

OVERBERG DISTRICT MUNICIPALITY



**Adjusted Medium Term Revenue and
Expenditure Framework (MTREF)**

ADJUSTMENT BUDGET (APRIL)

2022/2023 – 2024/2025

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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 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 24 April 2023.

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 adjustment 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:

- Ensuring capital roll-over funding being approved from the previous year are fully spend – Fire and Safety Grant (WOSA) R650 000
- Projects being revised, added or removed due to re-prioritisation on service delivery – Various capital projects: See capital amendments list to follow
- Identifying savings or under anticipated budgeting planning to date on projects

The amended April - 2022/2023 Total Capital Adjustment Budget for the duration of the financial year, is anticipated to amount to R15 469 950. Some of the projects being amended and included will be as follow:

- Additional top-up funding allocated to ICT department for a Firewall devices and ICT Security Services as well as urgent computer equipment replacement identified.
- Roll-over (WOSA) Safety Grant Funding – reallocated to optimize usage due to lower than anticipated tender amounts for items to be acquired from funds, hence computer equipment additions were added to the capital project list. This was done to prevent payback of grant funding which was already rolled over.
- Reallocating savings in identified emergency services capital projects to complete the fire engine tanker project and radio communication project faster than anticipated and with an adequate budget.
- Top-up on gas and ablution facility projects at resorts for warm water facilities, due to tenders/quotations as well as additional requirements identified to complete projects within safety regulations.

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 to illustrate the financial funding amendments and movement to ensure optimal utilisation of funding allocated for capital.

OPERATION BUDGET

Reviewing the Operational budget, it was necessary to execute critical adjustments for the remainder period, concluding with the financial fiscal year..

It should be noted that adjustment was required during the financial year, hence factors which impacted the budget changes included

Revenue:

DTPW – Department of Transport and Public Works

- An additional R 4 600 000 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.

Other revenue adjustments

- Reduction in Municipal Health revenue anticipated - R1 400 000
- Additional income on interest earned on investments R2 150 000

These are the most significant adjustment highlighted to ensure projects and service delivery can continue effective and efficient for the remainder part of the year.

EXPENDITURE ADJUSTMENTS

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

- Reduction in solid waste service provider cost - R 450 000
- Advertisement and recruitment cost for Director Community Services R 150 000
- Auditor General additional cost R 291 819.46
- SALGA additional provision R 72 581
- ICT Security funding addition R 45 000
- Occupational Health and Safety Risk Assessment R 60 000

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 April 2023
Operational Revenue (Including transfers OPEX and CAPEX grants)	R 268 811 181
Operational Expenditure	-R 271 395 325
Surplus/(Deficit)	R (2 584 144)
Capital Expenditure	R 15 469 950

As per the budget summary the outcome remains negative with **the deficit amount reduced to R2 584 144** in comparison to the previous mid-year adjusted deficit in February 2023 of R3 483 224.

Continuous monitoring on the actual deficit will be performed until year end by the Chief Financial Officer and his team. Interim measures to mitigate any further expenses and monitoring where savings can materialise are investigated and/or implemented. Some adjustments were necessary to continue with normal business 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 the B Schedules attached.

RECOMMENDATION

- 1) That the Adjustment Budget 2022/23 – 2024/25 (April 2023) 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 (APRIL) 2022/23

