

# **OVERBERG DISTRICT MUNICIPALITY**



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

### **ADJUSTMENT BUDGET (JUNE)**

**2023/2024 – 2025/2026**

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## Glossary

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

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

**ICT** – Information Communication Technology

**IDP** – Integrated Development Plan. The main strategic planning document of a municipality.

**KPI** – Key Performance Indicators. Measures of service output and/or outcome.

**MBBR** - Municipal Budget Reporting Regulations

**MFMA** - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

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

**ODM** – Overberg District Municipality

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

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

**TMA** – Total Municipal Account

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

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

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

# Mayor's Report

## **PURPOSE OF REPORT**

The purpose of the report is to submit an adjustment budget for 2023/24 to Council for consideration.

## **BACKGROUND**

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

The main purpose of this adjustment budget is due to the grant funding that Swellendam Municipality received for Roads Maintenance work that was conducted by the Roads function to Swellendam Municipality, causing a recoverable additional revenue and project management commission received by ODM. An amended grant roll-over letter was also received from Provincial Treasury pertaining the loadshedding mitigation funding 2022/23 expenditure that was aligned with the final audited expenditure in the AFS. This is also opportune to amend other areas to be aligned more realistically towards revenue and expenditure as well as capital projects.

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

**The Medium-Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 10 June 2024.**

## LEGAL FRAMEWORK

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

### **Municipal adjustments budgets (MFMA)**

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

*(2) An adjustments budget —*

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

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

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

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

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

*(f) may correct any errors in the annual budget; and*

*(g) may provide for any other expenditure within a prescribed framework. "*

(3) An adjustments budget must be in a prescribed form.

(4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within any prescribed limitations as to timing or frequency.

(5) When an adjustments budget is tabled, it must be accompanied by—

(a) an explanation how the adjustments budget affects the annual budget;

**(b) a motivation of any material changes to the annual budget;**

(c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and

(d) any other supporting documentation that may be prescribed.

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

*"23. Timeframes for tabling of adjustments budgets*

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

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

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

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

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

*(6) An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be –*

*(a) dealt with as part of the adjustments budget contemplated in sub-regulation (1); and*

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

## **Comments of the Chief Financial Officer**

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

### CAPITAL BUDGET

The adjustment budget amendments are mainly related to:

- VAT adjustment on previous roll-over funding allocated to ODM (Loadshedding Mitigation Grant)
- Identified projects to be fully or partially rolled over to the next financial year (Adjustment Budget – August 2024).
- Projects being revised, added, or removed due to re-prioritisation or amounts being reduced due to completion. – Various capital projects: See capital amendments list to follow
- Identifying savings or under anticipated budget planning to date on projects

The amended June - 2023/2024 Total Capital Adjustment Budget for the duration of the financial year, is anticipated to amount to R14 321 901 (previously R15 564 054). Projects in progress to date remain on the capital project list. These can be committed already (orders printed), already in the SCM process (RFQ's or tenders) or awaiting delivery for payments to be made.

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

- Please see the Capital project list following on this item to illustrate the financial funding amendments and movement to ensure optimal utilisation of funding allocated for capital.

### OPERATIONAL BUDGET

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

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



**Revenue:**

Roads Private Work for Swellendam Municipality had to be recognised R1 033 128

and the additional project Management fee amounting to R 75 584

Other major revenue adjustments:

Additions:

- Additional income on interest earned on investments R 500 000
- Additional income on solid waste R 500 000
- Insurance Refunds R 224 700

Deductions:

- Reduction in Resort Revenue anticipated - R1 000 000
- Removal – Sale on Properties - R2 000 000

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

**EXPENDITURE ADJUSTMENTS**

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

Additions:

- Legal costs R 100 000
- SALGA additional provision R 68 988

Reduction:

- Business and Advisory (Performance Management) - R110 000
- Licencing External - R200 000
- MSCOA Implementation funding - R892 000
- Municipal Services - R500 000

Note: Funding reallocation from the Employee cost was reallocated to the Outsourced Personnel and Labour funding for EPWP workers amounting to R965 000

Saving on employee costs R2 041 242 mainly due to vacant funded positions not yet filled, contributed largely to the decrease in operational expenditure.

## EXECUTIVE SUMMARY

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

Budget Summary	Adjustment Budget June 2024
Operational Revenue (Including transfers OPEX and CAPEX grants)	R 279 862 157
Operational Expenditure	-R 279 800 475
<b>Surplus/(Deficit)</b>	<b>R 61 682</b>
Capital Grant Transfers	R 2 543 626
<b>Surplus/(Deficit)</b>	<b>R 2 605 308</b>
Capital Expenditure	R 14 321 901

As per the budget summary the outcome moves towards a surplus **amount before and after capital transfers.**

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

## RECOMMENDATION

- 1) That the Adjustment Budget 2023/24 – 2025/26 (June 2024) with amendments be considered by Council for approval.
  
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

## SUMMARY INCOME & EXPENDITURE 2023/2024 MTREF - ODM

Revenue by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Service charges - Electricity	R 200 000.00	R 800 000.00	R 600 000.00
Service charges - Water	R -	R 35 000.00	R 35 000.00
Service charges - Waste Water Management	R 600 000.00	R 900 000.00	R 300 000.00
Service charges - Waste Management	R 15 000 000.00	R 14 800 000.00	R -200 000.00
Sale of Goods and Rendering of Services	R 9 223 046.00	R 9 971 130.00	R 748 084.00
Agency services	R 12 769 565.00	R 12 769 565.00	R -
Interest earned from Receivables	R 50 000.00	R 270 000.00	R 220 000.00
Interest from Current and Non Current Assets	R 4 000 000.00	R 7 800 000.00	R 3 800 000.00
Rental from Fixed Assets	R 13 825 000.00	R 12 844 000.00	R -981 000.00
Licence and permits	R 1 000 000.00	R 750 000.00	R -250 000.00
Operational Revenue	R 422 700.00	R 2 421 638.00	R 1 998 938.00
Transfer and subsidies - Operational	R 214 388 927.00	R 216 500 824.00	R 2 111 897.00
Transfers and subsidies - Capital	R 500 000.00	R 2 543 626.00	R 2 043 626.00
Gains on disposal of Assets	R 2 000 000.00	R -	R -2 000 000.00
	R 273 979 238.00	R 282 405 783.00	R 8 426 545.00

