

# **OVERBERG DISTRICT MUNICIPALITY**



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

### **ADJUSTMENT BUDGET**

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

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

**ODM** – Overberg District Municipality

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

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

**TMA** – Total Municipal Account

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

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

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

## PART 1 – ADJUSTMENT BUDGET

### 1. Mayors Report

Section 28 of the MFMA read as follow:

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

The following will be included/amended/corrected in the 2024/25 mid-year adjustment budget pertaining the Operational and Capital Budget. A municipality may revise an approved annual budget through an adjustments budget.

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

#### 1.1 Adjusted Revenue sources

Based on the revenue recorded to date, the amendments are required regarding anticipated revenue for the last few months of the 2024/2025 financial year. Below more **significant adjustments** are identified, hence, to illustrate the major changes/impact in the anticipated revenue.

<b>Additions:</b>	<b>Amount</b>	<b>Reason</b>
Solid Waste Disposal	R 2 458 938	Increased Dumping
Sales of Goods and Services: Fire	R 1 500 000	Additional Billing
Interest on investments	R 1 000 000	Interest earned
Resorts fees	R 700 000	Semi-permanent leases
Resorts Fees	R 300 000	Camping Fees
Asset Disposal	R 65 705	Scrap, Waste & other Goods
 Reductions:		
Resorts sewerage	R 70 000	Demand decline.
Resorts rental	R 40 000	Rental of shop.
Staff recoveries	R 5 000	less payslips requested.

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

In September 2024 and December 2024 adjustment budgets were approved by Council, as some votes on the 2024/25 budget had to be adjusted. Various priorities and needs identified by the municipality also changed during the period and had to be incorporated accordingly. The mid-year adjustment budget incorporates additional changes identified, with which the capital programme will have to be adjusted accordingly:

(a) Fleet Vehicles – Resorts	R 76 025
(b) Fleet Vehicles – Environmental	R 75 886
(c) ESRI – MHS	- R 250 000

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

### 1.3 Operational expenditure adjustments

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

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

#### Reductions (savings):

- |                                     |             |
|-------------------------------------|-------------|
| • Salaries and wages                | R 5 350 000 |
| • Financial - Business and Advisory | R 396 721   |

#### Additional requests (under provision)

- |   |             |
|---|-------------|
| • TASK payouts                                | R 3 800 000 |
| • PEMA (Post Retirement Medical Contribution) | R 3 077 000 |
| • Municipal Services Resorts(UKM)             | R 2 300 000 |
| • Helicopter costs                            | R 1 500 000 |
| • Rentals MHS & Emergency Services            | R 325 000   |
| • Auditor General                             | R 250 000   |

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

### 1.4 Allocation and grants adjustments

All grants allocated and rolled over for the period to date were already tabled to Council in September and December 2024 adjustment budgets and subsequently approved.

## **1.5 Recommendations**

It is recommended:

- 1) That Council approves the 2024/2025 Mid-Year adjustments budget, and
- 2) That the SDBIP be amended according to the Mid-Year Adjustment Budget.

**Executive Mayor**

**Alderman AE Franken**



## 2. Resolutions

### ADJUSTMENT BUDGET 2024/2025

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

#### RECOMMENDATION:

That Council approves the following:

- 1) That the adjustments budget of the Overberg District Municipality for the financial year 2024/2025 as set out in the summary below and the schedules contained in Annexure A be approved

Adjusted Operating Revenue	R (313 618 042)
Adjusted Operating Expenditure	R 309 818 042
Adjusted surplus	R 3 800 000
Capital Transfers of	R (3 800 000)
Surplus after Capital Transfers	<u>R 0</u>
Adjusted Capital Budget of	R 13 869 700

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

## 3. Executive Summary

The following adjustments are recommended and tabled for consideration:

- Adjusted Operating expenditure of R 309 818 042
- Adjusted Operating revenue of R 313 618 042 (Inc Capital Grants)
- Adjusted surplus of R 3 800 000
- Adjusted Capital Budget of R 13 869 700

An overview presentation highlighting adjustments, and the financial impact will be presented in conjunction with the tabling of the Mid-Year adjustment budget 2024/25.