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2022/23	ADJUSTMENT Aug 2022	ADJUSTMENT Dec 2022	ADJUSTMENT FEB 2023	ADJUSTMENT APRIL 2023	TOTAL BUDGET 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				-R25 000	R75 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				R25 000	R105 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Organic Waste Diversion	3	R4 900 000		-R4 900 000			R0
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Drone	1	R32 000			-R2 500		R29 500
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Aircon	1	R55 000			-R55 000		R0
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Carports	1	R50 000			-R17 000		R33 000
ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Office Accommodation Project	1	R220 000			-R220 000		R0
FINANCIAL SERVICES	DC3_Aircon	1	R30 000			-R30 000		R0
FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R23 000			-R20 000		R3 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			R0
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			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				R20 250	R50 000
LED, TOURISM, RESORTS AND EPWP	DC3_Gas Geyser	1	R150 000					R170 250
LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade of Bungalows and Ammenities	1	R50 000					R50 000
LED, TOURISM, RESORTS AND EPWP	DC3_Uitenkralsmond - P 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		R0
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
MUNICIPAL HEALTH SERVICES	DC3_Gazebos	1	R12 000			-R12 000		R0
SOCIAL DEVELOPMENT	DC3_Project Equipment	1	R20 000					R20 000
SOCIAL DEVELOPMENT	DC3_Trailers	4	R0		R400 000			R400 000
EMERGENCY SERVICES	DC3_Radio Communication	4	R0		R100 000		R28 000	R128 000
EMERGENCY SERVICES	DC3_Surveillance Hotspot	4			R150 000		-R92 350	R57 650
EMERGENCY SERVICES	DC3_Bakkie	1			R405 000		-R405 000	R0
LED, TOURISM, RESORTS AND EPWP	DC3_Ablution Facilities Upgrades - Die Dam	1			R150 000		R50 000	R200 000
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Die Dam	1			R15 000		-R3 500	R11 500
LED, TOURISM, RESORTS AND EPWP	DC3_Generator - Uitenkralsmond	1			R15 000		-R3 500	R11 500
IDP AND COMMUNICATION	DC3_Awareness Equipment	1			R15 000			R15 000
SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	3			R4 900 000			R4 900 000
CORPORATE SERVICES : SUPPORT SERV	DC3_Aircon	1			R0		R180 000	R180 000
CORPORATE SERVICES : SUPPORT SERV	DC3_Machinery and Equipment	1			R0		R5 000	R5 000
LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1			R0		R20 000	R20 000
EMERGENCY SERVICES	DC3_Fleet vehicles	1			R0		-R128 550	R276 450
ICT SERVICES	DC3_Computer and Computer Equipment	1			R0		R80 000	R350 000
EMERGENCY SERVICES	DC3_Loadshedding Mitigation	4			R0		R1 600 000	R1 600 000
EMERGENCY SERVICES	DC3_Computer and Computer Equipment	4			R645 200		R64 350	R64 350
EMERGENCY SERVICES		4	R12 435 000			R2 239 500	R85 900	R15 469 950

Funding for the capital projects is predominantly funded from the Capital Replacement Reserve to ensure service delivery are continuously executed and the administration operates effective and efficient. Roll-over capital grant funding as well as funding for the electricity crisis were made available for the municipality forming part of the grant funding for capital received for the fiscal year.

TYPE	FUNDING SOURCES	APRIL ADJUSTMENT BUDGET 2023
1	CAPITAL REPLACEMENT RESERVE	R 8 319 950.00
2	REVENUE	R -
3	EXTERNAL LOANS	R 4 900 000.00
4	GRANTS	R 2 250 000.00
5	PRIVATE CONTRIBUTIONS	R -
	TOTAL	R 15 469 950.00

