

# **OVERBERG DISTRICT MUNICIPALITY**



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

### **ADJUSTMENT BUDGET**

**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 principal piece of legislation relating to municipal financial management.

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

**ODM** – Overberg District Municipality

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

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

**TMA** – Total Municipal Account

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

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

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

## PART 1 – ADJUSTMENT BUDGET

### 1. Mayors Report

Section 28 of the MFMA read as follow:

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

The following will be included/amended/corrected in the 2023/24 adjustment budget:

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

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

#### 1.1 Adjusted Revenue sources

Based on the revenue recorded to date, the amendments are required regarding anticipated revenue for the last few months of the 2023/2024 financial year. Below some of the more

**significant adjustments** identified to illustrate the major changes/impact in the anticipated revenue.

| <b>Additions:</b>       |     | <b>Amount</b> | <b>Reason</b>              |
|-------------------------|-----|---------------|----------------------------|
| Recovery Insurance      | - R | 300 000       | Fire -Die Dam              |
| Interest on investments | - R | 3 300 000     | Monies in call accounts    |
| Legal Reimbursement     | - R | 150 000       | Legal fees                 |
| Solid Waste Disposal    | - R | 200 000       | Service Charge (Municipal) |
| Resorts Fees            | - R | 500 000       | Camping Fees               |
| Electricity Services    | - R | 600 000       | Fees                       |
| Interest charges        | - R | 280 000       | Debtors Charges arrears    |
| Roads Agency            | - R | 75 584        | Swellendam – 5% PM fee     |

**Reductions:**

|   |     |         |                            |
|---|-----|---------|----------------------------|
| Licensing and Permits (Health Services) | - R | 300 000 | Due to unfilled positions. |
| Solid Waste Disposal                    | - R | 200 000 | Service Charge (Private)   |
| Sewerage pumping Resort                 | - R | 400 000 | Pumping charges            |

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

In August 2023 and December 2023 adjustment budgets were approved by Council, as some votes on the 2023/24 budget had to be adjusted. Application for roll-overs on specific grants were approved, hence funding had to be incorporated in the budget. Various priorities and needs identified by the municipality also changed during the period and had to be incorporated accordingly. The mid-year adjustment budget incorporates additional changes identified, with which the capital programme will have to be adjusted accordingly:

|   |              |
|---|--------------|
| (a) Water tanker Truck (Grant Funding)                  | - R1 200 000 |
| (b) Server (Financial Migration System)                 | - R 270 000  |
| (c) Septic Tanks (Swellendam Depot)                     | - R 160 000  |
| (d) Fleet Vehicles – Emergency Vehicle (VAT Adjustment) | - R 28 000   |
| (e) Furniture and Office Equipment (Finance)            | - R 10 000   |

Management is currently focussed on ensuring the current spending trend remains continuous going forward, considered the amendments listed above and other interdepartmental amendments with a zero net effect. A bi-monthly project steering committee is held with all the user departments to monitor the progress on capital projects and provide assistances to resolve any obstacles experienced in the execution.

### **1.3 Operational expenditure adjustments**

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

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

#### Reductions (savings):

- |                                     |           |
|-------------------------------------|-----------|
| • Financial - Business and Advisory | R 227 366 |
| • Insurance Premium                 | R 250 000 |
| • Landfill outsources Services      | R 500 000 |

#### Additional requests (under provision)

- |  |           |
|--|-----------|
| • Legal fees/costs                     | R 300 000 |
| • Performance Business and Advisory    | R 190 000 |
| • Auditor General                      | R 606 000 |
| • Operating leases                     | R 230 000 |
| • Rentals Health Services              | R 95 000  |
| • Water Sampling Laboratory Services   | R 180 000 |
| • Medical Sampling Laboratory Services | R 30 000  |
| • Fire Services Fuel                   | R 300 000 |
| • Fire Services Outsources Services    | R 350 000 |
| • Fire Services Maintenance            | R 370 000 |

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

#### **1.4 Allocation and grants adjustments**

All grants allocated and rolled over for the period to date were already tabled to Council in August and December 2023 adjustment budgets and subsequently approved.

The following additional allocations received will now be added and recognised.

Additional grant funding:

|  |            |
|--|------------|
| Water Truck (WCDLG - Water Resilience Grant) | R1 200 000 |
| External Bursaries (WCPT - Capability Grant) | R 200 000  |
| SETA funding (rolled over recognition)       | R 205 936  |

#### **1.5 Recommendations**

It is recommended:

- 1) That Council approves the 2023/2024 Mid-Year adjustments budget, and
- 2) That the SDBIP be amended according to the Mid-Year Adjustment Budget.

**Executive Mayor**  
**Alderman AE Franken**



## 2. Resolutions

### ADJUSTMENT BUDGET 2023/2024

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

### RECOMMENDATION:

That Council approves the following:

- 1) That the adjustments budget of the Overberg District Municipality for the financial year 2023/2024 as set out in the summary below and the schedules contained in Annexure A be approved

|                                 |                     |
|---------------------------------|---------------------|
| Adjusted Operating Revenue      | R (280 554 329)     |
| Adjusted Operating Expenditure  | R 282 508 600       |
| Adjusted deficit of             | <u>R 1 954 271</u>  |
| Capital Transfers of            | R (2 642 283)       |
| Surplus after Capital Transfers | <u>R ( 688 012)</u> |
| Adjusted Capital Budget of      | R 15 564 054        |

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

## 3. Executive Summary

The following adjustments are recommended and tabled for consideration:

- Adjusted Operating expenditure of R 282 508 600
- Adjusted Operating revenue of R 283 196 612 (Inc Capital Grants)
- Adjusted surplus of R 688 012
- Adjusted Capital Budget of R 15 564 054

An overview presentation highlighting adjustments and the financial impact will be presented in conjunction with the tabling of the Mid-Year adjustments budget 2023/24.

| SOURCE   | Original Budget    | Adj Budget Aug '23 | Adj Budget Dec '23 | Adj Budget Feb '24 |
|--|--------------------|--------------------|--------------------|--------------------|
| REVENUE  | 273 479 238        | 273 479 238        | 275 085 199        | 280 554 329        |
| OPERATING EXPENDITURE                            | 276 810 561        | 276 810 561        | 278 416 522        | 282 508 600        |
| <b>SURPLUS/DEFICIT</b>                           | <b>(3 331 323)</b> | <b>(3 331 323)</b> | <b>(3 331 323)</b> | <b>(1 954 271)</b> |
| CAPITAL TRANSFERS                                | 500 000            | 1 442 283          | 1 442 283          | 2 642 283          |
| <b>(SURPLUS)/DEFICIT AFTER CAPITAL TRANSFERS</b> | <b>(2 831 323)</b> | <b>(1 889 040)</b> | <b>(1 889 040)</b> | <b>688 012</b>     |

## ADJUSTED OPERATIONAL EXPENDITURE

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

| COST CODE                          | DIRECTORATE        | DEPARTMENT                              | ORIGINAL BUDGET 2023/24 | ADJUSTMENT BUDGET 2023/24 | Adjustment          |
|------------------------------------|--------------------|---|-------------------------|---------------------------|---------------------|
| 3000                               | MUNICIPAL MANAGER  | Executive (Municipal Manager)           | 2 066 131.00            | 2 400 531.00              | 334 400.00          |
| 3001                               | MUNICIPAL MANAGER  | Executive Support                       | 772 399.00              | 783 599.00                | 11 200.00           |
| 3002                               | MUNICIPAL MANAGER  | Internal Audit                          | 1 983 954.00            | 1 981 209.00              | (2 745.00)          |
| 3003                               | MUNICIPAL MANAGER  | Council Expenditure                     | 7 912 757.00            | 7 800 757.00              | (112 000.00)        |
| 3004                               | MUNICIPAL MANAGER  | Idp & Communication                     | 1 620 557.00            | 1 604 557.00              | (16 000.00)         |
| 3005                               | MUNICIPAL MANAGER  | Performance & Risk Management           | 1 491 229.00            | 1 672 229.00              | 181 000.00          |
| <b>Sub-Total</b>                   |                    |   | <b>15 847 027.00</b>    | <b>16 242 882.00</b>      | <b>395 855.00</b>   |
| 4000                               | CORPORATE SERVICES | Executive (Corporate Services)          | 1 324 513.00            | 1 325 013.00              | 500.00              |
| 4001                               | CORPORATE SERVICES | Corporate Support                       | 4 441 848.00            | 4 447 848.00              | 6 000.00            |
| 4002                               | CORPORATE SERVICES | Human Resources                         | 4 654 889.20            | 4 959 753.00              | 304 863.80          |
| 4003                               | CORPORATE SERVICES | Committee, Records & Councillor Support | 3 806 418.00            | 4 215 618.00              | 409 200.00          |
| 4004                               | CORPORATE SERVICES | Information Services                    | 3 256 900.00            | 3 186 748.33              | (70 151.67)         |
| <b>Sub-Total</b>                   |                    |   | <b>17 484 568.20</b>    | <b>18 134 980.33</b>      | <b>650 412.13</b>   |
| 5000                               | FINANCE            | Executive (Finance)                     | 1 305 541.00            | 1 314 041.00              | 8 500.00            |
| 5001                               | FINANCE            | Financial Support                       | 421 883.00              | 416 883.00                | (5 000.00)          |
| 5002                               | FINANCE            | Financial Services                      | 21 592 739.00           | 23 351 770.00             | 1 759 031.00        |
| 5003                               | FINANCE            | Revenue                                 | 20 000.00               | 20 000.00                 | -                   |
| 5004                               | FINANCE            | Expenditure                             | 3 047 418.00            | 3 046 418.00              | (1 000.00)          |
| 5005                               | FINANCE            | Supply Chain Management                 | 3 627 071.00            | 3 626 571.00              | (500.00)            |
| <b>Sub-Total</b>                   |                    |   | <b>30 014 652.00</b>    | <b>31 775 683.00</b>      | <b>1 761 031.00</b> |
| 6000                               | COMMUNITY SERVICES | Executive (Community Services)          | 1 417 156.00            | 1 396 656.00              | (20 500.00)         |
| 6001                               | COMMUNITY SERVICES | Community Services Support              | 753 039.00              | 753 039.00                | -                   |
| 6002                               | COMMUNITY SERVICES | Municipal Health                        | 18 577 313.00           | 18 939 813.00             | 362 500.00          |
| 6003                               | COMMUNITY SERVICES | Comprehensive Health                    | 181 927.00              | 190 827.00                | 8 900.00            |
| 6004                               | COMMUNITY SERVICES | Environmental Management                | 3 401 974.00            | 3 478 038.00              | 76 064.00           |
| 6005                               | COMMUNITY SERVICES | Solid Waste                             | 9 966 919.43            | 9 419 817.00              | (547 102.43)        |
| 6006                               | COMMUNITY SERVICES | Emergency Services                      | 39 670 924.00           | 41 579 924.00             | 1 909 000.00        |
| 6007                               | COMMUNITY SERVICES | Led, Tourism, Resorts & Epwp            | 17 120 061.00           | 18 221 941.00             | 1 101 880.00        |
| 6008                               | COMMUNITY SERVICES | Roads Function                          | 122 375 000.00          | 122 375 000.00            | -                   |
| <b>Sub-Total</b>                   |                    |   | <b>213 464 313.43</b>   | <b>216 355 055.00</b>     | <b>2 890 741.57</b> |
| <b>TOTAL OPERATING EXPENDITURE</b> |                    |   | <b>276 810 560.63</b>   | <b>282 508 600.33</b>     | <b>5 698 039.70</b> |

