

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ROLL-OVER ADJUSTMENT BUDGET (DECEMBER)

2023/2024 – 2025/2026

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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 a roll-over adjustment budget for 2023/24 to Council for consideration.

BACKGROUND

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

Grant roll-over applications were made to National and Provincial Treasury relating to projects already committed, however not fully executed. These applications have been assessed and roll-overs on various projects have been approved, hence the recognition for these funds needs to be incorporated in the current fiscal budget period.

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

The Medium-Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 5 December 2022.

LEGAL FRAMEWORK

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

Municipal adjustments budgets (MFMA)

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

(2) An adjustments budget —

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

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

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

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

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

may correct any errors in the annual budget; and

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

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

“23. Timeframes for tabling of adjustments budgets

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

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

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

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

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

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

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

COMMENTS

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

CAPITAL BUDGET

The Capital budget remains status quo since the Emergency Relief Grant was awarded earlier, hence already considered in the August adjustment budget.

OPERATIONAL BUDGET

The Operational budget will change as follows:

Grant roll-over approvals:

National Treasury

- Rural Roads Asset Management System (RRAMS) - R 101 630

Provincial Treasury

- Safety Initiative Implementation – WOSA R 216 755.14 – Fire Safety Initiative
- Western Cape Financial Capability Grant R 112012.47 – Financial System Migration
- Municipal Intervention Grant R 175563.77 – Disaster intern and GIS
- Joint District and Metro Approach R1 000 000.00 – SWD en TWK Sanitation

For the interim period all expenses will be covered. A mid-year adjustment budget will be used to make the critical adjustment necessary to align the budget again towards the needs identified by Council to ensure more aligned budgeting takes place and a strive towards a breakeven budget realise.

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

RECOMMENDATION

- 1) That the roll-over Adjustment Budget (December) 2023/24 – 2025/26 with amendments to the operational budget be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

EXECUTIVE SUMMARY

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

Budget Summary	Adjustment Budget (December Roll-over 2023)
Operational Revenue	R 275 085 199
Operational Expenditure	R278 416 522
Surplus/(Deficit)	(R 3 331 323)

Transfers and Subsidies (Capital)	R1 442 283
Surplus/(Deficit) including Capital transfers and contributions	(R 1 889 040)
Capital Expenditure	R 13 892 054

As per the budget summary the outcome remains negative with a deficit amounting to R1 889 040 currently.

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

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

RECOMMENDATION

- 1) That the roll-over Adjustment Budget 2023/24 – 2025/26 with amendments to the capital budget be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

CAPITAL PROGRAMME - BUDGET 2023/24

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2023/24	ADJUSTMENT Aug 2023	TOTAL 2023/24
EMERGENCY SERVICES	DC3_Rescue Equipment	1	R100 000.00		R100 000.00
EMERGENCY SERVICES	DC3_Vehicle upgrade/refurbishment	1	R300 000.00	-R300 000.00	R0.00
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement	1	R2 200 000.00		R2 200 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablation facilities - UKM	1	R220 000.00	R170 250.00	R390 250.00
MUNICIPAL HEALTH SERVICES	DC3_Mobile Aircon	1	R10 000.00		R10 000.00
FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R10 000.00		R10 000.00
MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R30 000.00		R30 000.00
IDP AND COMMUNICATION	DC3_Awareness Equipment	1	R30 000.00		R30 000.00
ICT SERVICES	DC3_Computer and Computer Equipment	1	R260 000.00		R260 000.00
EMERGENCY SERVICES	DC3_Capacity Project (Hazmat Equipment)	4	R500 000.00		R500 000.00
EMERGENCY SERVICES	DC3_Bunker Clothing	1	R900 000.00		R900 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Property Upgrade UKM	1	R500 000.00		R500 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment UKM	1	R200 000.00		R200 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Equipment	1	R6 000.00		R6 000.00
COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Office Equipment	1	R35 000.00		R35 000.00
SUPPLY CHAIN MANAGEMENT	DC3_Furniture and Office Equipment	1	R10 000.00		R10 000.00
ICT SERVICES	DC3_General Equipment	1	R4 000.00		R4 000.00
ICT SERVICES	DC3_IT Security	1	R530 000.00		R530 000.00
CORPORATE SERVICES : SUPPORT SERV	DC3_Fencing - Head Office	1	R320 000.00	R200 000.00	R520 000.00
CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office Equipment	1	R40 000.00		R40 000.00
CORPORATE SERVICES : SUPPORT SERV	DC3_Aircon	1	R150 000.00		R150 000.00
EMERGENCY SERVICES	DC3_Training Centre (Addition Classroom co-funding)	1	R0.00	R300 000.00	R300 000.00
EMERGENCY SERVICES	DC3_Capital Vehicle Replacement (Insurance) Bakkie	1	R0.00	R525 724.00	R525 724.00
EMERGENCY SERVICES	DC3_Furniture and Office Equipment	1	R0.00	R50 000.00	R50 000.00
EMERGENCY SERVICES	DC3_Fleet vehicles	1	R0.00	R186 449.00	R186 449.00
ICT SERVICES	DC3_Backup Server	1	R0.00	R111 793.00	R111 793.00
ICT SERVICES	DC3_Installation of a Power Generator and UPS back	1	R0.00	R654 455.00	R654 455.00
SOLID WASTE MANAGEMENT	DC3_KWK Infrastructure Project	3	R0.00	R4 536 100.00	R4 536 100.00
EMERGENCY SERVICES	DC3_Loadshedding Mitigation	4	R0.00	R942 283.00	R942 283.00
LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment - Die Dam/UKM	1		R30 000.00	R30 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Ablution upgrades - Die Dam	1		R70 000.00	R70 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment - Die Dam	1		R50 000.00	R50 000.00
LED, TOURISM, RESORTS AND EPWP	DC3_Recreational project - Die Dam	1		R10 000.00	R10 000.00
			R6 355 000.00	R7 537 054.00	R13 892 054.00

