

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ROLL-OVER ADJUSTMENT BUDGET (SEPTEMBER)

2024/2025 – 2026/2027

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Glossary

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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

ICT – Information Communication Technology

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

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

MBBR - Municipal Budget Reporting Regulations

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

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

Mayor's Report

PURPOSE OF REPORT

The purpose of the report is to submit a roll-over adjustment budget for 2024/25 to Council for consideration.

BACKGROUND

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

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 30 September 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;

may correct any errors in the annual budget; and

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

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

“23. Timeframes for tabling of adjustments budgets

- (a) An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time during the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.*
- (b) Only one adjustments budget referred to in sub-regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub-regulation (3) applies.*
- (c) If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.*
- (d) An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred within the period set in section 29(3) of the Act.*
- (e) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate, and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.*
- (f) An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be – (g) dealt with as part of the adjustments budget contemplated in sub-regulation (1); and*
- (h) A special adjustments budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorized expenditure from the previous financial year which the council is being requested to authorize in terms of section 32(2)(a) (i) of the Act.”*

COMMENTS

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

CAPITAL BUDGET

The adjustment budget amendments relate to the capital budget for the financial year, due to roll-over capital projects from the prior year prioritised and not fully completed.

The revised Total Capital Budget for the 2024/2025 financial year is R12 813 800. The additions due to roll-over projects comprise of the following.

R195 300	– Gas installations at the ablution blocks at Uilenkraalsmond resort
R 160 000	– Sewerage septic tank upgrades: Swellendam Depot
R 840 000	– Fire Safety bunker clothing (PPE) additional
R 114 000	– Training Centre (Furniture and Office Equipment)

All items identified are prioritised to enhance service delivery and to ensure effective, efficient, and economical expenses on the day-to-day operations in the district.

- Please find the revised Capital project list attached, as the table indicate the original budget, the amendments, and the new proposed adjustment budget for the period.

OPERATIONAL BUDGET

Currently no amendments are required on the operating budget.

It should be noted that adjustments can be required during the financial year, hence factors which will impact the budget will include but not be limited to:

- Roll-over approvals on grant funding
- Own funding amendments for projects
- Operational expenditure - costs only estimated and anticipated (known)
- Additional revenue sources
- Amendments on the salary budget

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

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

RECOMMENDATION

- 1) That the roll-over Adjustment Budget 2024/25 – 2026/27 with amendments to the capital budget be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

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 (August Roll-over 2024)
Operational Revenue	R 305 757 838
Operational Expenditure	R 303 057 838
Surplus/(Deficit)	R 2 700 000
Transfers and Subsidies (Capital)	(R 2 700 000)
Surplus/(Deficit) including Capital transfers and contributions	R 0
Capital Expenditure	R 12 813 800

As per the budget summary the outcome remains R0.