## ADJUSTED OPERATIONAL REVENUE

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

| COST COI  | DIRECTORATE        | DEPARTMENT                              | ORIGINAL<br>BUDGET 2023/2 | ADJUSTMENT<br>BUDGET 2023/ | Adjustment          |
|---|--------------------|---|---------------------------|----------------------------|---------------------|
| 3000  | MUNICIPAL MANAGER  | Executive (Municipal Manager)           | 500 000.00                | 650 000.00                 | 150 000.00          |
| 3001  | MUNICIPAL MANAGER  | Executive Support                       | -                         | -                          | -                   |
| 3002  | MUNICIPAL MANAGER  | Internal Audit                          | -                         | -                          | -                   |
| 3003  | MUNICIPAL MANAGER  | Council Expenditure                     | 14 769 565.00             | 14 845 148.96              | 75 583.96           |
| 3004  | MUNICIPAL MANAGER  | Idp & Communication                     | -                         | -                          | -                   |
| 3005  | MUNICIPAL MANAGER  | Performance & Risk Management           | -                         | -                          | -                   |
| <b>Sub-Total</b>                                |                    |   | <b>15 269 565.00</b>      | <b>15 495 148.96</b>       | <b>225 583.96</b>   |
| 4000  | CORPORATE SERVICES | Executive (Corporate Services)          | -                         | -                          | -                   |
| 4001  | CORPORATE SERVICES | Corporate Support                       | 25 200.00                 | 40 200.00                  | 15 000.00           |
| 4002  | CORPORATE SERVICES | Human Resources                         | -                         | -                          | -                   |
| 4003  | CORPORATE SERVICES | Committee, Records & Councillor Support | -                         | -                          | -                   |
| 4004  | CORPORATE SERVICES | Information Services                    | -                         | -                          | -                   |
| <b>Sub-Total</b>                                |                    |   | <b>25 200.00</b>          | <b>40 200.00</b>           | <b>15 000.00</b>    |
| 5000  | FINANCE            | Executive (Finance)                     | -                         | -                          | -                   |
| 5001  | FINANCE            | Financial Support                       | -                         | -                          | -                   |
| 5002  | FINANCE            | Financial Services                      | 94 716 000.00             | 100 632 507.00             | 5 916 507.00        |
| 5003  | FINANCE            | Revenue                                 | 30 000.00                 | 62 000.00                  | 32 000.00           |
| 5004  | FINANCE            | Expenditure                             | -                         | 35 500.00                  | 35 500.00           |
| 5005  | FINANCE            | Supply Chain Management                 | -                         | -                          | -                   |
| <b>Sub-Total</b>                                |                    |   | <b>94 746 000.00</b>      | <b>100 730 007.00</b>      | <b>5 984 007.00</b> |
| 6000  | COMMUNITY SERVICES | Executive (Community Services)          | -                         | -                          | -                   |
| 6001  | COMMUNITY SERVICES | Community Services Support              | -                         | -                          | -                   |
| 6002  | COMMUNITY SERVICES | Municipal Health                        | 1 020 000.00              | 705 000.00                 | (315 000.00)        |
| 6003  | COMMUNITY SERVICES | Comprehensive Health                    | 181 927.00                | 181 927.00                 | -                   |
| 6004  | COMMUNITY SERVICES | Environmental Management                | 124 000.00                | 124 000.00                 | -                   |
| 6005  | COMMUNITY SERVICES | Solid Waste                             | 14 300 000.00             | 14 304 000.00              | 4 000.00            |
| 6006  | COMMUNITY SERVICES | Emergency Services                      | 5 308 046.00              | 5 368 046.00               | 60 000.00           |
| 6007  | COMMUNITY SERVICES | Led, Tourism, Resorts & Epwp            | 20 129 500.00             | 21 231 000.00              | 1 101 500.00        |
| 6008  | COMMUNITY SERVICES | Roads Function                          | 122 375 000.00            | 122 375 000.00             | -                   |
| <b>Sub-Total</b>                                |                    |   | <b>163 438 473.00</b>     | <b>164 288 973.00</b>      | <b>850 500.00</b>   |
| <b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b> |                    |   | <b>273 479 238.00</b>     | <b>280 554 328.96</b>      | <b>7 075 090.96</b> |
| <b>CAPITAL GRANTS</b>                           |                    |   | 500 000.00                | 2 642 283.00               | 2 142 283.00        |
| <b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b> |                    |   | <b>273 979 238.00</b>     | <b>283 196 611.96</b>      | <b>9 217 373.96</b> |

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

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

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

| <b>SUMMARY INCOME &amp; EXPENDITURE 2023/2024 MTREF - ODM</b> |                                    |   |                   |
|---|------------------------------------|---|-------------------|
| <b>Revenue by Source</b>                                      | <b>Original Budget<br/>2023/24</b> | <b>Adjustment Budget<br/>Budget 2023/24</b> | <b>Adjustment</b> |
| Service charges - Electricity                                 | R 200 000                          | R 800 000                                   | R 600 000         |
| Service charges - Water                                       | R -                                | R 35 000                                    | R 35 000          |
| Service charges - Waste Water Management                      | R 600 000                          | R 200 000                                   | R -400 000        |
| Service charges - Waste Management                            | R 15 000 000                       | R 15 000 000                                | R -               |
| Sale of Goods and Rendering of Services                       | R 9 223 046                        | R 9 895 546                                 | R 672 500         |
| Agency services   | R 12 769 565                       | R 12 845 149                                | R 75 584          |
| Interest earned from Receivables                              | R 50 000                           | R 270 000                                   | R 220 000         |
| Interest from Current and Non Current Assets                  | R 4 000 000                        | R 7 300 000                                 | R 3 300 000       |
| Rental from Fixed Assets                                      | R 13 825 000                       | R 13 844 000                                | R 19 000          |
| Licence and permits   | R 1 000 000                        | R 700 000                                   | R -300 000        |
| Operational Revenue   | R 422 700                          | R 1 163 810                                 | R 741 110         |
| Transfer and subsidies - Operational                          | R 214 388 927                      | R 216 500 824                               | R 2 111 897       |
| Transfers and subsidies - Capital                             | R 500 000                          | R 2 642 283                                 | R 2 142 283.0     |
| Gains on disposal of Assets                                   | R 2 000 000.0                      | R 2 000 000                                 | R -               |
|   | R 273 979 238                      | R 283 196 612                               | R 9 217 374       |
|   |                                    |   |                   |
| <b>Revenue by Source</b>                                      | <b>Original Budget<br/>2023/24</b> | <b>Adjustment Budget<br/>Budget 2023/24</b> | <b>Adjustment</b> |
| Employee related costs  | R 138 697 327                      | R 138 659 317                               | R -38 010         |
| Remuneration of councillors                                   | R 6 339 757                        | R 6 339 757                                 | R -               |
| Bulk purchases - electricity                                  | R 200 000                          | R 300 000                                   | R 100 000         |
| Inventory consumed  | R 62 321 200                       | R 60 456 602                                | R -1 864 598      |
| Debt impairment   | R 100 000                          | R 100 000                                   | R -               |
| Depreciation and amortisation                                 | R 3 653 586                        | R 3 653 586                                 | R -               |
| Interest  | R 2 753 186.00                     | R 2 753 186.00                              | R -               |
| Contracted services   | R 30 073 918                       | R 34 373 031                                | R 4 299 113       |
| Transfers and subsidies                                       | R -                                | R 1 200 000                                 | R 1 200 000       |
| Operational costs   | R 32 671 586.00                    | R 34 673 121.33                             | R 2 001 535       |
|   | R 276 810 560                      | R 282 508 600                               | R 5 698 040       |
|   |                                    |   |                   |
| <b>Surplus/(Deficit)</b>                                      | R -2 831 322                       | R 688 012                                   | R 3 519 334       |

## SUMMARY INCOME & EXPENDITURE 2023/2024 MTREF EXCLUDING ROADS AGENCY

| Revenue by Source                            | Original Budget<br>2023/24 | Adjustment Budget<br>Budget 2023/24 | Adjustment  |
|--|----------------------------|-------------------------------------|-------------|
| Service charges - Electricity                | R 200 000                  | R 800 000                           | R 600 000   |
| Service charges - Water                      | R -                        | R 35 000                            | R 35 000    |
| Service charges - Waste Water Management     | R 600 000                  | R 200 000                           | R -400 000  |
| Service charges - Waste Management           | R 15 000 000               | R 15 000 000                        | R -         |
| Sale of Goods and Rendering of Services      | R 9 223 046                | R 9 895 546                         | R 672 500   |
| Agency services                              | R 12 769 565               | R 12 845 149                        | R 75 584    |
| Interest earned from Receivables             | R 50 000                   | R 270 000                           | R 220 000   |
| Interest from Current and Non Current Assets | R 4 000 000                | R 7 300 000                         | R 3 300 000 |
| Rental from Fixed Assets                     | R 13 825 000               | R 13 844 000                        | R 19 000    |
| Licence and permits                          | R 1 000 000                | R 700 000                           | R -300 000  |
| Operational Revenue                          | R 422 700                  | R 1 163 810                         | R 741 110   |
| Transfer and subsidies - Operational         | R 92 013 927               | R 94 125 824                        | R 2 111 897 |
| Transfers and subsidies - Capital            | R 500 000                  | R 2 642 283                         | R 2 142 283 |
| Gains on disposal of Assets                  | R 2 000 000                | R 2 000 000                         | R -         |
|  | R 151 604 238              | R 160 821 612                       | R 9 217 374 |

| Revenue by Source             | Original Budget<br>2023/24 | Adjustment Budget<br>Budget 2023/24 | Adjustment  |
|-------------------------------|----------------------------|-------------------------------------|-------------|
| Employee related costs        | R 88 052 327               | R 87 934 317                        | R -118 010  |
| Remuneration of councillors   | R 6 339 757                | R 6 339 757                         | R -         |
| Bulk purchases - electricity  | R 200 000                  | R 300 000                           | R 100 000   |
| Inventory consumed            | R 4 790 200                | R 5 335 602                         | R 545 402   |
| Debt impairment               | R 100 000                  | R 100 000                           | R -         |
| Depreciation and amortisation | R 3 653 586                | R 3 653 586                         | R -         |
| Interest                      | R 2 433 186                | R 2 433 186                         | R -         |
| Contracted services           | R 26 973 918               | R 29 073 031                        | R 2 099 113 |
| Transfers and subsidies       | R -                        | R 1 200 000                         | R 1 200 000 |
| Operational costs             | R 21 892 586               | R 23 764 121                        | R 1 871 535 |
|                               | R 154 435 560              | R 160 133 600                       | R 5 698 040 |
|                               |                            |                                     |             |
| <b>Surplus/(Deficit)</b>      | R -2 831 322               | R 688 012                           | R 3 519 334 |

### Revenue:

It is evident that significant adjustments have been made regarding the Revenue streams which will not realise and those under projected in the financial period. Sources which seem to be higher than anticipated have been amended on the adjustment budget as discussed in the Mayor's Report. The overall adjustment resulted into a net upward adjustment in revenue projections since the inception budget for the 2023/2024 financial year. Note that additional grant funding assisted in this increase, where own anticipated revenue also adjusted positively for the period.