		ORIGINAL BUDGET 2023/24	ORIGINAL BUDGET 2024/25	ORIGINAL BUDGET 2025/6
1	CAPITAL REPLACEMENT RESERVE	R7 913 671	R1 176 200	R2 801 300
2	REVENUE	R0	R0	R0
3	EXTERNAL LOANS	R4 536 100	R0	R0
4	GRANTS	R1 442 283	R500 000	R500 000
5	PRIVATE CONTRIBUTIONS	R0	R0	R0
	TOTAL	R13 892 054	R1 676 200	R3 301 300

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 2023/24										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	+1 2024/25	+2 2025/26
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget		
R thousands	A	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H			
Financial Performance												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 800	15 800	-	-	-	-	-	-	15 800	16 590	17 280	
Investment revenue	4 000	4 000	-	-	-	-	-	-	4 000	4 000	4 000	
Transfers recognised - operational	214 389	214 389	-	-	-	-	1 606	1 606	215 995	223 043	229 801	
Other own revenue	39 290	39 290	-	-	-	-	-	-	39 290	40 126	42 072	
Total Revenue (excluding capital transfers and contributions)	273 479	273 479	-	-	-	-	1 606	1 606	275 085	283 759	293 153	
Employee costs	138 697	138 697	-	-	-	-	418	418	139 116	148 699	156 976	
Remuneration of councillors	6 340	6 340	-	-	-	-	-	-	6 340	6 746	7 164	
Depreciation & asset impairment	3 754	3 754	-	-	-	-	-	-	3 754	3 760	3 809	
Finance charges	2 753	2 753	-	-	-	-	-	-	2 753	3 015	3 303	
Inventory consumed and bulk purchases	62 521	62 521	-	-	-	-	-	-	62 521	65 073	66 500	
Transfers and subsidies	-	-	-	-	-	-	1 000	1 000	1 000	-	-	
Other expenditure	62 746	62 746	-	-	-	-	188	188	62 933	57 279	59 552	
Total Expenditure	276 811	276 811	-	-	-	-	1 606	1 606	278 417	284 592	297 303	
Surplus/(Deficit)	(3 331)	(3 331)	-	-	-	-	-	-	(3 331)	(833)	(4 149)	
Transfers and subsidies - capital (monetary allocations)	500	1 442	-	-	-	-	-	-	1 442	500	500	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)	
Capital expenditure & funds sources												
Capital expenditure	6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301	
Transfers recognised - capital	500	1 442	-	-	-	-	-	-	1 442	500	500	
Borrowing	-	4 536	-	-	-	-	-	-	4 536	-	-	
Internally generated funds	5 855	7 914	-	-	-	-	-	-	7 914	1 176	2 801	
Total sources of capital funds	6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301	
Financial position												
Total current assets	50 777	44 183	-	-	-	-	-	-	44 183	44 484	38 279	
Total non current assets	123 605	131 142	-	-	-	-	-	-	131 142	130 701	131 954	
Total current liabilities	26 214	26 214	-	-	-	-	-	-	26 214	27 611	23 490	
Total non current liabilities	67 687	67 687	-	-	-	-	-	-	67 687	66 482	69 301	
Community wealth/Equity	80 481	81 424	-	-	-	-	-	-	81 424	81 091	77 441	
Cash flows												
Net cash from (used) operating	1 826	1 826	-	-	-	-	(1 606)	(1 606)	220	5 048	1 970	
Net cash from (used) investing	(4 355)	(11 892)	-	-	-	-	-	-	(11 892)	(176)	(1 801)	
Net cash from (used) financing	(5 365)	(5 365)	-	-	-	-	-	-	(5 365)	(4 706)	(6 519)	
Cash/cash equivalents at the year end	35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913	
Cash backing/surplus reconciliation												
Cash and investments available	35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913	