Expenditure by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Employee related costs	R 138 697 327.00	R 141 017 119.00	R 2 319 792.00
Remuneration of councillors	R 6 339 757.00	R 6 339 757.00	R -
Bulk purchases - electricity	R 200 000.00	R 350 000.00	R 150 000.00
Inventory consumed	R 62 321 200.00	R 55 758 290.00	R -6 562 910.00
Debt impairment	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 653 586.43	R 3 653 586.00	R -0.43
Interest	R 2 753 186.00	R 2 753 186.00	R -
Contracted services	R 30 073 918.20	R 33 508 015.00	R 3 434 096.80
Transfers and subsidies	R -	R 2 174 000.00	R 2 174 000.00
Operational costs	R 32 671 586.00	R 34 146 522.00	R 1 474 936.00
	R 276 810 560.63	R 279 800 475.00	R 2 989 914.37

Surplus/(Deficit)	R -2 831 322.63	R 2 605 308.00	R 5 436 630.63
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## EXPENDITURE PER DEPARTMENT

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2023/24	ADJUSTMENT BUDGET 2023/24	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 066 131.00	2 505 531.00	439 400.00
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	7 849 545.00	(63 212.00)
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	1 562 229.00	71 000.00
<b>Sub-Total</b>			<b>15 847 027.00</b>	<b>16 286 670.00</b>	<b>439 643.00</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	4 074 534.00	(367 314.00)
4002	CORPORATE SERVICES	Human Resources	4 654 889.20	4 535 171.00	(119 718.20)
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	3 806 418.00	4 185 618.00	379 200.00
4004	CORPORATE SERVICES	Information Services	3 256 900.00	2 986 749.00	(270 151.00)
<b>Sub-Total</b>			<b>17 484 568.20</b>	<b>17 107 085.00</b>	<b>(377 483.20)</b>
5000	FINANCE	Executive (Finance)	1 305 541.00	1 311 041.00	5 500.00
5001	FINANCE	Financial Support	421 883.00	416 883.00	(5 000.00)
5002	FINANCE	Financial Services	21 592 739.00	22 473 420.00	880 681.00
5003	FINANCE	Revenue	20 000.00	20 000.00	-
5004	FINANCE	Expenditure	3 047 418.00	2 895 400.00	(152 018.00)
5005	FINANCE	Supply Chain Management	3 627 071.00	3 392 096.00	(234 975.00)
<b>Sub-Total</b>			<b>30 014 652.00</b>	<b>30 508 840.00</b>	<b>494 188.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	1 417 156.00	981 500.00	(435 656.00)
6001	COMMUNITY SERVICES	Community Services Support	753 039.00	753 039.00	-
6002	COMMUNITY SERVICES	Municipal Health	18 577 313.00	18 439 966.00	(137 347.00)
6003	COMMUNITY SERVICES	Comprehensive Health	181 927.00	190 827.00	8 900.00
6004	COMMUNITY SERVICES	Environmental Management	3 401 974.00	3 453 038.00	51 064.00
6005	COMMUNITY SERVICES	Solid Waste	9 966 919.43	9 339 017.00	(627 902.43)
6006	COMMUNITY SERVICES	Emergency Services	39 670 924.00	41 559 924.00	1 889 000.00
6007	COMMUNITY SERVICES	Lea, Tourism, Resorts & Epwv	17 120 061.00	17 772 441.00	652 380.00
6008	COMMUNITY SERVICES	Roads Function	122 375 000.00	123 408 128.00	1 033 128.00
<b>Sub-Total</b>			<b>213 464 313.43</b>	<b>215 897 880.00</b>	<b>2 433 566.57</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>276 810 560.63</b>	<b>279 800 475.00</b>	<b>2 989 914.37</b>

## REVENUE PER DEPARTMENT

COST COI	DIRECTORATE	DEPARTMENT	ORIGINAL	ADJUSTMENT	Adjustment
			BUDGET 2023/2	BUDGET 2023/1	
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	12 845 149.00	(1 924 416.00)
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	-	-	-
<b>Sub-Total</b>			<b>15 269 565.00</b>	<b>13 495 149.00</b>	<b>(1 774 416.00)</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	101 357 207.00	6 641 207.00
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>101 454 707.00</b>	<b>6 708 707.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-
6001	COMMUNITY SERVICES	Community Services Support	-	-	-
6002	COMMUNITY SERVICES	Municipal Health	1 020 000.00	755 000.00	(265 000.00)
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	14 804 000.00	504 000.00
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	20 231 000.00	101 500.00
6008	COMMUNITY SERVICES	Roads Function	122 375 000.00	123 408 128.00	1 033 128.00
<b>Sub-Total</b>			<b>163 438 473.00</b>	<b>164 872 101.00</b>	<b>1 433 628.00</b>
<b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b>			<b>273 479 238.00</b>	<b>279 862 157.00</b>	<b>6 382 919.00</b>
<b>CAPITAL GRANTS</b>			<b>500 000.00</b>	<b>2 543 626.00</b>	<b>2 043 626.00</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>273 979 238.00</b>	<b>282 405 783.00</b>	<b>8 426 545.00</b>

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

Revenue by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Service charges - Electricity	R 200 000.00	R 800 000.00	R 600 000.00
Service charges - Water	R -	R 35 000.00	R 35 000.00
Service charges - Waste Water Management	R 600 000.00	R 900 000.00	R 300 000.00
Service charges - Waste Management	R 15 000 000.00	R 14 800 000.00	R -200 000.00
Sale of Goods and Rendering of Services	R 9 223 046.00	R 9 971 130.00	R 748 084.00
Agency services	R 12 769 565.00	R 12 769 565.00	R -
Interest earned from Receivables	R 50 000.00	R 270 000.00	R 220 000.00
Interest from Current and Non Current Assets	R 4 000 000.00	R 7 800 000.00	R 3 800 000.00
Rental from Fixed Assets	R 13 825 000.00	R 12 844 000.00	R -981 000.00
Licence and permits	R 1 000 000.00	R 750 000.00	R -250 000.00
Operational Revenue	R 422 700.00	R 1 388 510.00	R 965 810.00
Transfer and subsidies - Operational	R 92 013 927.00	R 94 125 824.00	R 2 111 897.00
Transfers and subsidies - Capital	R 500 000.00	R 2 543 626.00	R 2 043 626.00
Gains on disposal of Assets	R 2 000 000.00	R -	R -2 000 000.00
	R 151 604 238.00	R 158 997 655.00	R 7 393 417.00

