

OVERBERG DISTRICT MUNICIPALITY



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

ADJUSTMENT BUDGET 2022/2023 - 2023/2024

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Glossary

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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 principal piece of legislation relating to municipal financial management.

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

PART 1 – ADJUSTMENT BUDGET

1. Mayors Report

Section 28 of the MFMA read as follow:

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

The following will be included/amended/corrected in the 2022/23 adjustment budget:

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

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

1.1 Adjusted Revenue sources

Based on the revenue recorder to date the amendments are required regarding anticipated revenue for the last few months of the 2022/2023 financial year. Below some of the more **significant adjustments** are identified to illustrate the major changes/impact in the revenue anticipated.

Additions:

| | | |
|-------------------------------|-----|---------|
| Environmental Inspection fees | - R | 7 000 |
| Recovery of Court case | - R | 200 000 |
| Interest on investments | - R | 750 000 |
| Disposal of redundant assets | - R | 35 000 |
| Environmental Solid Waste | - R | 700 000 |
| Resort Camping and Rentals | - R | 700 000 |

Reductions:

| | | |
|---|-----|-----------|
| Sale of Investment Property | - R | 2 500 000 |
| Rental on investment properties | - R | 500 000 |
| Licencing and Permits (Health Services) | - R | 1 500 000 |
| VAT Income | - R | 500 000 |
| Emergency Services revenue from Prov | - R | 1 000 000 |
| Selling of Electricity | - R | 200 000 |

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

In August 2022 and December 2022 adjustment budgets were approved by Council, as some votes on the 2022/23 budget had to be adjusted. Application for roll-overs on specific grants were approved, hence funding had to be incorporated in the budget. Various priorities and needs identified by the municipality also changed during the period and had to be incorporated accordingly. Due to the amendments in the procurement legislation during the financial year, the municipality had challenges executing all the anticipated projects identified. With the mid-year adjustment budget the following additional changes had been identified, with which the capital programme will have to be adjusted with accordingly:

| | |
|--|--------------|
| (a) Removal of Office Space at Environmental affairs project | - R 220 000 |
| (b) Additional funding for the stormwater project – Uilenkraalsmond | - R 180 000 |
| (c) Additional funding for Sewerage truck (honeysucker) | - R 600 000 |
| (d) Additional funding – Electricity supplement and Energy projects | - R1 600 000 |
| (e) Municipal Health - Additional funding for furniture and office equipment | - R 30 000 |
| (f) Property Management – Machinery and Equipment | - R 5000 |
| (g) Additional funding – Airconditioning | - R 95 000 |

Management is aware of the slow spending to date, however committed themselves again during a collective session (Project Coordinating Meeting) regarding Capital Projects in January 2023 for the remainder of the financial year.

1.3 Operational expenditure adjustments

During the financial year various unforeseen or unexpected expenditures occur, this poses a challenge to budget accordingly. Some external factors, which directly or/and indirectly impact the cost of doing business by the municipality, such as the fuel cost increases, electricity outages, interest rate hikes and costs associated, forces the municipality to review its budget priorities and to amend the requirement and needs consequently.

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

Reductions:

- ICT - Licencing fees - R 47 000
- Employee costs - R 700 000

Additional requests

- Performance Management – Municipal Staff Regulations – R200 000
- Fire and Disaster Services - Fuel – R800 000
- Fire and Disaster Services -Daily Allowance(Training) – R 40 000

- Fire and Disaster Services -Lease of premises - R 40 000
- SCM Advertisements Tenders – New regulations - R 25 000
- ICT – Generator fuel running cost (Head-Office) - R 43 000
- ICT – Security – R 62 000
- Environmental Solid Waste – Waste Management Cost and investigation - R908 000
- Resorts – Fuel – R230 000
- Resorts – Maintenance and Materials and Supplies (inventory) – R170 000
- Municipal Health - Training – R 40 000
- Legal costs – R 55 000

Other expenditure included printing, advertising, security services, reallocation of funding within departments etc. Municipal Services Running Cost and ad hoc priority requests from departments were also considered and prioritised.

1.4 Allocation and grants adjustments

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

Additional grant funding for R1 600 000 (Emergency Municipal Load Shedding Relief Grant) was allocated for ODM – Provincial Gazette 8719 (13 February 2023).

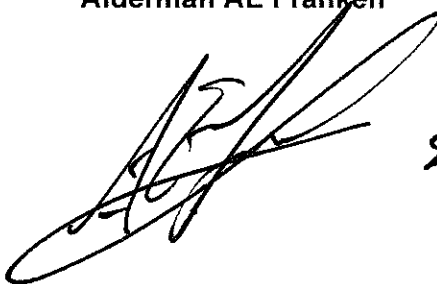
1.5 Recommendations

It is recommended:

- 1) That Council approves the 2022/2023 Mid-Year adjustments budget, and
- 2) That the SDBIP be amended according to the Mid-Year Adjustment Budget.

Executive Mayor

Alderman AE Franken



23/02/2023

2. Resolutions

ADJUSTMENT BUDGET 2022/2023

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

RECOMMENDATION:

That Council approves the following:

- 1) That the adjustments budget of the Overberg District Municipality for the financial year 2022/2023 as set out in the summary below and the schedules contained in Annexure A be approved

| | |
|---------------------------------|-----------------------|
| Adjusted Operating Revenue | (R258 877 002.00) |
| Adjusted Operating Budget | R264 610 226.00 |
| Adjusted deficit of | <u>R 5 733 224.00</u> |
| Capital Transfers of | R (2 250 000.00) |
| Deficit after Capital Transfers | <u>R 3 483 224.00</u> |
| Adjusted Capital Budget of | R 15 319 700.00 |

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

3. Executive Summary

The following adjustments are recommended and tabled for consideration:

- Adjusted Operating budget of R 264 610 226.00
- Adjusted Operating revenue of R 261 127 002 (Inc Capital Grants)
- Adjusted deficit of R 3 483 224.00
- Adjusted Capital Budget of R 15 319 700

An overview presentation highlighting adjustments and the financial impact will be presented in conjunction with the tabling of the Mid-Year adjustments budget 2022/23.

OVERBERG DISTRICT MUNICIPALITY

| SOURCE | ORIGINAL | DEC'22 ADJUSTMENT | FEB'23 ADJUSTMENT | INCREASE/(-)DECREASE {DEC-FEB} |
|---|-------------------|-------------------|-----------------------|--------------------------------|
| REVENUE | -R 253 440 053.96 | -R 263 122 002.00 | -R 258 877 002.00 | -2% |
| OPEX | R 253 345 850.76 | R 263 040 437.00 | R 264 610 226.00 | 1% |
| SURPLUS/DEFICIT | -R 94 203.20 | -R 81 565.00 | R 5 733 224.00 | -7129% |
| CAPITAL TRANSFER | | -R 650 000.00 | -R 2 250 000.00 | 246% |
| (SURPLUS)/DEFICIT AFTER CAPITAL TRANSFERS | -R 94 203.20 | -R 731 565.00 | R 3 483 224.00 | -576% |
| | | | | |
| ROADS AGENCY | ORIGINAL | JAN ADJUSTMENT | FEB ADJUSTMENT | INCREASE/(-)DECREASE {DEC-FEB} |
| REVENUE | R 108 781 250.00 | R 113 498 250.00 | R 113 498 250.00 | 0% |
| OPEX | -R 108 781 250.00 | -R 113 498 250.00 | -R 113 498 250.00 | 0% |
| | R - | R - | R - | |

ADJUSTED OPERATIONAL EXPENDITURE

Expenditure budgeted as per department provides the reader with a better understanding regarding the focus areas in the municipality, hence the service delivery departments receive the largest allocations as per the municipality's mandate.