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

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

RECOMMENDATION

- 1) That the roll-over Adjustment Budget 2024/25 – 2026/27 with amendments to the capital budget be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT AUG	BUDGET 2025/26	BUDGET 2026/27
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office equipment	1	R35 000.00	R35 000.00	R30 000.00	R30 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3 Alarm System Replacement	1	R200 000.00	R200 000.00	R0.00	R0.00
3 CORPORATE SERVICES : SUPPORT SERV	DC3 Head Office Fencing project	1	R250 000.00	R250 000.00	R0.00	R0.00
4 CORPORATE SERVICES : SUPPORT SERV	DC3 Furniture and Office equipment	1	R30 000.00	R30 000.00	R30 000.00	R30 000.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	1	R90 000.00	R90 000.00	R50 000.00	R50 000.00
6 EMERGENCY SERVICES	DC3 Vehicle Replacement	1	R1 800 000.00	R1 800 000.00	R700 000.00	R1 000 000.00
7 EMERGENCY SERVICES	DC3 Bunker Gear (PPE)	1	R600 000.00	R1 440 000.00	R300 000.00	R0.00
8 EMERGENCY SERVICES	DC3 Machinery and Equipment Rescue equipment	1	R100 000.00	R100 000.00	R100 000.00	R100 000.00
9 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R400 000.00	R250 000.00	R300 000.00
10 EMERGENCY SERVICES	DC3 Water Truck	4	R1 200 000.00	R1 200 000.00	R0.00	R0.00
11 EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	4	R1 500 000.00	R1 500 000.00	R500 000.00	R0.00
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Uitenkraalsmond Erosion Project	1	R0.00	R0.00	R250 000.00	R0.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Furniture and Office equipment	1	R16 000.00	R16 000.00	R18 000.00	R250 000.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	1	R5 000.00	R5 000.00	R5 000.00	R10 000.00
15 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicles	1	R460 000.00	R460 000.00	R5 000.00	R0.00
16 FINANCIAL SERVICES	DC3 Furniture and Office equipment	1	R25 000.00	R25 000.00	R0.00	R0.00
17 FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office equipment	1	R5 000.00	R5 000.00	R10 000.00	R10 000.00
18 HUMAN RESOURCES	DC3 Furniture and Office equipment	1	R18 500.00	R18 500.00	R5 000.00	R5 000.00
19 ICT SERVICES	DC3 Anti Virus Software	1	R150 000.00	R150 000.00	R15 000.00	R10 000.00
20 ICT SERVICES	DC3 Computers and Computer Equipment	1	R260 000.00	R260 000.00	R250 000.00	R250 000.00
21 ICT SERVICES	DC3 Fingerprint System	1	R0.00	R0.00	R500 000.00	R0.00
22 ICT SERVICES	DC3 Web redesign	1	R0.00	R0.00	R0.00	R0.00
23 ICT SERVICES	DC3 Security Hardware	1	R1 000 000.00	R1 000 000.00	R0.00	R150 000.00
24 ICT SERVICES	DC3 Furniture and Office equipment (e.g)Microphone System	1	R0.00	R0.00	R0.00	R0.00
25 IDP AND COMMUNICATION	DC3 Furniture and Office equipment	1	R15 000.00	R15 000.00	R800 000.00	R0.00
26 LED, TOURISM, RESORTS AND EPWP	DC3 Furniture and Office equipment	1	R100 000.00	R100 000.00	R5 000.00	R10 000.00
27 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	1	R100 000.00	R100 000.00	R120 000.00	R140 000.00
28 LED, TOURISM, RESORTS AND EPWP	DC3 Land and Buildings - Security Structure	1	R30 000.00	R100 000.00	R100 000.00	R0.00
29 LED, TOURISM, RESORTS AND EPWP	DC3 Infrastructure- Electrical DB Boxes	1	R150 000.00	R30 000.00	R25 000.00	R250 000.00
30 LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	1	R250 000.00	R150 000.00	R150 000.00	R0.00
31 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment-Electricity Back-up	1	R70 000.00	R250 000.00	R200 000.00	R0.00
32 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R15 000.00	R70 000.00	R0.00	R0.00
33 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenkraalsmond	1	R100 000.00	R15 000.00	R15 000.00	R20 000.00
34 LED, TOURISM, RESORTS AND EPWP	DC3 Vehicles - People Carrier	1	R500 000.00	R100 000.00	R0.00	R0.00
35 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office equipment	1	R100 000.00	R100 000.00	R500 000.00	R0.00
36 MUNICIPAL HEALTH SERVICES	DC3 Tablets	1	R180 000.00	R180 000.00	R100 000.00	R5 000.00
37 MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system software	1	R250 000.00	R250 000.00	R0.00	R0.00
38 SOLID WASTE MANAGEMENT	DC3 Construction of Cell 5A	3	R1 500 000.00	R1 500 000.00	R0.00	R0.00
39 LED, TOURISM, RESORTS AND EPWP	DC3 Gas installation at ablation facilities	1	R0.00	R195 300.00	R28 500 000.00	R0.00
40 CORPORATE SERVICES : SUPPORT SERV	DC3 Septic tank	1	R0.00	R160 000.00	R0.00	R0.00
41 EMERGENCY SERVICES	DC3 Training centre (Furniture and Office Equipment)	1	R0.00	R114 000.00	R0.00	R0.00