Expenditure by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Employee related costs	R 88 052 327.00	R 84 926 675.00	R -3 125 652.00
Remuneration of councillors	R 6 339 757.00	R 6 339 757.00	R -
Bulk purchases - electricity	R 200 000.00	R 350 000.00	R 150 000.00
Inventory consumed	R 4 790 200.00	R 5 516 357.00	R 726 157.00
Debt impairment	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 653 586.43	R 3 653 586.00	R -0.43
Interest	R 2 433 186.00	R 2 433 186.00	R -
Contracted services	R 26 973 918.20	R 28 706 714.00	R 1 732 795.80
Transfers and subsidies	R -	R 1 200 000.00	R 1 200 000.00
Operational costs	R 21 892 586.00	R 23 166 072.00	R 1 273 486.00
	R 154 435 560.63	R 156 392 347.00	R 1 956 786.37

Surplus/(Deficit)	R -2 831 322.63	R 2 605 308.00	R 5 436 630.63
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## SUMMARY INCOME & EXPENDITURE 2023/2024 MTREF ROADS AGENCY

Revenue by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Transfer and subsidies - Operational	R 122 375 000.00	R 122 375 000.00	R -
Operational Revenue	R -	R 1 033 128.00	R 1 033 128.00
	R 122 375 000.00	R 123 408 128.00	R 1 033 128.00

Expenditure by Source	Original Budget 2023/24	Adjustment Budget Budget 2023/24	Adjustment
Employee related costs	R 50 645 000.00	R 56 090 444.00	R 5 445 444.00
Inventory consumed	R 57 531 000.00	R 50 241 933.00	R -7 289 067.00
Interest	R 320 000.00	R 320 000.00	R -
Contracted services	R 3 100 000.00	R 4 801 301.00	R 1 701 301.00
Transfers and subsidies	R -	R 974 000.00	R 974 000.00
Operational costs	R 10 779 000.00	R 10 980 450.00	R 201 450.00
	R 122 375 000.00	R 123 408 128.00	R 1 033 128.00

Surplus/(Deficit)	R -	R -	R -
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DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2023/24	ADJUSTMENT Aug 2023	ADJUSTMENT Dec 2022	ADJUSTMENT FEB 2024	ADJUSTMENT JUN 2024	TOTAL ADJUSTED BUDGET 2023/24	
COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Office Equipment	1	R35 000.00	R0.00		R0.00	R8 000.00	R43 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3 Fencing - Head Office	1	R320 000.00	R200 000.00		R0.00	-R320 000.00	R200 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office Equipment	1	R40 000.00	R0.00		R0.00	-R4 000.00	R36 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3 Aircon	1	R150 000.00	R0.00		R0.00	R0.00	R150 000.00	
CORPORATE SERVICES : SUPPORT SERV	DC3 Installation of a Power Generator and UPS back	1	R0.00	R654 455.00		R0.00	R0.00	R654 455.00	
EMERGENCY SERVICES	DC3 Rescue Equipment	1	R100 000.00	R0.00		-R1 000.00	R0.00	R99 000.00	
EMERGENCY SERVICES	DC3 Vehicle upgrade/refurbishment	1	R300 000.00	-R300 000.00		R0.00	R87 730.00	R87 730.00	
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement	1	R2 200 000.00	R0.00		R0.00	R25 000.00	R2 225 000.00	
EMERGENCY SERVICES	DC3 Capacity Project	4	R500 000.00	R0.00		R0.00	R0.00	R500 000.00	
EMERGENCY SERVICES	DC3 Bunker Clothing	1	R900 000.00	R0.00		R0.00	R50 000.00	R950 000.00	
EMERGENCY SERVICES	DC3 Capital Vehicle Replacement (Insurance) Bakkie	1	R0.00	R525 724.00		R1 000.00	-R71 081.00	R455 643.00	
EMERGENCY SERVICES	DC3 Furniture and Office Equipment	1	R0.00	R50 000.00		R0.00	-R4 900.00	R45 100.00	
EMERGENCY SERVICES	DC3 Fleet Vehicles	1	R0.00	R186 449.00		R28 000.00	-R32.00	R214 417.00	
EMERGENCY SERVICES	DC3 Loadshedding Mitigation	4	R0.00	R942 283.00		R0.00	-R98 657.00	R843 626.00	
EMERGENCY SERVICES	DC3 Training Centre (Addition Classroom co-fundin	1	R0.00	R300 000.00		-R300 000.00	R0.00	R0.00	
ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Office Equipment	1	R6 000.00	R0.00		R0.00	-R1 500.00	R4 500.00	
FINANCIAL SERVICES	DC3 Furniture and Office Equipment	1	R10 000.00	R0.00		R10 000.00	-R9 510.00	R10 490.00	
ICT SERVICES	DC3 Computer and Computer Equipment	1	R260 000.00	R0.00		R0.00	R59 040.00	R319 040.00	
ICT SERVICES	DC3 General Equipment	1	R4 000.00	R0.00		R0.00	-R347.00	R3 653.00	
ICT SERVICES	DC3 IT Security	1	R530 000.00	R0.00		R0.00	-R3 651.00	R526 349.00	
ICT SERVICES	DC3 Backup Server	1	R0.00	R111 793.00		R0.00	-R15 652.00	R96 141.00	
IDP AND COMMUNICATION	DC3 Awareness Equipment	1	R30 000.00	R0.00		R0.00	-R3 145.00	R26 855.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Gas installation at ablution facilities	1	R220 000.00	R170 250.00		R0.00	-R222 904.00	R167 346.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Property Upgrade	1	R500 000.00	R0.00		R0.00	-R383 053.00	R116 947.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment	1	R200 000.00	-R200 000.00		R0.00	R0.00	R0.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Ablution Facilities Upgrades - Die Dam	1	R0.00	R70 000.00		R0.00	R0.00	R70 000.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R0.00	R30 000.00		R4 000.00	-R1 097.00	R32 903.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment - Die Dam	1	R0.00	R50 000.00		R0.00	R0.00	R50 000.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office Equipment - UKM	1	R0.00	R200 000.00		R0.00	R0.00	R200 000.00	
LED, TOURISM, RESORTS AND EPWP	DC3 Recreational Project - Die Dam	1	R0.00	R10 000.00		R0.00	-R7 166.00	R2 834.00	
MUNICIPAL HEALTH SERVICES	DC3 Mobile Aircon	1	R10 000.00	R0.00		-R10 000.00	R0.00	R0.00	
MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office Equipment	1	R30 000.00	R0.00		R0.00	-R3 090.00	R26 910.00	
SOLID WASTE MANAGEMENT	DC3 KWK Infrastructure Project	3	R0.00	R4 536 100.00		R0.00	R0.00	R4 536 100.00	
SUPPLY CHAIN MANAGEMENT	DC3 Furniture and Office Equipment	1	R10 000.00	R0.00		R0.00	-R2 334.00	R7 666.00	
EMERGENCY SERVICES	DC3 Water Truck	4	R0.00	R0.00		R1 200 000.00	R0.00	R1 200 000.00	
ICT SERVICES	DC3 Server	1	R0.00	R0.00		R270 000.00	-R39 737.00	R230 263.00	
EMERGENCY SERVICES	DC3 Training Centre(Furniture and office equipment	1	R0.00	R0.00		R300 000.00	-R120 000.00	R180 000.00	
MUNICIPAL HEALTH SERVICES	DC3 Aircon Mun Health	1	R0.00	R0.00		R10 000.00	-R67.00	R9 933.00	
CORPORATE SERVICES : SUPPORT SERV	DC3 Septic tank	1	R0.00	R0.00		R160 000.00	-R160 000.00	R0.00	
			R6 355 000.00	R7 537 054.00		R0.00	R1 672 000.00	-R1 242 153.00	R14 321 901.00

