

OVERBERG DISTRICT MUNICIPALITY



Adjusted Medium Term Revenue and Expenditure Framework (MTREF)

ROLL-OVER ADJUSTMENT BUDGET (DECEMBER)

2024/2025 – 2026/2027

Table of Contents

Glossary 3

Mayor’s Report..... 5

Executive Summary 9

Capital Project Plan 10

Adjustment Budget Tables 12

Municipal Manager Quality Certification 22

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 2024/25 to Council for consideration.

BACKGROUND

Grant funding allocations from the previous fiscal period has been approved by Provincial Treasury, hence additional revenue and expenditure needs to be incorporated into the current budget. In addition, other revenue sources and expenditure also needs to be considered, including adjustment on the capital budget as per attached schedules.

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 09 December 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*

(g) *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, due to roll-over capital projects, reprioritisation and additions were necessary.

The revised Total Capital Budget for the 2024/2025 financial year is R14 001 889. The additions due to roll-over projects comprise of the following:

R 500 000 – PPE Bunker clothing

R 600 000 – Water Truck additional funding

R 88 089 – VAT additional (Vehicles)

Reallocation of funds ICT R1 000 000

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

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

Operational amendments.

- Insurance payouts on claims and insurance excesses
- Grant funding roll-overs (Provincial Treasury)
- Additional grant funding received. (Interns MSR and Disaster Management)
- Printing cost adjustments

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 December Adjustment Budget 2024/25 – 2026/27 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 308 605 399
Operational Expenditure	R 304 805 399
Surplus/(Deficit)	R 3 800 000
Transfers and Subsidies (Capital)	(R 3 800 000)
Surplus/(Deficit) including Capital transfers and contributions	R 0
Capital Expenditure	R 14 001 889

As per the budget summary the outcome remains R0.

A more comprehensive analysis will be conducted during the mid-year adjustment budget; however, some 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 December Adjustment Budget 2024/25 – 2026/27 be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

Capital Project Plan

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT Dec 2024	TOTAL ADJUSTED BUDGET 2024/25
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office equipment	1	R35 000.00	R0.00	R0.00	R35 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3_Alarm System Replacement	1	R200 000.00	R0.00	R0.00	R200 000.00
3 CORPORATE SERVICES : SUPPORT SERV	DC3_Head Office Fencing project	1	R250 000.00	R0.00	R0.00	R250 000.00
4 CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office equipment	1	R30 000.00	R0.00	R0.00	R30 000.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3_Aircons	1	R90 000.00	R0.00	R0.00	R90 000.00
6 EMERGENCY SERVICES	DC3_Vehicle Replacement	1	R1 800 000.00	R0.00	R0.00	R1 800 000.00
7 EMERGENCY SERVICES	DC3_Bunker Gear (PPE)	1	R600 000.00	R840 000.00	R0.00	R1 440 000.00
8 EMERGENCY SERVICES	DC3_Machinery and Equipment Rescue equipment	1	R100 000.00	R0.00	R0.00	R100 000.00
9 EMERGENCY SERVICES	DC3_Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00	R400 000.00
10 EMERGENCY SERVICES	DC3_Water Truck	4	R1 200 000.00	R0.00	R600 000.00	R1 800 000.00
11 EMERGENCY SERVICES	DC3_Fire Service Capacity Grant	4	R1 500 000.00	R0.00	R0.00	R1 500 000.00
12 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office equipment	1	R16 000.00	R0.00	R0.00	R16 000.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Machinery and Equipment	1	R5 000.00	R0.00	R0.00	R5 000.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Vehicles	1	R460 000.00	R0.00	R64 114.00	R524 114.00
15 FINANCIAL SERVICES	DC3_Furniture and Office equipment	1	R25 000.00	R0.00	R0.00	R25 000.00
16 FINANCIAL SERVICES:EXECUTIVE	DC3_Furniture and Office equipment	1	R5 000.00	R0.00	R0.00	R5 000.00
17 HUMAN RESOURCES	DC3_Furniture and Office equipment	1	R18 500.00	R0.00	R0.00	R18 500.00
18 ICT SERVICES	DC3_Anti Virus Software	1	R150 000.00	R0.00	R0.00	R150 000.00
19 ICT SERVICES	DC3_Computers and Computer Equipment	1	R260 000.00	R0.00	R900 000.00	R1 160 000.00
20 ICT SERVICES	DC3_Security Hardware	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00
21 IDP AND COMMUNICATION	DC3_Furniture and Office equipment	1	R15 000.00	R0.00	R0.00	R15 000.00
22 LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office equipment	1	R100 000.00	R0.00	R0.00	R100 000.00
23 LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Die Dam	1	R100 000.00	R0.00	R0.00	R100 000.00
24 LED, TOURISM, RESORTS AND EPWP	DC3_Land and Buildings - Security Structure	1	R30 000.00	R0.00	R0.00	R30 000.00
25 LED, TOURISM, RESORTS AND EPWP	DC3_Infrastructure- Electrical DB Boxes	1	R150 000.00	R0.00	R0.00	R150 000.00
26 LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	1	R250 000.00	R0.00	R0.00	R250 000.00
27 LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment-Electricity Back-up	1	R70 000.00	R0.00	R0.00	R70 000.00
28 LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R15 000.00	R0.00	R0.00	R15 000.00
29 LED, TOURISM, RESORTS AND EPWP	DC3_Access control - Uilenkraalsmond	1	R100 000.00	R0.00	R0.00	R100 000.00
30 LED, TOURISM, RESORTS AND EPWP	DC3_Vehicles - People Carrier	1	R500 000.00	R0.00	R23 975.00	R523 975.00
31 MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office equipment	1	R100 000.00	R0.00	R0.00	R100 000.00