Funding Sources	Type	Budget AUG'24
Capital Replacement Reserve	1	R 8 613 800.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 2 700 000.00
Private Contributions	5	R -
TOTAL		R 12 813 800.00

SUMMARY	DESCRIPTION	BUDGET 2024/25
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R730 000.00
EMERGENCY SERVICES	7 Project/s	R6 554 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R481 000.00
FINANCIAL SERVICES	1 Project/s	R25 000.00
FINANCIAL SERVICES:EXECUTIVE	1 Project/s	R5 000.00
HUMAN RESOURCES	1 Project/s	R18 500.00
ICT SERVICES	3 Project/s	R1 410 000.00
IDP AND COMMUNICATION	1 Project/s	R15 000.00
LED, TOURISM, RESORTS AND EPWP	10 Project/s	R1 510 300.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R530 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		R12 813 800.00

Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

Description	Budget Year 2024/25									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
	1	2	3	4	5	6	7	8	+1	+2	
	A	A1	B	C	D	E	F	G	H	2025/26	2026/27
R thousands											
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 170	-	-	-	-	-	-	-	15 170	15 470	15 820
Investment revenue	7 600	-	-	-	-	-	-	-	7 600	7 500	8 000
Transfers recognised - operational	96 796	-	-	-	-	-	-	-	96 796	94 926	96 555
Other own revenue	183 492	-	-	-	-	-	-	-	183 492	187 830	197 477
Total Revenue (excluding capital transfers and contributions)	303 058								303 058	305 726	317 852
Employee costs	168 688	-	-	-	-	-	(3 000)	(3 000)	165 688	176 023	183 543
Remuneration of councillors	6 796	-	-	-	-	-	-	-	6 796	7 109	7 428
Depreciation & asset impairment	3 681	-	-	-	-	-	-	-	3 681	3 752	3 876
Finance charges	2 422	-	-	-	-	-	-	-	2 422	2 447	2 473
Inventory consumed and bulk purchases	47 075	-	-	-	-	-	3 378	3 378	50 453	45 675	44 061
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	74 396	-	-	-	-	-	(378)	(378)	74 018	70 721	76 471
Total Expenditure	303 058								303 058	305 726	317 852
Surplus/(Deficit)											
Transfers and subsidies - capital (monetary allocations)	2 700	-	-	-	-	-	-	-	2 700	500	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 700								2 700	500	0
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 700								2 700	500	0
Capital expenditure & funds sources											
Capital expenditure	11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620
Transfers recognised - capital	2 700	-	-	-	-	-	-	-	2 700	500	-
Borrowing	1 500	-	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds	7 305	-	-	-	-	-	1 309	1 309	8 614	3 978	2 620
Total sources of capital funds	11 505						1 309	1 309	12 814	32 978	2 620
Financial position											
Total current assets	76 587	-	-	-	-	-	(1 309)	(1 309)	75 278	71 833	73 743
Total non current assets	129 546	-	-	-	-	-	1 309	1 309	130 856	161 203	161 124
Total current liabilities	43 569	-	-	-	-	-	-	-	43 569	42 360	43 509
Total non current liabilities	59 047	-	-	-	-	-	-	-	59 047	86 656	87 339
Community wealth/Equity	103 519	-	-	-	-	-	-	-	103 519	104 019	104 019
Cash flows											
Net cash from (used) operating	(425)	-	-	-	-	-	-	-	(425)	(2 972)	(4 964)
Net cash from (used) investing	(1 605)	-	-	-	-	-	(1 309)	(1 309)	(2 914)	(22 478)	9 686
Net cash from (used) financing	(3 206)	-	-	-	-	-	-	-	(3 206)	21 831	(3 000)
Cash/cash equivalents at the year end	66 290						(1 309)	(1 309)	64 981	61 362	63 085
Cash backing/surplus reconciliation											
Cash and investments available	66 838	-	-	-	-	-	(1 309)	(1 309)	65 529	61 910	63 633
Application of cash and investments	27 702	-	-	-	-	-	-	-	27 702	28 449	29 331
Balance - surplus (shortfall)	39 136						(1 309)	(1 309)	37 827	33 461	34 301
Asset Management											
Asset register summary (WDV)	107 123	-	-	-	-	-	1 309	1 309	108 432	137 658	136 402