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

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 242 175.00
Revenue	2	R -
External Loans	3	R 4 536 100.00
Grants	4	R 2 543 626.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 14 321 901.00</b>

It is evident that the majority of projects and funding is focussed on external service delivery as aligned to our IDP strategic objectives.

SUMMARY	DESCRIPTION	BUDGET 2023/24
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R43 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R1 040 455.00
EMERGENCY SERVICES	12 Project/s	R6 800 516.00
ENVIRONMENTAL MANAGEMENT SERVICES	1 Project/s	R4 500.00
FINANCIAL SERVICES	1 Project/s	R10 490.00
ICT SERVICES	5 Project/s	R1 175 446.00
IDP AND COMMUNICATION	1 Project/s	R26 855.00
LED, TOURISM, RESORTS AND EPWP	7 Project/s	R640 030.00
MUNICIPAL HEALTH SERVICES	2 Project/s	R36 843.00
SOLID WASTE MANAGEMENT	1 Project/s	R4 536 100.00
SUPPLY CHAIN MANAGEMENT	1 Project/s	R7 666.00
		<b>R14 321 901.00</b>

# Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

Description	Budget Year 2023/24									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	1	2	3	4	5	6	7	8			
	A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 800	16 035	-	-	-	-	500	500	16 535	16 590	17 280
Investment revenue	4 000	7 300	-	-	-	-	500	500	7 800	4 000	4 000
Transfers recognised - operational	214 389	216 501	-	-	-	-	-	-	216 501	223 043	229 801
Other own revenue	39 290	40 719	-	-	-	-	(1 692)	(1 692)	39 026	40 126	42 072
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>273 479</b>	<b>280 554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(692)</b>	<b>(692)</b>	<b>279 862</b>	<b>283 759</b>	<b>293 153</b>
Employee costs	138 697	138 659	-	-	-	-	2 358	2 358	141 017	148 699	156 976
Remuneration of councillors	6 340	6 340	-	-	-	-	-	-	6 340	6 746	7 164
Depreciation & asset impairment	3 754	3 754	-	-	-	-	-	-	3 754	3 780	3 809
Finance charges	2 753	2 753	-	-	-	-	-	-	2 753	3 015	3 303
Inventory consumed and bulk purchases	62 521	60 757	-	-	-	-	(4 648)	(4 648)	56 108	65 073	66 500
Transfers and subsidies	-	1 200	-	-	-	-	974	974	2 174	-	-
Other expenditure	62 746	69 046	-	-	-	-	(1 392)	(1 392)	67 655	57 279	59 552
<b>Total Expenditure</b>	<b>276 811</b>	<b>282 509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 708)</b>	<b>(2 708)</b>	<b>279 890</b>	<b>284 592</b>	<b>297 303</b>
<b>Surplus/(Deficit)</b>	<b>(3 331)</b>	<b>(1 954)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 016</b>	<b>2 016</b>	<b>62</b>	<b>(633)</b>	<b>(4 149)</b>
Transfers and subsidies - capital (monetary allocations)	500	2 642	-	-	-	-	(59)	(59)	2 544	500	500
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(2 831)</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</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>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</b>	<b>(333)</b>	<b>(3 649)</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>6 355</b>	<b>15 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 242)</b>	<b>(1 242)</b>	<b>14 322</b>	<b>1 676</b>	<b>3 301</b>
Transfers recognised - capital	500	2 642	-	-	-	-	(99)	(99)	2 544	500	500
Borrowing	-	4 536	-	-	-	-	-	-	4 536	-	-
Internally generated funds	5 855	8 386	-	-	-	-	(1 143)	(1 143)	7 242	1 176	2 801
<b>Total sources of capital funds</b>	<b>6 355</b>	<b>15 564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 242)</b>	<b>(1 242)</b>	<b>14 322</b>	<b>1 676</b>	<b>3 301</b>
<b>Financial position</b>											
Total current assets	50 777	81 662	-	-	-	-	3 258	3 258	84 920	85 164	78 901
Total non current assets	123 605	120 655	-	-	-	-	(1 242)	(1 242)	119 413	118 477	119 190
Total current liabilities	26 214	41 961	-	-	-	-	99	99	42 059	43 517	39 459
Total non current liabilities	67 687	59 537	-	-	-	-	-	-	59 537	57 720	59 879
Community wealth/Equity	89 481	100 819	-	-	-	-	1 917	1 917	102 736	102 403	98 754
<b>Cash flows</b>											
Net cash from (used) operating	1 826	2 518	-	-	-	-	4 016	4 016	6 534	4 965	1 884
Net cash from (used) investing	(4 355)	(13 564)	-	-	-	-	(758)	(758)	(14 322)	(176)	(1 801)
Net cash from (used) financing	(5 365)	(5 365)	-	-	-	-	-	-	(5 365)	(4 706)	(6 519)
<b>Cash/cash equivalents at the year end</b>	<b>35 691</b>	<b>71 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 258</b>	<b>3 258</b>	<b>74 783</b>	<b>74 867</b>	<b>68 431</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	35 691	71 525	-	-	-	-	3 258	3 258	74 783	74 867	68 431
Application of cash and investments	14 741	26 160	-	-	-	-	(92)	(92)	26 067	27 747	29 248
<b>Balance - surplus (shortfall)</b>	<b>20 950</b>	<b>45 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 350</b>	<b>3 350</b>	<b>48 716</b>	<b>47 120</b>	<b>39 183</b>
<b>Asset Management</b>											
Asset register summary (WDV)	98 805	99 299	-	-	-	-	(1 242)	(1 242)	98 057	96 053	95 645
Depreciation	3 654	3 654	-	-	-	-	(0)	(0)	3 654	3 680	3 709
Renewal and Upgrading of Existing Assets	3 725	9 357	-	-	-	-	(451)	(451)	8 906	1 356	1 026
Repairs and Maintenance	9 468	9 468	-	-	-	-	(984)	(984)	8 484	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	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		110 541	118 908	--	--	--	--	(1 374)	(1 374)	117 534	113 722	116 556
Executive and council		15 270	15 495	--	--	--	--	(2 000)	(2 000)	13 495	14 929	15 386
Finance and administration		95 271	103 412	--	--	--	--	626	626	104 039	98 793	101 170
Internal audit		--	--	--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		26 639	27 486	--	--	--	--	(950)	(950)	26 536	26 692	28 252
Community and social services		--	--	--	--	--	--	--	--	--	--	--
Sport and recreation		20 130	21 231	--	--	--	--	(1 000)	(1 000)	20 231	19 852	21 057
Public safety		5 308	5 368	--	--	--	--	--	--	5 368	5 627	5 959
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		1 202	887	--	--	--	--	50	50	937	1 214	1 226
<i>Economic and environmental services</i>		122 489	122 489	--	--	--	--	1 033	1 033	123 532	128 824	133 205
Planning and development		--	--	--	--	--	--	--	--	--	--	--
Road transport		122 375	122 375	--	--	--	--	1 033	1 033	123 408	128 695	133 071
Environmental protection		124	124	--	--	--	--	--	--	124	129	134
<i>Trading services</i>		14 300	14 304	--	--	--	--	500	500	14 804	15 020	15 640
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		14 300	14 304	--	--	--	--	500	500	14 804	15 020	15 640
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	<b>2</b>	<b>273 979</b>	<b>283 197</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(791)</b>	<b>(791)</b>	<b>282 406</b>	<b>284 299</b>	<b>293 653</b>
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		63 896	66 699	--	--	--	--	(2 666)	(2 666)	64 033	64 379	67 598
Executive and council		10 751	10 985	--	--	--	--	154	154	11 139	11 081	11 706
Finance and administration		51 161	53 733	--	--	--	--	(2 820)	(2 820)	50 913	51 207	53 690
Internal audit		1 984	1 981	--	--	--	--	--	--	1 981	2 091	2 202
<i>Community and public safety</i>		75 550	78 933	--	--	--	--	(969)	(969)	77 963	75 502	79 524
Community and social services		--	--	--	--	--	--	--	--	--	--	--
Sport and recreation		17 120	18 222	--	--	--	--	(450)	(450)	17 772	16 122	16 747
Public safety		39 671	41 580	--	--	--	--	(20)	(20)	41 560	39 508	41 744
Housing		--	--	--	--	--	--	--	--	--	--	--
Health		18 759	19 131	--	--	--	--	(500)	(500)	18 631	19 072	21 033
<i>Economic and environmental services</i>		127 398	127 458	--	--	--	--	1 008	1 008	128 466	134 026	138 723
Planning and development		1 621	1 606	--	--	--	--	--	--	1 605	1 720	1 825
Road transport		122 375	122 375	--	--	--	--	1 033	1 033	123 408	128 695	133 071
Environmental protection		3 402	3 478	--	--	--	--	(25)	(25)	3 453	3 611	3 827
<i>Trading services</i>		9 967	9 420	--	--	--	--	(81)	(81)	9 339	10 684	11 457
Energy sources		--	--	--	--	--	--	--	--	--	--	--
Water management		--	--	--	--	--	--	--	--	--	--	--
Waste water management		--	--	--	--	--	--	--	--	--	--	--
Waste management		9 967	9 420	--	--	--	--	(81)	(81)	9 339	10 684	11 457
Other		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>278 611</b>	<b>282 509</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(2 708)</b>	<b>(2 708)</b>	<b>279 800</b>	<b>284 592</b>	<b>297 303</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(2 631)</b>	<b>688</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</b>	<b>(333)</b>	<b>(3 649)</b>