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 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavold. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 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	14 072	-	-	-	-	-	-	14 072	14 791	16 006
Investment revenue	2 000	2 750	-	-	-	-	2 150	2 150	4 900	2 200	2 200
Transfers recognised - operational	197 193	206 187	-	-	-	-	6 525	6 525	212 712	203 935	207 104
Other own revenue	40 675	35 888	-	-	-	-	(991)	(991)	34 877	42 224	44 007
Total Revenue (excluding capital transfers and contributions)	253 440	258 877					7 684	7 684	266 561	263 150	269 317
Employee costs	135 932	133 108	-	-	-	-	(2 119)	(2 119)	130 989	143 639	152 342
Remuneration of councillors	6 166	6 426	-	-	-	-	-	-	6 426	6 529	6 915
Depreciation & asset impairment	3 626	3 626	-	-	-	-	-	-	3 626	3 563	3 549
Finance charges	3 329	3 289	-	-	-	-	-	-	3 289	3 293	3 351
Inventory consumed and bulk purchases	46 862	55 961	-	-	-	-	5 959	5 959	61 921	49 390	46 668
Transfers and grants	-	2 799	-	-	-	-	650	650	3 449	-	-
Other expenditure	57 432	59 402	-	-	-	-	2 295	2 295	61 696	56 633	56 478
Total Expenditure	253 346	264 610					6 785	6 785	271 395	263 048	269 304
Surplus/(Deficit)	94	(5 733)					899	899	(4 834)	103	14
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	2 250	-	-	-	-	-	-	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	(3 483)					899	899	(2 584)	103	14
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	94	(3 483)					899	899	(2 584)	103	14
Capital expenditure & funds sources											
Capital expenditure	10 274	15 320					150	150	15 470	3 950	3 355
Transfers recognised - capital	-	2 250	-	-	-	-	-	-	2 250	-	-
Borrowing	39	4 900	-	-	-	-	-	-	4 900	-	-
Internally generated funds	10 235	8 170	-	-	-	-	150	150	8 320	3 950	3 355
Total sources of capital funds	10 274	15 320					150	150	15 470	3 950	3 355
Financial position											
Total current assets	58 057	58 544	-	-	-	-	311	311	58 854	56 860	56 275
Total non current assets	115 234	119 434	-	-	-	-	150	150	119 584	121 137	122 168
Total current liabilities	42 780	25 965	-	-	-	-	(438)	(438)	25 527	25 776	27 173
Total non current liabilities	75 591	68 699	-	-	-	-	-	-	68 699	67 907	66 941
Community wealth/Equity	54 919	83 313	-	-	-	-	899	899	84 212	84 314	84 328
Cash flows											
Net cash from (used) operating	3 958	6 604	-	-	-	-	461	461	7 065	4 219	4 389
Net cash from (used) investing	(7 774)	(3 320)	-	-	-	-	(150)	(150)	(3 470)	(950)	(355)
Net cash from (used) financing	(3 684)	(4 631)	-	-	-	-	-	-	(4 631)	(5 365)	(4 706)
Cash/cash equivalents at the year end	44 880	43 585					311	311	43 896	41 800	41 109
Cash backing/surplus reconciliation											
Cash and investments available	44 880	43 585	-	-	-	-	311	311	43 896	41 800	41 109
Application of cash and investments	468	(12 277)	-	-	-	-	(437)	(437)	(12 713)	(13 019)	(13 446)
Balance - surplus (shortfall)	44 412	55 862					747	747	56 610	54 819	54 555
Asset Management											
Asset register summary (WDV)	90 339	98 304	-	-	-	-	(2 050)	(2 050)	96 254	96 641	96 446
Depreciation	3 626	3 626	-	-	-	-	-	-	3 626	3 563	3 549
Renewal and Upgrading of Existing Assets	5 155	6 988	-	-	-	-	47	47	7 034	3 430	3 025
Repairs and Maintenance	8 451	9 547	-	-	-	-	(413)	(413)	9 134	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)