Expenditure:

These comprehensive summaries above illustrate that expenditure drivers are mainly causing our current scenario with fuel costs (direct and indirect), repairs and maintenance and various other itemised expenses pushing ODM towards a deficit. The employee related cost budget remains unchanged for the period, however, still forms a predominant part of our operational budget (even excluding Roads Agency).

Unforeseeable fuel costs such as petrol and diesel increase, municipal running costs and security services contributed towards reprioritisation. Other expenditure such as compliance costs and legal fees also resulted in redirecting funding for the remainder of the financial year. Anticipated savings have also been identified to date and were adjusted accordingly.

| <b>SUMMARY INCOME &amp; EXPENDITURE 2023/2024 MTREF ROADS AGENCY</b> |                                    |   |                   |
|--|------------------------------------|---|-------------------|
| <b>Revenue by Source</b>   | <b>Original Budget<br/>2023/24</b> | <b>Adjustment Budget<br/>Budget 2023/24</b> | <b>Adjustment</b> |
| Transfer and subsidies - Operational                                 | R 122 375 000                      | R 122 375 000                               | R -               |
|  | R 122 375 000                      | R 122 375 000                               | R -               |
|  |                                    |   |                   |
| <b>Revenue by Source</b>   | <b>Original Budget<br/>2023/24</b> | <b>Adjustment Budget<br/>Budget 2023/24</b> | <b>Adjustment</b> |
| Employee related costs   | R 50 645 000                       | R 50 725 000                                | R 80 000          |
| Inventory consumed   | R 57 531 000.0                     | R 55 121 000                                | R -2 410 000      |
| Interest   | R 320 000                          | R 320 000.0                                 | R -               |
| Contracted services  | R 3 100 000                        | R 5 300 000                                 | R 2 200 000       |
| Operational costs  | R 10 779 000                       | R 10 909 000                                | R 130 000         |
|  | R 122 375 000                      | R 122 375 000                               | R -               |
|  |                                    |   |                   |
| <b>Surplus/(Deficit)</b>   | R -                                | R -   | R -               |

Minor additional agency revenue was recognised regarding the Roads Agency for assistance in the Swellendam Municipal area. Movements of internal allocations which results in a net zero effect was also recorded.

## ADJUSTED CAPITAL BUDGET

| CAPITAL PROGRAMME - BUDGET 2023/24 |                                    |  |              |                      |                      |                      |                       |
|------------------------------------|------------------------------------|--|--------------|----------------------|----------------------|----------------------|-----------------------|
|                                    | DEPARTMENT                         | DESCRIPTION  | FUNDING TYPE | BUDGET 2023/24       | ADJUSTMENT Aug 2023  | ADJUSTMENT FEB 2023  | TOTAL 2023/24         |
| 1                                  | COMMITTEE, RECORDS, COUNCIL SUPPRT | DC3 Office Equipment                               | 1            | R35 000.00           | R0.00                | R0.00                | R35 000.00            |
| 2                                  | CORPORATE SERVICES : SUPPORT SERV  | DC3 Fencing - Head Office                          | 1            | R320 000.00          | R200 000.00          | R0.00                | R520 000.00           |
| 3                                  | CORPORATE SERVICES : SUPPORT SERV  | DC3 Furniture and Office Equipment                 | 1            | R40 000.00           | R0.00                | R0.00                | R40 000.00            |
| 4                                  | CORPORATE SERVICES : SUPPORT SERV  | DC3 Aircon   | 1            | R150 000.00          | R0.00                | R0.00                | R150 000.00           |
| 5                                  | CORPORATE SERVICES : SUPPORT SERV  | DC3 Installation of a Power Generator and UPS back | 1            | R0.00                | R654 455.00          | R0.00                | R654 455.00           |
| 6                                  | EMERGENCY SERVICES                 | DC3 Rescue Equipment                               | 1            | R100 000.00          | R0.00                | -R1 000.00           | R99 000.00            |
| 7                                  | EMERGENCY SERVICES                 | DC3 Vehicle upgrade/refurbishment                  | 1            | R300 000.00          | -R300 000.00         | R0.00                | R0.00                 |
| 8                                  | EMERGENCY SERVICES                 | DC3 Capital Vehicle Replacement                    | 1            | R2 200 000.00        | R0.00                | R0.00                | R2 200 000.00         |
| 9                                  | EMERGENCY SERVICES                 | DC3 Capacity Project                               | 4            | R500 000.00          | R0.00                | R0.00                | R500 000.00           |
| 10                                 | EMERGENCY SERVICES                 | DC3 Bunker Clothing                                | 1            | R900 000.00          | R0.00                | R0.00                | R900 000.00           |
| 11                                 | EMERGENCY SERVICES                 | DC3 Capital Vehicle Replacement (Insurance) Bakkie | 1            | R0.00                | R525 724.00          | R1 000.00            | R526 724.00           |
| 12                                 | EMERGENCY SERVICES                 | DC3 Furniture and Office Equipment                 | 1            | R0.00                | R50 000.00           | R0.00                | R50 000.00            |
| 13                                 | EMERGENCY SERVICES                 | DC3 Fleet Vehicles                                 | 1            | R0.00                | R186 449.00          | R28 000.00           | R214 449.00           |
| 14                                 | EMERGENCY SERVICES                 | DC3 Loadshedding Mitigation                        | 4            | R0.00                | R942 283.00          | R0.00                | R942 283.00           |
| 15                                 | EMERGENCY SERVICES                 | DC3 Training Centre (Addition Classroom co-fundin  | 1            | R0.00                | R300 000.00          | -R300 000.00         | R0.00                 |
| 16                                 | ENVIRONMENTAL MANAGEMENT SERVICES  | DC3 Office Equipment                               | 1            | R6 000.00            | R0.00                | R0.00                | R6 000.00             |
| 17                                 | FINANCIAL SERVICES                 | DC3 Furniture and Office Equipment                 | 1            | R10 000.00           | R0.00                | R10 000.00           | R20 000.00            |
| 18                                 | ICT SERVICES                       | DC3 Computer and Computer Equipment                | 1            | R260 000.00          | R0.00                | R0.00                | R260 000.00           |
| 19                                 | ICT SERVICES                       | DC3 General Equipment                              | 1            | R4 000.00            | R0.00                | R0.00                | R4 000.00             |
| 20                                 | ICT SERVICES                       | DC3 IT Security                                    | 1            | R530 000.00          | R0.00                | R0.00                | R530 000.00           |
| 21                                 | ICT SERVICES                       | DC3 Backup Server                                  | 1            | R0.00                | R111 793.00          | R0.00                | R111 793.00           |
| 22                                 | IDP AND COMMUNICATION              | DC3 Awareness Equipment                            | 1            | R30 000.00           | R0.00                | R0.00                | R30 000.00            |
| 23                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Gas installation at ablution facilities        | 1            | R220 000.00          | R170 250.00          | R0.00                | R390 250.00           |
| 24                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Property Upgrade                               | 1            | R500 000.00          | R0.00                | R0.00                | R500 000.00           |
| 25                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Furniture and Office Equipment                 | 1            | R200 000.00          | -R200 000.00         | R0.00                | R0.00                 |
| 26                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Ablution Facilities Upgrades - Die Dam         | 1            | R0.00                | R70 000.00           | R0.00                | R70 000.00            |
| 27                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Machinery and Equipment                        | 1            | R0.00                | R30 000.00           | R4 000.00            | R34 000.00            |
| 28                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Furniture and Office Equipment - Die Dam       | 1            | R0.00                | R50 000.00           | R0.00                | R50 000.00            |
| 29                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Furniture and Office Equipment - UKM           | 1            | R0.00                | R200 000.00          | R0.00                | R200 000.00           |
| 30                                 | LED, TOURISM, RESORTS AND EPWP     | DC3 Recreational Project - Die Dam                 | 1            | R0.00                | R10 000.00           | R0.00                | R10 000.00            |
| 31                                 | MUNICIPAL HEALTH SERVICES          | DC3 Mobile Aircon                                  | 1            | R10 000.00           | R0.00                | -R10 000.00          | R0.00                 |
| 32                                 | MUNICIPAL HEALTH SERVICES          | DC3 Furniture and Office Equipment                 | 1            | R30 000.00           | R0.00                | R0.00                | R30 000.00            |
| 33                                 | SOLID WASTE MANAGEMENT             | DC3 KWK Infrastructure Project                     | 3            | R0.00                | R4 536 100.00        | R0.00                | R4 536 100.00         |
| 34                                 | SUPPLY CHAIN MANAGEMENT            | DC3 Furniture and Office Equipment                 | 1            | R10 000.00           | R0.00                | R0.00                | R10 000.00            |
| 35                                 | EMERGENCY SERVICES                 | DC3 Water Truck                                    | 4            | R0.00                | R0.00                | R1 200 000.00        | R1 200 000.00         |
| 36                                 | ICT SERVICES                       | DC3 Server   | 1            | R0.00                | R0.00                | R270 000.00          | R270 000.00           |
| 37                                 | EMERGENCY SERVICES                 | DC3 Training Centre(Furniture and office equipment | 1            | R0.00                | R0.00                | R300 000.00          | R300 000.00           |
| 38                                 | MUNICIPAL HEALTH SERVICES          | DC3 Aircon Mun Health                              | 1            | R0.00                | R0.00                | R10 000.00           | R10 000.00            |
| 39                                 | CORPORATE SERVICES : SUPPORT SERV  | DC3 Septic tank                                    | 1            | R0.00                | R0.00                | R160 000.00          | R160 000.00           |
|                                    |                                    |  |              | <b>R6 355 000.00</b> | <b>R7 537 054.00</b> | <b>R1 672 000.00</b> | <b>R15 564 054.00</b> |

| Funding Sources             | Type | Budget                |
|-----------------------------|------|-----------------------|
| Capital Replacement Reserve | 1    | R8 385 671.00         |
| Revenue                     | 2    | R-                    |
| External Loans              | 3    | R4 536 100.00         |
| Grants                      | 4    | R2 642 283.00         |
| Private Contributions       | 5    | R-                    |
| <b>TOTAL</b>                |      | <b>R15 564 054.00</b> |

| <b>SUMMARY</b>                     | <b>DESCRIPTION</b> | <b>FEB<br/>ADJUSTMENT<br/>BUDGET</b> |
|------------------------------------|--------------------|--------------------------------------|
| COMMITTEE, RECORDS, COUNCIL SUPPRT | 1 Project/s        | R35 000.00                           |
| CORPORATE SERVICES : SUPPORT SERV  | 5 Project/s        | R1 524 455.00                        |
| EMERGENCY SERVICES                 | 10 Project/s       | R6 932 456.00                        |
| ENVIRONMENTAL MANAGEMENT SERVICES  | 1 Project/s        | R6 000.00                            |
| FINANCIAL SERVICES                 | 1 Project/s        | R20 000.00                           |
| ICT SERVICES                       | 5 Project/s        | R1 175 793.00                        |
| IDP AND COMMUNICATION              | 1 Project/s        | R30 000.00                           |
| LED, TOURISM, RESORTS AND EPWP     | 7 Project/s        | R1 254 250.00                        |
| MUNICIPAL HEALTH SERVICES          | 2 Project/s        | R40 000.00                           |
| SOLID WASTE MANAGEMENT             | 1 Project/s        | R4 536 100.00                        |
| SUPPLY CHAIN MANAGEMENT            | 1 Project/s        | R10 000.00                           |
| <b>Total</b>                       |                    | <b>R15 564 054.00</b>                |