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

Vote Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
<b>Revenue by Vote</b>												
Vote 1 - Municipal Manager	1	15 270	15 495	--	--	--	--	(2 000)	(2 000)	13 495	14 929	15 386
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		25	40	--	--	--	--	--	--	40	25	25
Vote 4 - Finance		95 246	103 372	--	--	--	--	626	626	103 998	98 768	101 145
Vote 5 - Community Services		163 438	164 289	--	--	--	--	583	583	164 872	170 537	177 097
<b>Total Revenue by Vote</b>	<b>2</b>	<b>273 979</b>	<b>283 197</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(791)</b>	<b>(791)</b>	<b>282 406</b>	<b>284 299</b>	<b>293 653</b>
<b>Expenditure by Vote</b>												
Vote 1 - Municipal Manager	1	15 847	16 243	--	--	--	--	44	44	16 287	16 464	17 401
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		17 465	18 135	--	--	--	--	(1 028)	(1 028)	17 107	17 078	17 730
Vote 4 - Finance		30 015	31 776	--	--	--	--	(1 267)	(1 267)	30 509	30 259	31 860
Vote 5 - Community Services		213 464	216 355	--	--	--	--	(457)	(457)	215 898	220 791	230 312
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>276 811</b>	<b>282 509</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(2 708)</b>	<b>(2 708)</b>	<b>279 800</b>	<b>284 592</b>	<b>297 303</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(2 831)</b>	<b>688</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</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 Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H	+1 2024/25	+2 2025/26
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	200	800	-	-	-	-	-	-	800	210	220
Service charges - Water	2	-	35	-	-	-	-	-	-	35	-	-
Service charges - Waste Water Management	2	600	200	-	-	-	-	700	700	900	630	660
Service charges - Waste Management	2	15 000	15 000	-	-	-	-	(200)	(200)	14 800	15 750	16 400
Sale of Goods and Rendering of Services		9 223	9 896	-	-	-	-	76	76	9 971	9 335	9 964
Agency services		12 770	12 845	-	-	-	-	(76)	(76)	12 770	13 429	13 886
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		50	270	-	-	-	-	-	-	270	55	60
Interest earned from Current and Non Current Assets		4 000	7 300	-	-	-	-	500	500	7 800	4 000	4 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		13 825	13 844	-	-	-	-	(1 000)	(1 000)	12 844	14 355	15 185
Licence and permits		1 000	700	-	-	-	-	50	50	750	1 000	1 000
Operational Revenue		423	1 164	-	-	-	-	1 258	1 258	2 422	452	478
<b>Non-Exchange Revenue</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		214 389	216 501	-	-	-	-	-	-	216 501	223 043	229 801
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 000	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>280 554</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(692)</b>	<b>(692)</b>	<b>279 862</b>	<b>283 759</b>	<b>293 153</b>
<b>Expenditure By Type</b>												
Employee related costs		138 697	138 659	-	-	-	-	2 358	2 358	141 017	148 699	156 976
Remuneration of councillors		6 340	6 340	-	-	-	-	-	-	6 340	6 746	7 164
Bulk purchases - electricity		200	300	-	-	-	-	50	50	350	210	220
Inventory consumed		62 321	60 457	-	-	-	-	(4 698)	(4 698)	55 758	64 863	66 280
Debt impairment		100	100	-	-	-	-	-	-	100	100	100
Depreciation and amortisation		3 654	3 654	-	-	-	-	-	-	3 654	3 680	3 709
Interest		2 753	2 753	-	-	-	-	-	-	2 753	3 015	3 303
Contracted services		30 074	34 373	-	-	-	-	(865)	(865)	33 508	25 215	26 560
Transfers and subsidies		-	1 200	-	-	-	-	974	974	2 174	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		32 672	34 673	-	-	-	-	(527)	(527)	34 147	32 064	32 992
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>276 811</b>	<b>282 509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 708)</b>	<b>(2 708)</b>	<b>279 800</b>	<b>284 592</b>	<b>297 303</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations)		500	2 642	-	-	-	-	(99)	(99)	2 544	500	500
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>(2 831)</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</b>	<b>(333)</b>	<b>(3 649)</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(2 831)</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</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>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</b>	<b>(333)</b>	<b>(3 649)</b>
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>(2 831)</b>	<b>688</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 917</b>	<b>1 917</b>	<b>2 605</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	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<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	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	4 536	-	-	-	-	-	-	4 536	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	5 191	-	-	-	-	-	-	5 191	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		30	30	-	-	-	-	(3)	(3)	27	20	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1 339	2 081	-	-	-	-	(476)	(476)	1 604	580	230
Vote 4 - Finance		20	30	-	-	-	-	(12)	(12)	18	15	10
Vote 5 - Community Services		4 966	8 233	-	-	-	-	(751)	(751)	7 482	1 061	3 061
<b>Capital single-year expenditure sub-total</b>		6 355	10 373	-	-	-	-	(1 242)	(1 242)	9 131	1 676	3 301
<b>Total Capital Expenditure - Vote</b>		6 355	15 564	-	-	-	-	(1 242)	(1 242)	14 322	1 676	3 301
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		1 359	2 765	-	-	-	-	(488)	(488)	2 277	595	240
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 359	2 765	-	-	-	-	(488)	(488)	2 277	595	240
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4 960	8 227	-	-	-	-	(749)	(749)	7 477	1 055	3 055
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		920	1 254	-	-	-	-	(614)	(614)	640	240	250
Public safety		4 000	6 932	-	-	-	-	(132)	(132)	6 801	800	2 775
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		40	40	-	-	-	-	(3)	(3)	37	15	30