| EXPENDITURE | | |
|------------------------------------|-------------------------|-------------------------|
| DEPARTMENT | Adjusted Budget Feb | Original Budget |
| COMMUNITY SERVICES : EXECUTIVE | R 1 459 763.00 | R 1 253 562.00 |
| COMMITTEE, RECORDS, COUNCIL SUPPRT | R 3 383 047.00 | R 3 209 781.00 |
| CORPORATE SERVICES : SUPPORT SERV | R 2 300 845.00 | R 2 211 026.00 |
| COMPREHENSIVE HEALTH | R 180 501.00 | R 181 800.00 |
| CORPORATE SERVICES : EXECUTIVE | R 1 302 769.00 | R 1 404 553.00 |
| COUNCIL EXPENDITURE | R 7 952 984.00 | R 7 708 949.00 |
| EMERGENCY SERVICES | R 38 229 481.00 | R 36 167 528.00 |
| ENVIRONMENTAL MANAGEMENT SERVICES | R 3 509 682.00 | R 3 252 103.00 |
| EXPENDITURE | R 3 217 544.00 | R 4 220 683.00 |
| FINANCE : EXECUTIVE | R 1 319 724.00 | R 1 384 118.00 |
| FINANCIAL SERVICES | R 22 849 626.00 | R 17 902 937.76 |
| FINANCE : SUPPORT SERVICES | R 399 107.00 | R 395 553.00 |
| HUMAN RESOURCES | R 4 087 761.00 | R 3 381 347.00 |
| IDP AND COMMUNICATION | R 1 556 756.00 | R 1 390 787.00 |
| ICT SERVICES | R 3 398 499.00 | R 3 298 439.00 |
| INTERNAL AUDIT | R 1 879 997.00 | R 1 880 432.00 |
| LED, TOURISM, RESORTS AND EPWP | R 17 979 577.00 | R 16 622 638.00 |
| MUNICIPAL MANAGER : SUPPORT SERVIC | R 727 969.00 | R 734 819.00 |
| MUNICIPAL MANAGER : EXECUTIVE | R 1 923 149.00 | R 1 963 130.00 |
| MUNICIPAL HEALTH SERVICES | R 18 070 019.00 | R 20 590 855.00 |
| PERFORMANCE AND RISK MANAGEMENT | R 1 541 946.00 | R 1 325 319.00 |
| REVENUE | R 58 700.00 | R 55 700.00 |
| ROADS SERVICES | R 113 437 266.00 | R 108 781 250.00 |
| SOLID WASTE MANAGEMENT | R 9 944 635.00 | R 9 036 635.00 |
| SOCIAL DEVELOPMENT | R 593 567.00 | R 1 825 314.00 |
| SUPPLY CHAIN MANAGEMENT | R 3 305 312.00 | R 3 166 592.00 |
| TOTAL | R 264 610 226.00 | R 253 345 850.76 |

MID-YEAR ADJUSTMENT BUDGET MTREF 2022/23 – 2024/2025

ADJUSTED OPERATIONAL REVENUE

Revenue predominantly consist of grant allocations, however the table below illustrated other revenue streams in the municipality.

| REVENUE | | |
|------------------------------------|--------------------------|--------------------------|
| DEPARTMENT | Adjusted Budget Feb | Original Budget |
| COMMUNITY SERVICES : EXECUTIVE | R - | R - |
| COMMITTEE, RECORDS, COUNCIL SUPPRT | R - | R - |
| CORPORATE SERVICES : SUPPORT SERV | -R 25 200.00 | -R 30 200.00 |
| COMPREHENSIVE HEALTH | -R 181 800.00 | -R 181 800.00 |
| CORPORATE SERVICES : EXECUTIVE | R - | R - |
| COUNCIL EXPENDITURE | -R 11 597 174.00 | -R 14 351 087.00 |
| EMERGENCY SERVICES | -R 4 849 717.00 | -R 5 849 717.00 |
| ENVIRONMENTAL MANAGEMENT SERVICES | -R 121 000.00 | -R 114 000.00 |
| EXPENDITURE | R - | R - |
| FINANCE : EXECUTIVE | R - | R - |
| FINANCIAL SERVICES | -R 94 244 861.00 | -R 89 690 000.00 |
| FINANCE : SUPPORT SERVICES | R - | R - |
| HUMAN RESOURCES | R - | R - |
| IDP AND COMMUNICATION | R - | R - |
| ICT SERVICES | R - | R - |
| INTERNAL AUDIT | R - | R - |
| LED, TOURISM, RESORTS AND EPWP | -R 18 777 500.00 | -R 18 273 500.00 |
| MUNICIPAL MANAGER : SUPPORT SERVIC | R - | R - |
| MUNICIPAL MANAGER : EXECUTIVE | -R 500 000.00 | -R 300 000.00 |
| MUNICIPAL HEALTH SERVICES | -R 2 450 000.00 | -R 3 950 000.00 |
| PERFORMANCE AND RISK MANAGEMENT | R - | R - |
| REVENUE | -R 31 500.00 | -R 18 500.00 |
| ROADS SERVICES | -R 113 498 250.00 | -R 108 781 250.00 |
| SOLID WASTE MANAGEMENT | -R 12 600 000.00 | -R 11 900 000.00 |
| SOCIAL DEVELOPMENT | R - | R - |
| SUPPLY CHAIN MANAGEMENT | R - | R - |
| TOTAL | -R 258 877 002.00 | -R 253 440 054.00 |

It is evident from these tables that the cost of primary services rendered are not being covered by the allocations made from government, hence a deficit of revenue exists in the rendering of critical services.

Below the composition illustrates the original budget versus the February Mid-Year Adjustment Budget:

1. Summary of Total Revenue and Expenditure by Source for the Entire Municipality
2. Summary of Total Revenue and Expenditure by Source for the Entire Municipality (Excluding Roads)
3. Summary of Total Revenue and Expenditure by Source for the Roads Agency

SUMMARY INCOME & EXPENDITURE 2022/2023 MTREF

| Revenue by Source | Original Budget 2022/23 | Adjustment Budget 2022/23 |
|---|-------------------------|---------------------------|
| Service charges - electricity revenue | R 400 000.00 | R 200 000.00 |
| Service charges - sanitation revenue | R 600 000.00 | R 600 000.00 |
| Service charges - refuse revenue | R 12 572 000.00 | R 13 272 000.00 |
| Rental of facilities and equipment | R 12 730 000.00 | R 12 925 000.00 |
| Interest earned - external investments | R 2 000 000.00 | R 2 750 000.00 |
| Interest earned - outstanding debtors | R 200 000.00 | R - |
| Licences and permits | R 2 500 000.00 | R 1 000 000.00 |
| Agency services | R 11 351 086.96 | R 11 597 174.00 |
| Government Grants and Subsidies - Operating | R 197 193 050.00 | R 206 186 911.00 |
| Government Grants and Subsidies - Capital | R - | R 2 250 000.00 |
| Other revenue | R 11 393 917.00 | R 10 345 917.00 |
| Gains | R 2 500 000.00 | R - |
| | R 253 440 053.96 | R 261 127 002.00 |
| | | |
| Expenditure by Type | Original Budget 2022/23 | Adjustment Budget 2022/23 |
| Employee related costs | R 135 931 654.76 | R 133 107 724.00 |
| Remuneration of councillors | R 6 165 582.00 | R 6 425 617.00 |
| Debt impairment | R 200 000.00 | R 100 000.00 |
| Depreciation & asset impairment | R 3 625 515.00 | R 3 625 515.00 |
| Finance charges | R 3 329 417.00 | R 3 289 417.00 |
| Bulk purchases | R 400 000.00 | R 250 000.00 |
| Other Materials | R 46 462 150.00 | R 55 711 312.00 |
| Contracted services | R 23 791 881.00 | R 26 589 643.00 |
| Transfers and Grants | R - | R 2 799 000.00 |
| Other expenditure | R 33 439 651.00 | R 32 711 998.00 |
| | R 253 345 850.76 | R 264 610 226.00 |
| | | |
| Surplus/(Deficit) | R 94 203.20 | R -3 483 224.00 |