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT Dec 2024	TOTAL ADJUSTED BUDGET 2024/25
32	MUNICIPAL HEALTH SERVICES	1	R180 000.00	R0.00	R0.00	R180 000.00
33	MUNICIPAL HEALTH SERVICES	1	R250 000.00	R0.00	R0.00	R250 000.00
34	SOLID WASTE MANAGEMENT	3	R1 500 000.00	R0.00	R0.00	R1 500 000.00
35	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R160 000.00	R0.00	R160 000.00
36	EMERGENCY SERVICES	1	R0.00	R114 000.00	R0.00	R114 000.00
37	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R195 300.00	R0.00	R195 300.00
38	EMERGENCY SERVICES	4	R0.00	R0.00	R500 000.00	R500 000.00
			R11 504 500.00	R1 309 300.00	R1 188 089.00	R14 001 889.00

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 8 701 889.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 3 800 000.00
Private Contributions	5	R -
TOTAL		R 14 001 889.00

SUMMARY	DESCRIPTION	BUDGET 2023/24
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R730 000.00
EMERGENCY SERVICES	8 Project/s	R7 654 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R545 114.00
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 534 275.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R530 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		R14 001 889.00

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 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	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H	+1 2025/26	+2 2026/27
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 170	15 170	-	-	-	-	-	-	15 170	15 470	15 820
Investment revenue	7 600	7 600	-	-	-	-	-	-	7 600	7 500	8 000
Transfers recognised - operational	96 796	96 796	-	-	-	-	1 458	1 458	98 254	94 926	96 555
Other own revenue	183 492	183 492	-	-	-	-	290	290	183 782	187 830	197 477
Total Revenue (excluding capital transfers and contributions)	303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Employee costs	168 688	165 688	-	-	-	-	(1 421)	(1 421)	164 267	176 023	183 543
Remuneration of councillors	6 796	6 796	-	-	-	-	-	-	6 796	7 109	7 428
Depreciation & asset impairment	3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
Finance charges	2 422	2 422	-	-	-	-	-	-	2 422	2 447	2 473
Inventory consumed and bulk purchases	47 075	50 453	-	-	-	-	2 595	2 595	53 048	45 675	44 061
Transfers and subsidies	-	-	-	-	-	-	200	200	200	-	-
Other expenditure	74 396	74 018	-	-	-	-	373	373	74 392	70 721	76 471
Total Expenditure	303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	0	0
Transfers and subsidies - capital (monetary allocations)	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	0
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	0
Capital expenditure & funds sources											
Capital expenditure	11 505	12 814	-	-	-	-	1 188	1 188	14 002	32 978	2 620
Transfers recognised - capital	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	-
Borrowing	1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds	7 305	8 614	-	-	-	-	88	88	8 702	3 978	2 620
Total sources of capital funds	11 505	12 814	-	-	-	-	1 188	1 188	14 002	32 978	2 620
Financial position											
Total current assets	76 587	75 278	-	-	-	-	(1 146)	(1 146)	74 132	70 687	72 597
Total non current assets	129 546	130 856	-	-	-	-	1 188	1 188	132 044	162 391	162 312
Total current liabilities	43 569	43 569	-	-	-	-	(1 058)	(1 058)	42 511	41 303	42 451
Total non current liabilities	59 047	59 047	-	-	-	-	-	-	59 047	86 656	87 339
Community wealth/Equity	103 519	103 519	-	-	-	-	1 100	1 100	104 619	105 119	105 119
Cash flows											
Net cash from (used) operating	(425)	(425)	-	-	-	-	42	42	(382)	(2 972)	(4 964)
