP	DC3_Honeysucker	1	R1 200 000		R1 200 000
LED, TOURISM, RESORTS AND EPWP	DC3_Pumps	1	R40 000		R40 000
LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Fittings	1	R50 000		R50 000
LED, TOURISM, RESORTS AND EPWP	DC3_Gas Geyser	1	R150 000		R150 000
LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade of Bungalows and Ammenities	1	R50 000		R50 000
LED, TOURISM, RESORTS AND EPWP	DC3_Uitenkraalsmond - Property Erosion Project	1	R120 000		R120 000
MUNICIPAL HEALTH SERVICES	DC3_Mobile Aircon	1	R8 000	-R1 400	R6 600
MUNICIPAL HEALTH SERVICES	DC3_Gazebos	1	R12 000		R12 000
MUNICIPAL HEALTH SERVICES	DC3_Printer	1	R3 000	-R1 000	R2 000
MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R21 000		R21 000
SOCIAL DEVELOPMENT	DC3_Gazebos	1	R12 000		R12 000
SOCIAL DEVELOPMENT	DC3_Project Equipment	1	R20 000		R20 000
EMERGENCY SERVICES	DC3_Trailers	4	R0	R400 000	R400 000
EMERGENCY SERVICES	DC3_Radio Communication	4	R0	R100 000	R100 000
EMERGENCY SERVICES	DC3_Surveillance Hotspot	4	R0	R150 000	R150 000
EMERGENCY SERVICES	DC3_Bakkie	1	R0	R405 000	R405 000
LED, TOURISM, RESORTS AND EPWP	DC3_Ablution Facilities Upgrades - Die Dam	1	R0	R150 000	R150 000
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Die Dam	1	R0	R15 000	R15 000
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Uitenkraalsmond	1	R0	R15 000	R15 000
IDP AND COMMUNICATION	DC3_Awareness Equipment	1	R0	R15 000	R15 000
SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	3	R0	R4 900 000	R4 900 000
			R12 435 000	R645 200	R13 080 200

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 +1 2023/24	Budget Year +2 2024/25
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	13 572	13 572	–	–	–	–	–	–	13 572	14 791	16 006
Investment revenue	2 000	2 000	–	–	–	–	–	–	2 000	2 200	2 200
Transfers recognised - operational	197 193	197 193	–	–	–	–	9 432	9 432	206 625	203 935	207 104
Other own revenue	40 675	40 675	–	–	–	–	250	250	40 925	42 224	44 007
Total Revenue (excluding capital transfers and contributions)	253 440	253 440	–	–	–	–	9 682	9 682	263 122	263 159	269 317
Employee costs	135 932	135 932	–	–	–	–	(519)	(519)	135 412	143 639	152 342
Remuneration of councillors	6 166	6 166	–	–	–	–	–	–	6 166	6 529	6 915
Depreciation & asset impairment	3 626	3 626	–	–	–	–	–	–	3 626	3 563	3 549
Finance charges	3 329	3 329	–	–	–	–	–	–	3 329	3 293	3 351
Inventory consumed and bulk purchases	46 862	46 862	–	–	–	–	5 198	5 198	52 060	49 390	46 668
Transfers and grants	–	–	–	–	–	–	3 149	3 149	3 149	–	–
Other expenditure	57 432	57 432	–	–	–	–	1 941	1 941	59 373	56 633	56 478
Total Expenditure	253 346	253 346	–	–	–	–	9 769	9 769	263 115	263 048	269 304
Surplus/(Deficit)	94	94	–	–	–	–	(87)	(87)	7	103	14
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	–	–	–	–	–	650	650	650	–	–
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	–	–	–	–	563	563	657	103	14
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	94	94	–	–	–	–	563	563	657	103	14
Capital expenditure & funds sources											
Capital expenditure	10 274	12 435	–	–	–	–	645	645	13 080	3 950	3 355
Transfers recognised - capital	–	–	–	–	–	–	650	650	650	–	–
Borrowing	39	4 900	–	–	–	–	–	–	4 900	–	–
Internally generated funds	10 235	7 535	–	–	–	–	(5)	(5)	7 530	3 950	3 355
Total sources of capital funds	10 274	12 435	–	–	–	–	645	645	13 080	3 950	3 355
Financial position											
Total current assets	58 057	55 896	–	–	–	–	(3 347)	(3 347)	52 549	51 130	49 900
Total non current assets	115 234	117 395	–	–	–	–	645	645	118 040	119 548	120 524
Total current liabilities	42 780	42 780	–	–	–	–	(3 265)	(3 265)	39 515	40 694	42 400
Total non current liabilities	75 591	75 591	–	–	–	–	–	–	75 591	74 197	72 426
Community wealth/Equity	54 919	54 919	–	–	–	–	563	563	55 483	55 585	55 599
Cash flows											
Net cash from (used) operating	3 958	3 958	–	–	–	–	(2 702)	(2 702)	1 256	3 561	3 626
Net cash from (used) investing	(7 774)	(9 935)	–	–	–	–	(645)	(645)	(10 580)	(9 500)	(3 555)
Net cash from (used) financing	(3 684)	(3 684)	–	–	–	–	–	–	(3 684)	(4 120)	(4 593)