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



# 4. Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

| Description  | 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        |                |
|  | A                   | 1 A1           | 2 B          | 3 C                | 4 D              | 5 E                | 6 F            | 7 G            | 8 H                    |                        |                |
| <b>R thousands</b>   |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| <b>Financial Performance</b>   |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Property rates   | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      |                |
| Service charges  | 15 800              | 15 800         | -            | -                  | -                | -                  | 235            | 235            | 16 035                 | 16 590                 | 17 280         |
| Investment revenue   | 4 000               | 4 000          | -            | -                  | -                | -                  | 3 300          | 3 300          | 7 300                  | 4 000                  | 4 000          |
| Transfers recognised - operational                                   | 214 389             | 215 995        | -            | -                  | -                | -                  | 506            | 506            | 216 501                | 223 043                | 229 801        |
| Other own revenue  | 39 290              | 39 290         | -            | -                  | -                | -                  | 1 428          | 1 428          | 40 719                 | 40 126                 | 42 072         |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>273 479</b>      | <b>275 085</b> | -            | -                  | -                | -                  | <b>5 469</b>   | <b>5 469</b>   | <b>280 554</b>         | <b>283 759</b>         | <b>293 153</b> |
| Employee costs   | 138 697             | 139 116        | -            | -                  | -                | -                  | (456)          | (456)          | 138 659                | 148 699                | 156 976        |
| Remuneration of councillors  | 6 340               | 6 340          | -            | -                  | -                | -                  | -              | -              | 6 340                  | 6 746                  | 7 164          |
| Depreciation & asset impairment                                      | 3 754               | 3 754          | -            | -                  | -                | -                  | (0)            | (0)            | 3 754                  | 3 780                  | 3 809          |
| Finance charges  | 2 753               | 2 753          | -            | -                  | -                | -                  | -              | -              | 2 753                  | 3 015                  | 3 303          |
| Inventory consumed and bulk purchases                                | 62 521              | 62 521         | -            | -                  | -                | -                  | (1 765)        | (1 765)        | 60 757                 | 65 073                 | 66 500         |
| Transfers and subsidies  | -                   | 1 000          | -            | -                  | -                | -                  | 200            | 200            | 1 200                  | -                      | -              |
| Other expenditure  | 62 746              | 62 933         | -            | -                  | -                | -                  | 6 113          | 6 113          | 69 046                 | 57 279                 | 59 552         |
| <b>Total Expenditure</b>   | <b>276 811</b>      | <b>278 417</b> | -            | -                  | -                | -                  | <b>4 092</b>   | <b>4 092</b>   | <b>282 509</b>         | <b>284 592</b>         | <b>297 303</b> |
| <b>Surplus/(Deficit)</b>   | <b>(3 331)</b>      | <b>(3 331)</b> | -            | -                  | -                | -                  | <b>1 377</b>   | <b>1 377</b>   | <b>(1 954)</b>         | <b>(833)</b>           | <b>(4 149)</b> |
| Transfers and subsidies - capital (monetary allocations)             | 500                 | 1 442          | -            | -                  | -                | -                  | 1 200          | 1 200          | 2 642                  | 500                    | 500            |
| Transfers and subsidies - capital (in-kind - all)                    | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      | -              |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>(2 831)</b>      | <b>(1 889)</b> | -            | -                  | -                | -                  | <b>2 577</b>   | <b>2 577</b>   | <b>688</b>             | <b>(333)</b>           | <b>(3 649)</b> |
| Share of surplus/ (deficit) of associate                             | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      | -              |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>(2 831)</b>      | <b>(1 889)</b> | -            | -                  | -                | -                  | <b>2 577</b>   | <b>2 577</b>   | <b>688</b>             | <b>(333)</b>           | <b>(3 649)</b> |
| <b>Capital expenditure &amp; funds sources</b>                       |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| <b>Capital expenditure</b>   | <b>6 355</b>        | <b>13 892</b>  | -            | -                  | -                | -                  | <b>1 672</b>   | <b>1 672</b>   | <b>15 564</b>          | <b>1 676</b>           | <b>3 301</b>   |
| Transfers recognised - capital                                       | 500                 | 1 442          | -            | -                  | -                | -                  | 1 200          | 1 200          | 2 642                  | 500                    | 500            |
| Borrowing  | -                   | 4 536          | -            | -                  | -                | -                  | -              | -              | 4 536                  | -                      | -              |
| Internally generated funds   | 5 855               | 7 914          | -            | -                  | -                | -                  | 472            | 472            | 8 386                  | 1 176                  | 2 801          |
| <b>Total sources of capital funds</b>                                | <b>6 355</b>        | <b>13 892</b>  | -            | -                  | -                | -                  | <b>1 672</b>   | <b>1 672</b>   | <b>15 564</b>          | <b>1 676</b>           | <b>3 301</b>   |
| <b>Financial position</b>  |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Total current assets   | 50 777              | 44 183         | -            | -                  | -                | -                  | 37 479         | 37 479         | 81 662                 | 81 905                 | 75 643         |
| Total non current assets   | 123 605             | 131 142        | -            | -                  | -                | -                  | (10 487)       | (10 487)       | 120 655                | 119 719                | 120 432        |
| Total current liabilities  | 26 214              | 26 214         | -            | -                  | -                | -                  | 15 747         | 15 747         | 41 961                 | 43 419                 | 39 360         |
| Total non current liabilities  | 67 687              | 67 687         | -            | -                  | -                | -                  | (8 150)        | (8 150)        | 59 537                 | 57 720                 | 59 879         |
| Community wealth/Equity  | <b>80 481</b>       | <b>81 424</b>  | -            | -                  | -                | -                  | <b>19 395</b>  | <b>19 395</b>  | <b>100 819</b>         | <b>100 486</b>         | <b>96 836</b>  |
| <b>Cash flows</b>  |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Net cash from (used) operating                                       | 1 826               | 220            | -            | -                  | -                | -                  | 2 298          | 2 298          | 2 518                  | 4 965                  | 1 884          |
| Net cash from (used) investing                                       | (4 355)             | (11 892)       | -            | -                  | -                | -                  | (1 672)        | (1 672)        | (13 564)               | (176)                  | (1 801)        |
| Net cash from (used) financing                                       | (5 365)             | (5 365)        | -            | -                  | -                | -                  | 0              | 0              | (5 365)                | (4 706)                | (6 519)        |
| <b>Cash/cash equivalents at the year end</b>                         | <b>35 691</b>       | <b>29 097</b>  | -            | -                  | -                | -                  | <b>42 429</b>  | <b>42 429</b>  | <b>71 525</b>          | <b>71 608</b>          | <b>65 173</b>  |
| <b>Cash backing/surplus reconciliation</b>                           |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Cash and investments available                                       | 35 691              | 29 097         | -            | -                  | -                | -                  | 42 429         | 42 429         | 71 525                 | 71 608                 | 65 173         |
| Application of cash and investments                                  | 14 741              | 14 663         | -            | -                  | -                | -                  | 11 384         | 11 384         | 26 048                 | 27 747                 | 29 248         |
| <b>Balance - surplus (shortfall)</b>                                 | <b>20 950</b>       | <b>14 434</b>  | -            | -                  | -                | -                  | <b>31 044</b>  | <b>31 044</b>  | <b>45 478</b>          | <b>43 861</b>          | <b>35 925</b>  |
| <b>Asset Management</b>  |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Asset register summary (WDV)   | 98 805              | 106 342        | -            | -                  | -                | -                  | (7 043)        | (7 043)        | 99 299                 | 97 295                 | 96 887         |
| Depreciation   | 3 654               | 3 654          | -            | -                  | -                | -                  | (0)            | (0)            | 3 654                  | 3 680                  | 3 709          |
| Renewal and Upgrading of Existing Assets                             | 3 725               | 9 357          | -            | -                  | -                | -                  | 285            | 285            | 9 642                  | 1 356                  | 1 026          |
| Repairs and Maintenance  | 9 468               | 9 468          | -            | -                  | -                | -                  | (952)          | (952)          | 8 516                  | 9 737                  | 10 301         |
| <b>Free services</b>   |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| Cost of Free Basic Services provided                                 | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      | -              |
| Revenue cost of free services provided                               | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      | -              |
| <b>Households below minimum service level</b>                        |                     |                |              |                    |                  |                    |                |                |                        |                        |                |
| 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 | Adjus. | Adjus. | Budget   | Budget      | Budget      |
| R thousands                                | 1, 4 | A                   | 5        | 6      | 7          | 8        | 9          | 10     | 11     | 12       | +1 2024/25  | +2 2025/26  |
|  |      |                     | A1       | B      | C          | D        | E          | F      | G      | H        |             |             |
| <b>Revenue - Functional</b>                |      |                     |          |        |            |          |            |        |        |          |             |             |
| <b>Governance and administration</b>       |      | 110 541             | 113 089  | -      | -          | -        | -          | 5 819  | 5 819  | 118 908  | 113 722     | 116 556     |
| Executive and council                      |      | 15 270              | 15 270   | -      | -          | -        | -          | 226    | 226    | 15 495   | 14 929      | 15 386      |
| Finance and administration                 |      | 95 271              | 97 819   | -      | -          | -        | -          | 5 593  | 5 593  | 103 412  | 98 793      | 101 170     |
| Internal audit                             |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| <b>Community and public safety</b>         |      | 26 639              | 26 639   | -      | -          | -        | -          | 847    | 847    | 27 486   | 26 692      | 28 252      |
| Community and social services              |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Sport and recreation                       |      | 20 130              | 20 130   | -      | -          | -        | -          | 1 102  | 1 102  | 21 231   | 19 852      | 21 067      |
| Public safety                              |      | 5 308               | 5 308    | -      | -          | -        | -          | 60     | 60     | 5 368    | 5 627       | 5 959       |
| Housing                                    |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Health                                     |      | 1 202               | 1 202    | -      | -          | -        | -          | (315)  | (315)  | 887      | 1 214       | 1 226       |
| <b>Economic and environmental services</b> |      | 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         |
| <b>Trading services</b>                    |      | 14 300              | 14 300   | -      | -          | -        | -          | 4      | 4      | 14 304   | 15 020      | 15 640      |
| Energy sources                             |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Water management                           |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Waste water management                     |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Waste management                           |      | 14 300              | 14 300   | -      | -          | -        | -          | 4      | 4      | 14 304   | 15 020      | 15 640      |
| <b>Other</b>                               |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| <b>Total Revenue - Functional</b>          | 2    | 273 979             | 276 527  | -      | -          | -        | -          | 6 669  | 6 669  | 283 197  | 284 259     | 293 653     |
| <b>Expenditure - Functional</b>            |      |                     |          |        |            |          |            |        |        |          |             |             |
| <b>Governance and administration</b>       |      | 63 896              | 65 502   | -      | -          | -        | -          | 1 197  | 1 197  | 66 699   | 64 379      | 67 598      |
| Executive and council                      |      | 10 751              | 10 751   | -      | -          | -        | -          | 234    | 234    | 10 985   | 11 081      | 11 706      |
| Finance and administration                 |      | 51 161              | 52 767   | -      | -          | -        | -          | 966    | 966    | 53 733   | 51 207      | 53 690      |
| Internal audit                             |      | 1 984               | 1 984    | -      | -          | -        | -          | (3)    | (3)    | 1 981    | 2 091       | 2 202       |
| <b>Community and public safety</b>         |      | 75 550              | 75 550   | -      | -          | -        | -          | 3 382  | 3 382  | 78 933   | 75 502      | 79 524      |
| Community and social services              |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Sport and recreation                       |      | 17 120              | 17 120   | -      | -          | -        | -          | 1 102  | 1 102  | 18 222   | 16 122      | 16 747      |
| Public safety                              |      | 39 671              | 39 671   | -      | -          | -        | -          | 1 909  | 1 909  | 41 580   | 39 508      | 41 744      |
| Housing                                    |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Health                                     |      | 18 759              | 18 759   | -      | -          | -        | -          | 371    | 371    | 19 131   | 19 872      | 21 033      |
| <b>Economic and environmental services</b> |      | 127 398             | 127 398  | -      | -          | -        | -          | 60     | 60     | 127 458  | 134 026     | 138 723     |
| Planning and development                   |      | 1 621               | 1 621    | -      | -          | -        | -          | (16)   | (16)   | 1 605    | 1 720       | 1 825       |
| Road transport                             |      | 122 375             | 122 375  | -      | -          | -        | -          | -      | -      | 122 375  | 128 695     | 133 071     |
| Environmental protection                   |      | 3 402               | 3 402    | -      | -          | -        | -          | 76     | 76     | 3 478    | 3 611       | 3 827       |
| <b>Trading services</b>                    |      | 9 967               | 9 967    | -      | -          | -        | -          | (547)  | (547)  | 9 420    | 10 684      | 11 457      |
| Energy sources                             |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Water management                           |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Waste water management                     |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| Waste management                           |      | 9 967               | 9 967    | -      | -          | -        | -          | (547)  | (547)  | 9 420    | 10 684      | 11 457      |
| <b>Other</b>                               |      | -                   | -        | -      | -          | -        | -          | -      | -      | -        | -           | -           |
| <b>Total Expenditure - Functional</b>      | 3    | 276 811             | 278 417  | -      | -          | -        | -          | 4 092  | 4 092  | 282 509  | 284 592     | 297 303     |
| <b>Surplus/ (Deficit) for the year</b>     |      | (2 831)             | (1 889)  | -      | -          | -        | -          | 2 577  | 2 577  | 688      | (333)       | (3 649)     |