Net cash from (used) investing	(1 605)	(2 914)	-	-	-	-	(1 188)	(1 188)	(4 102)	(22 478)	9 686
Net cash from (used) financing	(3 206)	(3 206)	-	-	-	-	-	-	(3 206)	21 831	(3 000)
Cash/cash equivalents at the year end	66 290	64 981	-	-	-	-	(1 146)	(1 146)	63 835	60 216	61 939
Cash backing/surplus reconciliation											
Cash and investments available	66 838	65 529	-	-	-	-	(1 146)	(1 146)	64 383	60 765	62 487
Application of cash and investments	27 702	27 702	-	-	-	-	(978)	(978)	26 725	27 391	28 274
Balance - surplus (shortfall)	39 136	37 827	-	-	-	-	(168)	(168)	37 659	33 373	34 213
Asset Management											
Asset register summary (WDV)	107 123	-	-	-	-	-	1 338	1 338	108 461	136 848	135 593
Depreciation	3 395	3 395	-	-	-	-	-	-	3 395	3 467	3 591
Renewal and Upgrading of Existing Assets	6 415	6 610	-	-	-	-	50	50	6 660	32 178	2 620
Repairs and Maintenance	10 263	10 262	-	-	-	-	273	273	10 535	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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2025/26	+2 2026/27
Revenue - Functional												
<i>Governance and administration</i>		119 436	119 436	-	-	-	-	2 348	2 348	121 783	117 843	121 828
Executive and council		42 938	42 938	-	-	-	-	-	-	42 938	42 361	42 409
Finance and administration		76 496	76 496	-	-	-	-	2 348	2 348	78 845	75 482	79 419
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		38 752	38 752	-	-	-	-	500	500	39 252	39 310	42 053
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 133	21 133	-	-	-	-	-	-	21 133	20 298	20 888
Public safety		13 356	13 356	-	-	-	-	500	500	13 858	14 609	16 368
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 262	4 262	-	-	-	-	-	-	4 262	4 402	4 797
<i>Economic and environmental services</i>		132 620	132 620	-	-	-	-	-	-	132 620	133 824	138 371
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		132 490	132 490	-	-	-	-	-	-	132 490	133 694	138 241
Environmental protection		130	130	-	-	-	-	-	-	130	130	130
<i>Trading services</i>		14 950	14 950	-	-	-	-	-	-	14 950	15 250	15 600
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 950	14 950	-	-	-	-	-	-	14 950	15 250	15 600
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	305 758	305 758	-	-	-	-	2 848	2 848	308 605	306 226	317 852
Expenditure - Functional												
<i>Governance and administration</i>		66 666	66 666	-	-	-	-	1 015	1 015	67 681	68 944	72 870
Executive and council		11 383	11 383	-	-	-	-	9	9	11 391	11 955	12 419
Finance and administration		53 082	53 082	-	-	-	-	988	988	54 081	54 691	58 053
Internal audit		2 201	2 201	-	-	-	-	8	8	2 209	2 299	2 399
<i>Community and public safety</i>		89 089	89 089	-	-	-	-	719	719	89 808	87 251	90 770
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 829	21 829	-	-	-	-	317	317	22 146	18 234	18 824
Public safety		44 963	44 963	-	-	-	-	296	296	45 259	46 688	48 715
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22 298	22 298	-	-	-	-	105	105	22 403	22 349	23 230
<i>Economic and environmental services</i>		138 015	138 015	-	-	-	-	14	14	138 029	139 670	144 231
Planning and development		1 766	1 766	-	-	-	-	8	8	1 774	1 847	1 931
Road transport		132 490	132 490	-	-	-	-	-	-	132 490	133 694	138 241
Environmental protection		3 759	3 759	-	-	-	-	5	5	3 765	4 128	4 059
<i>Trading services</i>		9 287	9 287	-	-	-	-	-	-	9 287	9 861	9 981
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 287	9 287	-	-	-	-	-	-	9 287	9 861	9 981
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Surplus/ (Deficit) for the year		2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	0