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 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
<i>Governance and administration</i>		104 390	108 649	-	-	-	-	2 997	2 997	111 646	107 193	110 362
Executive and council		14 651	12 097	-	-	-	-	409	409	12 506	14 871	14 871
Finance and administration		89 739	96 552	-	-	-	-	2 588	2 588	99 140	92 322	95 491
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		28 255	26 259	-	-	-	-	(1 400)	(1 400)	24 859	29 069	30 957
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		18 274	18 778	-	-	-	-	-	-	18 778	18 280	19 401
Public safety		5 850	4 850	-	-	-	-	-	-	4 850	6 310	6 774
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 132	2 632	-	-	-	-	(1 400)	(1 400)	1 232	4 480	4 783
<i>Economic and environmental services</i>		108 895	113 619	-	-	-	-	6 087	6 087	119 707	113 888	113 898
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		108 781	113 498	-	-	-	-	6 087	6 087	119 586	113 763	113 763
Environmental protection		114	121	-	-	-	-	-	-	121	125	135
<i>Trading services</i>		11 900	12 600	-	-	-	-	-	-	12 600	13 000	14 100
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		11 900	12 600	-	-	-	-	-	-	12 600	13 000	14 100
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	253 440	261 127	-	-	-	-	7 684	7 684	268 811	263 150	269 317
Expenditure - Functional												
<i>Governance and administration</i>		57 322	61 702	-	-	-	-	1 028	1 028	62 731	59 768	62 636
Executive and council		10 407	10 604	-	-	-	-	202	202	10 806	10 529	11 045
Finance and administration		45 035	49 218	-	-	-	-	826	826	50 044	47 276	49 529
Internal audit		1 880	1 880	-	-	-	-	-	-	1 880	1 962	2 062
<i>Community and public safety</i>		73 563	74 460	-	-	-	-	-	-	74 460	75 684	78 558
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		16 623	17 980	-	-	-	-	-	-	17 980	16 257	16 691
Public safety		36 168	38 229	-	-	-	-	-	-	38 229	38 019	38 955
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		20 773	18 251	-	-	-	-	-	-	18 251	21 407	22 712
<i>Economic and environmental services</i>		113 424	118 504	-	-	-	-	6 148	6 148	124 652	118 558	118 687
Planning and development		1 391	1 557	-	-	-	-	-	-	1 557	1 464	1 546
Road transport		108 781	113 437	-	-	-	-	6 148	6 148	119 586	113 763	113 763
Environmental protection		3 252	3 510	-	-	-	-	-	-	3 510	3 331	3 377
<i>Trading services</i>		9 037	9 945	-	-	-	-	(391)	(391)	9 553	9 038	9 423
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 037	9 945	-	-	-	-	(391)	(391)	9 553	9 038	9 423
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	253 346	264 610	-	-	-	-	6 785	6 785	271 395	263 048	269 304
Surplus/ (Deficit) for the year		94	(3 483)	-	-	-	-	899	899	(2 584)	103	14