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

| Vote Description<br><br><i>[Insert departmental structure etc]</i> | 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         |
|  |     | 3                   | 4              | 5      | 6          | 7        | 8          | 9            | 10           |                |                |                |
|  |     | A                   | A1             | B      | C          | D        | E          | F            | G            | H              |                |                |
| <b>R thousands</b>   |     |                     |                |        |            |          |            |              |              |                |                |                |
| <b>Revenue by Vote</b>   | 1   |                     |                |        |            |          |            |              |              |                |                |                |
| Vote 1 - Municipal Manager   |     | 15 270              | 15 270         | -      | -          | -        | -          | 226          | 226          | 15 495         | 14 929         | 15 386         |
| Vote 2 - Management Services                                       |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Vote 3 - Corporate Services  |     | 25                  | 25             | -      | -          | -        | -          | 15           | 15           | 40             | 25             | 25             |
| Vote 4 - Finance   |     | 95 246              | 97 794         | -      | -          | -        | -          | 5 578        | 5 578        | 103 372        | 98 768         | 101 145        |
| Vote 5 - Community Services  |     | 163 438             | 163 438        | -      | -          | -        | -          | 851          | 851          | 164 289        | 170 537        | 177 097        |
| <b>Total Revenue by Vote</b>                                       | 2   | <b>273 979</b>      | <b>276 527</b> | -      | -          | -        | -          | <b>6 669</b> | <b>6 669</b> | <b>283 197</b> | <b>284 259</b> | <b>293 653</b> |
| <b>Expenditure by Vote</b>   | 1   |                     |                |        |            |          |            |              |              |                |                |                |
| Vote 1 - Municipal Manager   |     | 15 847              | 15 847         | -      | -          | -        | -          | 396          | 396          | 16 243         | 16 464         | 17 401         |
| Vote 2 - Management Services                                       |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Vote 3 - Corporate Services  |     | 17 485              | 17 485         | -      | -          | -        | -          | 650          | 650          | 18 135         | 17 078         | 17 730         |
| Vote 4 - Finance   |     | 30 015              | 31 621         | -      | -          | -        | -          | 155          | 155          | 31 776         | 30 259         | 31 860         |
| Vote 5 - Community Services  |     | 213 464             | 213 464        | -      | -          | -        | -          | 2 891        | 2 891        | 216 355        | 220 791        | 230 312        |
| <b>Total Expenditure by Vote</b>                                   | 2   | <b>276 811</b>      | <b>278 417</b> | -      | -          | -        | -          | <b>4 092</b> | <b>4 092</b> | <b>282 509</b> | <b>284 592</b> | <b>297 303</b> |
| <b>Surplus/ (Deficit) for the year</b>                             | 2   | <b>(2 831)</b>      | <b>(1 889)</b> | -      | -          | -        | -          | <b>2 577</b> | <b>2 577</b> | <b>688</b>     | <b>(333)</b>   | <b>(3 649)</b> |

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

| 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         |
|  |     | 3                   | 4              | 5      | 6          | 7        | 8          | 9            | 10           |                |                |                |
|  |     | A                   | A1             | B      | C          | D        | E          | F            | G            | H              |                |                |
| <b>R thousands</b>   | 1   |                     |                |        |            |          |            |              |              |                |                |                |
| <b>Revenue By Source</b>   |     |                     |                |        |            |          |            |              |              |                |                |                |
| <b>Exchange Revenue</b>  |     |                     |                |        |            |          |            |              |              |                |                |                |
| Service charges - Electricity  | 2   | 200                 | 200            | -      | -          | -        | -          | 600          | 600          | 800            | 210            | 220            |
| Service charges - Water  | 2   | -                   | -              | -      | -          | -        | -          | 35           | 35           | 35             | -              | -              |
| Service charges - Waste Water Management                             | 2   | 600                 | 600            | -      | -          | -        | -          | (400)        | (400)        | 200            | 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          | -      | -          | -        | -          | 673          | 673          | 9 896          | 9 335          | 9 964          |
| Agency services  |     | 12 770              | 12 770         | -      | -          | -        | -          | 76           | 76           | 12 845         | 13 429         | 13 886         |
| Interest   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Interest earned from Receivables                                     |     | 50                  | 50             | -      | -          | -        | -          | 220          | 220          | 270            | 55             | 60             |
| Interest earned from Current and Non Current Assets                  |     | 4 000               | 4 000          | -      | -          | -        | -          | 3 300        | 3 300        | 7 300          | 4 000          | 4 000          |
| Dividends  |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Rent on Land   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Rental from Fixed Assets   |     | 13 825              | 13 825         | -      | -          | -        | -          | 19           | 19           | 13 844         | 14 355         | 15 185         |
| Licence and permits  |     | 1 000               | 1 000          | -      | -          | -        | -          | (300)        | (300)        | 700            | 1 000          | 1 000          |
| Operational Revenue  |     | 423                 | 423            | -      | -          | -        | -          | 741          | 741          | 1 164          | 452            | 478            |
| <b>Non-Exchange Revenue</b>  | 2   |                     |                |        |            |          |            |              |              |                |                |                |
| Property rates   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Surcharges and Taxes   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Fines, penalties and forfeits  |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Licences or permits  |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Transfer and subsidies - Operational                                 |     | 214 389             | 215 995        | -      | -          | -        | -          | 506          | 506          | 216 501        | 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  |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>273 479</b>      | <b>275 085</b> | -      | -          | -        | -          | <b>5 469</b> | <b>5 469</b> | <b>280 554</b> | <b>283 759</b> | <b>293 153</b> |
| <b>Expenditure By Type</b>   |     |                     |                |        |            |          |            |              |              |                |                |                |
| Employee related costs   |     | 138 697             | 139 116        | -      | -          | -        | -          | (456)        | (456)        | 138 659        | 148 699        | 156 976        |
| Remuneration of councillors  |     | 6 340               | 6 340          | -      | -          | -        | -          | -            | -            | 6 340          | 6 746          | 7 164          |
| Bulk purchases - electricity   |     | 200                 | 200            | -      | -          | -        | -          | 100          | 100          | 300            | 210            | 220            |
| Inventory consumed   |     | 62 321              | 62 321         | -      | -          | -        | -          | (1 865)      | (1 865)      | 60 457         | 64 863         | 66 280         |
| Debt impairment  |     | 100                 | 100            | -      | -          | -        | -          | -            | -            | 100            | 100            | 100            |
| Depreciation and amortisation  |     | 3 654               | 3 654          | -      | -          | -        | -          | (0)          | (0)          | 3 654          | 3 680          | 3 709          |
| Interest   |     | 2 753               | 2 753          | -      | -          | -        | -          | -            | -            | 2 753          | 3 015          | 3 303          |
| Contracted services  |     | 30 074              | 30 186         | -      | -          | -        | -          | 4 187        | 4 187        | 34 373         | 25 215         | 26 560         |
| Transfers and subsidies  |     | -                   | 1 000          | -      | -          | -        | -          | 200          | 200          | 1 200          | -              | -              |
| Irrecoverable debts written off                                      |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Operational costs  |     | 32 672              | 32 747         | -      | -          | -        | -          | 1 926        | 1 926        | 34 673         | 32 064         | 32 992         |
| Losses on disposal of Assets   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Other Losses   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Total Expenditure</b>   |     | <b>276 811</b>      | <b>278 417</b> | -      | -          | -        | -          | <b>4 092</b> | <b>4 092</b> | <b>282 509</b> | <b>284 592</b> | <b>297 303</b> |
| <b>Surplus/(Deficit)</b>   |     | <b>(3 331)</b>      | <b>(3 331)</b> | -      | -          | -        | -          | <b>1 377</b> | <b>1 377</b> | <b>(1 954)</b> | <b>(833)</b>   | <b>(4 149)</b> |
| Transfers and subsidies - capital (monetary allocations)             |     | 500                 | 1 442          | -      | -          | -        | -          | 1 200        | 1 200        | 2 642          | 500            | 500            |
| Transfers and subsidies - capital (in-kind - all)                    |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Surplus/(Deficit) before taxation</b>                             |     | <b>(2 831)</b>      | <b>(1 889)</b> | -      | -          | -        | -          | <b>2 577</b> | <b>2 577</b> | <b>688</b>     | <b>(333)</b>   | <b>(3 649)</b> |
| Income Tax   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Surplus/(Deficit) after taxation</b>                              |     | <b>(2 831)</b>      | <b>(1 889)</b> | -      | -          | -        | -          | <b>2 577</b> | <b>2 577</b> | <b>688</b>     | <b>(333)</b>   | <b>(3 649)</b> |
| Share of Surplus/Deficit attributable to Joint Venture               |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Share of Surplus/Deficit attributable to Minorities                  |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>(2 831)</b>      | <b>(1 889)</b> | -      | -          | -        | -          | <b>2 577</b> | <b>2 577</b> | <b>688</b>     | <b>(333)</b>   | <b>(3 649)</b> |
| Share of Surplus/Deficit attributable to Associate                   |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| Intercompany/Parent subsidiary transactions                          |     | -                   | -              | -      | -          | -        | -          | -            | -            | -              | -              | -              |
| <b>Surplus/ (Deficit) for the year</b>                               | 1   | <b>(2 831)</b>      | <b>(1 889)</b> | -      | -          | -        | -          | <b>2 577</b> | <b>2 577</b> | <b>688</b>     | <b>(333)</b>   | <b>(3 649)</b> |