Application of cash and investments	14 741	14 629	-	-	-	-	(78)	(78)	14 551	15 224	15 611	
Balance - surplus (shortfall)	20 950	14 467	-	-	-	-	78	78	14 545	14 038	7 302	
Asset Management												
Asset register summary (WDV)	98 805	106 342	-	-	-	-	-	-	106 342	96 801	96 394	
Depreciation	3 654	3 654	-	-	-	-	-	-	3 654	3 680	3 709	
Renewal and Upgrading of Existing Assets	3 725	9 357	-	-	-	-	-	-	9 357	1 356	1 026	
Repairs and Maintenance	9 468	9 468	-	-	-	-	-	-	9 468	9 737	10 301	
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 2023/24									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	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		110 541	111 483	-	-	-	-	1 606	1 606	113 089	113 722	116 556
Executive and council		15 270	15 270	-	-	-	-	-	-	15 270	14 929	15 386
Finance and administration		95 271	96 213	-	-	-	-	1 606	1 606	97 819	98 793	101 170
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		26 639	26 639	-	-	-	-	-	-	26 639	26 692	28 252
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		20 130	20 130	-	-	-	-	-	-	20 130	19 852	21 067
Public safety		5 308	5 308	-	-	-	-	-	-	5 308	5 627	5 959
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		1 202	1 202	-	-	-	-	-	-	1 202	1 214	1 226
<i>Economic and environmental services</i>		122 499	122 499	-	-	-	-	-	-	122 499	128 824	133 205
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		122 375	122 375	-	-	-	-	-	-	122 375	128 695	133 071
Environmental protection		124	124	-	-	-	-	-	-	124	129	134
<i>Trading services</i>		14 300	14 300	-	-	-	-	-	-	14 300	15 020	15 640
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 300	14 300	-	-	-	-	-	-	14 300	15 020	15 640
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	273 979	274 922	-	-	-	-	1 606	1 606	276 527	284 259	293 653
Expenditure - Functional												
<i>Governance and administration</i>		63 896	63 896	-	-	-	-	1 606	1 606	65 502	64 379	67 598
Executive and council		10 751	10 751	-	-	-	-	-	-	10 751	11 081	11 706
Finance and administration		51 161	51 161	-	-	-	-	1 606	1 606	52 767	51 207	53 690
Internal audit		1 984	1 984	-	-	-	-	-	-	1 984	2 091	2 202
<i>Community and public safety</i>		75 550	75 550	-	-	-	-	-	-	75 550	75 502	79 524
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		17 120	17 120	-	-	-	-	-	-	17 120	16 122	16 747
Public safety		39 671	39 671	-	-	-	-	-	-	39 671	39 508	41 744
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		18 759	18 759	-	-	-	-	-	-	18 759	19 872	21 033
<i>Economic and environmental services</i>		127 398	127 398	-	-	-	-	-	-	127 398	134 026	138 723
Planning and development		1 621	1 621	-	-	-	-	-	-	1 621	1 720	1 825
Road transport		122 375	122 375	-	-	-	-	-	-	122 375	128 695	133 071
Environmental protection		3 402	3 402	-	-	-	-	-	-	3 402	3 611	3 827
<i>Trading services</i>		9 967	9 967	-	-	-	-	-	-	9 967	10 684	11 457
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 967	9 967	-	-	-	-	-	-	9 967	10 684	11 457
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	276 811	276 811	-	-	-	-	1 606	1 606	278 417	284 592	297 303
Surplus/ (Deficit) for the year		(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)