SUMMARY INCOME & EXPENDITURE 2022/2023 MTREF EXCLUDING ROADS FUNCTION

| Revenue by Source | Adjustment Budget 2022/23 |
|---|---------------------------|
| Service charges - electricity revenue | R 200 000.00 |
| Service charges - sanitation revenue | R 600 000.00 |
| Service charges - refuse revenue | R 13 272 000.00 |
| Rental of facilities and equipment | R 12 925 000.00 |
| Interest earned - external investments | R 2 750 000.00 |
| Interest earned - outstanding debtors | R - |
| Licences and permits | R 1 000 000.00 |
| Agency services | R 11 597 174.00 |
| Government Grants and Subsidies - Operating | R 92 688 661.00 |
| Government Grants and Subsidies - Capital | R 2 250 000.00 |
| Other revenue | R 10 345 917.00 |
| Gains | R - |
| | R 147 628 752.00 |
| | |
| Expenditure by Type | Adjustment Budget 2022/23 |
| Employee related costs | R 85 400 724.00 |
| Remuneration of councillors | R 6 425 617.00 |
| Debt impairment | R 100 000.00 |
| Depreciation & asset impairment | R 3 625 515.00 |
| Finance charges | R 3 008 417.00 |
| Bulk purchases | R 250 000.00 |
| Other Materials | R 5 414 312.00 |
| Contracted services | R 23 109 643.00 |
| Transfers and Grants | R 2 799 000.00 |
| Other expenditure | R 20 978 748.00 |
| | R 151 111 976.00 |
| | |
| Surplus/(Deficit) | R -3 483 224.00 |

MID-YEAR ADJUSTMENT BUDGET MTREF 2022/23 – 2024/2025

Revenue:

It is evident that significant adjustments have been made regarding the Revenue streams which will not realise in the financial period. Sources which seem to be higher than anticipated have also been amended on the adjustment budget as discussed in the Mayor's Report. The overall adjustment resulted into a net upward adjustment in revenue projections since the inception budget for the 2022/2023 financial year. Note that additional grant funding assisted in this increase, where own anticipated revenue reduced significantly for the period.

Expenditure:

These comprehensive summaries above illustrate that expenditure drivers are mainly causing our current scenario with fuel costs (direct and indirect), repairs and maintenance and various other itemised expenses pushing ODM into a deficit. Our employee cost budget has already been reduced somewhat for the financial year, however, still forms a predominant part of our operational budget (even excluding Roads Agency).

Unforeseeable costs such as petrol and diesel increases, municipal services costs and security services contributed towards reprioritisation. Other expenditure such as compliance costs and legal fees also resulted in redirecting funding for the remainder of the financial year. Very little savings have been identified to date.

| SUMMARY INCOME & EXPENDITURE 2022/2023 MTREF ROADS FUNCTION | |
|--|----------------------------------|
| Revenue by Source | Adjustment Budget 2022/23 |
| Service charges - electricity revenue | R - |
| Service charges - sanitation revenue | R - |
| Service charges - refuse revenue | R - |
| Rental of facilities and equipment | R - |
| Interest earned - external investments | R - |
| Interest earned - outstanding debtors | R - |
| Licences and permits | R - |
| Agency services | R - |
| Government Grants and Subsidies - Operating | R 113 498 250.00 |
| Government Grants and Subsidies - Capital | R - |
| Other revenue | R - |
| Gains | R - |
| | R 113 498 250.00 |
| Expenditure by Type | Adjustment Budget 2022/23 |
| Employee related costs | R 47 707 000.00 |
| Remuneration of councillors | R - |
| Debt impairment | R - |
| Depreciation & asset impairment | R - |
| Finance charges | R 281 000.00 |
| Bulk purchases | R - |
| Other Materials | R 50 297 000.00 |
| Contracted services | R 3 480 000.00 |
| Transfers and Grants | R - |
| Other expenditure | R 11 733 250.00 |
| | R 113 498 250.00 |
| Surplus/(Deficit) | R - |

No changes to report regarding Roads Agency. Merely internal allocations which results in a net zero effect. Additional funding receive from the Department was already recorded in the previous adjustment budget in December 2022.

ADJUSTED CAPITAL BUDGET

CAPITAL PROGRAMME - BUDGET 2022/23

| DEPARTMENT | DESCRIPTION | FUNDING TYPE | BUDGET 2022/23 | AMMENDMENTS DEC 2022 | AMMENDMENTS FEB 2023 | FINAL BUDGET FEB 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 | | RO |
| 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 | | RO |
| ENVIRONMENTAL MANAGEMENT SERVICES | DC3_Drone | 1 | R32 000 | | -R2 500 | R29 500 |
| ENVIRONMENTAL MANAGEMENT SERVICES | DC3_Aircon | 1 | R55 000 | | -R55 000 | RO |
| ENVIRONMENTAL MANAGEMENT SERVICES | DC3_Carports | 1 | R50 000 | | -R17 000 | R33 000 |
| ENVIRONMENTAL MANAGEMENT SERVICES | DC3_Office Accommodation Project | 1 | R220 000 | | -R220 000 | RO |
| FINANCIAL SERVICES | DC3_Aircon | 1 | R30 000 | | -R30 000 | RO |
| FINANCIAL SERVICES | DC3_Furniture and Office Equipment | 1 | R23 000 | | -R20 000 | R3 000 |
| INFORMATION SERVICES | DC3_Backup Server | 1 | R365 000 | | | R365 000 |
| IDP AND COMMUNICATION | DC3_Banners | 1 | R15 000 | -R15 000 | | RO |
| INFORMATION SERVICES | DC3_Replacement of old and broken Computer Equipme | 1 | R270 000 | | -R270 000 | RO |
| LED, TOURISM, RESORTS AND EPWP | DC3_Gas installation at ablation facilities | 1 | R150 000 | -R150 000 | | RO |
| LED, TOURISM, RESORTS AND EPWP | DC3_Honeysucker | 1 | R1 200 000 | | R600 000 | R1 800 000 |
| 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_Uilenkraalsmond - Property Erosion Project | 1 | R120 000 | | R180 000 | R300 000 |
| MUNICIPAL HEALTH SERVICES | DC3_Mobile Aircon | 1 | R8 000 | -R1 400 | | R6 600 |
| MUNICIPAL HEALTH SERVICES | DC3_Gazebos | 1 | R12 000 | | -R12 000 | RO |
| MUNICIPAL HEALTH SERVICES | DC3_Printer | 1 | R3 000 | -R1 000 | | R2 000 |
| MUNICIPAL HEALTH SERVICES | DC3_Furniture and Office Equipment | 1 | R21 000 | | R30 000 | R51 000 |
| SOCIAL DEVELOPMENT | DC3_Gazebos | 1 | R12 000 | | -R12 000 | RO |
| SOCIAL DEVELOPMENT | DC3_Project Equipment | 1 | R20 000 | | | R20 000 |
| EMERGENCY SERVICES | DC3_Trailers | 4 | RO | R400 000 | | R400 000 |
| EMERGENCY SERVICES | DC3_Radio Communication | 4 | RO | R100 000 | | R100 000 |
| EMERGENCY SERVICES | DC3_Surveyance Hotspot | 4 | RO | R150 000 | | R150 000 |
| EMERGENCY SERVICES | DC3_Bakkie | 1 | RO | R405 000 | -R405 000 | RO |
| LED, TOURISM, RESORTS AND EPWP | DC3_Ablution Facilities Upgrades - Die Dam | 1 | RO | R150 000 | | R150 000 |
| LED, TOURISM, RESORTS AND EPWP | DC3_Generator - Die Dam | 1 | RO | R15 000 | -R3 500 | R11 500 |
| LED, TOURISM, RESORTS AND EPWP | DC3_Generator - Uilenkraalsmond | 1 | RO | R15 000 | -R3 500 | R11 500 |
| IDP AND COMMUNICATION | DC3_Awareness Equipment | 1 | RO | R15 000 | | R15 000 |
| SOLID WASTE MANAGEMENT | DC3_KWK Infrastructure Project | 3 | RO | R4 900 000 | | R4 900 000 |
| CORPORATE SERVICES : SUPPORT SERV | DC3_Aircons | 1 | RO | RO | R180 000 | R180 000 |
| CORPORATE SERVICES : SUPPORT SERV | DC3_Machinery and Equipment | 1 | RO | RO | R5 000 | R5 000 |
| LED, TOURISM, RESORTS AND EPWP | DC3_Machinery and Equipment | 1 | RO | RO | R20 000 | R20 000 |
| EMERGENCY SERVICES | DC3_Fleet vehicles | 1 | RO | RO | R405 000 | R405 000 |
| ICT SERVICES | DC3_Computer and Computer Equipment | 1 | RO | RO | R270 000 | R270 000 |
| EMERGENCY SERVICES | DC3_Loadshedding Mitigation | 4 | RO | RO | R1 600 000 | R1 600 000 |
| | | | R12 435 000 | R645 200 | R2 239 500 | R15 319 700 |