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      |
|  | 5   | 6                   | 7        | 8      | 9          | 10       | 11         | 12      |        |          |             |             |
|  | A   | A1                  | B        | C      | D          | E        | F          | G       | H      |          |             |             |
| <b>R thousands</b>                               |     |                     |          |        |            |          |            |         |        |          |             |             |
| <b>Capital expenditure - Vote</b>                |     |                     |          |        |            |          |            |         |        |          |             |             |
| <b>Multi-year expenditure to be adjusted</b>     | 2   |                     |          |        |            |          |            |         |        |          |             |             |
| Vote 1 - Municipal Manager                       |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Vote 2 - Management Services                     |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Vote 3 - Corporate Services                      |     | -                   | -        | -      | -          | -        | 654        | 654     | 654    | -        | -           | -           |
| Vote 4 - Finance                                 |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Vote 5 - Community Services                      |     | -                   | -        | -      | -          | -        | 4 536      | 4 536   | 4 536  | -        | -           | -           |
| <b>Capital multi-year expenditure sub-total</b>  | 3   | -                   | -        | -      | -          | -        | 5 191      | 5 191   | 5 191  | -        | -           | -           |
| <b>Single-year expenditure to be adjusted</b>    | 2   |                     |          |        |            |          |            |         |        |          |             |             |
| Vote 1 - Municipal Manager                       |     | 30                  | 30       | -      | -          | -        | -          | -       | 30     | 20       | -           | -           |
| Vote 2 - Management Services                     |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Vote 3 - Corporate Services                      |     | 1 339               | 2 305    | -      | -          | -        | (224)      | (224)   | 2 081  | 580      | 230         | -           |
| Vote 4 - Finance                                 |     | 20                  | 20       | -      | -          | -        | 10         | 10      | 30     | 15       | 10          | -           |
| Vote 5 - Community Services                      |     | 4 966               | 11 537   | -      | -          | -        | (3 304)    | (3 304) | 8 233  | 1 061    | 3 061       | -           |
| <b>Capital single-year expenditure sub-total</b> |     | 6 355               | 13 892   | -      | -          | -        | (3 519)    | (3 519) | 10 373 | 1 676    | 3 301       | -           |
| <b>Total Capital Expenditure - Vote</b>          |     | 6 355               | 13 892   | -      | -          | -        | 1 672      | 1 672   | 15 564 | 1 676    | 3 301       | -           |
| <b>Capital Expenditure - Functional</b>          |     |                     |          |        |            |          |            |         |        |          |             |             |
| <b>Governance and administration</b>             |     | 1 359               | 2 325    | -      | -          | -        | 440        | 440     | 2 765  | 595      | 240         | -           |
| Executive and council                            |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Finance and administration                       |     | 1 359               | 2 325    | -      | -          | -        | 440        | 440     | 2 765  | 595      | 240         | -           |
| Internal audit                                   |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| <b>Community and public safety</b>               |     | 4 960               | 6 995    | -      | -          | -        | 1 232      | 1 232   | 8 227  | 1 055    | 3 055       | -           |
| Community and social services                    |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Sport and recreation                             |     | 920                 | 1 250    | -      | -          | -        | 4          | 4       | 1 254  | 240      | 250         | -           |
| Public safety                                    |     | 4 000               | 5 704    | -      | -          | -        | 1 228      | 1 228   | 6 932  | 800      | 2 775       | -           |
| Housing  |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Health   |     | 40                  | 40       | -      | -          | -        | -          | -       | 40     | 15       | 30          | -           |
| <b>Economic and environmental services</b>       |     | 36                  | 4 572    | -      | -          | -        | (4 536)    | (4 536) | 36     | 26       | 6           | -           |
| Planning and development                         |     | 30                  | 30       | -      | -          | -        | -          | -       | 30     | 20       | -           | -           |
| Road transport                                   |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Environmental protection                         |     | 6                   | 4 542    | -      | -          | -        | (4 536)    | (4 536) | 6      | 6        | 6           | -           |
| <b>Trading services</b>                          |     | -                   | -        | -      | -          | -        | 4 536      | 4 536   | 4 536  | -        | -           | -           |
| Energy sources                                   |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Water management                                 |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Waste water management                           |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Waste management                                 |     | -                   | -        | -      | -          | -        | 4 536      | 4 536   | 4 536  | -        | -           | -           |
| <b>Other</b>                                     |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| <b>Total Capital Expenditure - Functional</b>    | 3   | 6 355               | 13 892   | -      | -          | -        | 1 672      | 1 672   | 15 564 | 1 676    | 3 301       | -           |
| <b>Funded by:</b>                                |     |                     |          |        |            |          |            |         |        |          |             |             |
| National Government                              |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Provincial Government                            |     | 500                 | 1 442    | -      | -          | -        | 1 200      | 1 200   | 2 642  | 500      | 500         | -           |
| District Municipality                            |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| Transfers and subsidies - capital (in-kind)      |     | -                   | -        | -      | -          | -        | -          | -       | -      | -        | -           | -           |
| <b>Transfers recognised - capital</b>            | 4   | 500                 | 1 442    | -      | -          | -        | 1 200      | 1 200   | 2 642  | 500      | 500         | -           |
| <b>Borrowing</b>                                 |     | -                   | 4 536    | -      | -          | -        | -          | -       | 4 536  | -        | -           | -           |
| <b>Internally generated funds</b>                |     | 5 855               | 7 914    | -      | -          | -        | 472        | 472     | 8 386  | 1 176    | 2 801       | -           |
| <b>Total Capital Funding</b>                     |     | 6 355               | 13 892   | -      | -          | -        | 1 672      | 1 672   | 15 564 | 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               |                |                |                |
| <b>ASSETS</b>  |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| <b>Current assets</b>                                    |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| Cash and cash equivalents                                |     | 35 691              | 29 097         | -        | -          | -        | -          | 42 429          | 42 429          | 71 525         | 71 608         | 65 173         |
| Trade and other receivables from ex change transact      | 1   | 4 551               | 4 551          | -        | -          | -        | -          | 934             | 934             | 5 485          | 5 485          | 5 485          |
| Receivables from non-ex change transactions              | 1   | 534                 | 534            | -        | -          | -        | -          | 14              | 14              | 548            | 548            | 548            |
| Current portion of non-current receivables               | 2   | 2 154               | 2 154          | -        | -          | -        | -          | (147)           | (147)           | 2 007          | 2 168          | 2 341          |
| Inventory  |     | 1 873               | 1 873          | -        | -          | -        | -          | (302)           | (302)           | 1 571          | 1 571          | 1 571          |
| VAT  |     | 5 975               | 5 975          | -        | -          | -        | -          | (5 449)         | (5 449)         | 526            | 526            | 526            |
| Other current assets                                     |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| <b>Total current assets</b>                              |     | <b>50 777</b>       | <b>44 183</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>37 479</b>   | <b>37 479</b>   | <b>81 662</b>  | <b>81 905</b>  | <b>75 643</b>  |
| <b>Non current assets</b>                                |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| Investments  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Investment property                                      |     | 12 769              | 12 769         | -        | -          | -        | -          | 14              | 14              | 12 783         | 12 769         | 12 755         |
| Property, plant and equipment                            | 3   | 86 033              | 93 570         | -        | -          | -        | -          | (7 057)         | (7 057)         | 86 514         | 84 526         | 84 133         |
| Biological assets  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Living and non-living resources                          |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Heritage assets  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Intangible assets  |     | 3                   | 3              | -        | -          | -        | -          | (1)             | (1)             | 3              | 0              | 0              |
| Trade and other receivables from ex change transactions  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Non-current receivables from non-ex change transactions  |     | 24 800              | 24 800         | -        | -          | -        | -          | (3 444)         | (3 444)         | 21 356         | 22 424         | 23 545         |
| Other non-current assets                                 |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| <b>Total non current assets</b>                          |     | <b>123 605</b>      | <b>131 142</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>(10 487)</b> | <b>(10 487)</b> | <b>120 655</b> | <b>119 719</b> | <b>120 432</b> |
| <b>TOTAL ASSETS</b>                                      |     | <b>174 382</b>      | <b>175 324</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>26 992</b>   | <b>26 992</b>   | <b>202 317</b> | <b>201 624</b> | <b>196 076</b> |
| <b>LIABILITIES</b>                                       |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| <b>Current liabilities</b>                               |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| Bank overdraft   |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Financial liabilities                                    |     | 4 706               | 4 706          | -        | -          | -        | -          | -               | -               | 4 706          | 5 141          | -              |
| Consumer deposits  |     | 8                   | 8              | -        | -          | -        | -          | -               | -               | 8              | 8              | 8              |
| Trade and other payables from ex change transactions     |     | 5 019               | 5 019          | -        | -          | -        | -          | 1 717           | 1 717           | 6 736          | 6 736          | 6 736          |
| Trade and other payables from non-ex change transactions |     | 446                 | 446            | -        | -          | -        | -          | 13 031          | 13 031          | 13 478         | 13 478         | 13 478         |
| Provisions   |     | 16 035              | 16 035         | -        | -          | -        | -          | 999             | 999             | 17 033         | 18 055         | 19 139         |
| VAT  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Other current liabilities                                |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| <b>Total current liabilities</b>                         |     | <b>26 214</b>       | <b>26 214</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>15 747</b>   | <b>15 747</b>   | <b>41 961</b>  | <b>43 419</b>  | <b>39 360</b>  |
| <b>Non current liabilities</b>                           |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| Borrowing  | 1   | 6 519               | 6 519          | -        | -          | -        | -          | -               | -               | 6 519          | 1 377          | -              |
| Provisions   | 1   | 61 168              | 61 168         | -        | -          | -        | -          | (8 150)         | (8 150)         | 53 018         | 56 343         | 59 879         |
| Long term portion of trade payables                      |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| Other non-current liabilities                            |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| <b>Total non current liabilities</b>                     |     | <b>67 687</b>       | <b>67 687</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>(8 150)</b>  | <b>(8 150)</b>  | <b>59 537</b>  | <b>57 720</b>  | <b>59 879</b>  |
| <b>TOTAL LIABILITIES</b>                                 |     | <b>93 901</b>       | <b>93 901</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>7 597</b>    | <b>7 597</b>    | <b>101 498</b> | <b>101 139</b> | <b>99 239</b>  |
| <b>NET ASSETS</b>  | 2   | <b>80 481</b>       | <b>81 424</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>19 395</b>   | <b>19 395</b>   | <b>100 819</b> | <b>100 486</b> | <b>96 836</b>  |
| <b>COMMUNITY WEALTH/EQUITY</b>                           |     |                     |                |          |            |          |            |                 |                 |                |                |                |
| Accumulated Surplus/(Deficit)                            |     | 67 481              | 68 424         | -        | -          | -        | -          | 11 395          | 11 395          | 79 819         | 79 486         | 75 836         |
| Funds and Reserves                                       |     | 13 000              | 13 000         | -        | -          | -        | -          | 8 000           | 8 000           | 21 000         | 21 000         | 21 000         |
| Other  |     | -                   | -              | -        | -          | -        | -          | -               | -               | -              | -              | -              |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                     |     | <b>80 481</b>       | <b>81 424</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>19 395</b>   | <b>19 395</b>   | <b>100 819</b> | <b>100 486</b> | <b>96 836</b>  |