Depreciation	3 395	-	-	-	-	-	-	-	3 395	3 467	3 591
Renewal and Upgrading of Existing Assets	6 415	-	-	-	-	-	195	195	6 610	32 178	2 620
Repairs and Maintenance	10 263	-	-	-	-	-	(2)	(2)	10 262	11 060	11 301
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 2024/25									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	A1	B	C	D	E	F	G	H			
Revenue - Functional													
<i>Governance and administration</i>		119 436	-	-	-	-	-	-	-	119 436	117 843	121 828	
Executive and council		42 938	-	-	-	-	-	-	-	42 938	42 361	42 409	
Finance and administration		76 498	-	-	-	-	-	-	-	76 498	75 482	79 419	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		38 752	-	-	-	-	-	-	-	38 752	39 310	42 053	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		21 133	-	-	-	-	-	-	-	21 133	20 298	20 888	
Public safety		13 358	-	-	-	-	-	-	-	13 358	14 609	16 368	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		4 262	-	-	-	-	-	-	-	4 262	4 402	4 797	
<i>Economic and environmental services</i>		132 620	-	-	-	-	-	-	-	132 620	133 824	138 371	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		132 490	-	-	-	-	-	-	-	132 490	133 694	138 241	
Environmental protection		130	-	-	-	-	-	-	-	130	130	130	
<i>Trading services</i>		14 950	-	-	-	-	-	-	-	14 950	15 250	15 600	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		14 950	-	-	-	-	-	-	-	14 950	15 250	15 600	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	305 758	-	-	-	-	-	-	-	305 758	306 226	317 852	
Expenditure - Functional													
<i>Governance and administration</i>		66 666	-	-	-	-	-	-	-	66 666	68 944	72 870	
Executive and council		11 383	-	-	-	-	-	-	-	11 383	11 955	12 419	
Finance and administration		53 082	-	-	-	-	-	-	-	53 082	54 691	58 053	
Internal audit		2 201	-	-	-	-	-	-	-	2 201	2 299	2 399	
<i>Community and public safety</i>		89 089	-	-	-	-	-	-	-	89 089	87 251	90 770	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		21 829	-	-	-	-	-	-	-	21 829	18 234	18 824	
Public safety		44 963	-	-	-	-	-	-	-	44 963	46 668	48 715	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		22 298	-	-	-	-	-	-	-	22 298	22 349	23 230	
<i>Economic and environmental services</i>		138 015	-	-	-	-	-	-	-	138 015	139 670	144 231	
Planning and development		1 766	-	-	-	-	-	-	-	1 766	1 847	1 931	
Road transport		132 490	-	-	-	-	-	-	-	132 490	133 694	138 241	
Environmental protection		3 759	-	-	-	-	-	-	-	3 759	4 128	4 059	
<i>Trading services</i>		9 287	-	-	-	-	-	-	-	9 287	9 861	9 981	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		9 287	-	-	-	-	-	-	-	9 287	9 861	9 981	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	303 058	-	-	-	-	-	-	-	303 058	305 726	317 852	
Surplus/ (Deficit) for the year		2 700	-	-	-	-	-	-	-	2 700	500	0	

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		42 938	-	-	-	-	-	-	42 938	42 361	42 409	
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		42	-	-	-	-	-	-	42	45	47	
Vote 4 - Finance		76 456	-	-	-	-	-	-	76 456	75 437	79 372	
Vote 5 - Community Services		186 322	-	-	-	-	-	-	186 322	188 384	196 024	
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote	2	305 758	-	-	-	-	-	-	305 758	306 226	317 852	
Expenditure by Vote	1											
Vote 1 - Municipal Manager		17 235	-	-	-	-	-	-	17 235	18 079	18 823	
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	
Vote 3 - Corporate Services		20 035	-	-	-	-	-	-	20 035	20 819	21 798	
Vote 4 - Finance		28 948	-	-	-	-	-	-	28 948	30 104	32 331	
Vote 5 - Community Services		236 840	-	-	-	-	-	-	236 840	236 724	244 900	
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	303 058	-	-	-	-	-	-	303 058	305 726	317 852	
Surplus/ (Deficit) for the year	2	2 700	-	-	-	-	-	-	2 700	500	0	