SOURCE	Original Budget	Adj Budget Sept '24	Adj Budget Dec '24	Adj Budget Feb '25
REVENUE	303 057 838	303 057 838	304 805 399	309 818 042
OPERATING EXPENDITURE	303 057 838	303 057 838	304 805 399	309 818 042
SURPLUS/DEFICIT	-	-	-	-
CAPITAL TRANSFERS	2 700 000	2 700 000	3 800 000	3 800 000
(SURPLUS)/DEFICIT AFTER CAPITAL TRANSFERS	2 700 000	2 700 000	3 800 000	3 800 000

## ADJUSTED OPERATIONAL EXPENDITURE

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

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 257 873.00	7 940.00
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	846 167.00	9 700.00
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 203 707.00	2 800.00
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 337 659.00	41 500.00
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 766 338.00	400.00
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 841 160.00	(44 100.00)
<b>Sub-Total</b>			<b>17 234 664.00</b>	<b>17 252 904.00</b>	<b>18 240.00</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 357 462.00	4 650.00
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 338 702.00	240 020.00
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	6 090 291.00	752 696.00
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 816 062.00	4 313 612.00	(502 450.00)
4004	CORPORATE SERVICES	Information Services	3 430 250.00	3 394 500.00	(35 750.00)
<b>Sub-Total</b>			<b>20 035 401.00</b>	<b>20 494 567.00</b>	<b>459 166.00</b>
5000	FINANCE	Executive (Finance)	1 344 556.00	1 345 656.00	1 100.00
5001	FINANCE	Financial Support	451 378.00	4 256 078.00	3 804 700.00
5002	FINANCE	Financial Services	18 962 193.00	21 011 225.00	2 049 032.00
5003	FINANCE	Revenue	20 000.00	44 000.00	24 000.00
5004	FINANCE	Expenditure	3 550 902.00	3 552 902.00	2 000.00
5005	FINANCE	Supply Chain Management	4 619 098.00	4 127 398.00	(491 700.00)
<b>Sub-Total</b>			<b>28 948 127.00</b>	<b>34 337 259.00</b>	<b>5 389 132.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	2 072 023.00	45 100.00
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	186 260.00	(440.00)
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	21 004 405.00	(1 110 800.00)
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	-
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	3 769 473.00	10 000.00
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 182 391.00	(105 000.00)
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	45 066 537.00	103 506.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	23 779 935.00	1 951 300.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	-
<b>Sub-Total</b>			<b>236 839 646.00</b>	<b>237 733 312.00</b>	<b>893 666.00</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>6 760 204.00</b>

## ADJUSTED OPERATIONAL REVENUE

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

COST COI	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/2	ADJUSTMENT BUDGET 2024/2	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	-	-	-
3001	MUNICIPAL MANAGER	Executive Support	-	-	-
3002	MUNICIPAL MANAGER	Internal Audit	-	-	-
3003	MUNICIPAL MANAGER	Council Expenditure	42 938 094.00	42 938 094.00	-
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	-	-	-
<b>Sub-Total</b>			<b>42 938 094.00</b>	<b>42 938 094.00</b>	<b>-</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	-	-	-
4001	CORPORATE SERVICES	Corporate Support	42 200.00	44 200.00	2 000.00
4002	CORPORATE SERVICES	Human Resources	-	-	-
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	-	-	-
4004	CORPORATE SERVICES	Information Services	-	-	-
<b>Sub-Total</b>			<b>42 200.00</b>	<b>44 200.00</b>	<b>2 000.00</b>
5000	FINANCE	Executive (Finance)	-	-	-
5001	FINANCE	Financial Support	-	-	-
5002	FINANCE	Financial Services	75 150 500.00	76 907 766.00	1 757 266.00
5003	FINANCE	Revenue	70 000.00	80 000.00	10 000.00
5004	FINANCE	Expenditure	35 000.00	35 000.00	-
5005	FINANCE	Supply Chain Management	-	-	-
<b>Sub-Total</b>			<b>75 255 500.00</b>	<b>77 022 766.00</b>	<b>1 767 266.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-
6001	COMMUNITY SERVICES	Community Services Support	-	-	-
6002	COMMUNITY SERVICES	Municipal Health	4 079 202.00	4 179 202.00	100 000.00
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	-
6004	COMMUNITY SERVICES	Environmental Management	130 000.00	130 000.00	-
6005	COMMUNITY SERVICES	Solid Waste	14 950 000.00	17 408 938.00	2 458 938.00
6006	COMMUNITY SERVICES	Emergency Services	11 857 554.00	13 397 554.00	1 540 000.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 133 000.00	22 025 000.00	892 000.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	132 489 955.00	-
<b>Sub-Total</b>			<b>184 822 044.00</b>	<b>189 812 982.00</b>	<b>4 990 938.00</b>
<b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b>			<b>303 057 838.00</b>	<b>309 818 042.00</b>	<b>6 760 204.00</b>
<b>CAPITAL GRANTS</b>			<b>2 700 000.00</b>	<b>3 800 000.00</b>	<b>1 100 000.00</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>305 757 838.00</b>	<b>313 618 042.00</b>	<b>7 860 204.00</b>