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

Vote 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		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2025/26	+2 2026/27
<i>[Insert departmental structure etc]</i>												
Revenue by Vote												
Vote 1 - Municipal Manager	1	42 938	42 938	-	-	-	-	-	-	42 938	42 361	42 409
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		42	42	-	-	-	-	-	-	42	45	47
Vote 4 - Finance		76 456	76 456	-	-	-	-	2 348	2 348	78 803	75 437	79 372
Vote 5 - Community Services		186 322	186 322	-	-	-	-	500	500	186 822	188 384	196 024
Total Revenue by Vote	2	305 758	305 758	-	-	-	-	2 848	2 848	308 605	306 226	317 852
Expenditure by Vote												
Vote 1 - Municipal Manager	1	17 235	17 235	-	-	-	-	34	34	17 268	18 079	18 623
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		20 035	20 035	-	-	-	-	258	258	20 293	20 819	21 798
Vote 4 - Finance		28 948	28 948	-	-	-	-	729	729	29 677	30 104	32 331
Vote 5 - Community Services		236 840	236 840	-	-	-	-	727	727	237 567	236 724	244 900
Total Expenditure by Vote	2	303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Surplus/ (Deficit) for the year	2	2 700	2 700	-	-	-	-	1 100	1 100	3 800	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	3	4	5	6	7	8	9	10	+1 2025/26	+2 2026/27
		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	-	-	-	-	-	-	14 950	15 250	15 600
Sale of Goods and Rendering of Services		142 994	142 994	-	-	-	-	-	-	142 994	146 459	153 226
Agency services		13 825	13 825	-	-	-	-	-	-	13 825	13 951	14 425
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		300	300	-	-	-	-	-	-	300	300	300
Interest earned from Current and Non Current Assets		7 600	7 600	-	-	-	-	-	-	7 600	7 500	8 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		14 062	14 062	-	-	-	-	-	-	14 062	14 165	14 467
Licence and permits		1 250	1 250	-	-	-	-	-	-	1 250	1 250	1 500
Operational Revenue		1 161	1 161	-	-	-	-	290	290	1 451	1 206	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	-	-	-	-	1 458	1 458	98 254	94 926	96 555
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	-	9 900	10 500	12 306
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Expenditure By Type												
Employee related costs		168 688	165 688	-	-	-	-	(1 421)	(1 421)	164 267	176 023	183 543
Remuneration of councillors		6 796	6 796	-	-	-	-	-	-	6 796	7 109	7 428
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		47 075	50 453	-	-	-	-	2 595	2 595	53 048	45 675	44 061
Debt impairment		-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 676
Interest		2 422	2 422	-	-	-	-	-	-	2 422	2 447	2 473
Contracted services		38 158	37 966	-	-	-	-	545	545	38 511	32 267	33 663
Transfers and subsidies		-	-	-	-	-	-	200	200	200	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 962	35 777	-	-	-	-	(172)	(172)	35 605	38 157	40 048
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		276	276	-	-	-	-	-	-	276	276	2 760
Total Expenditure		303 058	303 058	-	-	-	-	1 748	1 748	304 805	305 726	317 852
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations)		2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	0
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	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	-	-	-	-	1 100	1 100	3 800	500	0
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	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	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
Capital multi-year expenditure sub-total	3	1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		15	15	-	-	-	-	-	-	15	5	10
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 034	2 194	-	-	-	-	-	-	2 194	1 675	520
Vote 4 - Finance		30	30	-	-	-	-	-	-	30	15	15
Vote 5 - Community Services		7 676	8 825	-	-	-	-	1 188	1 188	10 013	2 583	2 075