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

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget	
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Exchange Revenue													
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	220	-	-	-	-	-	-	-	220	220	220	220
Service charges - Waste Management	2	14 950	-	-	-	-	-	-	-	14 950	15 250	15 600	15 600
Sale of Goods and Rendering of Services		142 994	-	-	-	-	-	-	-	142 994	146 459	153 226	153 226
Agency services		13 825	-	-	-	-	-	-	-	13 825	13 951	14 425	14 425
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		300	-	-	-	-	-	-	-	300	300	300	300
Interest earned from Current and Non Current Assets		7 600	-	-	-	-	-	-	-	7 600	7 500	8 000	8 000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		14 062	-	-	-	-	-	-	-	14 062	14 165	14 467	14 467
Licence and permits		1 250	-	-	-	-	-	-	-	1 250	1 250	1 500	1 500
Operational Revenue		1 161	-	-	-	-	-	-	-	1 161	1 206	1 252	1 252
Non-Exchange Revenue													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		96 796	-	-	-	-	-	-	-	96 796	94 926	96 555	96 555
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		9 900	-	-	-	-	-	-	-	9 900	10 500	12 306	12 306
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		303 058	-	-	-	-	-	-	-	303 058	305 726	317 852	317 852
Expenditure By Type													
Employee related costs		168 688	-	-	-	-	-	(3 000)	(3 000)	165 688	176 023	183 543	183 543
Remuneration of councillors		6 796	-	-	-	-	-	-	-	6 796	7 109	7 428	7 428
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		47 075	-	-	-	-	-	3 378	3 378	50 453	45 675	44 061	44 061
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		3 681	-	-	-	-	-	-	-	3 681	3 752	3 876	3 876
Interest		2 422	-	-	-	-	-	-	-	2 422	2 447	2 473	2 473
Contracted services		38 158	-	-	-	-	-	(192)	(192)	37 966	32 287	33 663	33 663
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 962	-	-	-	-	-	(185)	(185)	35 777	38 157	40 048	40 048
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		276	-	-	-	-	-	-	-	276	276	2 760	2 760
Total Expenditure		303 058	-	-	-	-	-	-	-	303 058	305 726	317 852	317 852
Surplus/(Deficit)													
Transfers and subsidies - capital (monetary allocations)		2 700	-	-	-	-	-	-	-	2 700	500	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		2 700	-	-	-	-	-	-	-	2 700	500	0	0
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2 700	-	-	-	-	-	-	-	2 700	500	0	0
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2 700	-	-	-	-	-	-	-	2 700	500	0	0
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	2 700	-	-	-	-	-	-	-	2 700	500	0	0