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

Vote Description <i>[insert departmental structure etc]</i> R thousands	Ref	Budget Year 2022/23								Budget Year +1 2023/24	Budget Year +2 2024/25	
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Manager		14 651	12 097	-	-	-	-	409	409	12 506	14 871	14 871
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		30	25	-	-	-	-	-	-	25	32	34
Vote 4 - Finance		89 709	96 526	-	-	-	-	2 588	2 588	99 114	92 290	95 457
Vote 5 - Community Services		149 050	152 478	-	-	-	-	4 687	4 687	157 166	155 957	158 956
Total Revenue by Vote	2	253 440	261 127	-	-	-	-	7 684	7 684	268 811	263 150	269 317
Expenditure by Vote	1											
Vote 1 - Municipal Manager		15 003	15 583	-	-	-	-	202	202	15 785	15 353	16 133
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		13 505	14 473	-	-	-	-	105	105	14 578	13 813	14 403
Vote 4 - Finance		27 126	31 150	-	-	-	-	721	721	31 871	28 875	30 324
Vote 5 - Community Services		197 712	203 404	-	-	-	-	5 757	5 757	209 161	205 007	208 444
Total Expenditure by Vote	2	253 346	264 610	-	-	-	-	6 785	6 785	271 395	263 048	269 304
Surplus/ (Deficit) for the year	2	94	(3 483)	-	-	-	-	899	899	(2 584)	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	200	-	-	-	-	-	-	200	430	450	
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	2	600	600	-	-	-	-	672	672	1 272	642	687	
Service charges - refuse revenue	2	12 572	13 272	-	-	-	-	(672)	(672)	12 600	13 719	14 869	
Rental of facilities and equipment		12 730	12 925	-	-	-	-	-	-	12 925	13 252	14 059	
Interest earned - external investments		2 000	2 750	-	-	-	-	2 150	2 150	4 900	2 200	2 200	
Interest earned - outstanding debtors		200	0	-	-	-	-	(0)	(0)	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	
Licences and permits		2 500	1 000	-	-	-	-	-	-	1 000	2 750	2 950	
Agency services		11 351	11 597	-	-	-	-	409	409	12 006	11 871	11 871	
Transfers and subsidies		197 193	206 187	-	-	-	-	6 525	6 525	212 712	203 935	207 104	
Other revenue	2	11 394	10 346	-	-	-	-	(1 400)	(1 400)	8 946	11 351	12 127	
Gains		2 500	0	-	-	-	-	(0)	(0)	-	3 000	3 000	
Total Revenue (excluding capital transfers and contributions)		253 440	258 877	-	-	-	-	7 684	7 684	266 561	263 150	269 317	
Expenditure By Type													
Employee related costs		135 932	133 108	-	-	-	-	(2 119)	(2 119)	130 989	143 639	152 342	
Remuneration of councillors		6 166	6 426	-	-	-	-	-	-	6 426	6 529	6 915	
Debt impairment		200	100	-	-	-	-	-	-	100	200	200	
Depreciation & asset impairment		3 626	3 626	-	-	-	-	-	-	3 626	3 563	3 549	
Finance charges		3 329	3 289	-	-	-	-	-	-	3 289	3 293	3 351	
Bulk purchases - electricity		400	250	-	-	-	-	-	-	250	430	450	
Inventory consumed		46 462	55 711	-	-	-	-	5 959	5 959	61 671	48 960	46 218	
Contracted services		23 792	26 590	-	-	-	-	1 570	1 570	28 160	23 287	23 323	
Transfers and subsidies		-	2 799	-	-	-	-	650	650	3 449	-	-	
Other expenditure		33 440	32 712	-	-	-	-	724	724	33 436	33 145	32 955	
Losses		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		253 346	264 610	-	-	-	-	6 785	6 785	271 395	263 048	269 304	
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	2 250	-	-	-	-	-	-	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	(3 483)	-	-	-	-	899	899	(2 584)	103	14	
Taxation		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		94	(3 483)	-	-	-	-	899	899	(2 584)	103	14	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		94	(3 483)	-	-	-	-	899	899	(2 584)	103	14	
Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		94	(3 483)	-	-	-	-	899	899	(2 584)	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.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Municipal Manager	2	-	-	-	-	-	-	-	-	-	-	-
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	-	-
Capital multi-year expenditure sub-total	3	89	6 170	-	-	-	-	(0)	(0)	6 170	400	200
Single-year expenditure to be adjusted												
Vote 1 - Municipal Manager	2	350	15	-	-	-	-	(0)	(0)	15	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		5 065	1 122	-	-	-	-	80	80	1 202	560	150
Vote 4 - Finance		1 200	3	-	-	-	-	(0)	(0)	3	-	-
Vote 5 - Community Services		3 570	8 010	-	-	-	-	70	70	8 080	2 990	3 005
Capital single-year expenditure sub-total		10 185	9 150	-	-	-	-	150	150	9 300	3 550	3 155
Total Capital Expenditure - Vote		10 274	15 320	-	-	-	-	150	150	15 470	3 950	3 355
Capital Expenditure - Functional												
Governance and administration		6 665	2 415	-	-	-	-	80	80	2 495	960	350
Executive and council		200	0	-	-	-	-	(0)	(0)	-	-	-
Finance and administration		6 315	2 415	-	-	-	-	80	80	2 495	960	350
Internal audit		150	0	-	-	-	-	(0)	(0)	-	-	-
Community and public safety		3 479	7 928	-	-	-	-	70	70	7 998	2 990	3 005
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		339	2 583	-	-	-	-	70	70	2 653	400	400
Public safety		2 355	5 285	-	-	-	-	-	-	5 285	2 590	2 605
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		785	60	-	-	-	-	-	-	60	-	-
Economic and environmental services		130	78	-	-	-	-	-	-	78	-	-
Planning and development		-	15	-	-	-	-	-	-	15	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		130	63	-	-	-	-	-	-	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	15 320	-	-	-	-	150	150	15 470	3 950	3 355
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	2 250	-	-	-	-	-	-	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	-	2 250	-	-	-	-	-	-	2 250	-	-
Borrowing		39	4 900	-	-	-	-	-	-	4 900	-	-
Internally generated funds		10 235	8 170	-	-	-	-	150	150	8 320	3 950	3 355
Total Capital Funding		10 274	15 320	-	-	-	-	150	150	15 470	3 950	3 355