Capital single-year expenditure sub-total		9 755	11 064	-	-	-	-	1 188	1 188	12 252	4 278	2 620
Total Capital Expenditure - Vote		11 505	12 814	-	-	-	-	1 188	1 188	14 002	32 978	2 620
Capital Expenditure - Functional												
Governance and administration		2 064	2 224	-	-	-	-	-	-	2 224	1 690	535
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 064	2 224	-	-	-	-	-	-	2 224	1 690	535
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7 445	8 594	-	-	-	-	1 124	1 124	9 718	2 510	1 815
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 315	1 510	-	-	-	-	24	24	1 534	610	410
Public safety		5 600	6 554	-	-	-	-	1 100	1 100	7 654	1 850	1 400
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		530	530	-	-	-	-	-	-	530	50	5
Economic and environmental services		496	496	-	-	-	-	64	64	560	278	270
Planning and development		15	15	-	-	-	-	-	-	15	5	10
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		481	481	-	-	-	-	64	64	545	273	260
Trading services		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	11 505	12 814	-	-	-	-	1 188	1 188	14 002	32 978	2 620
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 700	2 700	-	-	-	-	1 100	1 100	3 800	500	-
Borrowing		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds		7 305	8 614	-	-	-	-	88	88	8 702	3 978	2 620
Total Capital Funding		11 505	12 814	-	-	-	-	1 188	1 188	14 002	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
R thousands	A	A1	B	C	D	E	F	G	H			
ASSETS												
Current assets												
Cash and cash equivalents		66 290	64 981	-	-	-	-	(1 146)	(1 146)	63 835	60 216	61 939
Trade and other receivables from exchange transactions	1	5 485	5 485	-	-	-	-	-	-	5 485	5 485	5 485
Receivables from non-exchange transactions	1	548	548	-	-	-	-	-	-	548	548	548
Current portion of non-current receivables	2	2 168	2 168	-	-	-	-	-	-	2 168	2 341	2 528
Inventory		1 571	1 571	-	-	-	-	-	-	1 571	1 571	1 571
VAT		526	526	-	-	-	-	-	-	526	526	526
Other current assets		-	-	-	-	-	-	-	-	-	-	-
Total current assets		76 587	75 278	-	-	-	-	(1 146)	(1 146)	74 132	70 687	72 597
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 769	12 769	-	-	-	-	-	-	12 769	12 754	12 738
Property, plant and equipment	3	93 981	95 290	-	-	-	-	1 188	1 188	96 478	125 748	124 388
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		373	373	-	-	-	-	-	-	373	344	464
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		22 424	22 424	-	-	-	-	-	-	22 424	23 545	24 722
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		129 546	130 856	-	-	-	-	1 188	1 188	132 044	162 391	162 312
TOTAL ASSETS		206 134	206 134	-	-	-	-	42	42	206 176	233 078	234 909
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		5 291	5 291	-	-	-	-	-	-	5 291	3 000	3 000
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables from exchange transactions		6 736	6 736	-	-	-	-	-	-	6 736	6 736	6 736
Trade and other payables from non-exchange transactions		13 478	13 478	-	-	-	-	(1 058)	(1 058)	12 420	12 420	12 420
Provisions		18 055	18 055	-	-	-	-	-	-	18 055	19 139	20 287
VAT		-	-	-	-	-	-	-	-	-	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
Total current liabilities		43 569	43 569	-	-	-	-	(1 058)	(1 058)	42 511	41 303	42 451
Non current liabilities												
Borrowing	1	2 727	2 727	-	-	-	-	-	-	2 727	26 850	23 850
Provisions	1	56 319	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	-	-	-	-	-	-	59 047	86 656	87 339
TOTAL LIABILITIES		102 615	102 615	-	-	-	-	(1 058)	(1 058)	101 558	127 959	129 791
NET ASSETS	2	103 519	103 519	-	-	-	-	1 100	1 100	104 619	105 119	105 119
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		82 519	82 519	-	-	-	-	1 100	1 100	83 619	84 119	84 119
Funds and Reserves		21 000	21 000	-	-	-	-	-	-	21 000	21 000	21 000
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		103 519	103 519	-	-	-	-	1 100	1 100	104 619	105 119	105 119