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

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

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



**SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF - ODM**

<b>Revenue by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R -70 000.00
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 2 458 938.00
Sale of Goods and Rendering of Services	R 142 994 011.00	R 144 859 716.00	R 1 865 705.00
Agency services	R 13 825 039.00	R 13 825 039.00	R -
Interest earned from Receivables	R 300 000.00	R 300 000.00	R -
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 1 000 000.00
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 660 000.00
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 100 000.00
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 394 000.00
Transfers and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 351 561.00
Transfers and subsidies - Capital	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 305 757 838.00	R 313 618 042.00	R 7 860 204.00
<b>Expenditure by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Employee related costs	R 168 688 144.00	R 161 218 782.00	R -7 469 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 47 074 773.00	R 54 754 585.00	R 7 679 812.00
Debt impairment	R -	R 100 000.00	R 100 000.00
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R -
Interest	R 2 422 236.00	R 2 401 236.00	R -21 000.00
Contracted services	R 38 158 214.00	R 38 273 791.00	R 115 577.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 35 961 926.00	R 38 317 103.00	R 2 355 177.00
Other Losses	R 276 000.00	R 276 000.00	R -
	R 303 057 838.00	R 309 818 042.00	R 6 760 204.00
<b>Surplus/(Deficit)</b>	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00

**SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF EXCLUDING ROADS AGENCY**

Revenue by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R -70 000.00
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 2 458 938.00
Sale of Goods and Rendering of Services	R 10 504 056.00	R 12 369 761.00	R 1 865 705.00
Agency services	R 13 825 039.00	R 13 825 039.00	R -
Interest earned from Receivables	R 300 000.00	R 300 000.00	R -
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 1 000 000.00
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 660 000.00
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 100 000.00
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 394 000.00
Transfers and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 351 561.00
Transfers and subsidies - Capital	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 173 267 883.00	R 181 128 087.00	R 7 860 204.00
Expenditure by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Employee related costs	R 95 963 089.00	R 94 293 727.00	R -1 669 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 5 257 900.00	R 5 036 089.00	R -221 811.00
Debt impairment	R -	R 100 000.00	R 100 000.00
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R -
Interest	R 2 117 236.00	R 2 096 236.00	R -21 000.00
Contracted services	R 33 478 214.00	R 34 694 401.00	R 1 216 187.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 23 274 899.00	R 26 631 089.00	R 3 356 190.00
	R 170 567 883.00	R 177 328 087.00	R 6 760 204.00
<b>Surplus/(Deficit)</b>	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00

Revenue:

It is evident that significant adjustments have been made regarding the Revenue streams. Sources which seem to be higher than anticipated have been amended on the adjustment budget as discussed in the Mayor's Report and vice versa. The overall adjustment resulted into a net upward adjustment in revenue projections since the inception budget for the 2024/2025 financial year.

Expenditure:

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

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

<b>SUMMARY INCOME &amp; EXPENDITURE 2024/2025 MTREF ROADS AGENCY</b>			
<b>Revenue by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Sale of Goods and Rendering of Services	R 132 489 955.00	R 132 489 955.00	R -
	R 132 489 955.00	R 132 489 955.00	R -
<b>Expenditure by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Employee related costs	R 72 725 055.00	R 66 925 055.00	R -5 800 000.00
Inventory consumed	R 41 816 873.00	R 49 718 496.00	R 7 901 623.00
Interest	R 305 000.00	R 305 000.00	R -
Contracted services	R 4 680 000.00	R 3 579 390.00	R -1 100 610.00
Operational costs	R 12 687 027.00	R 11 686 014.00	R -1 001 013.00
Other Losses	R 276 000.00	R 276 000.00	R -
	R 132 489 955.00	R 132 489 955.00	R -
<b>Surplus/(Deficit)</b>	R -	R -	R -

No Adjustment for Roads Agency.