| | | | ORIGINAL BUDGET 2022/23 | TOTAL ADJUSTMENT BUDGET FEB 23 |
|--|-----------------------------|--|-------------------------|--------------------------------|
| | TYPE FUNDING SOURCES | | | |
| | 1 CAPITAL RESERVE | | R 7 535 000.00 | R8 169 700 |
| | 2 REVENUE | | R0 | R0 |
| | 3 EXTERNAL LOANS | | R4 900 000 | R4 900 000 |
| | 4 GRANTS | | R0 | R2 250 000 |
| | 5 PRIVATE CONTRIBUTIONS | | R0 | R0 |
| | TOTAL | | R12 435 000 | R15 319 700 |

| SUMMARY | DESCRIPTION | BUDGET 2022/23 |
|------------------------------|--------------------|--------------------|
| CORP SERVICES | 6 projects | R1 756 600 |
| INFORMATION SERVICES | 2 projects | R635 000 |
| LED, TOURISM, RESORTS & EPWP | 10 projects | R2 283 000 |
| SOCIAL DEVELOPMENT | 1 projects | R20 000 |
| IDP AWARENESS | 1 projects | R15 000 |
| ENVIRONMENTAL MANAGEMENT | 2 projects | R62 500 |
| EMERGENCY SERVICES | 9 Projects | R5 285 000 |
| MUNICIPAL HEALTH | 3 project | R59 600 |
| FINANCIAL SERVICES | 1 projects | R3 000 |
| SOLID WASTE | 1 projects | R4 900 000 |
| TOTAL | 36 Projects | R15 019 700 |

All Capital Project Owners reviewed their implementation plans and priorities for the remainder of the financial year. After progress on identified projects (SCM processes) and key necessities have been identified, selected projects were removed, and others added as the need analysis and realistic execution or commitments on these were identified/evaluated.

4. Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

OVERBERG DISTRICT MUNICIPALITY

| Description | Budget Year 2022/23 | | | | | | | | | Budget Year +1 2023/24 | Budget Year +2 2024/25 |
|--|---------------------|------------------------|----------------------|----------------------------|--------------|----------------------------|----------------------|----------------------|-------------------------|---------------------------|---------------------------|
| | Original Budget | Prior Adjusted 1 | Accum. Funds 2 | Multi-year capital 3 | Unfore. 4 | Nat. or Prov. Govt 5 | Other Adjus. 6 | Total Adjus. 7 | Adjusted Budget 8 | 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 | - | - | - | - | 500 | 500 | 14 072 | 14 791 | 16 006 |
| Investment revenue | 2 000 | 2 000 | - | - | - | - | 750 | 750 | 2 750 | 2 200 | 2 200 |
| Transfers recognised - operational | 197 193 | 206 625 | - | - | - | - | (438) | (438) | 206 187 | 203 935 | 207 104 |
| Other own revenue | 40 675 | 40 925 | - | - | - | - | (5 057) | (5 057) | 35 868 | 42 224 | 44 007 |
| Total Revenue (excluding capital transfers and contributions) | 253 440 | 263 122 | - | - | - | - | (4 245) | (4 245) | 258 877 | 263 150 | 269 317 |
| Employee costs | 135 932 | 135 338 | - | - | - | - | (2 230) | (2 230) | 133 108 | 143 639 | 152 342 |
| Remuneration of councillors | 6 166 | 6 166 | - | - | - | - | 260 | 260 | 6 426 | 6 529 | 6 915 |
| Depreciation & asset impairment | 3 626 | 3 626 | - | - | - | - | - | - | 3 626 | 3 563 | 3 549 |
| Finance charges | 3 329 | 3 329 | - | - | - | - | (40) | (40) | 3 289 | 3 293 | 3 351 |
| Inventory consumed and bulk purchases | 46 862 | 52 060 | - | - | - | - | 3 901 | 3 901 | 55 961 | 49 390 | 46 668 |
| Transfers and grants | - | 3 149 | - | - | - | - | (350) | (350) | 2 799 | - | - |
| Other expenditure | 57 432 | 59 373 | - | - | - | - | 29 | 29 | 59 402 | 56 633 | 56 478 |
| Total Expenditure | 253 346 | 263 040 | - | - | - | - | 1 570 | 1 570 | 264 610 | 263 048 | 269 304 |
| Surplus/(Deficit) | 94 | 82 | - | - | - | - | (5 815) | (5 815) | (5 733) | 103 | 14 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | - | 650 | - | - | - | - | 1 600 | 1 600 | 2 250 | - | - |
| 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 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 94 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |
| Capital expenditure & funds sources | | | | | | | | | | | |
| Capital expenditure | 10 274 | 13 080 | - | - | - | - | 2 239 | 2 239 | 15 320 | 3 950 | 3 355 |
| Transfers recognised - capital | - | 650 | - | - | - | - | 1 600 | 1 600 | 2 250 | - | - |
| Borrowing | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| Internally generated funds | 10 235 | 7 530 | - | - | - | - | 640 | 640 | 8 170 | 3 950 | 3 355 |
| Total sources of capital funds | 10 274 | 13 080 | - | - | - | - | 2 240 | 2 240 | 15 320 | 3 950 | 3 355 |
| Financial position | | | | | | | | | | | |
| Total current assets | 58 057 | 52 623 | - | - | - | - | 5 921 | 5 921 | 58 544 | 56 549 | 55 964 |
| Total non current assets | 115 234 | 118 040 | - | - | - | - | 1 393 | 1 393 | 119 434 | 120 987 | 122 018 |
| Total current liabilities | 42 780 | 39 515 | - | - | - | - | (13 550) | (13 550) | 25 965 | 26 214 | 27 611 |
| Total non current liabilities | 75 591 | 75 591 | - | - | - | - | (6 892) | (6 892) | 68 699 | 67 907 | 66 941 |
| Community wealth/Equity | 54 919 | 55 557 | - | - | - | - | 27 756 | 27 756 | 83 313 | 83 415 | 83 429 |
| Cash flows | | | | | | | | | | | |
| Net cash from (used) operating | 3 958 | 1 330 | - | - | - | - | 5 273 | 5 273 | 6 604 | 4 219 | 4 369 |
| Net cash from (used) investing | (7 774) | (10 580) | - | - | - | - | 7 261 | 7 261 | (3 320) | (950) | (355) |
| Net cash from (used) financing | (3 684) | (3 684) | - | - | - | - | (947) | (947) | (4 631) | (5 365) | (4 706) |
| Cash/cash equivalents at the year end | 44 880 | 39 445 | - | - | - | - | 4 140 | 4 140 | 43 585 | 41 489 | 40 798 |
| Cash backing/surplus reconciliation | | | | | | | | | | | |
| Cash and investments available | 44 880 | 39 445 | - | - | - | - | 4 140 | 4 140 | 43 585 | 41 489 | 40 798 |
| Application of cash and investments | 468 | (2 799) | - | - | - | - | (9 478) | (9 478) | (12 277) | (12 581) | (13 008) |
| Balance - surplus (shortfall) | 44 412 | 42 244 | - | - | - | - | 13 618 | 13 618 | 55 862 | 54 070 | 53 806 |
| Asset Management | | | | | | | | | | | |
| Asset register summary (WDV) | 90 339 | 93 145 | - | - | - | - | 2 958 | 2 958 | 96 104 | 96 490 | 96 296 |
| Depreciation | 3 626 | 3 626 | - | - | - | - | - | - | 3 626 | 3 563 | 3 549 |
| Renewal and Upgrading of Existing Assets | 5 155 | 6 915 | - | - | - | - | 73 | 73 | 6 988 | 3 430 | 3 025 |
| Repairs and Maintenance | 8 451 | 8 695 | - | - | - | - | 851 | 851 | 9 547 | 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/sewerage: | - | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - | - |

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Choose name from list - Table B2 Adjustments Budget Financial Performance (functional 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 | Adjusts. | Adjusts. | Budget | Budget | Budget |
| R thousands | 1, 4 | A | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | +1 2023/24 | +2 2024/25 |
| | | A | A1 | B | C | D | E | F | G | H | | |
| Revenue - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 104 390 | 110 001 | - | - | - | - | (1 352) | (1 352) | 108 649 | 107 193 | 110 362 |
| Executive and council | | 14 651 | 14 897 | - | - | - | - | (2 800) | (2 800) | 12 097 | 14 871 | 14 871 |
| Finance and administration | | 89 739 | 95 104 | - | - | - | - | 1 448 | 1 448 | 96 552 | 92 322 | 95 491 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 28 255 | 28 259 | - | - | - | - | (2 000) | (2 000) | 26 259 | 29 069 | 30 957 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 18 274 | 18 278 | - | - | - | - | 500 | 500 | 18 778 | 18 280 | 19 401 |
| Public safety | | 5 850 | 5 850 | - | - | - | - | (1 000) | (1 000) | 4 850 | 6 310 | 6 774 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | 4 132 | 4 132 | - | - | - | - | (1 500) | (1 500) | 2 632 | 4 480 | 4 783 |
| <i>Economic and environmental services</i> | | 108 895 | 113 612 | - | - | - | - | 7 | 7 | 113 619 | 113 888 | 113 898 |
| Planning and development | | - | - | - | - | - | - | - | - | - | - | - |
| Road transport | | 108 781 | 113 498 | - | - | - | - | - | - | 113 498 | 113 763 | 113 763 |
| Environmental protection | | 114 | 114 | - | - | - | - | 7 | 7 | 121 | 125 | 135 |
| <i>Trading services</i> | | 11 900 | 11 900 | - | - | - | - | 700 | 700 | 12 600 | 13 000 | 14 100 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 11 900 | 11 900 | - | - | - | - | 700 | 700 | 12 600 | 13 000 | 14 100 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 253 440 | 263 772 | - | - | - | - | (2 645) | (2 645) | 261 127 | 263 150 | 269 317 |
| Expenditure - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 57 322 | 61 695 | - | - | - | - | 8 | 8 | 61 702 | 59 768 | 62 636 |
| Executive and council | | 10 407 | 10 395 | - | - | - | - | 209 | 209 | 10 604 | 10 529 | 11 045 |
| Finance and administration | | 45 035 | 49 419 | - | - | - | - | (200) | (200) | 49 218 | 47 276 | 49 529 |
| Internal audit | | 1 880 | 1 880 | - | - | - | - | (0) | (0) | 1 880 | 1 962 | 2 062 |
| <i>Community and public safety</i> | | 73 563 | 74 176 | - | - | - | - | 284 | 284 | 74 460 | 75 684 | 78 558 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 16 623 | 16 710 | - | - | - | - | 1 269 | 1 269 | 17 980 | 16 257 | 16 891 |
| Public safety | | 36 168 | 36 668 | - | - | - | - | 1 562 | 1 562 | 38 229 | 38 019 | 38 955 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | 20 773 | 20 798 | - | - | - | - | (2 547) | (2 547) | 18 251 | 21 407 | 22 712 |
| <i>Economic and environmental services</i> | | 113 424 | 118 134 | - | - | - | - | 370 | 370 | 118 504 | 118 558 | 118 687 |
| Planning and development | | 1 391 | 1 379 | - | - | - | - | 178 | 178 | 1 557 | 1 464 | 1 546 |
| Road transport | | 108 781 | 113 498 | - | - | - | - | (61) | (61) | 113 437 | 113 763 | 113 763 |
| Environmental protection | | 3 252 | 3 257 | - | - | - | - | 253 | 253 | 3 510 | 3 331 | 3 377 |
| <i>Trading services</i> | | 9 037 | 9 037 | - | - | - | - | 908 | 908 | 9 945 | 9 038 | 9 423 |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | 9 037 | 9 037 | - | - | - | - | 908 | 908 | 9 945 | 9 038 | 9 423 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Functional | 3 | 253 346 | 263 040 | - | - | - | - | 1 570 | 1 570 | 264 610 | 263 048 | 269 304 |
| Surplus/ (Deficit) for the year | | 94 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |

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

Choose name from list - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

| Vote Description [Insert departmental structure etc] | 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 | 14 897 | -- | -- | -- | -- | (2 800) | (2 800) | 12 097 | 14 871 | 14 871 |
| Vote 2 - Management Services | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 3 - Corporate Services | | 30 | 30 | -- | -- | -- | -- | (5) | (5) | 25 | 32 | 34 |
| Vote 4 - Finance | | 89 709 | 95 073 | -- | -- | -- | -- | 1 453 | 1 453 | 96 526 | 92 290 | 95 457 |
| Vote 5 - Community Services | | 149 050 | 153 771 | -- | -- | -- | -- | (1 293) | (1 293) | 152 478 | 155 957 | 158 956 |
| Vote 6 - [NAME OF VOTE 6] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 7 - [NAME OF VOTE 7] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 8 - [NAME OF VOTE 8] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 9 - [NAME OF VOTE 9] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 10 - [NAME OF VOTE 10] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 11 - [NAME OF VOTE 11] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 12 - [NAME OF VOTE 12] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 13 - [NAME OF VOTE 13] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 14 - [NAME OF VOTE 14] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 15 - [NAME OF VOTE 15] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total Revenue by Vote | 2 | 253 440 | 263 772 | -- | -- | -- | -- | (2 645) | (2 645) | 261 127 | 263 150 | 269 317 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Municipal Manager | | 15 003 | 14 992 | -- | -- | -- | -- | 591 | 591 | 15 583 | 15 353 | 16 133 |
| Vote 2 - Management Services | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 3 - Corporate Services | | 13 505 | 13 459 | -- | -- | -- | -- | 1 014 | 1 014 | 14 473 | 13 813 | 14 403 |
| Vote 4 - Finance | | 27 126 | 31 543 | -- | -- | -- | -- | (393) | (393) | 31 150 | 28 875 | 30 324 |
| Vote 5 - Community Services | | 197 712 | 203 047 | -- | -- | -- | -- | 358 | 358 | 203 404 | 205 007 | 208 444 |
| Vote 6 - [NAME OF VOTE 6] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 7 - [NAME OF VOTE 7] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 8 - [NAME OF VOTE 8] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 9 - [NAME OF VOTE 9] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 10 - [NAME OF VOTE 10] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 11 - [NAME OF VOTE 11] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 12 - [NAME OF VOTE 12] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 13 - [NAME OF VOTE 13] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 14 - [NAME OF VOTE 14] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Vote 15 - [NAME OF VOTE 15] | | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total Expenditure by Vote | 2 | 253 346 | 263 040 | -- | -- | -- | -- | 1 570 | 1 570 | 264 610 | 263 048 | 269 304 |
| Surplus/ (Deficit) for the year | 2 | 94 | 732 | -- | -- | -- | -- | (4 215) | (4 215) | (3 483) | 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 | 1 | A | A1 | B | C | D | E | F | G | H | | |
| Revenue By Source | | | | | | | | | | | | |
| Property rates | 2 | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 2 | 400 | 400 | - | - | - | - | (200) | (200) | 200 | 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 | - | - | - | - | 700 | 700 | 13 272 | 13 719 | 14 869 |
| Rental of facilities and equipment | | 12 730 | 12 730 | - | - | - | - | 195 | 195 | 12 925 | 13 252 | 14 059 |
| Interest earned - external investments | | 2 000 | 2 000 | - | - | - | - | 750 | 750 | 2 750 | 2 200 | 2 200 |
| Interest earned - outstanding debtors | | 200 | 200 | - | - | - | - | (200) | (200) | - | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | | 2 500 | 2 500 | - | - | - | - | (1 500) | (1 500) | 1 000 | 2 750 | 2 950 |
| Agency services | | 11 351 | 11 597 | - | - | - | - | - | - | 11 597 | 11 871 | 11 871 |
| Transfers and subsidies | | 197 193 | 206 625 | - | - | - | - | (438) | (438) | 206 187 | 203 935 | 207 104 |
| Other revenue | 2 | 11 394 | 11 398 | - | - | - | - | (1 052) | (1 052) | 10 346 | 11 351 | 12 127 |
| Gains | | 2 500 | 2 500 | - | - | - | - | (2 500) | (2 500) | - | 3 000 | 3 000 |
| Total Revenue (excluding capital transfers and contributions) | | 253 440 | 263 122 | - | - | - | - | (4 245) | (4 245) | 258 877 | 263 150 | 269 317 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 135 932 | 135 338 | - | - | - | - | (2 230) | (2 230) | 133 108 | 143 639 | 152 342 |
| Remuneration of councillors | | 6 166 | 6 166 | - | - | - | - | 260 | 260 | 6 426 | 6 529 | 6 915 |
| Debt impairment | | 200 | 200 | - | - | - | - | (100) | (100) | 100 | 200 | 200 |
| Depreciation & asset impairment | | 3 626 | 3 626 | - | - | - | - | - | - | 3 626 | 3 563 | 3 549 |
| Finance charges | | 3 329 | 3 329 | - | - | - | - | (40) | (40) | 3 289 | 3 293 | 3 351 |
| Bulk purchases - electricity | | 400 | 400 | - | - | - | - | (150) | (150) | 250 | 430 | 450 |
| Inventory consumed | | 46 462 | 51 660 | - | - | - | - | 4 051 | 4 051 | 55 711 | 48 960 | 46 218 |
| Contracted services | | 23 792 | 25 181 | - | - | - | - | 1 409 | 1 409 | 26 590 | 23 287 | 23 323 |
| Transfers and subsidies | | - | 3 149 | - | - | - | - | (350) | (350) | 2 799 | - | - |
| Other expenditure | | 33 440 | 33 992 | - | - | - | - | (1 280) | (1 280) | 32 712 | 33 145 | 32 955 |
| Losses | | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 253 346 | 263 040 | - | - | - | - | 1 570 | 1 570 | 264 610 | 263 048 | 269 304 |
| Surplus/(Deficit) | | 94 | 82 | - | - | - | - | (5 815) | (5 815) | (5 733) | 103 | 14 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | 650 | - | - | - | - | 1 600 | 1 600 | 2 250 | - | - |
| 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 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 94 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 94 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 103 | 14 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 94 | 732 | - | - | - | - | (4 215) | (4 215) | (3 483) | 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 | Adjusts. | 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 | 1 270 | - | - | - | - | - | - | 1 270 | 400 | 200 |
| Vote 4 - Finance | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 39 | 4 900 | - | - | - | - | (0) | (0) | 4 900 | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 3 | 89 | 6 170 | - | - | - | - | (0) | (0) | 6 170 | 400 | 200 |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | |
| Vote 1 - Municipal Manager | | 350 | 15 | - | - | - | - | (0) | (0) | 15 | - | - |
| Vote 2 - Management Services | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 3 - Corporate Services | | 5 065 | 937 | - | - | - | - | 185 | 185 | 1 122 | 560 | 150 |
| Vote 4 - Finance | | 1 200 | 53 | - | - | - | - | (50) | (50) | 3 | - | - |
| Vote 5 - Community Services | | 3 570 | 5 906 | - | - | - | - | 2 105 | 2 105 | 8 010 | 2 990 | 3 005 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 10 185 | 6 910 | - | - | - | - | 2 240 | 2 240 | 9 150 | 3 550 | 3 155 |
| Total Capital Expenditure - Vote | | 10 274 | 13 080 | - | - | - | - | 2 239 | 2 239 | 15 320 | 3 950 | 3 355 |
| Capital Expenditure - Functional | | | | | | | | | | | | |
| Governance and administration | | 6 665 | 2 292 | - | - | - | - | 123 | 123 | 2 415 | 960 | 350 |
| Executive and council | | 200 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| Finance and administration | | 6 315 | 2 292 | - | - | - | - | 123 | 123 | 2 415 | 960 | 350 |
| Internal audit | | 150 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| Community and public safety | | 3 479 | 5 517 | - | - | - | - | 2 411 | 2 411 | 7 928 | 2 990 | 3 005 |
| Community and social services | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | 339 | 1 790 | - | - | - | - | 793 | 793 | 2 583 | 400 | 400 |
| Public safety | | 2 355 | 3 685 | - | - | - | - | 1 600 | 1 600 | 5 285 | 2 590 | 2 605 |
| Housing | | - | - | - | - | - | - | - | - | - | - | - |
| Health | | 785 | 42 | - | - | - | - | 18 | 18 | 60 | - | - |
| Economic and environmental services | | 130 | 372 | - | - | - | - | (295) | (295) | 78 | - | - |
| Planning and development | | - | 15 | - | - | - | - | - | - | 15 | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | 130 | 357 | - | - | - | - | (295) | (295) | 63 | - | - |
| Trading services | | - | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - | - | - |
| Water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 10 274 | 13 080 | - | - | - | - | 2 239 | 2 239 | 15 320 | 3 950 | 3 355 |
| Funded by: | | | | | | | | | | | | |
| National Government | | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | 650 | - | - | - | - | 1 600 | 1 600 | 2 250 | - | - |
| 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 | - | - | - | - | 1 600 | 1 600 | 2 250 | - | - |
| Borrowing | | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| Internally generated funds | | 10 235 | 7 530 | - | - | - | - | 640 | 640 | 8 170 | 3 950 | 3 355 |
| Total Capital Funding | | 10 274 | 13 080 | - | - | - | - | 2 240 | 2 240 | 15 320 | 3 950 | 3 355 |

TABLE B6 – Adjustment Budget Position

| 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 |
| | | A | A1 | B | C | D | E | F | G | H | | |
| R thousands | | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | 24 880 | 19 445 | – | – | – | – | 4 140 | 4 140 | 23 585 | 21 489 | 20 798 |
| Call investment deposits | 1 | 20 000 | 20 000 | – | – | – | – | – | – | 20 000 | 20 000 | 20 000 |
| Consumer debtors | 1 | 2 987 | 2 987 | – | – | – | – | (67) | (67) | 2 920 | 2 920 | 2 920 |
| Other debtors | | 7 058 | 7 058 | – | – | – | – | 1 081 | 1 081 | 8 139 | 8 139 | 8 139 |
| Current portion of long-term receivables | | 1 982 | 1 982 | – | – | – | – | 44 | 44 | 2 026 | 2 127 | 2 234 |
| Inventory | | 1 150 | 1 150 | – | – | – | – | 722 | 722 | 1 873 | 1 873 | 1 873 |
| Total current assets | | 58 057 | 52 623 | – | – | – | – | 5 921 | 5 921 | 58 544 | 56 549 | 55 964 |
| Non current assets | | | | | | | | | | | | |
| Long-term receivables | | 24 895 | 24 895 | – | – | – | – | (1 565) | (1 565) | 23 330 | 24 497 | 25 721 |
| Investments | | – | – | – | – | – | – | – | – | – | – | – |
| Investment property | | 12 781 | 12 781 | – | – | – | – | 1 | 1 | 12 783 | 12 769 | 12 755 |
| Investment in Associate | | – | – | – | – | – | – | – | – | – | – | – |
| Property, plant and equipment | 1 | 77 544 | 80 357 | – | – | – | – | 2 958 | 2 958 | 83 315 | 83 719 | 83 541 |
| Biological | | – | – | – | – | – | – | – | – | – | – | – |
| Intangible | | 13 | 7 | – | – | – | – | (1) | (1) | 6 | 3 | 0 |
| Other non-current assets | | – | – | – | – | – | – | – | – | – | – | – |
| Total non current assets | | 115 234 | 118 040 | – | – | – | – | 1 393 | 1 393 | 119 434 | 120 987 | 122 018 |
| TOTAL ASSETS | | 173 291 | 170 663 | – | – | – | – | 7 314 | 7 314 | 177 977 | 177 536 | 177 981 |
| LIABILITIES | | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | | |
| Bank overdraft | | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | | 4 120 | 4 120 | – | – | – | – | 1 245 | 1 245 | 5 365 | 4 706 | 5 141 |
| Consumer deposits | | 8 | 8 | – | – | – | – | – | – | 8 | 8 | 8 |
| Trade and other payables | | 22 767 | 19 502 | – | – | – | – | (14 037) | (14 037) | 5 465 | 5 465 | 5 465 |
| Provisions | | 15 885 | 15 885 | – | – | – | – | (758) | (758) | 15 127 | 16 035 | 16 997 |
| Total current liabilities | | 42 780 | 39 515 | – | – | – | – | (13 550) | (13 550) | 25 965 | 26 214 | 27 611 |
| Non current liabilities | | | | | | | | | | | | |
| Borrowing | 1 | 11 112 | 11 112 | – | – | – | – | 112 | 112 | 11 225 | 6 519 | 1 377 |
| Provisions | 1 | 64 479 | 64 479 | – | – | – | – | (7 004) | (7 004) | 57 475 | 61 388 | 65 564 |
| Total non current liabilities | | 75 591 | 75 591 | – | – | – | – | (6 892) | (6 892) | 68 699 | 67 907 | 66 941 |
| TOTAL LIABILITIES | | 118 372 | 115 107 | – | – | – | – | (20 442) | (20 442) | 94 664 | 94 120 | 94 552 |
| NET ASSETS | 2 | 54 919 | 55 557 | – | – | – | – | 27 756 | 27 756 | 83 313 | 83 415 | 83 429 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 45 499 | 46 137 | – | – | – | – | 24 176 | 24 176 | 70 313 | 70 415 | 70 429 |
| Reserves | | 9 420 | 9 420 | – | – | – | – | 3 580 | 3 580 | 13 000 | 13 000 | 13 000 |
| TOTAL COMMUNITY WEALTH/EQUITY | | 54 919 | 55 557 | – | – | – | – | 27 756 | 27 756 | 83 313 | 83 415 | 83 429 |