<b>Economic and environmental services</b>		36	36	-	-	-	-	(5)	(5)	31	26	6
Planning and development		30	30	-	-	-	-	(3)	(3)	27	20	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		6	6	-	-	-	-	(2)	(2)	5	6	6
<b>Trading services</b>		-	4 536	-	-	-	-	-	-	4 536	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	4 536	-	-	-	-	-	-	4 536	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	6 355	15 564	-	-	-	-	(1 242)	(1 242)	14 322	1 676	3 301
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		500	2 642	-	-	-	-	(99)	(99)	2 544	500	500
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	500	2 642	-	-	-	-	(99)	(99)	2 544	500	500
<b>Borrowing</b>		-	4 536	-	-	-	-	-	-	4 536	-	-
<b>Internally generated funds</b>		5 855	8 386	-	-	-	-	(1 143)	(1 143)	7 242	1 176	2 801
<b>Total Capital Funding</b>		6 355	15 564	-	-	-	-	(1 242)	(1 242)	14 322	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	Adjsts.	Adjsts.	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	71 525	--	--	--	--	3 258	3 258	74 783	74 867	68 431
Trade and other receivables from exchange transactions	1	4 551	5 485	--	--	--	--	--	--	5 485	5 485	5 485
Receivables from non-exchange transactions	1	534	548	--	--	--	--	--	--	548	548	548
Current portion of non-current receivables	2	2 154	2 007	--	--	--	--	--	--	2 007	2 168	2 341
Inventory		1 873	1 571	--	--	--	--	--	--	1 571	1 571	1 571
VAT		5 975	526	--	--	--	--	--	--	526	526	526
Other current assets		--	--	--	--	--	--	--	--	--	--	--
<b>Total current assets</b>		<b>50 777</b>	<b>81 662</b>	--	--	--	--	<b>3 258</b>	<b>3 258</b>	<b>84 920</b>	<b>85 164</b>	<b>78 901</b>
<b>Non current assets</b>												
Investments		--	--	--	--	--	--	--	--	--	--	--
Investment property		12 769	12 783	--	--	--	--	--	--	12 783	12 769	12 755
Property, plant and equipment	3	86 033	86 514	--	--	--	--	(1 242)	(1 242)	85 271	83 284	82 891
Biological assets		--	--	--	--	--	--	--	--	--	--	--
Living and non-living resources		--	--	--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--	--	--
Intangible assets		3	3	--	--	--	--	--	--	3	0	0
Trade and other receivables from exchange transactions		--	--	--	--	--	--	--	--	--	--	--
Non-current receivables from non-exchange transactions		24 800	21 356	--	--	--	--	--	--	21 356	22 424	23 545
Other non-current assets		--	--	--	--	--	--	--	--	--	--	--
<b>Total non current assets</b>		<b>123 605</b>	<b>120 655</b>	--	--	--	--	<b>(1 242)</b>	<b>(1 242)</b>	<b>119 413</b>	<b>118 477</b>	<b>119 190</b>
<b>TOTAL ASSETS</b>		<b>174 382</b>	<b>202 317</b>	--	--	--	--	<b>2 016</b>	<b>2 016</b>	<b>204 333</b>	<b>203 640</b>	<b>198 092</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 exchange transactions		5 019	6 736	--	--	--	--	--	--	6 736	6 736	6 736
Trade and other payables from non-exchange transactions		446	13 478	--	--	--	--	99	99	13 576	13 576	13 576
Provisions		16 035	17 033	--	--	--	--	--	--	17 033	18 055	19 139
VAT		--	--	--	--	--	--	--	--	--	--	--
Other current liabilities		--	--	--	--	--	--	--	--	--	--	--
<b>Total current liabilities</b>		<b>26 214</b>	<b>41 961</b>	--	--	--	--	<b>99</b>	<b>99</b>	<b>42 059</b>	<b>43 517</b>	<b>39 459</b>
<b>Non current liabilities</b>												
Borrowing	1	6 519	6 519	--	--	--	--	--	--	6 519	1 377	--
Provisions	1	61 169	53 018	--	--	--	--	--	--	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>59 537</b>	--	--	--	--	--	--	<b>59 537</b>	<b>57 720</b>	<b>59 879</b>
<b>TOTAL LIABILITIES</b>		<b>93 901</b>	<b>101 498</b>	--	--	--	--	<b>99</b>	<b>99</b>	<b>101 597</b>	<b>101 237</b>	<b>99 338</b>
<b>NET ASSETS</b>	2	<b>80 481</b>	<b>100 819</b>	--	--	--	--	<b>1 917</b>	<b>1 917</b>	<b>102 736</b>	<b>102 403</b>	<b>98 754</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		67 481	79 819	--	--	--	--	1 917	1 917	81 736	81 403	77 754
Funds and Reserves		13 000	21 000	--	--	--	--	--	--	21 000	21 000	21 000
Other		--	--	--	--	--	--	--	--	--	--	--
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>80 481</b>	<b>100 819</b>	--	--	--	--	<b>1 917</b>	<b>1 917</b>	<b>102 736</b>	<b>102 403</b>	<b>98 754</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
		A	3	4	5	6	7	8	9	10	Budget	Budget
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		15 800	16 035	-	-	-	-	500	500	16 535	16 590	17 280
Other revenue		37 140	38 349	-	-	-	-	308	308	38 656	38 471	40 412
Transfers and Subsidies - Operational	1	214 389	214 689	-	-	-	-	-	-	214 689	223 043	229 801
Transfers and Subsidies - Capital	1	500	1 700	-	-	-	-	-	-	1 700	500	500
Interest		4 050	7 570	-	-	-	-	500	500	8 070	4 055	4 060
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(268 219)	(272 791)	-	-	-	-	3 682	3 682	(269 109)	(275 653)	(287 897)
Finance charges		(1 834)	(1 834)	-	-	-	-	-	-	(1 834)	(2 041)	(2 272)
Transfers and Subsidies	1	-	(1 200)	-	-	-	-	(974)	(974)	(2 174)	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>1 826</b>	<b>2 518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 016</b>	<b>4 016</b>	<b>6 534</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)	(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)	(15 564)	-	-	-	-	1 242	1 242	(14 322)	(1 676)	(3 301)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(4 355)</b>	<b>(13 564)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(758)</b>	<b>(758)</b>	<b>(14 322)</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)	-	-	-	-	-	-	(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>-</b>	<b>-</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>(16 411)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 258</b>	<b>3 258</b>	<b>(13 153)</b>	<b>83</b>	<b>(6 436)</b>
Cash/cash equivalents at the year begin:	2	43 585	87 936	-	-	-	-	-	-	87 936	74 783	74 867
Cash/cash equivalents at the year end:	2	35 691	71 525	-	-	-	-	3 258	3 258	74 783	74 867	68 431