Cash/cash equivalents at the year end	44 880	42 718	–	–	–	–	(3 347)	(3 347)	39 371	37 863	36 540
Cash backing/surplus reconciliation											
Cash and investments available	44 880	42 718	–	–	–	–	(3 347)	(3 347)	39 371	37 863	36 540
Application of cash and investments	468	468	–	–	–	–	(3 265)	(3 266)	(2 799)	(3 107)	(3 468)
Balance - surplus (shortfall)	44 412	42 250	–	–	–	–	(81)	(81)	42 170	40 970	40 008
Asset Management											
Asset register summary (WDV)	90 339	92 500	–	–	–	–	645	645	93 145	93 532	93 338
Depreciation	3 626	3 626	–	–	–	–	–	–	3 626	3 563	3 549
Renewal and Upgrading of Existing Assets	5 155	9 325	–	–	–	–	(2 410)	(2 410)	6 915	3 430	3 025
Repairs and Maintenance	8 451	8 451	–	–	–	–	244	244	8 695	8 787	8 729
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewage:	–	–	–	–	–	–	–	–	–	–	–
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	A1	B	C	D	E	F	G	H	I	J	
Revenue - Functional													
<i>Governance and administration</i>		104 390	104 390	-	-	-	-	5 611	5 611	110 001	107 193	110 362	
Executive and council		14 651	14 651	-	-	-	-	246	246	14 897	14 871	14 871	
Finance and administration		89 739	89 739	-	-	-	-	5 365	5 365	95 104	92 322	95 491	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		28 255	28 255	-	-	-	-	4	4	28 259	29 069	30 957	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		18 274	18 274	-	-	-	-	4	4	18 278	18 280	19 401	
Public safety		5 850	5 850	-	-	-	-	-	-	5 850	6 310	6 774	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		4 132	4 132	-	-	-	-	-	-	4 132	4 480	4 783	
<i>Economic and environmental services</i>		108 895	108 895	-	-	-	-	4 717	4 717	113 612	113 888	113 898	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		108 781	108 781	-	-	-	-	4 717	4 717	113 498	113 763	113 763	
Environmental protection		114	114	-	-	-	-	-	-	114	125	135	
<i>Trading services</i>		11 900	11 900	-	-	-	-	-	-	11 900	13 000	14 100	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		11 900	11 900	-	-	-	-	-	-	11 900	13 000	14 100	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	253 440	253 440	-	-	-	-	10 332	10 332	263 772	263 150	269 317	
Expenditure - Functional													
<i>Governance and administration</i>		57 322	57 322	-	-	-	-	4 447	4 447	81 769	59 768	62 636	
Executive and council		10 407	10 407	-	-	-	-	(11)	(11)	10 395	10 529	11 045	
Finance and administration		45 035	45 035	-	-	-	-	4 458	4 458	49 493	47 276	49 529	
Internal audit		1 880	1 880	-	-	-	-	-	-	1 880	1 962	2 062	
<i>Community and public safety</i>		73 563	73 563	-	-	-	-	613	613	74 176	75 684	78 558	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 623	16 623	-	-	-	-	88	88	16 710	16 257	16 891	
Public safety		36 166	36 166	-	-	-	-	500	500	36 666	38 019	38 955	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		20 773	20 773	-	-	-	-	25	25	20 798	21 407	22 712	
<i>Economic and environmental services</i>		113 424	113 424	-	-	-	-	4 710	4 710	118 134	118 558	118 687	
Planning and development		1 391	1 391	-	-	-	-	(12)	(12)	1 379	1 464	1 546	
Road transport		108 781	108 781	-	-	-	-	4 717	4 717	113 498	113 763	113 763	
Environmental protection		3 252	3 252	-	-	-	-	5	5	3 257	3 331	3 377	
<i>Trading services</i>		9 037	9 037	-	-	-	-	-	-	9 037	9 038	9 423	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		9 037	9 037	-	-	-	-	-	-	9 037	9 038	9 423	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	253 346	253 346	-	-	-	-	9 769	9 769	263 115	263 048	269 304	
Surplus (Deficit) for the year		94	94	-	-	-	-	563	563	657	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	Adjus.	Adjus.	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	-	-	-	-	246	246	14 897	14 871	14 871
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		30	30	-	-	-	-	-	-	30	32	34
Vote 4 - Finance		89 709	89 709	-	-	-	-	5 365	5 365	95 073	92 290	95 457
Vote 5 - Community Services		149 050	149 050	-	-	-	-	4 721	4 721	153 771	155 957	158 956
Total Revenue by Vote	2	253 440	253 440					10 332	10 332	263 772	263 150	269 317
Expenditure by Vote	1											