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash		24 880	23 585	-	-	-	-	311	311	23 896	21 800	21 109
Call investment deposits	1	20 000	20 000	-	-	-	-	-	-	20 000	20 000	20 000
Consumer debtors	1	2 987	2 920	-	-	-	-	-	-	2 920	2 920	2 920
Other debtors		7 058	8 139	-	-	-	-	-	-	8 139	8 139	8 139
Current portion of long-term receivables		1 982	2 026	-	-	-	-	-	-	2 026	2 127	2 234
Inventory		1 150	1 873	-	-	-	-	-	-	1 873	1 873	1 873
Total current assets		58 057	58 544	-	-	-	-	311	311	58 854	56 860	56 275
Non current assets												
Long-term receivables		24 895	23 330	-	-	-	-	-	-	23 330	24 497	25 721
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 781	12 783	-	-	-	-	-	-	12 783	12 769	12 755
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	77 544	83 315	-	-	-	-	150	150	83 466	83 869	83 691
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		13	6	-	-	-	-	-	-	6	3	0
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		115 234	119 434	-	-	-	-	150	150	119 584	121 137	122 168
TOTAL ASSETS		173 291	177 977	-	-	-	-	461	461	178 438	177 997	178 443
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		4 120	5 365	-	-	-	-	-	-	5 365	4 706	5 141
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables		22 767	5 465	-	-	-	-	(438)	(438)	5 027	5 027	5 027
Provisions		15 885	15 127	-	-	-	-	-	-	15 127	16 035	16 997
Total current liabilities		42 780	25 965	-	-	-	-	(438)	(438)	25 527	25 776	27 173
Non current liabilities												
Borrowing	1	11 112	11 225	-	-	-	-	-	-	11 225	6 519	1 377
Provisions	1	64 479	57 475	-	-	-	-	-	-	57 475	61 388	65 564
Total non current liabilities		75 591	68 699	-	-	-	-	-	-	68 699	67 907	66 941
TOTAL LIABILITIES		118 372	94 664	-	-	-	-	(438)	(438)	94 226	93 682	94 114
NET ASSETS	2	54 919	83 313	-	-	-	-	899	899	84 212	84 314	84 328
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		45 499	70 313	-	-	-	-	899	899	71 212	71 314	71 328
Reserves		9 420	13 000	-	-	-	-	-	-	13 000	13 000	13 000
TOTAL COMMUNITY WEALTH/EQUITY		54 919	83 313	-	-	-	-	899	899	84 212	84 314	84 328

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	13 972	-	-	-	-	-	-	13 972	14 591	15 806
Other revenue		37 775	35 868	-	-	-	-	(991)	(991)	34 877	39 224	41 007
Transfers and Subsidies - Operational	1	197 193	204 010	-	-	-	-	6 087	6 087	210 097	203 935	207 104
Transfers and Subsidies - Capital	1	-	1 600	-	-	-	-	-	-	1 600	-	-
Interest		2 200	2 750	-	-	-	-	2 150	2 150	4 900	2 200	2 200
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(244 467)	(246 482)	-	-	-	-	(6 135)	(6 135)	(252 617)	(253 416)	(259 433)
Finance charges		(2 315)	(2 315)	-	-	-	-	-	-	(2 315)	(2 315)	(2 315)
Transfers and Grants	1	-	(2 799)	-	-	-	-	(650)	(650)	(3 449)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 958	6 604	-	-	-	-	461	461	7 065	4 219	4 369
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 500	12 000	-	-	-	-	-	-	12 000	3 000	3 000
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(10 274)	(15 320)	-	-	-	-	(150)	(150)	(15 470)	(3 950)	(3 355)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 774)	(3 320)	-	-	-	-	(150)	(150)	(3 470)	(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)	(4 631)	-	-	-	-	-	-	(4 631)	(5 365)	(4 706)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 684)	(4 631)	-	-	-	-	-	-	(4 631)	(5 365)	(4 706)
NET INCREASE/ (DECREASE) IN CASH HELD		(7 499)	(1 347)	-	-	-	-	311	311	(1 036)	(2 096)	(691)
Cash/cash equivalents at the year begin:	2	52 379	44 932	-	-	-	-	-	-	44 932	43 896	41 800
Cash/cash equivalents at the year end:	2	44 880	43 585	-	-	-	-	311	311	43 896	41 800	41 109