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

Vote Description	Ref	Budget Year 2023/24									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	[Insert departmental structure etc]	A	3	4	5	6	7	8	9	10		
Revenue by Vote												
Vote 1 - Municipal Manager	1	15 270	15 270	-	-	-	-	-	-	15 270	14 929	15 386
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		25	25	-	-	-	-	-	-	25	25	25
Vote 4 - Finance		95 246	96 188	-	-	-	-	1 606	1 606	97 794	98 768	101 145
Vote 5 - Community Services		163 438	163 438	-	-	-	-	-	-	163 438	170 537	177 097
Total Revenue by Vote	2	273 979	274 922	-	-	-	-	1 606	1 606	276 527	284 259	293 653
Expenditure by Vote												
Vote 1 - Municipal Manager	1	15 847	15 847	-	-	-	-	-	-	15 847	16 464	17 401
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		17 485	17 485	-	-	-	-	-	-	17 485	17 078	17 730
Vote 4 - Finance		30 015	30 015	-	-	-	-	1 606	1 606	31 621	30 259	31 860
Vote 5 - Community Services		213 464	213 464	-	-	-	-	-	-	213 464	220 791	230 312
Total Expenditure by Vote	2	276 811	276 811	-	-	-	-	1 606	1 606	278 417	284 592	297 303
Surplus/ (Deficit) for the year	2	(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)

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

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	200	200	-	-	-	-	-	-	200	210	220
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	600	600	-	-	-	-	-	-	600	630	660
Service charges - Waste Management	2	15 000	15 000	-	-	-	-	-	-	15 000	15 750	16 400
Sale of Goods and Rendering of Services		9 223	9 223	-	-	-	-	-	-	9 223	9 335	9 964
Agency services		12 770	12 770	-	-	-	-	-	-	12 770	13 429	13 886
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		50	50	-	-	-	-	-	-	50	55	60
Interest earned from Current and Non Current Assets		4 000	4 000	-	-	-	-	-	-	4 000	4 000	4 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		13 825	13 825	-	-	-	-	-	-	13 825	14 355	15 185
Licence and permits		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000
Operational Revenue		423	423	-	-	-	-	-	-	423	452	478
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		214 389	214 389	-	-	-	-	1 606	1 606	215 995	223 043	229 801
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 000	2 000	-	-	-	-	-	-	2 000	1 500	1 500
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273 479	273 479	-	-	-	-	1 606	1 606	275 085	283 759	293 153
Expenditure By Type												
Employee related costs		138 697	138 697	-	-	-	-	418	418	139 116	148 699	156 976
Remuneration of councillors		6 340	6 340	-	-	-	-	-	-	6 340	6 746	7 164
Bulk purchases - electricity		200	200	-	-	-	-	-	-	200	210	220
Inventory consumed		62 321	62 321	-	-	-	-	-	-	62 321	64 863	66 280
Debt impairment		100	100	-	-	-	-	-	-	100	100	100
Depreciation and amortisation		3 654	3 654	-	-	-	-	-	-	3 654	3 680	3 709
Interest		2 753	2 753	-	-	-	-	-	-	2 753	3 015	3 303
Contracted services		30 074	30 074	-	-	-	-	112	112	30 186	25 215	26 560
Transfers and subsidies		-	-	-	-	-	-	1 000	1 000	1 000	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		32 672	32 672	-	-	-	-	76	76	32 747	32 064	32 992
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		276 811	276 811	-	-	-	-	1 606	1 606	278 417	284 592	297 303
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations)		500	1 442	-	-	-	-	-	-	1 442	500	500
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	(2 831)	(1 889)	-	-	-	-	-	-	(1 889)	(333)	(3 649)