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 750	-	-	-	-	-	-	-	1 750	28 700	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	1 750	-	-	-	-	-	-	-	1 750	28 700	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		15	-	-	-	-	-	-	-	15	5	10
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 034	-	-	-	-	-	160	160	2 194	1 675	520
Vote 4 - Finance		30	-	-	-	-	-	-	-	30	15	15
Vote 5 - Community Services		7 676	-	-	-	-	-	1 149	1 149	8 825	2 583	2 075
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		9 755	-	-	-	-	-	1 309	1 309	11 064	4 278	2 620
Total Capital Expenditure - Vote		11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620
Capital Expenditure - Functional												
Governance and administration		2 064	-	-	-	-	-	160	160	2 224	1 690	535
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 064	-	-	-	-	-	160	160	2 224	1 690	535
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7 445	-	-	-	-	-	1 149	1 149	8 594	2 510	1 815
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 315	-	-	-	-	-	195	195	1 510	610	410
Public safety		5 600	-	-	-	-	-	954	954	6 554	1 850	1 400
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		530	-	-	-	-	-	-	-	530	50	5
Economic and environmental services		496	-	-	-	-	-	-	-	496	278	270
Planning and development		15	-	-	-	-	-	-	-	15	5	10
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		481	-	-	-	-	-	-	-	481	273	260
Trading services		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2 700	-	-	-	-	-	-	-	2 700	500	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 700	-	-	-	-	-	-	-	2 700	500	-
Borrowing		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds		7 305	-	-	-	-	-	1 309	1 309	8 614	3 978	2 620
Total Capital Funding		11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2024/25									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
	A	A1	B	C	D	E	F	G	H			
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		66 290	-	-	-	-	-	(1 309)	(1 309)	64 981	61 362	63 085
Trade and other receivables from exchange transactions	1	5 485	-	-	-	-	-	-	-	5 485	5 485	5 485
Receivables from non-exchange transactions	1	548	-	-	-	-	-	-	-	548	548	548
Current portion of non-current receivables	2	2 168	-	-	-	-	-	-	-	2 168	2 341	2 528
Inventory		1 571	-	-	-	-	-	-	-	1 571	1 571	1 571
VAT		526	-	-	-	-	-	-	-	526	526	526
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		76 587	-	-	-	-	-	(1 309)	(1 309)	75 278	71 833	73 743
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 769	-	-	-	-	-	-	-	12 769	12 754	12 738
Property, plant and equipment	3	93 981	-	-	-	-	-	1 309	1 309	95 290	124 560	123 200
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		373	-	-	-	-	-	-	-	373	344	464
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		22 424	-	-	-	-	-	-	-	22 424	23 545	24 722
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		129 546	-	-	-	-	-	1 309	1 309	130 856	161 203	161 124
TOTAL ASSETS		206 134	-	-	-	-	-	(0)	(0)	206 134	233 035	234 867
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		5 291	-	-	-	-	-	-	-	5 291	3 000	3 000
Consumer deposits		8	-	-	-	-	-	-	-	8	8	8
Trade and other payables from exchange transactions		6 736	-	-	-	-	-	-	-	6 736	6 736	6 736
Trade and other payables from non-exchange transactions		13 478	-	-	-	-	-	-	-	13 478	13 478	13 478
Provisions		18 055	-	-	-	-	-	-	-	18 055	19 139	20 287
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		43 569	-	-	-	-	-	-	-	43 569	42 360	43 509
Non current liabilities												
Borrowing	1	2 727	-	-	-	-	-	-	-	2 727	26 850	23 850
Provisions	1	56 319	-	-	-	-	-	-	-	56 319	59 806	63 489
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total non current liabilities		59 047	-	-	-	-	-	-	-	59 047	86 656	87 339
TOTAL LIABILITIES		102 615	-	-	-	-	-	-	-	102 615	129 016	130 848
NET ASSETS	2	103 519	-	-	-	-	-	(0)	(0)	103 519	104 019	104 019
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		82 519	-	-	-	-	-	-	-	82 519	83 019	83 019
Funds and Reserves		21 000	-	-	-	-	-	-	-	21 000	21 000	21 000
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		103 519	-	-	-	-	-	-	-	103 519	104 019	104 019