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	43 585	-	-	-	-	311	311	43 896	41 800	41 109
Other current investments > 90 days		(0)	(0)	-	-	-	-	0	0	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		44 880	43 585	-	-	-	-	311	311	43 896	41 800	41 109
Applications of cash and investments												
Unspent conditional transfers		16 217	446	-	-	-	-	(438)	(438)	8	8	8
Unspent borrowing		112	112	-	-	-	-	-	-	112	112	112
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(28 748)	(29 302)	-	-	-	-	1	1	(29 300)	(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	13 000	-	-	-	-	-	-	13 000	13 000	13 000
Total Application of cash and investments:		468	(12 277)	-	-	-	-	(437)	(437)	(12 713)	(13 019)	(13 446)
Surplus(shortfall)		44 412	55 862	-	-	-	-	747	747	56 610	54 819	54 555

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	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
<u>Total New Assets to be adjusted</u>	1	5 119	8 332	-	-	-	-	104	104	8 438	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>		6	0	-	-	-	-	(0)	(0)	-	-	-
<i>Computer Equipment</i>		4 500	365	-	-	-	-	64	64	429	-	-
<i>Furniture and Office Equipment</i>		203	45	-	-	-	-	-	-	45	-	-
<i>Machinery and Equipment</i>		403	3 673	-	-	-	-	(89)	(89)	3 583	520	330
<i>Transport Assets</i>		7	4 250	-	-	-	-	129	129	4 379	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets to be adjusted</u>	2	2 651	1 155	-	-	-	-	(24)	(24)	1 131	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	0	-	-	-	-	(0)	(0)	-	150	150
<i>Other Assets</i>	6	44	0	-	-	-	-	(0)	(0)	-	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	-	-	-	-	80	80	350	120	150
<i>Furniture and Office Equipment</i>		2 057	440	-	-	-	-	25	25	465	50	55
<i>Machinery and Equipment</i>		-	40	-	-	-	-	-	-	40	20	20
<i>Transport Assets</i>		100	405	-	-	-	-	(129)	(129)	276	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	5 833	-	-	-	-	70	70	5 903	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>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		39	4 900	-	-	-	-	-	-	4 900	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		15	283	-	-	-	-	-	-	283	-	-
<i>Housing</i>		300	650	-	-	-	-	70	70	720	200	200
<i>Other Assets</i>	6	315	933	-	-	-	-	70	70	1 003	200	200
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	440	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Transport Assets</i>		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	15 320	-	-	-	-	150	150	15 470	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>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		39	4 900	-	-	-	-	-	-	4 900	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Community Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		15	283	-	-	-	-	-	-	283	-	-
<i>Housing</i>		344	650	-	-	-	-	70	70	720	350	350
<i>Other Assets</i>		359	933	-	-	-	-	70	70	1 003	350	350
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		6	0	-	-	-	-	(0)	(0)	-	-	-
<i>Intangible Assets</i>		6	0	-	-	-	-	(0)	(0)	-	-	-
<i>Computer Equipment</i>		4 950	635	-	-	-	-	144	144	779	120	150
<i>Furniture and Office Equipment</i>		2 260	484	-	-	-	-	25	25	509	490	55
<i>Machinery and Equipment</i>		403	3 713	-	-	-	-	(89)	(89)	3 623	540	350
<i>Transport Assets</i>		2 257	4 655	-	-	-	-	(0)	(0)	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	15 320	-	-	-	-	150	150	15 470	3 950	3 355

ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	98 304	-	-	-	-	(2 050)	(2 050)	96 254	96 641	96 446
<i>Roads Infrastructure</i>		1 406	1 370	-	-	-	-	-	-	1 370	1 370	1 370
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		191	186	-	-	-	-	-	-	186	186	186
<i>Water Supply Infrastructure</i>		2 077	2 023	-	-	-	-	-	-	2 023	2 023	2 023
<i>Sanitation Infrastructure</i>		1 380	1 344	-	-	-	-	-	-	1 344	1 344	1 344
<i>Solid Waste Infrastructure</i>		25 729	29 706	-	-	-	-	-	-	29 706	29 467	29 242
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		30 783	34 628	-	-	-	-	-	-	34 628	34 389	34 164
Community Assets		11	11	-	-	-	-	-	-	11	11	11
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Investment properties		12 781	12 783	-	-	-	-	-	-	12 783	12 769	12 755
Other Assets		16 643	11 520	-	-	-	-	26	26	11 547	11 527	11 507
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		13	12	-	-	-	-	(6)	(6)	6	3	0
Computer Equipment		6 508	1 473	-	-	-	-	144	144	1 617	1 240	893
Furniture and Office Equipment		3 595	4 425	-	-	-	-	25	25	4 450	4 457	4 028
Machinery and Equipment		5 275	8 396	-	-	-	-	(89)	(89)	8 307	8 815	9 133
Transport Assets		14 728	20 056	-	-	-	-	(2 150)	(2 150)	17 906	18 431	18 956
Land		-	4 999	-	-	-	-	-	-	4 999	4 999	4 999
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	90 339	98 304	-	-	-	-	(2 050)	(2 050)	96 254	96 641	96 446
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	9 547	-	-	-	-	(413)	(413)	9 134	8 787	8 729
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		30	30	-	-	-	-	(10)	(10)	20	32	33
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		5 333	6 241	-	-	-	-	(391)	(391)	5 850	5 653	5 993
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		5 363	6 271	-	-	-	-	(401)	(401)	5 870	5 685	6 026
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		780	579	-	-	-	-	-	-	579	702	725
<i>Housing</i>		75	75	-	-	-	-	(12)	(12)	63	50	15
Other Assets		855	654	-	-	-	-	(12)	(12)	642	752	740
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	4	-	-	-	-	1	1	4	-	-
Machinery and Equipment		712	726	-	-	-	-	5	5	731	630	671
Transport Assets		1 521	1 892	-	-	-	-	(5)	(5)	1 887	1 720	1 293
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		12 077	13 172	-	-	-	-	(413)	(413)	12 759	12 351	12 278
<i>Renewal and upgrading of Existing Assets as % of total PPE</i>		50.2%	45.6%							45.5%	86.8%	90.2%
<i>Renewal and upgrading of Existing Assets as % of depreciation</i>		142.2%	192.7%							194.0%	96.3%	85.2%
<i>R&M as a % of PPE</i>		9.4%	9.7%							9.5%	9.1%	9.1%
<i>Renewal and upgrading and R&M as a % of PPE</i>		15.1%	16.8%							16.8%	12.6%	12.2%

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2022/23								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
A	A1	B	C	D	E	F	G	H				
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min. service level)	2											
Other water supply (at least min. service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min. service level)	3											
Other water supply (< min. service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min. service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min. service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min. service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min. service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min. service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household)												
Refuse (removed once a week for indigent households)												
Cost of Free Basic Services provided - Informal												
Formal Settlements (R'000)												
Total cost of FBS provided												
Highest level of free service provided												
Property rates (R'000 value threshold)												
Water (kilolitres per household per month)												
Sanitation (kilolitres per household per month)												
Sanitation (Rand per household per month)												
Electricity (kw per household per month)												
Refuse (average litres per week)												
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
households)												
Municipal Housing - rental rebates												
Housing - top structure subsidies												
Other												
Total revenue cost of subsidised services provided	6											

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 2023/04/21