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands												
		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		30	30	-	-	-	-	-	-	30	20	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 339	2 305	-	-	-	-	-	-	2 305	580	230
Vote 4 - Finance		20	20	-	-	-	-	-	-	20	15	10
Vote 5 - Community Services		4 966	11 537	-	-	-	-	-	-	11 537	1 061	3 061
Capital single-year expenditure sub-total		6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301
Total Capital Expenditure - Vote		6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301
Capital Expenditure - Functional												
Governance and administration		1 359	2 325	-	-	-	-	-	-	2 325	595	240
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 359	2 325	-	-	-	-	-	-	2 325	595	240
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4 960	6 995	-	-	-	-	-	-	6 995	1 055	3 055
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		920	1 250	-	-	-	-	-	-	1 250	240	250
Public safety		4 000	5 704	-	-	-	-	-	-	5 704	800	2 775
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		40	40	-	-	-	-	-	-	40	15	30
Economic and environmental services		36	4 572	-	-	-	-	-	-	4 572	26	6
Planning and development		30	30	-	-	-	-	-	-	30	20	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		6	4 542	-	-	-	-	-	-	4 542	6	6
Trading services		-	-	-	-	-	-	-	-	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		500	1 442	-	-	-	-	-	-	1 442	500	500
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	500	1 442	-	-	-	-	-	-	1 442	500	500
Borrowing		-	4 536	-	-	-	-	-	-	4 536	-	-
Internally generated funds		5 855	7 914	-	-	-	-	-	-	7 914	1 176	2 801
Total Capital Funding		6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash and cash equivalents		35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913
Trade and other receivables from exchange transactions	1	4 551	4 551	-	-	-	-	-	-	4 551	4 551	4 551
Receivables from non-exchange transactions	1	534	534	-	-	-	-	-	-	534	534	534
Current portion of non-current receivables	2	2 154	2 154	-	-	-	-	-	-	2 154	2 289	2 434
Inventory		1 873	1 873	-	-	-	-	-	-	1 873	1 873	1 873
VAT		5 975	5 975	-	-	-	-	-	-	5 975	5 975	5 975
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		50 777	44 183	-	-	-	-	-	-	44 183	44 484	38 278
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 769	12 769	-	-	-	-	-	-	12 769	12 755	12 741
Property, plant and equipment	3	86 033	93 570	-	-	-	-	-	-	93 570	91 583	91 190
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		3	3	-	-	-	-	-	-	3	1	0
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		24 800	24 800	-	-	-	-	-	-	24 800	26 362	28 023
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		123 605	131 142	-	-	-	-	-	-	131 142	130 701	131 954
TOTAL ASSETS		174 382	175 324	-	-	-	-	-	-	175 324	175 185	170 232
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		4 706	4 706	-	-	-	-	-	-	4 706	5 141	-
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables from exchange transactions		5 019	5 019	-	-	-	-	-	-	5 019	5 019	5 019
Trade and other payables from non-exchange transactions		446	446	-	-	-	-	-	-	446	446	446
Provisions		16 035	16 035	-	-	-	-	-	-	16 035	16 997	18 017
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		26 214	26 214	-	-	-	-	-	-	26 214	27 611	23 490
Non current liabilities												
Borrowing	1	6 519	6 519	-	-	-	-	-	-	6 519	1 377	-
Provisions	1	61 168	61 168	-	-	-	-	-	-	61 168	65 105	69 301
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		67 687	67 687	-	-	-	-	-	-	67 687	66 482	69 301
TOTAL LIABILITIES		93 901	93 901	-	-	-	-	-	-	93 901	94 094	92 791
NET ASSETS	2	80 481	81 424	-	-	-	-	-	-	81 424	81 091	77 441
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		67 481	68 424	-	-	-	-	-	-	68 424	68 091	64 441
Funds and Reserves		13 000	13 000	-	-	-	-	-	-	13 000	13 000	13 000
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		80 481	81 424	-	-	-	-	-	-	81 424	81 091	77 441