Vote 1 - Municipal Manager		15 003	15 003	-	-	-	-	(11)	(11)	14 992	15 353	16 133
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13 505	13 505	-	-	-	-	28	28	13 533	13 813	14 403
Vote 4 - Finance		27 126	27 126	-	-	-	-	4 417	4 417	31 543	28 875	30 324
Vote 5 - Community Services		197 712	197 712	-	-	-	-	5 335	5 335	203 047	205 007	208 444
Total Expenditure by Vote	2	253 346	253 346					9 769	9 769	263 115	263 048	269 304
Surplus/ (Deficit) for the year	2	94	94					563	563	657	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	Adjus.	Adjus.	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	-	-	-	-	-	-	400	430	450
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	600	600	-	-	-	-	-	-	600	642	687
Service charges - refuse revenue	2	12 572	12 572	-	-	-	-	-	-	12 572	13 719	14 869
Rental of facilities and equipment		12 730	12 730	-	-	-	-	-	-	12 730	13 032	13 814
Interest earned - external investments		2 000	2 000	-	-	-	-	-	-	2 000	2 200	2 200
Interest earned - outstanding debtors		200	200	-	-	-	-	-	-	200	220	245
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences and permits		2 500	2 500	-	-	-	-	-	-	2 500	2 750	2 950
Agency services		11 351	11 351	-	-	-	-	246	246	11 597	11 871	11 871
Transfers and subsidies		197 193	197 193	-	-	-	-	9 432	9 432	206 625	203 935	207 104
Other revenue	2	11 394	11 394	-	-	-	-	4	4	11 398	11 351	12 127
Gains		2 500	2 500	-	-	-	-	-	-	2 500	3 000	3 000
Total Revenue (excluding capital transfers and contributions)		253 440	253 440					9 682	9 682	263 122	263 150	269 317
Expenditure By Type												
Employee related costs		135 932	135 932	-	-	-	-	(519)	(519)	135 412	143 639	152 342
Remuneration of councillors		6 166	6 166	-	-	-	-	-	-	6 166	6 529	6 915
Debt impairment		200	200	-	-	-	-	-	-	200	200	200
Depreciation & asset impairment		3 626	3 626	-	-	-	-	-	-	3 626	3 563	3 549
Finance charges		3 329	3 329	-	-	-	-	-	-	3 329	3 293	3 351
Bulk purchases - electricity		400	400	-	-	-	-	-	-	400	430	450
Inventory consumed		46 462	46 462	-	-	-	-	5 198	5 198	51 660	48 960	46 218
Contracted services		23 792	23 792	-	-	-	-	1 389	1 389	25 181	23 287	23 323
Transfers and subsidies		-	-	-	-	-	-	3 149	3 149	3 149	-	-
Other expenditure		33 440	33 440	-	-	-	-	552	552	33 992	33 145	32 955
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		253 346	253 346					9 769	9 769	263 115	263 048	269 304
Surplus/(Deficit)		94	94					(87)	(87)	7	103	14
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	650	650	650	-	-
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					563	563	657	103	14
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		94	94					563	563	657	103	14
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		94	94					563	563	657	103	14
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		94	94					563	563	657	103	14

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	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		50	1 300	-	-	-	-	(30)	(30)	1 270	400	200
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		39	4 900	-	-	-	-	-	-	4 900	-	-
Capital multi-year expenditure sub-total	3	89	6 200	-	-	-	-	(30)	(30)	6 170	400	200
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		350	15	-	-	-	-	-	-	15	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		5 065	939	-	-	-	-	(2)	(2)	937	560	150
Vote 4 - Finance		1 200	53	-	-	-	-	-	-	53	-	-
Vote 5 - Community Services		3 570	5 228	-	-	-	-	678	678	5 906	2 990	3 005
Capital single-year expenditure sub-total		10 185	6 235	-	-	-	-	675	675	6 910	3 550	3 155
Total Capital Expenditure - Vote		10 274	12 435	-	-	-	-	645	645	13 080	3 950	3 355
Capital Expenditure - Functional												
Governance and administration		6 665	2 324	-	-	-	-	(32)	(32)	2 642	960	350
Executive and council		200	-	-	-	-	-	-	-	200	-	-
Finance and administration		6 315	2 324	-	-	-	-	(32)	(32)	2 292	960	350
Internal audit		150	-	-	-	-	-	-	-	150	-	-
Community and public safety		3 479	4 839	-	-	-	-	678	678	5 517	2 990	3 005