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 | | | | | | | | | | | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | - | - |
| Service charges | | 13 572 | 13 572 | - | - | - | - | 400 | 400 | 13 972 | 14 591 | 15 806 |
| Other revenue | | 37 775 | 38 025 | - | - | - | - | (2 157) | (2 157) | 35 868 | 39 224 | 41 007 |
| Transfers and Subsidies - Operational | 1 | 197 193 | 204 010 | - | - | - | - | - | - | 204 010 | 203 935 | 207 104 |
| Transfers and Subsidies - Capital | 1 | - | - | - | - | - | - | 1 600 | 1 600 | 1 600 | - | - |
| Interest | | 2 200 | 2 200 | - | - | - | - | 550 | 550 | 2 750 | 2 200 | 2 200 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (244 467) | (251 012) | - | - | - | - | 4 530 | 4 530 | (246 482) | (253 416) | (259 433) |
| Finance charges | | (2 315) | (2 315) | - | - | - | - | - | - | (2 315) | (2 315) | (2 315) |
| Transfers and Grants | 1 | - | (3 149) | - | - | - | - | 350 | 350 | (2 799) | - | - |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 3 958 | 1 330 | - | - | - | - | 5 273 | 5 273 | 6 604 | 4 219 | 4 369 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 2 500 | 2 500 | - | - | - | - | 9 500 | 9 500 | 12 000 | 3 000 | 3 000 |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Capital assets | | (10 274) | (13 080) | - | - | - | - | (2 240) | (2 240) | (15 320) | (3 950) | (3 355) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (7 774) | (10 580) | - | - | - | - | 7 261 | 7 261 | (3 320) | (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) | - | - | - | - | (947) | (947) | (4 631) | (5 365) | (4 706) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (3 684) | (3 684) | - | - | - | - | (947) | (947) | (4 631) | (5 365) | (4 706) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (7 499) | (12 933) | - | - | - | - | 11 587 | 11 587 | (1 347) | (2 096) | (691) |
| Cash/cash equivalents at the year begin: | 2 | 52 379 | 52 379 | - | - | - | - | (7 447) | (7 447) | 44 932 | 43 585 | 41 489 |
| Cash/cash equivalents at the year end: | 2 | 44 880 | 39 445 | - | - | - | - | 4 140 | 4 140 | 43 585 | 41 489 | 40 798 |

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 | | | | | | | | | | | | |
| | | A | A1 | B | C | D | E | F | G | H | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 44 880 | 39 445 | - | - | - | - | 4 140 | 4 140 | 43 585 | 41 489 | 40 798 |
| Other current investments > 90 days | | (0) | (0) | - | - | - | - | 0 | 0 | (0) | (0) | (0) |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 44 880 | 39 445 | - | - | - | - | 4 140 | 4 140 | 43 585 | 41 489 | 40 798 |
| Applications of cash and investments | | | | | | | | | | | | |
| Unspent conditional transfers | | 16 217 | 12 952 | - | - | - | - | (12 505) | (12 505) | 446 | 446 | 446 |
| Unspent borrowing | | 112 | 112 | - | - | - | - | - | - | 112 | 112 | 112 |
| Statutory requirements | | - | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 2 | (28 748) | (28 749) | - | - | - | - | (553) | (553) | (29 302) | (30 406) | (31 633) |
| 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 | - | - | - | - | 3 580 | 3 580 | 13 000 | 13 000 | 13 000 |
| Total Application of cash and investments: | | 468 | (2 799) | - | - | - | - | (9 478) | (9 478) | (12 277) | (12 581) | (13 008) |
| Surplus(shortfall) | | 44 412 | 42 244 | - | - | - | - | 13 618 | 13 618 | 55 862 | 54 070 | 53 806 |

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 | 6 166 | - | - | - | - | 2 167 | 2 167 | 8 332 | 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> | | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| Intangible Assets | | 6 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| Computer Equipment | | 4 500 | 365 | - | - | - | - | - | - | 365 | - | - |
| Furniture and Office Equipment | | 203 | 57 | - | - | - | - | (12) | (12) | 45 | - | - |
| Machinery and Equipment | | 403 | 2 094 | - | - | - | - | 1 579 | 1 579 | 3 673 | 520 | 330 |
| Transport Assets | | 7 | 3 650 | - | - | - | - | 600 | 600 | 4 250 | - | - |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| Total Renewal of Existing Assets to be adjusted | 2 | 2 651 | 1 025 | - | - | - | - | 130 | 130 | 1 155 | 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> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | - | - | - | - | - | - | - | - | - | - | - |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | - | - | - | - | - | - | - | - | - | - | - |
| Housing | | 44 | 0 | - | - | - | - | (0) | (0) | - | 150 | 150 |
| Other Assets | 6 | 44 | 0 | - | - | - | - | (0) | (0) | - | 150 | 150 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | 450 | 270 | - | - | - | - | - | - | 270 | 120 | 150 |
| Furniture and Office Equipment | | 2 057 | 310 | - | - | - | - | 130 | 130 | 440 | 50 | 55 |
| Machinery and Equipment | | - | 40 | - | - | - | - | - | - | 40 | 20 | 20 |
| Transport Assets | | 100 | 405 | - | - | - | - | - | - | 405 | 2 150 | 2 200 |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |