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		15 170	-	-	-	-	-	-	-	15 170	15 470	15 820
Other revenue		173 292	-	-	-	-	-	-	-	173 292	177 030	184 871
Transfers and Subsidies - Operational	1	96 796	-	-	-	-	-	-	-	96 796	94 926	96 555
Transfers and Subsidies - Capital	1	2 700	-	-	-	-	-	-	-	2 700	500	-
Interest		7 900	-	-	-	-	-	-	-	7 900	7 800	8 300
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(294 783)	-	-	-	-	-	-	-	(294 783)	(297 199)	(309 009)
Finance charges		(1 500)	-	-	-	-	-	-	-	(1 500)	(1 500)	(1 500)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(425)	-	-	-	-	-	-	-	(425)	(2 972)	(4 964)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		9 900	-	-	-	-	-	-	-	9 900	10 500	12 306
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(11 505)	-	-	-	-	-	(1 309)	(1 309)	(12 814)	(32 978)	(2 620)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 605)	-	-	-	-	-	(1 309)	(1 309)	(2 914)	(22 478)	9 686
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(4 706)	-	-	-	-	-	-	-	(4 706)	(6 669)	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 206)	-	-	-	-	-	-	-	(3 206)	21 831	(3 000)
NET INCREASE/ (DECREASE) IN CASH HELD		(5 235)	-	-	-	-	-	(1 309)	(1 309)	(6 544)	(3 619)	1 723
Cash/cash equivalents at the year begin:	2	71 525	-	-	-	-	-	-	-	71 525	64 981	61 362
Cash/cash equivalents at the year end:	2	66 290	-	-	-	-	-	(1 309)	(1 309)	64 981	61 362	63 085

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	66 290	-	-	-	-	-	(1 309)	(1 309)	64 981	61 362	63 085
Other current investments > 90 days		548	-	-	-	-	-	(0)	(0)	548	548	548
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		66 838	-	-	-	-	-	(1 309)	(1 309)	65 529	61 910	63 633
Applications of cash and investments												
Unspent conditional transfers		13 478	-	-	-	-	-	-	-	13 478	13 478	13 478
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(13 875)	-	-	-	-	-	-	-	(13 875)	(14 929)	(15 846)
Other provisions		7 100	-	-	-	-	-	-	-	7 100	8 900	10 700
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		21 000	-	-	-	-	-	-	-	21 000	21 000	21 000
Total Application of cash and investments:		27 702	-	-	-	-	-	-	-	27 702	28 449	29 331
Surplus(shortfall)		39 136	-	-	-	-	-	(1 309)	(1 309)	37 827	33 461	34 301

TABLE B9 – Asset Management

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	5 090	-	-	-	-	-	1 114	1 114	6 204	800	-
<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>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	160	160	160	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	-	-	-	-	-	-	-	250	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	-	-	-	-	-	-	-	250	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	-	-	-	-	-	-	-	400	-	-
Intangible Assets		400	-	-	-	-	-	-	-	400	-	-
Computer Equipment		180	-	-	-	-	-	-	-	180	-	-
Furniture and Office Equipment		-	-	-	-	-	-	114	114	114	-	-
Machinery and Equipment		600	-	-	-	-	-	840	840	1 440	300	-
Transport Assets		3 660	-	-	-	-	-	-	-	3 660	500	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	2 340	-	-	-	-	-	-	-	2 340	1 388	1 650
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	250	250
Other Assets	6	-	-	-	-	-	-	-	-	-	250	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		435	-	-	-	-	-	-	-	435	333	300
Machinery and Equipment		105	-	-	-	-	-	-	-	105	105	100
Transport Assets		1 800	-	-	-	-	-	-	-	1 800	700	1 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	4 075	-	-	-	-	-	195	195	4 270	30 790	970
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	-	-	-	-	-	-	-	150	150	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	-	-	-	-	-	-	-	1 650	28 650	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		30	-	-	-	-	-	-	-	30	25	250
Housing		250	-	-	-	-	-	195	195	445	200	-
Other Assets	6	280	-	-	-	-	-	195	195	475	225	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	150
Intangible Assets		-	-	-	-	-	-	-	-	-	-	150
Computer Equipment		1 260	-	-	-	-	-	-	-	1 260	250	250
Furniture and Office Equipment		200	-	-	-	-	-	-	-	200	1 300	-
Machinery and Equipment		285	-	-	-	-	-	-	-	285	115	20
Transport Assets		400	-	-	-	-	-	-	-	400	250	300
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	-	-	-	-	-	-	-	150	150	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	160	160	160	-	-
Solid Waste Infrastructure		1 500	-	-	-	-	-	-	-	1 500	28 500	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	-	-	-	-	-	160	160	1 810	28 650	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		280	-	-	-	-	-	-	-	280	25	250
Housing		250	-	-	-	-	-	195	195	445	450	250
Other Assets		530	-	-	-	-	-	195	195	725	475	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	-	-	-	-	-	-	-	400	-	150
Intangible Assets		400	-	-	-	-	-	-	-	400	-	150
Computer Equipment		1 440	-	-	-	-	-	-	-	1 440	250	250
Furniture and Office Equipment		635	-	-	-	-	-	114	114	749	1 633	300
Machinery and Equipment		990	-	-	-	-	-	840	840	1 830	520	120
Transport Assets		5 860	-	-	-	-	-	-	-	5 860	1 450	1 300
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	11 505	-	-	-	-	-	1 309	1 309	12 814	32 978	2 620