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2023/24									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		15 800	15 800	-	-	-	-	-	-	15 800	16 590	17 280
Other revenue		37 140	37 140	-	-	-	-	-	-	37 140	38 471	40 412
Transfers and Subsidies - Operational	1	214 389	214 389	-	-	-	-	-	-	214 389	223 043	229 801
Transfers and Subsidies - Capital	1	500	500	-	-	-	-	-	-	500	500	500
Interest		4 050	4 050	-	-	-	-	-	-	4 050	4 055	4 060
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(268 219)	(268 219)	-	-	-	-	-	-	(268 219)	(275 570)	(287 811)
Finance charges		(1 834)	(1 834)	-	-	-	-	(605)	(605)	(2 440)	(2 041)	(2 272)
Transfers and Subsidies	1	-	-	-	-	-	-	(1 000)	(1 000)	(1 000)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 826	1 826	-	-	-	-	(1 605)	(1 605)	220	5 048	1 970
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 000	2 000	-	-	-	-	-	-	2 000	1 500	1 500
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(6 355)	(13 892)	-	-	-	-	-	-	(13 892)	(1 676)	(3 301)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(4 355)	(11 892)	-	-	-	-	-	-	(11 892)	(176)	(1 801)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(5 365)	(5 365)	-	-	-	-	-	-	(5 365)	(4 706)	(6 519)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(5 365)	(5 365)	-	-	-	-	-	-	(5 365)	(4 706)	(6 519)
NET INCREASE/ (DECREASE) IN CASH HELD		(7 894)	(15 431)	-	-	-	-	(1 605)	(1 605)	(17 037)	166	(6 350)
Cash/cash equivalents at the year begin:	2	43 585	44 528	-	-	-	-	1 606	1 606	46 133	29 097	29 262
Cash/cash equivalents at the year end:	2	35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2023/24									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	35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913
Other current investments > 90 days		-	(0)	-	-	-	-	-	-	(0)	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		35 691	29 097	-	-	-	-	-	-	29 097	29 262	22 913
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		112	-	-	-	-	-	(112)	(112)	-	112	112
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(2 637)	(2 637)	-	-	-	-	34	34	(2 603)	(2 954)	(3 368)
Other provisions		4 267	4 267	-	-	-	-	-	-	4 267	5 067	5 867
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		13 000	13 000	-	-	-	-	-	-	13 000	13 000	13 000
Total Application of cash and investments:		14 741	14 629	-	-	-	-	(78)	(78)	14 663	15 224	15 611
Surplus(shortfall)		20 950	14 467	-	-	-	-	78	78	14 434	14 038	7 302

TABLE B9 – Asset Management

Description	Ref	Budget Year 2023/24									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	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	2 630	4 535	-	-	-	-	-	-	4 535	320	2 275
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	300	-	-	-	-	-	300	-	-	-
Housing		-	10	-	-	-	-	-	10	-	-	-
Other Assets	6	-	310	-	-	-	-	-	310	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	112	-	-	-	-	-	112	-	-	-
Furniture and Office Equipment		30	30	-	-	-	-	-	30	20	-	-
Machinery and Equipment		100	1 697	-	-	-	-	-	1 697	50	75	-
Transport Assets		2 500	2 386	-	-	-	-	-	2 386	250	2 200	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 155	2 811	-	-	-	-	-	2 811	216	276	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		264	264	-	-	-	-	-	264	100	100	-
Furniture and Office Equipment		991	1 091	-	-	-	-	-	1 091	116	176	-
Machinery and Equipment		900	930	-	-	-	-	-	930	-	-	-
Transport Assets		-	526	-	-	-	-	-	526	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	1 570	6 546	-	-	-	-	-	-	6 546	1 140	750
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	4 536	-	-	-	-	-	-	4 536	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	4 536	-	-	-	-	-	-	4 536	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		320	520	-	-	-	-	-	-	520	400	-
Housing		220	460	-	-	-	-	-	-	460	240	250
Other Assets		540	980	-	-	-	-	-	-	980	640	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		530	530	-	-	-	-	-	-	530	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		500	500	-	-	-	-	-	-	500	500	500
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	4 536	-	-	-	-	-	-	4 536	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	4 536	-	-	-	-	-	-	4 536	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		320	820	-	-	-	-	-	-	820	400	-
Housing		220	470	-	-	-	-	-	-	470	240	250
Other Assets		540	1 290	-	-	-	-	-	-	1 290	640	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		794	906	-	-	-	-	-	-	906	100	100
Furniture and Office Equipment		1 021	1 121	-	-	-	-	-	-	1 121	136	176
Machinery and Equipment		1 000	2 627	-	-	-	-	-	-	2 627	50	75
Transport Assets		3 000	3 412	-	-	-	-	-	-	3 412	750	2 700
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	6 355	13 892	-	-	-	-	-	-	13 892	1 676	3 301