OVERBERG DISTRICT MUNICIPALITY

| | | | | | | | | | | | | |
|--|----|--------|--------|---|---|---|---|-------|-------|--------|-------|-------|
| Total Upgrading of Existing Assets to be adjusted | 2a | 2 504 | 5 890 | - | - | - | - | (57) | (57) | 5 833 | 940 | 450 |
| <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> | | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| <i>Community Facilities</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sport and Recreation Facilities</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | 15 | 300 | - | - | - | - | (17) | (17) | 283 | - | - |
| <i>Housing</i> | | 300 | 690 | - | - | - | - | (40) | (40) | 650 | 200 | 200 |
| Other Assets | 6 | 315 | 990 | - | - | - | - | (57) | (57) | 933 | 200 | 200 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Computer Equipment</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Furniture and Office Equipment</i> | | - | - | - | - | - | - | - | - | - | 440 | - |
| <i>Machinery and Equipment</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Transport Assets | | 2 150 | 0 | - | - | - | - | (0) | (0) | - | 300 | 250 |
| <i>Land</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure to be adjusted | 4 | 10 274 | 13 080 | - | - | - | - | 2 239 | 2 239 | 15 320 | 3 950 | 3 355 |
| <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> | | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 39 | 4 900 | - | - | - | - | - | - | 4 900 | - | - |
| <i>Community Facilities</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Sport and Recreation Facilities</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Non-revenue Generating</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Operational Buildings</i> | | 15 | 300 | - | - | - | - | (17) | (17) | 283 | - | - |
| <i>Housing</i> | | 344 | 690 | - | - | - | - | (40) | (40) | 650 | 350 | 350 |
| Other Assets | | 359 | 990 | - | - | - | - | (57) | (57) | 933 | 350 | 350 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Servitudes</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Licences and Rights</i> | | 6 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| Intangible Assets | | 6 | 0 | - | - | - | - | (0) | (0) | - | - | - |
| <i>Computer Equipment</i> | | 4 950 | 635 | - | - | - | - | - | - | 635 | 120 | 150 |
| <i>Furniture and Office Equipment</i> | | 2 260 | 366 | - | - | - | - | 118 | 118 | 484 | 490 | 55 |
| <i>Machinery and Equipment</i> | | 403 | 2 134 | - | - | - | - | 1 579 | 1 579 | 3 713 | 540 | 350 |
| Transport Assets | | 2 257 | 4 055 | - | - | - | - | 600 | 600 | 4 655 | 2 450 | 2 450 |
| <i>Land</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Zoo's, Marine and Non-biological Animals</i> | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE to be adjusted | 4 | 10 274 | 13 080 | - | - | - | - | 2 239 | 2 239 | 15 320 | 3 950 | 3 355 |

OVERBERG DISTRICT MUNICIPALITY

| | | | | | | | | | | | | |
|---|---|--------|--------|---|---|---|---|---------|---------|--------|--------|--------|
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 90 339 | 93 145 | - | - | - | - | 2 958 | 2 958 | 96 104 | 96 490 | 96 296 |
| <i>Roads Infrastructure</i> | | 1 406 | 1 406 | - | - | - | - | (37) | (37) | 1 370 | 1 370 | 1 370 |
| <i>Storm water Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Electrical Infrastructure</i> | | 191 | 191 | - | - | - | - | (5) | (5) | 186 | 186 | 186 |
| <i>Water Supply Infrastructure</i> | | 2 077 | 2 077 | - | - | - | - | (54) | (54) | 2 023 | 2 023 | 2 023 |
| <i>Sanitation Infrastructure</i> | | 1 380 | 1 380 | - | - | - | - | (36) | (36) | 1 344 | 1 344 | 1 344 |
| <i>Solid Waste Infrastructure</i> | | 25 729 | 30 590 | - | - | - | - | (884) | (884) | 29 706 | 29 467 | 29 242 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 30 783 | 35 644 | - | - | - | - | (1 016) | (1 016) | 34 628 | 34 389 | 34 164 |
| Community Assets | | 11 | 11 | - | - | - | - | (0) | (0) | 11 | 11 | 11 |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | 12 781 | 12 781 | - | - | - | - | 1 | 1 | 12 783 | 12 769 | 12 755 |
| Other Assets | | 16 643 | 17 274 | - | - | - | - | (5 798) | (5 798) | 11 476 | 11 456 | 11 436 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | 13 | 7 | - | - | - | - | (1) | (1) | 6 | 3 | 0 |
| Computer Equipment | | 6 508 | 2 193 | - | - | - | - | (720) | (720) | 1 473 | 1 096 | 749 |
| Furniture and Office Equipment | | 3 595 | 1 702 | - | - | - | - | 2 723 | 2 723 | 4 425 | 4 432 | 4 003 |
| Machinery and Equipment | | 5 275 | 7 006 | - | - | - | - | 1 390 | 1 390 | 8 396 | 8 904 | 9 222 |
| Transport Assets | | 14 728 | 16 526 | - | - | - | - | 1 380 | 1 380 | 17 906 | 18 431 | 18 956 |
| Land | | - | - | - | - | - | - | 4 999 | 4 999 | 4 999 | 4 999 | 4 999 |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | 5 | 90 339 | 93 145 | - | - | - | - | 2 958 | 2 958 | 96 104 | 96 490 | 96 296 |
| 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 | 8 695 | - | - | - | - | 851 | 851 | 9 547 | 8 787 | 8 729 |
| <i>Roads Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Storm water Infrastructure</i> | | 30 | 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 | - | - | - | - | 908 | 908 | 6 241 | 5 653 | 5 993 |
| <i>Rail Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Coastal Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Information and Communication Infrastructure</i> | | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure | | 5 363 | 5 363 | - | - | - | - | 908 | 908 | 6 271 | 5 685 | 6 026 |
| Community Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Heritage Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - | - | - |
| Operational Buildings | | 780 | 667 | - | - | - | - | (88) | (88) | 579 | 702 | 725 |
| Housing | | 75 | 75 | - | - | - | - | - | - | 75 | 50 | 15 |
| Other Assets | | 855 | 742 | - | - | - | - | (88) | (88) | 654 | 752 | 740 |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Servitudes | | - | - | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | 4 | 4 | 4 | - | - |
| Machinery and Equipment | | 712 | 646 | - | - | - | - | 81 | 81 | 726 | 630 | 671 |
| Transport Assets | | 1 521 | 1 945 | - | - | - | - | (53) | (53) | 1 892 | 1 720 | 1 293 |
| Land | | - | - | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | 6 | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE OTHER ITEMS to be adjusted | | 12 077 | 12 321 | - | - | - | - | 851 | 851 | 13 172 | 12 351 | 12 278 |
| <i>Renewal and upgrading of Existing Assets as % of tot</i> | | 50.2% | 52.9% | | | | | | | 45.6% | 86.8% | 90.2% |
| <i>Renewal and upgrading of Existing Assets as % of dep</i> | | 142.2% | 190.7% | | | | | | | 192.7% | 96.3% | 85.2% |
| <i>R&M as a % of PPE</i> | | 9.4% | 9.3% | | | | | | | 9.9% | 9.1% | 9.1% |
| <i>Renewal and upgrading and R&M as a % of PPE</i> | | 15.1% | 16.8% | | | | | | | 17.2% | 12.7% | 12.2% |

TABLE B10 – Service Delivery Measurement

| Description | Ref | 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 |
| | | A | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | |
| 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 | | | | | | | | | | | | |

PART 2 – SUPPORTING DOCUMENTATION

1. Adjustments to Budget Assumptions

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

2. Adjustments to Budget Funding

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

3. Adjustments to Expenditure on Allocations and Grant Programmes

All grant recognitions between December 2022's Adjustment Budget, to date have been included in this Mid-Year adjustment budget for February 2023.

4. Adjustments to Allocations and Grants made by the municipality

No allocations or grants was made by the municipality. Only transfer of grants recognised being allocated via the JDMA (Joint District and Metro Approach) towards the local municipalities via the district municipality will be executed for the period as well as the Provincial Safety Grant (WOSA) awarding funding for specific projects to local municipalities.

5. Adjustment to Councillor allowances and Employee Benefits

No adjustment was made to Councillors allowances and Employee Benefits

6. Adjustment to Service Delivery and Budget Implementation Plan

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

7. Adjustment to Capital Expenditure

See section 1.2 of the mayor's report for a comprehensive explanation of all amendments. Note that Capital Expenditure's additional grant funding for the current State of National Disaster pertaining electricity shortage is also included in the revised Capital Project Plan.

8. Other supporting documentation

There is no other supporting documentation

9. Municipal Manager Quality Certification

QUALITY CERTIFICATE

I, Richard 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

R Bosman

Municipal Manager of Overberg District Municipality –DC3

Signature

[Handwritten Signature]

Date

2023/07/23