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              |                 |                |                |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| <b>Receipts</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| Property rates                                   |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| Service charges                                  |     | 15 800              | 15 800          | -        | -          | -        | -          | 235            | 235            | 16 035          | 16 590         | 17 280         |
| Other revenue                                    |     | 37 140              | 37 140          | -        | -          | -        | -          | 1 208          | 1 208          | 38 349          | 38 471         | 40 412         |
| Transfers and Subsidies - Operational            | 1   | 214 389             | 214 389         | -        | -          | -        | -          | 300            | 300            | 214 689         | 223 043        | 229 801        |
| Transfers and Subsidies - Capital                | 1   | 500                 | 500             | -        | -          | -        | -          | 1 200          | 1 200          | 1 700           | 500            | 500            |
| Interest   |     | 4 050               | 4 050           | -        | -          | -        | -          | 3 520          | 3 520          | 7 570           | 4 055          | 4 060          |
| Dividends  |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| <b>Payments</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| Suppliers and employees                          |     | (268 219)           | (268 219)       | -        | -          | -        | -          | (4 571)        | (4 571)        | (272 791)       | (275 653)      | (287 897)      |
| Finance charges                                  |     | (1 834)             | (2 440)         | -        | -          | -        | -          | 606            | 606            | (1 834)         | (2 041)        | (2 272)        |
| Transfers and Subsidies                          | 1   | -                   | (1 000)         | -        | -          | -        | -          | (200)          | (200)          | (1 200)         | -              | -              |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>1 826</b>        | <b>220</b>      | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>2 298</b>   | <b>2 298</b>   | <b>2 518</b>    | <b>4 965</b>   | <b>1 884</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| <b>Receipts</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| 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   |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| <b>Payments</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| Capital assets                                   |     | (6 355)             | (13 892)        | -        | -          | -        | -          | (1 672)        | (1 672)        | (15 564)        | (1 676)        | (3 301)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(4 355)</b>      | <b>(11 892)</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>(1 672)</b> | <b>(1 672)</b> | <b>(13 564)</b> | <b>(176)</b>   | <b>(1 801)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| <b>Receipts</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| Short term loans                                 |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| Borrowing long term/refinancing                  |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| Increase (decrease) in consumer deposits         |     | -                   | -               | -        | -          | -        | -          | -              | -              | -               | -              | -              |
| <b>Payments</b>                                  |     |                     |                 |          |            |          |            |                |                |                 |                |                |
| Repayment of borrowing                           |     | (5 365)             | (5 365)         | -        | -          | -        | -          | 0              | 0              | (5 365)         | (4 706)        | (6 519)        |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>(5 365)</b>      | <b>(5 365)</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>0</b>       | <b>0</b>       | <b>(5 365)</b>  | <b>(4 706)</b> | <b>(6 519)</b> |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>(7 894)</b>      | <b>(17 037)</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>626</b>     | <b>626</b>     | <b>(16 411)</b> | <b>83</b>      | <b>(6 436)</b> |
| Cash/cash equivalents at the year begin:         | 2   | 43 585              | 46 133          | -        | -          | -        | -          | 41 803         | 41 803         | 87 936          | 71 525         | 71 608         |
| Cash/cash equivalents at the year end:           | 2   | 35 691              | 29 097          | -        | -          | -        | -          | 42 429         | 42 429         | 71 525          | 71 608         | 65 173         |

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             |               |               |               |
| <b>Cash and investments available</b>             |     |                     |               |          |            |          |            |               |               |               |               |               |
| Cash/cash equivalents at the year end             | 1   | 35 691              | 29 097        | -        | -          | -        | -          | 42 429        | 42 429        | 71 525        | 71 608        | 65 173        |
| Other current investments > 90 days               |     | -                   | (0)           | -        | -          | -        | -          | (0)           | (0)           | (0)           | (0)           | (0)           |
| Non current assets - investments                  | 1   | -                   | -             | -        | -          | -        | -          | -             | -             | -             | -             | -             |
| <b>Cash and investments available:</b>            |     | <b>35 691</b>       | <b>29 097</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>42 429</b> | <b>42 429</b> | <b>71 525</b> | <b>71 608</b> | <b>65 173</b> |
| <b>Applications of cash and investments</b>       |     |                     |               |          |            |          |            |               |               |               |               |               |
| Unspent conditional transfers                     |     | -                   | -             | -        | -          | -        | -          | -             | -             | -             | -             | -             |
| Unspent borrowing                                 |     | 112                 | -             | -        | -          | -        | -          | (112)         | (112)         | -             | -             | -             |
| Statutory requirements                            |     | -                   | -             | -        | -          | -        | -          | -             | -             | -             | -             | -             |
| Other working capital requirements                | 2   | (2 637)             | (2 603)       | -        | -          | -        | -          | 2 463         | 2 463         | (140)         | (353)         | (652)         |
| Other provisions                                  |     | 4 267               | 4 267         | -        | -          | -        | -          | 1 033         | 1 033         | 5 300         | 7 100         | 8 900         |
| Long term investments committed                   |     | -                   | -             | -        | -          | -        | -          | -             | -             | -             | -             | -             |
| Reserves to be backed by cash/investments         |     | 13 000              | 13 000        | -        | -          | -        | -          | 8 000         | 8 000         | 21 000        | 21 000        | 21 000        |
| <b>Total Application of cash and investments:</b> |     | <b>14 741</b>       | <b>14 663</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>11 384</b> | <b>11 384</b> | <b>26 160</b> | <b>27 747</b> | <b>29 248</b> |
| <b>Surplus(shortfall)</b>                         |     | <b>20 950</b>       | <b>14 434</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>   | <b>31 044</b> | <b>31 044</b> | <b>45 366</b> | <b>43 861</b> | <b>35 925</b> |

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      |
|  | 7   | 8                   | 9        | 10     | 11         | 12       | 13         | 14       |          |          |             |             |
|  | A   | A1                  | B        | C      | D          | E        | F          | G        | H        |          |             |             |
| <b>R thousands</b>                                     |     |                     |          |        |            |          |            |          |          |          |             |             |
| <b>CAPITAL EXPENDITURE</b>                             |     |                     |          |        |            |          |            |          |          |          |             |             |
| <b>Total New Assets to be adjusted</b>                 | 1   | 2 630               | 4 535    | -      | -          | -        | -          | 1 387    | 1 387    | 5 922    | 320         | 2 275       |
| Roads Infrastructure                                   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Storm water Infrastructure                             |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Electrical Infrastructure                              |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Water Supply Infrastructure                            |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Sanitation Infrastructure                              |     | -                   | -        | -      | -          | -        | -          | 160      | 160      | 160      | -           | -           |
| Solid Waste Infrastructure                             |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Rail Infrastructure                                    |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Coastal Infrastructure                                 |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Information and Communication Infrastructure           |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Infrastructure   |     | -                   | -        | -      | -          | -        | -          | 160      | 160      | 160      | -           | -           |
| 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)      | (1)      | 1 696    | 50          | 75          |
| Transport Assets                                       |     | 2 500               | 2 386    | -      | -          | -        | -          | 1 228    | 1 228    | 3 614    | 250         | 2 200       |
| Land   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Zoo's, Marine and Non-biological Animals               |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Mature   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Immature   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Living Resources                                       |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| <b>Total Renewal of Existing Assets to be adjusted</b> | 2   | 2 155               | 2 811    | -      | -          | -        | -          | 15       | 15       | 2 826    | 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    | -      | -          | -        | -          | 10       | 10       | 1 101    | 116         | 176         |
| Machinery and Equipment                                |     | 900                 | 930      | -      | -          | -        | -          | 4        | 4        | 934      | -           | -           |
| Transport Assets                                       |     | -                   | 526      | -      | -          | -        | -          | 1        | 1        | 527      | -           | -           |
| Land   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Zoo's, Marine and Non-biological Animals               |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Mature   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Immature   |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |
| Living Resources                                       |     | -                   | -        | -      | -          | -        | -          | -        | -        | -        | -           | -           |