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		339	1 760	-	-	-	-	30	30	1 790	400	400
Public safety		2 355	3 035	-	-	-	-	650	650	3 685	2 590	2 605
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		785	44	-	-	-	-	(2)	(2)	42	-	-
Economic and environmental services		130	5 272	-	-	-	-	(4 900)	(4 900)	372	-	-
Planning and development		-	15	-	-	-	-	-	-	15	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		130	5 257	-	-	-	-	(4 900)	(4 900)	357	-	-
Trading services		-	-	-	-	-	-	4 900	4 900	4 900	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	4 900	4 900	4 900	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	10 274	12 435	-	-	-	-	645	645	13 430	3 950	3 355
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	650	650	650	-	-
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	-	-	-	-	-	-	650	650	650	-	-
Borrowing		39	4 900	-	-	-	-	-	-	4 900	-	-
Internally generated funds		10 235	7 535	-	-	-	-	(5)	(5)	7 530	3 950	3 355
Total Capital Funding		10 274	12 435	-	-	-	-	645	645	13 080	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	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash		24 880	22 718	-	-	-	-	(3 347)	(3 347)	19 371	17 863	16 540
Call investment deposits	1	20 000	20 000	-	-	-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	2 987	2 987	-	-	-	-	-	-	2 987	2 987	2 987
Other debtors		7 058	7 058	-	-	-	-	-	-	7 058	7 058	7 058
Current portion of long-term receivables		1 982	1 982	-	-	-	-	-	-	1 982	2 072	2 165
Inventory		1 150	1 150	-	-	-	-	-	-	1 150	1 150	1 150
Total current assets		58 057	55 896	-	-	-	-	(3 347)	(3 347)	52 549	51 130	49 900
Non current assets												
Long-term receivables		24 895	24 895	-	-	-	-	-	-	24 895	26 015	27 186
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 781	12 781	-	-	-	-	-	-	12 781	12 767	12 753
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	77 544	79 712	-	-	-	-	645	645	80 357	80 751	80 574
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		13	7	-	-	-	-	(0)	(0)	7	14	11
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		115 234	117 395	-	-	-	-	645	645	118 040	119 548	120 524
TOTAL ASSETS		173 291	173 291	-	-	-	-	(2 702)	(2 702)	170 589	170 677	170 424
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		4 120	4 120	-	-	-	-	-	-	4 120	4 593	5 141
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables		22 767	22 767	-	-	-	-	(3 265)	(3 265)	19 502	19 502	19 502
Provisions		15 885	15 885	-	-	-	-	-	-	15 885	16 791	17 748
Total current liabilities		42 780	42 780	-	-	-	-	(3 265)	(3 265)	39 515	40 894	42 400
Non current liabilities												
Borrowing	1	11 112	11 112	-	-	-	-	-	-	11 112	6 519	1 377
Provisions	1	64 479	64 479	-	-	-	-	-	-	64 479	67 679	71 049
Total non current liabilities		75 591	75 591	-	-	-	-	-	-	75 591	74 197	72 426
TOTAL LIABILITIES		118 372	118 372	-	-	-	-	(3 265)	(3 265)	115 107	115 092	114 825
NET ASSETS	2	54 919	54 919	-	-	-	-	563	563	55 483	55 585	55 599
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		45 499	45 499	-	-	-	-	563	563	46 063	46 165	46 179
Reserves		9 420	9 420	-	-	-	-	-	-	9 420	9 420	9 420
TOTAL COMMUNITY WEALTH/EQUITY		54 919	54 919	-	-	-	-	563	563	55 483	55 585	55 599

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	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.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		13 572	13 572	-	-	-	-	-	-	13 572	14 791	16 008
Other revenue		37 775	37 775	-	-	-	-	250	250	38 025	38 804	40 562
Transfers and Subsidies - Operational	1	197 193	197 193	-	-	-	-	6 817	6 817	204 010	203 935	207 104
Transfers and Subsidies - Capital	1	-	-	-	-	-	-	-	-	-	-	-
Interest		2 200	2 200	-	-	-	-	-	-	2 200	2 420	2 445
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(244 467)	(244 467)	-	-	-	-	(6 620)	(6 620)	(251 087)	(254 073)	(260 176)
Finance charges		(2 315)	(2 315)	-	-	-	-	-	-	(2 315)	(2 315)	(2 315)
Transfers and Grants	1	-	-	-	-	-	-	(3 149)	(3 149)	(3 149)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 958	3 958	-	-	-	-	(2 702)	(2 702)	1 256	3 561	3 626