TABLE B7 – Adjusted Budget Cash flows

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	3	4	5	6	7	8	9	10	+1 2025/26	+2 2026/27	
		A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		15 170	15 170	-	-	-	-	-	15 170	15 170	15 470	15 820
Other revenue		173 292	173 292	-	-	-	-	290	173 582	177 030	184 871	184 871
Transfers and Subsidies - Operational	1	96 796	96 796	-	-	-	-	900	97 696	94 926	96 555	96 555
Transfers and Subsidies - Capital	1	2 700	2 700	-	-	-	-	600	3 300	500	-	-
Interest		7 900	7 900	-	-	-	-	-	7 900	7 800	8 300	8 300
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(294 783)	(294 783)	-	-	-	(1 548)	(1 548)	(296 330)	(297 199)	(309 009)	(309 009)
Finance charges		(1 500)	(1 500)	-	-	-	-	-	(1 500)	(1 500)	(1 500)	(1 500)
Transfers and Subsidies	1	-	-	-	-	-	(200)	(200)	(200)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		(425)	(425)	-	-	-	42	42	(382)	(2 972)	(4 954)	(4 954)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		9 900	9 900	-	-	-	-	-	9 900	10 500	12 306	12 306
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(11 505)	(12 814)	-	-	-	(1 188)	(1 188)	(14 002)	(32 978)	(2 620)	(2 620)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 605)	(2 914)	-	-	-	(1 188)	(1 188)	(4 102)	(22 478)	9 686	9 686
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 500	1 500	-	-	-	-	-	1 500	28 500	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(4 706)	(4 706)	-	-	-	-	-	(4 706)	(6 669)	(3 000)	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 206)	(3 206)	-	-	-	-	-	(3 206)	21 831	(3 000)	(3 000)
NET INCREASE/ (DECREASE) IN CASH HELD		(5 235)	(6 544)	-	-	-	(1 146)	(1 146)	(7 690)	(3 619)	1 723	1 723
Cash/cash equivalents at the year begin:	2	71 525	71 525	-	-	-	-	-	71 525	63 835	60 216	60 216
Cash/cash equivalents at the year end:	2	66 290	64 981	-	-	-	(1 146)	(1 146)	63 835	60 216	61 939	61 939

TABLE B8 – Cash back reserves/accumulated surplus provision.

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	3	4	5	6	7	8	9	10	+1 2025/26	+2 2026/27	
		A1	B	C	D	E	F	G	H			
Cash and investments available												
Cash/cash equivalents at the year end	1	66 290	64 981	-	-	-	(1 146)	(1 146)	63 835	60 216	61 939	61 939
Other current investments > 90 days		548	548	-	-	-	-	-	548	548	548	548
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		66 838	65 529	-	-	-	(1 146)	(1 146)	64 383	60 765	62 487	62 487
Applications of cash and investments												
Unspent conditional transfers		13 478	13 478	-	-	-	(1 058)	(1 058)	12 420	12 420	12 420	12 420
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(13 875)	(13 875)	-	-	-	80	80	(13 795)	(14 929)	(15 846)	(15 846)
Other provisions		7 100	7 100	-	-	-	-	-	7 100	8 900	10 700	10 700
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		21 000	21 000	-	-	-	-	-	21 000	21 000	21 000	21 000
Total Application of cash and investments:		27 702	27 702	-	-	-	(978)	(978)	26 725	27 391	28 274	28 274
Surplus(shortfall)		39 136	37 827	-	-	-	(168)	(168)	37 658	33 373	34 213	34 213