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
		A	3	4	5	6	7	8	9	10	Budget	Budget
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	35 691	71 525	-	-	-	-	3 258	3 258	74 783	74 867	68 431
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>71 525</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 258</b>	<b>3 258</b>	<b>74 783</b>	<b>74 867</b>	<b>68 431</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		112	0	-	-	-	-	(0)	(0)	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(2 637)	(140)	-	-	-	-	(92)	(92)	(233)	(353)	(652)
Other provisions		4 267	5 300	-	-	-	-	-	-	5 300	7 100	8 900
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		13 000	21 000	-	-	-	-	-	-	21 000	21 000	21 000
<b>Total Application of cash and investments:</b>		<b>14 741</b>	<b>26 160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(92)</b>	<b>(92)</b>	<b>26 067</b>	<b>27 747</b>	<b>29 248</b>
<b>Surplus(shortfall)</b>		<b>20 950</b>	<b>45 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 350</b>	<b>3 350</b>	<b>48 716</b>	<b>47 120</b>	<b>39 183</b>

TABLE B9 – Asset Management

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	+1 2024/25	+2 2025/26
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	2 630	5 922	-	-	-	-	(506)	(506)	5 416	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	-	-	-	-	(120)	(120)	180	-	-
Housing		-	10	-	-	-	-	(7)	(7)	3	-	-
Other Assets	6	-	310	-	-	-	-	(127)	(127)	183	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	112	-	-	-	-	(16)	(16)	96	-	-
Furniture and Office Equipment		30	30	-	-	-	-	(3)	(3)	27	20	-
Machinery and Equipment		100	1 696	-	-	-	-	(99)	(99)	1 597	50	75
Transport Assets		2 500	3 614	-	-	-	-	(102)	(102)	3 513	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	-	-	-	-	(135)	(135)	2 676	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	-	-	-	-	59	59	323	100	100
Furniture and Office Equipment		991	1 091	-	-	-	-	(390)	(390)	701	116	176
Machinery and Equipment		900	930	-	-	-	-	53	53	983	-	-
Transport Assets		-	526	-	-	-	-	144	144	670	-	-
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	-	-	-	-	(318)	(316)	6 230	1 140	750
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	4 536	-	-	-	-	-	-	4 536	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	4 536	-	-	-	-	-	-	4 536	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		320	520	-	-	-	-	(320)	(320)	200	400	-
<i>Housing</i>		220	460	-	-	-	-	(223)	(223)	237	240	250
<b>Other Assets</b>		540	980	-	-	-	-	(543)	(543)	437	640	250
<b>Biological or Cultivated Assets</b>	6	-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		530	530	-	-	-	-	227	227	757	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		500	500	-	-	-	-	-	-	500	500	500
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	6 355	15 279	-	-	-	-	(957)	(957)	14 322	1 676	3 301
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	160	-	-	-	-	(160)	(160)	-	-	-
<i>Solid Waste Infrastructure</i>		-	4 536	-	-	-	-	-	-	4 536	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	4 696	-	-	-	-	(160)	(160)	4 536	-	-
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		320	820	-	-	-	-	(440)	(440)	380	400	-
<i>Housing</i>		220	470	-	-	-	-	(230)	(230)	240	240	250
<b>Other Assets</b>		540	1 290	-	-	-	-	(670)	(670)	620	640	250
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		794	906	-	-	-	-	270	270	1 175	100	100
<i>Furniture and Office Equipment</i>		1 021	1 121	-	-	-	-	(394)	(394)	727	136	176
<i>Machinery and Equipment</i>		1 000	2 626	-	-	-	-	(46)	(46)	2 580	50	75
<b>Transport Assets</b>		3 000	4 640	-	-	-	-	43	43	4 683	750	2 700
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	4	6 355	15 279	-	-	-	-	(957)	(957)	14 322	1 676	3 301
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	98 805	99 299	-	-	-	-	(1 242)	(1 242)	98 057	96 053	95 645
<i>Roads Infrastructure</i>		1 370	1 017	-	-	-	-	-	-	1 017	1 017	1 017
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		186	138	-	-	-	-	-	-	138	138	138
<i>Water Supply Infrastructure</i>		2 023	1 502	-	-	-	-	-	-	1 502	1 502	1 502
<i>Sanitation Infrastructure</i>		1 344	1 158	-	-	-	-	(160)	(160)	998	998	998
<i>Solid Waste Infrastructure</i>		29 124	29 254	-	-	-	-	-	-	29 254	28 648	28 016
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		34 046	33 070	-	-	-	-	(160)	(160)	32 910	32 304	31 673
<b>Community Assets</b>		11	10	-	-	-	-	-	-	10	10	10
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		12 769	12 783	-	-	-	-	-	-	12 783	12 769	12 755
<b>Other Assets</b>		11 896	12 791	-	-	-	-	(670)	(670)	12 121	12 641	12 771
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		3	3	-	-	-	-	-	-	3	0	0
<i>Computer Equipment</i>		1 770	2 602	-	-	-	-	(0)	(0)	2 602	2 205	1 805
<i>Furniture and Office Equipment</i>		4 965	4 705	-	-	-	-	(404)	(404)	4 301	3 953	3 643
<i>Machinery and Equipment</i>		9 364	8 207	-	-	-	-	(50)	(50)	8 158	8 176	8 219
<b>Transport Assets</b>		18 981	20 129	-	-	-	-	42	42	20 171	18 996	19 771
<b>Land</b>		4 999	4 999	-	-	-	-	-	-	4 999	4 999	4 999
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	98 805	99 299	-	-	-	-	(1 242)	(1 242)	98 057	96 053	95 645

EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		3 654	3 654	-	-	-	-	-	(0)	(0)	3 654	3 680	3 709
Repairs and Maintenance by asset class	3	9 468	9 468	-	-	-	-	-	(984)	(984)	8 484	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		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 500	6 500	-	-	-	-	-	(363)	(363)	6 137	6 895	7 308
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		872	872	-	-	-	-	-	112	112	984	601	628
Housing		70	70	-	-	-	-	-	(20)	(20)	50	72	75
Other Assets		942	942	-	-	-	-	-	92	92	1 034	673	703
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	4	4	4	-	-
Machinery and Equipment		916	916	-	-	-	-	-	(348)	(348)	568	969	994
Transport Assets		1 110	1 110	-	-	-	-	-	(369)	(369)	741	1 201	1 296
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		13 122	13 122	-	-	-	-	-	(984)	(984)	12 137	13 417	14 010
Renewal and upgrading of Existing Assets as % of tot		58.6%	61.2%								62.2%	80.9%	31.1%
Renewal and upgrading of Existing Assets as % of dep		102.0%	256.1%								243.8%	36.9%	27.7%
R&M as a % of PPE		9.6%	9.5%								8.7%	10.1%	10.8%
Renewal and upgrading and R&M as a % of PPE		13.4%	19.0%								17.7%	11.5%	11.8%



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	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
A	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	0
Piped water inside yard (but not in dwelling)		0	0	0	0	0	0	0	0	0	0	0
Using public tap (at least min.service level)	2	0	0	0	0	0	0	0	0	0	0	0
Other water supply (at least min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Using public tap (< min.service level)	3	0	0	0	0	0	0	0	0	0	0	0
Other water supply (< min.service level)	3,4	0	0	0	0	0	0	0	0	0	0	0
No water supply		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
<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	0
Flush toilet (with septic tank)		0	0	0	0	0	0	0	0	0	0	0
Chemical toilet		0	0	0	0	0	0	0	0	0	0	0
Pit toilet (ventilated)		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (> min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Bucket toilet		0	0	0	0	0	0	0	0	0	0	0
Other toilet provisions (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
No toilet provisions		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
<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	0
Electricity - prepaid (> min.service level)		0	0	0	0	0	0	0	0	0	0	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Electricity (< min.service level)		0	0	0	0	0	0	0	0	0	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	0	0	0
Other energy sources		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
<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	0
<i>Minimum Service Level and Above sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
Removed less frequently than once a week		0	0	0	0	0	0	0	0	0	0	0
Using communal refuse dump		0	0	0	0	0	0	0	0	0	0	0
Using own refuse dump		0	0	0	0	0	0	0	0	0	0	0
Other rubbish disposal		0	0	0	0	0	0	0	0	0	0	0
No rubbish disposal		0	0	0	0	0	0	0	0	0	0	0
<i>Below Minimum Service Level sub-total</i>		0	0	0	0	0	0	0	0	0	0	0
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (free minimum level service)		0	0	0	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (removed at least once a week)		0	0	0	0	0	0	0	0	0	0	0
<b>Informal Settlements</b>												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (free sanitation service to indigent households)		0	0	0	0	0	0	0	0	0	0	0
Electricity/other energy (50kwh per indigent household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (removed once a week for indigent households)		0	0	0	0	0	0	0	0	0	0	0
<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	0
Water (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (kilolitres per household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (Rand per household per month)		0	0	0	0	0	0	0	0	0	0	0
Electricity (kw per household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (average litres per week)		0	0	0	0	0	0	0	0	0	0	0
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		0	0	0	0	0	0	0	0	0	0	0
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		0	0	0	0	0	0	0	0	0	0	0
Water (in excess of 6 kilolitres per indigent household per month)		0	0	0	0	0	0	0	0	0	0	0
Sanitation (in excess of free sanitation service to indigent households)		0	0	0	0	0	0	0	0	0	0	0
Electricity/other energy (in excess of 50 kwh per indigent household per month)		0	0	0	0	0	0	0	0	0	0	0
Refuse (in excess of one removal a week for indigent households)		0	0	0	0	0	0	0	0	0	0	0
Municipal Housing - rental rebates		0	0	0	0	0	0	0	0	0	0	0
Housing - top structure subsidies		0	0	0	0	0	0	0	0	0	0	0
Other		0	0	0	0	0	0	0	0	0	0	0
<b>Total revenue cost of subsidised services provided</b>	6											

# Municipal Manager Quality Certification

## QUALITY CERTIFICATE

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

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

Print Name Richard Bosman

Municipal Manager of Overberg District Municipality –DC3

Signature 

Date 2024/06/05