|  |    |        |         |   |   |   |         |         |        |        |        |     |
|--|----|--------|---------|---|---|---|---------|---------|--------|--------|--------|-----|
| <b>Total Upgrading of Existing Assets to be adjusted</b> | 2a | 1 570  | 6 546   | - | - | - | -       | 270     | 270    | 6 816  | 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   | 6  | 540    | 980     | - | - | - | -       | -       | -      | 980    | 640    | 250 |
| Biological or Cultivated Assets                          |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Servitudes   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Licences and Rights                                      |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Intangible Assets  |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Computer Equipment                                       |    | 530    | 530     | - | - | - | 270     | 270     | 800    | -      | -      | -   |
| 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   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| <b>Total Capital Expenditure to be adjusted</b>          | 4  | 6 355  | 13 892  | - | - | - | 1 672   | 1 672   | 15 564 | 1 676  | 3 301  | -   |
| Roads Infrastructure                                     |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Storm water Infrastructure                               |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Electrical Infrastructure                                |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Water Supply Infrastructure                              |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Sanitation Infrastructure                                |    | -      | -       | - | - | - | 160     | 160     | 160    | -      | -      | -   |
| Solid Waste Infrastructure                               |    | -      | 4 536   | - | - | - | -       | -       | 4 536  | -      | -      | -   |
| Rail Infrastructure                                      |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Coastal Infrastructure                                   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Information and Communication Infrastructure             |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Infrastructure   |    | -      | 4 536   | - | - | - | 160     | 160     | 4 696  | -      | -      | -   |
| 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     | - | - | - | 270     | 270     | 1 176  | 100    | 100    | -   |
| Furniture and Office Equipment                           |    | 1 021  | 1 121   | - | - | - | 10      | 10      | 1 131  | 136    | 176    | -   |
| Machinery and Equipment                                  |    | 1 000  | 2 627   | - | - | - | 3       | 3       | 2 630  | 50     | 75     | -   |
| Transport Assets   |    | 3 000  | 3 412   | - | - | - | 1 229   | 1 229   | 4 641  | 750    | 2 700  | -   |
| Land   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Zoo's, Marine and Non-biological Animals                 |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Mature   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Immature   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Living Resources   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| <b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>          | 4  | 6 355  | 13 892  | - | - | - | 1 672   | 1 672   | 15 564 | 1 676  | 3 301  | -   |
| <b>ASSET REGISTER SUMMARY - PPE (WDV)</b>                | 5  | 98 805 | 106 342 | - | - | - | (7 043) | (7 043) | 99 299 | 97 295 | 96 887 | -   |
| Roads Infrastructure                                     |    | 1 370  | 1 370   | - | - | - | (352)   | (352)   | 1 017  | 1 017  | 1 017  | -   |
| Storm water Infrastructure                               |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Electrical Infrastructure                                |    | 186    | 186     | - | - | - | (48)    | (48)    | 138    | 138    | 138    | -   |
| Water Supply Infrastructure                              |    | 2 023  | 2 023   | - | - | - | (520)   | (520)   | 1 502  | 1 502  | 1 502  | -   |
| Sanitation Infrastructure                                |    | 1 344  | 1 344   | - | - | - | (186)   | (186)   | 1 158  | 1 158  | 1 158  | -   |
| Solid Waste Infrastructure                               |    | 29 124 | 33 660  | - | - | - | (4 406) | (4 406) | 29 254 | 28 648 | 28 016 | -   |
| Rail Infrastructure                                      |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Coastal Infrastructure                                   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Information and Communication Infrastructure             |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Infrastructure   |    | 34 046 | 38 582  | - | - | - | (5 512) | (5 512) | 33 070 | 32 464 | 31 833 | -   |
| Community Assets   |    | 11     | 11      | - | - | - | (0)     | (0)     | 10     | 10     | 10     | -   |
| Heritage Assets  |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Investment properties                                    |    | 12 769 | 12 769  | - | - | - | 14      | 14      | 12 783 | 12 769 | 12 755 | -   |
| Other Assets   |    | 11 896 | 12 647  | - | - | - | 144     | 144     | 12 791 | 13 311 | 13 441 | -   |
| Biological or Cultivated Assets                          |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Intangible Assets  |    | 3      | 3       | - | - | - | (1)     | (1)     | 3      | 0      | 0      | -   |
| Computer Equipment                                       |    | 1 770  | 1 882   | - | - | - | 720     | 720     | 2 602  | 2 205  | 1 806  | -   |
| Furniture and Office Equipment                           |    | 4 965  | 5 065   | - | - | - | (361)   | (361)   | 4 705  | 4 357  | 4 047  | -   |
| Machinery and Equipment                                  |    | 9 364  | 10 991  | - | - | - | (2 784) | (2 784) | 8 207  | 8 225  | 8 268  | -   |
| Transport Assets   |    | 18 981 | 19 394  | - | - | - | 736     | 736     | 20 129 | 18 954 | 19 729 | -   |
| Land   |    | 4 999  | 4 999   | - | - | - | -       | -       | 4 999  | 4 999  | 4 999  | -   |
| Zoo's, Marine and Non-biological Animals                 |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Mature   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Immature   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| Living Resources   |    | -      | -       | - | - | - | -       | -       | -      | -      | -      | -   |
| <b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>          | 5  | 98 805 | 106 342 | - | - | - | (7 043) | (7 043) | 99 299 | 97 295 | 96 887 | -   |



| EXPENDITURE OTHER ITEMS  |  |   |        |        |   |   |   |   |       |       |        |        |        |
|--|--|---|--------|--------|---|---|---|---|-------|-------|--------|--------|--------|
| <b>Depreciation &amp; asset impairment</b>                           |  |   | 3 654  | 3 654  | - | - | - | - | (0)   | (0)   | 3 654  | 3 680  | 3 709  |
| <b>Repairs and Maintenance by asset class</b>                        |  | 3 | 9 468  | 9 468  | - | - | - | - | (952) | (952) | 8 516  | 9 737  | 10 301 |
| Roads Infrastructure   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Storm water Infrastructure   |  |   | -      | -      | - | - | - | - | -     | -     | -      | 5      | 5      |
| Electrical Infrastructure  |  |   | -      | -      | - | - | - | - | 137   | 137   | 137    | -      | -      |
| Water Supply Infrastructure  |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Sanitation Infrastructure  |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Solid Waste Infrastructure   |  |   | 6 500  | 6 500  | - | - | - | - | (500) | (500) | 6 000  | 6 890  | 7 303  |
| Rail Infrastructure  |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Coastal Infrastructure   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Information and Communication Infrastructure                         |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Infrastructure</b>  |  |   | 6 500  | 6 500  | - | - | - | - | (363) | (363) | 6 137  | 6 895  | 7 308  |
| Community Facilities   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Sport and Recreation Facilities                                      |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Community Assets</b>  |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Heritage Assets</b>   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Revenue Generating   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Non-revenue Generating   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Investment properties</b>   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Operational Buildings  |  |   | 872    | 872    | - | - | - | - | 119   | 119   | 991    | 601    | 628    |
| Housing  |  |   | 70     | 70     | - | - | - | - | -     | -     | 70     | 72     | 75     |
| <b>Other Assets</b>  |  |   | 942    | 942    | - | - | - | - | 119   | 119   | 1 061  | 673    | 703    |
| <b>Biological or Cultivated Assets</b>                               |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Servitudes   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Licences and Rights  |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Intangible Assets</b>   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Computer Equipment   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Furniture and Office Equipment                                       |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Machinery and Equipment  |  |   | 916    | 916    | - | - | - | - | (262) | (262) | 655    | 969    | 994    |
| <b>Transport Assets</b>  |  |   | 1 110  | 1 110  | - | - | - | - | (450) | (450) | 660    | 1 201  | 1 296  |
| Land   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>Zoo's, Marine and Non-biological Animals</b>                      |  | 6 | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Mature   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Immature   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| Living Resources   |  |   | -      | -      | - | - | - | - | -     | -     | -      | -      | -      |
| <b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>                  |  |   | 13 122 | 13 122 | - | - | - | - | (952) | (952) | 12 170 | 13 417 | 14 010 |
| <b>Renewal and upgrading of Existing Assets as % of total</b>        |  |   | 58.6%  | 67.4%  |   |   |   |   |       |       | 62.0%  | 80.9%  | 31.1%  |
| <b>Renewal and upgrading of Existing Assets as % of depreciation</b> |  |   | 102.0% | 256.1% |   |   |   |   |       |       | 263.9% | 36.9%  | 27.7%  |
| <b>R&amp;M as a % of PPE</b>   |  |   | 9.6%   | 8.9%   |   |   |   |   |       |       | 8.6%   | 10.0%  | 10.6%  |
| <b>Renewal and upgrading and R&amp;M as a % of PPE</b>               |  |   | 13.4%  | 17.7%  |   |   |   |   |       |       | 18.3%  | 11.4%  | 11.7%  |

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    |
|  |     | Budget              | Adjusted | Funds  | capital    | Unavoid. | Govt          | Adjusts. | Adjusts. | Budget   | Budget      | Budget      |
|  | A   | 7                   | 8        | 9      | 10         | 11       | 12            | 13       | 14       |          |             |             |
|  |     | A1                  | B        | C      | D          | E        | F             | G        | H        |          |             |             |
| <b>Household service targets</b>   | 1   |                     |          |        |            |          |               |          |          |          |             |             |
| <b>Water:</b>  |     |                     |          |        |            |          |               |          |          |          |             |             |
| Piped water inside dwelling  |     | 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           |             |
| Using public tap (at least min.service level)  | 2   | 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           |             |
| <i>Minimum Service Level and Above sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Using public tap (< min.service level)   | 3   | 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           |             |
| No water supply  |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| <i>Below Minimum Service Level sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total number of households</b>  | 5   | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Sanitation/sewerage:</b>  |     |                     |          |        |            |          |               |          |          |          |             |             |
| Flush toilet (connected to sewerage)   |     | 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           |             |
| Chemical toilet  |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| Pit toilet (ventilated)  |     | 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           |             |
| <i>Minimum Service Level and Above sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Bucket toilet  |     | 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           |             |
| No toilet provisions   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| <i>Below Minimum Service Level sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total number of households</b>  | 5   | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Energy:</b>   |     |                     |          |        |            |          |               |          |          |          |             |             |
| Electricity (at least min. service level)  |     | 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           |             |
| <i>Minimum Service Level and Above sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Electricity (< min.service level)  |     | 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           |             |
| Other energy sources   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| <i>Below Minimum Service Level sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total number of households</b>  | 5   | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Refuse:</b>   |     |                     |          |        |            |          |               |          |          |          |             |             |
| Removed at least once a week (min.service)   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| <i>Minimum Service Level and Above sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Removed less frequently than once a week   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| Using communal refuse dump   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| Using own refuse dump  |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| Other rubbish disposal   |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| No rubbish disposal  |     | 0                   | 0        | 0      | 0          | 0        | 0             | 0        | 0        | 0        | 0           |             |
| <i>Below Minimum Service Level sub-total</i>   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total number of households</b>  | 5   | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Households receiving Free Basic Service</b>   | 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)  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Informal Settlements</b>  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Cost of Free Basic Services provided (R'000)</b>  | 16  |                     |          |        |            |          |               |          |          |          |             |             |
| Water (6 kilolitres per indigent household per month)  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Sanitation (free sanitation service to indigent households)  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Electricity/other energy (50kwh per indigent household per month)  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Refuse (removed once a week for indigent households)   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>                          |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total cost of FBS provided</b>  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Highest level of free service provided</b>  |     |                     |          |        |            |          |               |          |          |          |             |             |
| Property rates (R'000 value threshold)   |     | 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           |             |
| Sanitation (kilolitres per household per month)  |     | 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           |             |
| Electricity (kw per household per month)   |     | 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           |             |
| <b>Revenue cost of free services provided (R'000)</b>  | 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)                            |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Refuse (in excess of one removal a week for indigent households)   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Municipal Housing - rental rebates   |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Housing - top structure subsidies  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| Other  |     | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |
| <b>Total revenue cost of subsidised services provided</b>  | 6   | -                   | -        | -      | -          | -        | -             | -        | -        | -        | -           |             |

## **PART 2 – SUPPORTING DOCUMENTATION**

### **1. Adjustments to Budget Assumptions**

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

### **2. Adjustments to Budget Funding**

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

### **3. Adjustments to Expenditure on Allocations and Grant Programmes**

All grant recognitions between December 2023's Adjustment Budget, to date have been included in this Mid-Year adjustment budget for February 2024.

### **4. Adjustments to Allocations and Grants made by the municipality.**

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

## **5. Adjustment to Councillor allowances and Employee Benefits**

No adjustment was made to Councillors allowances and Employee Benefits

## **6. Adjustment to Service Delivery and Budget Implementation Plan**

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

## **7. Adjustment to Capital Expenditure**

See section 1.2 of the mayor's report for a comprehensive explanation of all amendments.

## **8. Other supporting documentation**

There is no other supporting documentation.

# 9. Municipal Manager Quality Certification

## QUALITY CERTIFICATE

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

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

Print Name

Richard Bosman

Municipal Manager of Overberg District Municipality – DC3

Signature



Date

2024/02/20