ASSET REGISTER SUMMARY - PPE (WDV)		5	98 805	106 342	-	-	-	-	-	-	106 342	96 801	96 394
Roads Infrastructure			1 370	1 370	-	-	-	-	-	-	1 370	1 370	1 370
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			186	186	-	-	-	-	-	-	186	186	186
Water Supply Infrastructure			2 023	2 023	-	-	-	-	-	-	2 023	2 023	2 023
Sanitation Infrastructure			1 344	1 344	-	-	-	-	-	-	1 344	1 344	1 344
Solid Waste Infrastructure			29 124	33 660	-	-	-	-	-	-	33 660	28 518	27 886
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			34 046	38 582	-	-	-	-	-	-	38 582	33 440	32 809
Community Assets			11	11	-	-	-	-	-	-	11	11	11
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			12 769	12 769	-	-	-	-	-	-	12 769	12 755	12 741
Other Assets			11 896	12 647	-	-	-	-	-	-	12 647	12 416	12 546
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			3	3	-	-	-	-	-	-	3	1	0
Computer Equipment			1 770	1 882	-	-	-	-	-	-	1 882	1 373	974
Furniture and Office Equipment			4 965	5 065	-	-	-	-	-	-	5 065	4 618	4 307
Machinery and Equipment			9 364	10 991	-	-	-	-	-	-	10 991	9 382	9 425
Transport Assets			18 981	19 394	-	-	-	-	-	-	19 394	17 806	18 581
Land			4 999	4 999	-	-	-	-	-	-	4 999	4 999	4 999
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	98 805	106 342	-	-	-	-	-	-	106 342	96 801	96 394
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment			3 654	3 654	-	-	-	-	-	-	3 654	3 680	3 709
Repairs and Maintenance by asset class		3	9 468	9 468	-	-	-	-	-	-	9 468	9 737	10 301
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	5	5
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			6 500	6 500	-	-	-	-	-	-	6 500	6 890	7 303
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			6 500	6 500	-	-	-	-	-	-	6 500	6 895	7 308
Community Facilities			-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			872	872	-	-	-	-	-	-	872	601	628
Housing			70	70	-	-	-	-	-	-	70	72	75
Other Assets			942	942	-	-	-	-	-	-	942	673	703
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			916	916	-	-	-	-	-	-	916	969	994
Transport Assets			1 110	1 110	-	-	-	-	-	-	1 110	1 201	1 296
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		6	-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			13 122	13 122	-	-	-	-	-	-	13 122	13 417	14 010

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2024/25	+2 2025/26
Household service targets												
Water:												
Piped water inside dwelling	1	0	0	0	0	0	0	0	0	0	0	0
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	0	0	0	0
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	0	0	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Using public tap (< min.service level)	3	0	0	0	0	0	0	0	0	0	0	0
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	0	0	0	0
No water supply		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewage:												
Flush toilet (connected to sewerage)		0	0	0	0	0	0	0	0	0	0	0
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0	0	0
Chemical toilet		0	0	0	0	0	0	0	0	0	0	0
Pit toilet (ventilated)		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Bucket toilet		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
No toilet provisions		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		0	0	0	0	0	0	0	0	0	0	0
Electricity - prepaid (> min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Electricity (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	0	0	0
Other energy sources		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Removed less frequently than once a week		0	0	0	0	0	0	0	0	0	0	0
Using communal refuse dump		0	0	0	0	0	0	0	0	0	0	0
Using own refuse dump		0	0	0	0	0	0	0	0	0	0	0
Other rubbish disposal		0	0	0	0	0	0	0	0	0	0	0
No rubbish disposal		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service												
Water (6 kilolitres per household per month)	15	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)												
Water (6 kilolitres per indigent household per month)	16	-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
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)		0	0	0	0	0	0	0	0	0	0	0
Water (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	0	0	0
Electricity (kw per household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (average litres per week)		0	0	0	0	0	0	0	0	0	0	0
Revenue cost of free services provided (R'000)												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	17	-	-	-	-	-	-	-	-	-	-	-
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 kw h per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-	-	-

Municipal Manager Quality Certification


QUALITY CERTIFICATE

I, RG Bosman, the Municipal Manager of Overberg District Municipality, hereby certify that-

The adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulation made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the Municipality.

Print Name Richard Bosman

Municipal Manager of Overberg District Municipality –DC3

Signature 

Date 4 DECEMBER 2023