ASSET REGISTER SUMMARY - PPE (WDV)	5	107 123	-	-	-	-	-	1 309	1 309	108 432	137 658	136 402
<i>Roads Infrastructure</i>		1 017	-	-	-	-	-	-	-	1 017	1 017	1 017
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		288	-	-	-	-	-	-	-	288	438	438
<i>Water Supply Infrastructure</i>		1 502	-	-	-	-	-	-	-	1 502	1 502	1 502
<i>Sanitation Infrastructure</i>		1 158	-	-	-	-	-	160	160	1 318	1 318	1 318
<i>Solid Waste Infrastructure</i>		30 472	-	-	-	-	-	-	-	30 472	58 685	58 393
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		34 438	-	-	-	-	-	160	160	34 598	62 961	62 669
<i>Community Assets</i>		10	-	-	-	-	-	-	-	10	10	10
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		12 769	-	-	-	-	-	-	-	12 769	12 754	12 738
<i>Other Assets</i>		12 901	-	-	-	-	-	195	195	13 096	13 151	13 231
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		373	-	-	-	-	-	-	-	373	344	464
<i>Computer Equipment</i>		3 545	-	-	-	-	-	-	-	3 545	3 298	3 050
<i>Furniture and Office Equipment</i>		4 858	-	-	-	-	-	114	114	4 972	6 110	5 900
<i>Machinery and Equipment</i>		9 165	-	-	-	-	-	840	840	10 005	10 492	10 576
<i>Transport Assets</i>		24 064	-	-	-	-	-	-	-	24 064	23 539	22 764
<i>Land</i>		4 999	-	-	-	-	-	-	-	4 999	4 999	4 999
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	107 123	-	-	-	-	-	1 309	1 309	108 432	137 658	136 402
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 395	-	-	-	-	-	-	-	3 395	3 467	3 591
Repairs and Maintenance by asset class	3	10 263	-	-	-	-	-	(2)	(2)	10 262	11 060	11 301
<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>		6 396	-	-	-	-	-	-	-	6 396	6 896	6 996
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 396	-	-	-	-	-	-	-	6 396	6 896	6 996
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		1 430	-	-	-	-	-	(70)	(70)	1 360	1 498	1 538
<i>Housing</i>		5	-	-	-	-	-	-	-	5	5	5
Other Assets		1 435	-	-	-	-	-	(70)	(70)	1 365	1 503	1 543
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		533	-	-	-	-	-	(9)	(9)	524	577	573
<i>Transport Assets</i>		1 899	-	-	-	-	-	78	78	1 977	2 084	2 189
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		13 658	-	-	-	-	-	(2)	(2)	13 656	14 527	14 892
<i>Renewal and upgrading of Existing Assets as % of total PPE</i>		55.8%	0.0%							51.6%	97.6%	100.0%
<i>Renewal and upgrading of Existing Assets as % of depreciation</i>		189.0%	0.0%							194.7%	928.1%	73.0%
<i>R&M as a % of PPE</i>		9.6%	0.0%							9.5%	8.0%	8.3%
<i>Renewal and upgrading and R&M as a % of PPE</i>		15.6%	0.0%							15.6%	31.4%	10.2%

TABLE B10 – Service Delivery Measurement

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

Municipal Manager Quality Certification

QUALITY CERTIFICATE

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

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

Print Name

RICHARD BOSMAN

Municipal Manager of Overberg District Municipality –DC3

Signature



Date

23/09/2024