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 500	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)	(12 435)	-	-	-	-	(645)	(645)	(13 080)	(3 950)	(3 355)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 774)	(9 935)	-	-	-	-	(645)	(645)	(10 580)	(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)	-	-	-	-	-	-	(3 684)	(4 120)	(4 593)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 684)	(3 684)	-	-	-	-	-	-	(3 684)	(4 120)	(4 593)
NET INCREASE/ (DECREASE) IN CASH HELD		(7 499)	(9 661)	-	-	-	-	(3 347)	(3 347)	(13 008)	(1 508)	(1 323)
Cash/cash equivalents at the year begin:	2	52 379	52 379	-	-	-	-	-	-	52 379	39 371	37 863
Cash/cash equivalents at the year end:	2	44 880	42 718	-	-	-	-	(3 347)	(3 347)	39 371	37 863	36 540

TABLE B8 – Cash back reserves/accumulated surplus provision

Description	Ref	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.	Adjusted Budget	+1 2023/24	+2 2024/25
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	44 880	42 718	-	-	-	-	(3 347)	(3 347)	39 371	37 863	36 540
Other current investments > 90 days		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and Investments available:		44 880	42 718	-	-	-	-	(3 347)	(3 347)	39 371	37 863	36 540
Applications of cash and investments												
Unspent conditional transfers		16 217	16 217	-	-	-	-	(3 265)	(3 265)	12 952	12 952	12 952
Unspent borrowing		112	112	-	-	-	-	-	-	112	112	112
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(28 748)	(28 748)	-	-	-	-	(1)	(1)	(28 749)	(29 858)	(31 018)
Other provisions		3 467	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	9 420
Total Application of cash and investments:		468	468	-	-	-	-	(3 266)	(3 266)	(2 799)	(3 107)	(3 468)
Surplus(shortfall)		44 412	42 250	-	-	-	-	(81)	(81)	42 170	40 970	40 008

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
		A	7	8	9	10	11	12	13	14	Budget	Budget
R thousands		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	5 119	3 110	-	-	-	-	3 056	3 056	6 166	520	330
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Other Assets</i>	6	-	-	-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		6	0	-	-	-	-	(0)	(0)	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	(0)	(0)	-	-	-
<i>Computer Equipment</i>		4 500	365	-	-	-	-	-	-	365	-	-
<i>Furniture and Office Equipment</i>		203	101	-	-	-	-	(44)	(44)	57	-	-
<i>Machinery and Equipment</i>		403	1 444	-	-	-	-	650	650	2 094	520	330
<i>Transport Assets</i>		7	1 200	-	-	-	-	2 450	2 450	3 650	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 651	3 285	-	-	-	-	(2 260)	(2 260)	1 025	2 490	2 575
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-	-	-
<i>Housing</i>		44	150	-	-	-	-	(150)	(150)	-	150	150
<i>Other Assets</i>	6	44	150	-	-	-	-	(150)	(150)	-	150	150
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		450	270	-	-	-	-	-	-	270	120	150
<i>Furniture and Office Equipment</i>		2 057	270	-	-	-	-	40	40	310	50	55
<i>Machinery and Equipment</i>		-	40	-	-	-	-	-	-	40	20	20
<i>Transport Assets</i>		100	2 955	-	-	-	-	(2 150)	(2 150)	405	2 150	2 200
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	2 504	6 040	--	--	--	--	(150)	(150)	5 890	940	450
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		39	4 900	--	--	--	--	--	--	4 900	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		39	4 900	--	--	--	--	--	--	4 900	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		15	300	--	--	--	--	--	--	300	--	--
Housing		300	540	--	--	--	--	150	150	690	200	200
Other Assets		315	840	--	--	--	--	150	150	990	200	200
Biological or Cultivated Assets	6	--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	440	--
Machinery and Equipment		--	--	--	--	--	--	--	--	--	--	--
Transport Assets		2 150	300	--	--	--	--	(300)	(300)	--	300	250
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
Total Capital Expenditure to be adjusted	4	10 274	12 435	--	--	--	--	645	645	13 080	3 950	3 355
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		39	4 900	--	--	--	--	--	--	4 900	--	--
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		39	4 900	--	--	--	--	--	--	4 900	--	--