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	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	5 090	6 204	-	-	-	-	1 288	1 288	7 492	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	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	160	-	-	-	-	-	-	160	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	250	-	-	-	-	-	-	250	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	250	-	-	-	-	-	-	250	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	400	-	-	-	100	100	500	-	-	-
Intangible Assets		400	400	-	-	-	100	100	500	-	-	-
Computer Equipment		180	180	-	-	-	-	-	180	-	-	-
Furniture and Office Equipment		-	114	-	-	-	-	-	114	-	-	-
Machinery and Equipment		600	1 440	-	-	-	500	500	1 940	300	-	-
Transport Assets		3 660	3 660	-	-	-	688	688	4 348	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	-	-	-	-	-	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	-	-	-	-	-	435	333	300	-
Machinery and Equipment		105	105	-	-	-	-	-	105	105	100	-
Transport Assets		1 800	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	4 270	-	-	-	-	50	50	4 320	30 790	970
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	150	-	-	-	-	-	-	150	150	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Rail Infrastructure		-	-	-	-	-	-	150	150	150	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	1 650	-	-	-	-	150	150	1 800	28 650	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		30	30	-	-	-	-	-	-	30	25	250
Housing		250	445	-	-	-	-	-	-	445	200	-
Other Assets		280	475	-	-	-	-	-	-	475	225	250
Biological or Cultivated Assets	6	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	150
Intangible Assets		-	-	-	-	-	-	-	-	-	-	150
Computer Equipment		1 260	1 260	-	-	-	-	(100)	(100)	1 160	250	250
Furniture and Office Equipment		200	200	-	-	-	-	-	-	200	1 300	-
Machinery and Equipment		285	285	-	-	-	-	-	-	285	115	20
Transport Assets		400	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	12 814	-	-	-	-	1 338	1 338	14 152	32 978	2 620
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	150	-	-	-	-	-	-	150	150	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	160	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Rail Infrastructure		-	-	-	-	-	-	150	150	150	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	1 810	-	-	-	-	150	150	1 960	28 650	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		280	280	-	-	-	-	-	-	280	25	250
Housing		250	445	-	-	-	-	-	-	445	450	250
Other Assets		530	725	-	-	-	-	-	-	725	475	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	400	-	-	-	-	100	100	500	-	150
Intangible Assets		400	400	-	-	-	-	100	100	500	-	150
Computer Equipment		1 440	1 440	-	-	-	-	(100)	(100)	1 340	250	250
Furniture and Office Equipment		635	749	-	-	-	-	-	-	749	1 633	300
Machinery and Equipment		990	1 830	-	-	-	-	500	500	2 330	520	120
Transport Assets		5 860	5 860	-	-	-	-	688	688	6 548	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	12 814	-	-	-	-	1 338	1 338	14 152	32 978	2 620