Community Facilities		--	--	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--	--	--
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--	--	--
Operational Buildings		15	300	--	--	--	--	--	--	300	--	--
Housing		344	690	--	--	--	--	--	--	690	350	350
Other Assets		359	990	--	--	--	--	--	--	990	350	350
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		6	0	--	--	--	--	(0)	(0)	--	--	--
Intangible Assets		6	0	--	--	--	--	(0)	(0)	--	--	--
Computer Equipment		4 950	635	--	--	--	--	--	--	635	120	150
Furniture and Office Equipment		2 260	371	--	--	--	--	(5)	(5)	366	490	55
Machinery and Equipment		403	1 484	--	--	--	--	650	650	2 134	540	350
Transport Assets		2 257	4 055	--	--	--	--	--	--	4 055	2 450	2 450
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
TOTAL CAPITAL EXPENDITURE to be adjusted	4	10 274	12 435	--	--	--	--	645	645	13 080	3 950	3 355
ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	92 500	--	--	--	--	645	645	93 145	93 532	93 338
Roads Infrastructure		1 406	1 406	--	--	--	--	--	--	1 406	1 406	1 406
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Electrical Infrastructure		191	191	--	--	--	--	--	--	191	191	191
Water Supply Infrastructure		2 077	2 077	--	--	--	--	--	--	2 077	2 077	2 077
Sanitation Infrastructure		1 380	1 380	--	--	--	--	--	--	1 380	1 380	1 380
Solid Waste Infrastructure		25 729	30 590	--	--	--	--	--	--	30 590	30 351	30 126
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		30 783	35 644	--	--	--	--	--	--	35 644	35 405	35 180
Community Assets		11	11	--	--	--	--	--	--	11	11	11
Heritage Assets		--	--	--	--	--	--	--	--	--	--	--
Investment properties		12 781	12 781	--	--	--	--	--	--	12 781	12 767	12 753
Other Assets		16 643	17 274	--	--	--	--	--	--	17 274	17 254	17 234
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		13	7	--	--	--	--	(0)	(0)	7	5	2
Computer Equipment		6 508	2 193	--	--	--	--	--	--	2 193	1 816	1 469
Furniture and Office Equipment		3 595	1 707	--	--	--	--	(5)	(5)	1 702	1 708	1 280
Machinery and Equipment		5 275	6 356	--	--	--	--	650	650	7 006	7 514	7 832
Transport Assets		14 728	16 526	--	--	--	--	--	--	16 526	17 051	17 576
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	--	--
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	92 500	--	--	--	--	645	645	93 145	93 532	93 338
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 626	3 626	--	--	--	--	--	--	3 626	3 563	3 549
Repairs and Maintenance by asset class	3	8 451	8 451	--	--	--	--	244	244	8 695	8 787	8 729
Roads Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Storm water Infrastructure		30	30	--	--	--	--	--	--	30	32	33
Electrical Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		5 333	5 333	--	--	--	--	--	--	5 333	5 653	5 993
Rail Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	--	--
Infrastructure		5 363	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	--	--	--	--	(114)	(114)	667	702	725
Housing		75	75	--	--	--	--	--	--	75	50	15
Other Assets		655	655	--	--	--	--	(114)	(114)	742	752	740
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--	--	--
Computer Equipment		--	--	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment		--	--	--	--	--	--	--	--	--	--	--
Machinery and Equipment		712	712	--	--	--	--	(66)	(66)	646	630	671
Transport Assets		1 521	1 521	--	--	--	--	424	424	1 945	1 720	1 293
Land		--	--	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	6	--	--	--	--	--	--	--	--	--	--	17
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 077	12 077	--	--	--	--	244	244	12 321	12 351	12 278

TABLE B10 – Service Delivery Measurement

Description	Ref	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.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 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)												
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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)												
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6											

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 2021/12/02