ASSET REGISTER SUMMARY - PPE (WDV)		5	107 123	-	-	-	-	-	1 338	1 338	108 461	136 848	135 593
Roads Infrastructure			1 017	-	-	-	-	-	-	-	1 017	1 017	1 017
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			288	-	-	-	-	-	-	-	288	438	438
Water Supply Infrastructure			1 502	-	-	-	-	-	-	-	1 502	1 502	1 502
Sanitation Infrastructure			1 158	-	-	-	-	-	-	-	1 158	1 158	1 158
Solid Waste Infrastructure			30 472	-	-	-	-	-	-	-	30 472	58 685	58 393
Rail Infrastructure			-	-	-	-	-	-	150	150	150	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			34 438	-	-	-	-	-	150	150	34 588	62 801	62 509
Community Assets			10	-	-	-	-	-	-	-	10	10	10
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Investment properties			12 769	-	-	-	-	-	-	-	12 769	12 754	12 738
Other Assets			12 901	-	-	-	-	-	-	-	12 901	12 956	13 036
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			373	-	-	-	-	-	100	100	473	344	464
Computer Equipment			3 545	-	-	-	-	(100)	(100)	3 445	3 298	3 050	3 050
Furniture and Office Equipment			4 858	-	-	-	-	-	-	4 858	5 996	5 786	5 786
Machinery and Equipment			9 165	-	-	-	-	-	500	500	9 665	10 152	10 236
Transport Assets			24 064	-	-	-	-	-	688	688	24 753	23 539	22 764
Land			4 999	-	-	-	-	-	-	-	4 999	4 999	4 999
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	107 123	-	-	-	-	-	1 338	1 338	108 461	136 848	135 593
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment			3 395	3 395	-	-	-	-	-	-	3 395	3 467	3 591
Repairs and Maintenance by asset class		3	10 263	10 262	-	-	-	-	273	273	10 535	11 060	11 301
Roads Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			6 396	6 396	-	-	-	-	-	-	6 396	6 896	6 996
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			6 396	6 396	-	-	-	-	-	-	6 396	6 896	6 996
Community Facilities			-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			-	-	-	-	-	-	-	-	-	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			1 430	1 360	-	-	-	-	418	418	1 778	1 498	1 538
Housing			5	5	-	-	-	-	-	-	5	5	5
Other Assets			1 435	1 365	-	-	-	-	418	418	1 783	1 503	1 543
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			533	524	-	-	-	-	(130)	(130)	394	577	573
Transport Assets			1 899	1 977	-	-	-	-	(15)	(15)	1 962	2 084	2 189
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		6	-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			13 658	13 656	-	-	-	-	273	273	13 929	14 527	14 892
Renewal and upgrading of Existing Assets as % of total PPE			55.8%	51.6%							47.1%	97.6%	100.0%
Renewal and upgrading of Existing Assets as % of depreciation			189.0%	194.7%							196.2%	928.1%	73.0%
R&M as a % of PPE			9.6%	0.0%							9.7%	8.1%	8.3%
Renewal and upgrading and R&M as a % of PPE			15.6%	0.0%							15.9%	31.6%	10.3%

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	Adjus.	Adjus.	Budget	Budget	Budget
	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
Household service targets	1											
Water:												
Piped water inside dwelling												
Piped water inside yard (but not in dwelling)												
Using public tap (at least min.service level)	2											
Other water supply (at least min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Using public tap (< min.service level)	3											
Other water supply (< min.service level)	3,4											
No water supply												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Sanitation/sewerage:												
Flush toilet (connected to sewerage)												
Flush toilet (with septic tank)												
Chemical toilet												
Pit toilet (ventilated)												
Other toilet provisions (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Bucket toilet												
Other toilet provisions (< min.service level)												
No toilet provisions												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Energy:												
Electricity (at least min. service level)												
Electricity - prepaid (> min.service level)												
<i>Minimum Service Level and Above sub-total</i>												
Electricity (< min.service level)												
Electricity - prepaid (< min. service level)												
Other energy sources												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Refuse:												
Removed at least once a week (min.service)												
<i>Minimum Service Level and Above sub-total</i>												
Removed less frequently than once a week												
Using communal refuse dump												
Using own refuse dump												
Other rubbish disposal												
No rubbish disposal												
<i>Below Minimum Service Level sub-total</i>												
Total number of households	5											
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
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 - top structure subsidies	6											
Other												
Total revenue cost of subsidised services provided												

Municipal Manager Quality Certification

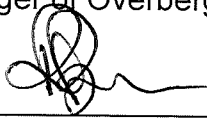
QUALITY CERTIFICATE

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

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

Print Name R. Bosman

Municipal Manager of Overberg District Municipality –DC03

Signature 

Date 2014/10/10