# ADJUSTED CAPITAL BUDGET ADJUSTED CAPITAL BUDGET

## CAPITAL PROGRAMME - - BUDGET 2024/25

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT Dec 2024	ADJUSTMENT FEB 2025	Total
1 COMMITTEE, RECORDS, COUNCIL SUPPRT	DC3 Furniture and Office equipment	1	R35 000.00	R0.00	R0.00	R0.00	R35 000.00
2 CORPORATE SERVICES : SUPPORT SERV	DC3 Alarm System Replacement	1	R200 000.00	R0.00	R0.00	-R34 100.00	R165 900.00
3 CORPORATE SERVICES : SUPPORT SERV	DC3 Head Office Fencing project	1	R250 000.00	R0.00	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	R0.00	R30 000.00
5 CORPORATE SERVICES : SUPPORT SERV	DC3 Aircons	1	R90 000.00	R0.00	R0.00	R100 000.00	R190 000.00
6 EMERGENCY SERVICES	DC3 Vehicle Replacement	1	R1 800 000.00	R0.00	R0.00	-R108 000.00	R1 692 000.00
7 EMERGENCY SERVICES	DC3 Bunker Gear (PPE)	1	R600 000.00	R840 000.00	R0.00	R0.00	R1 440 000.00
8 EMERGENCY SERVICES	DC3 Machinery and Equipment Rescue equipment	1	R100 000.00	R0.00	R0.00	R0.00	R100 000.00
9 EMERGENCY SERVICES	DC3 Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00	R108 000.00	R508 000.00
10 EMERGENCY SERVICES	DC3 Water Truck	4	R1 200 000.00	R0.00	R600 000.00	R0.00	R1 800 000.00
11 EMERGENCY SERVICES	DC3 Fire Service Capacity Grant	4	R1 500 000.00	R0.00	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	R0.00	R16 000.00
13 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Machinery and Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R5 000.00
14 ENVIRONMENTAL MANAGEMENT SERVICES	DC3 Vehicles	1	R460 000.00	R0.00	R64 114.00	R75 886.00	R600 000.00
15 FINANCIAL SERVICES	DC3 Furniture and Office equipment	1	R25 000.00	R0.00	R0.00	R0.00	R25 000.00
16 FINANCIAL SERVICES:EXECUTIVE	DC3 Furniture and Office equipment	1	R5 000.00	R0.00	R0.00	R0.00	R5 000.00
17 HUMAN RESOURCES	DC3 Furniture and Office equipment	1	R18 500.00	R0.00	R0.00	R0.00	R18 500.00
18 ICT SERVICES	DC3 Anti Virus Software	1	R150 000.00	R0.00	R100 000.00	-R100 000.00	R150 000.00
19 ICT SERVICES	DC3 Computers and Computer Equipment	1	R260 000.00	R0.00	R900 000.00	R0.00	R1 160 000.00
20 ICT SERVICES	DC3 Security Hardware	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	R0.00
21 IDP AND COMMUNICATION	DC3 Furniture and Office equipment	1	R15 000.00	R0.00	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	R4 600.00	R104 600.00
23 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Die Dam	1	R100 000.00	R0.00	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	-R4 600.00	R25 400.00
25 LED, TOURISM, RESORTS AND EPWP	DC3 Infrastructure- Electrical DB Boxes	1	R150 000.00	R0.00	R0.00	R0.00	R150 000.00
26 LED, TOURISM, RESORTS AND EPWP	DC3 Upgrade Chalets	1	R250 000.00	R0.00	R0.00	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	R0.00	R70 000.00
28 LED, TOURISM, RESORTS AND EPWP	DC3 Machinery and Equipment	1	R15 000.00	R0.00	R0.00	R0.00	R15 000.00
29 LED, TOURISM, RESORTS AND EPWP	DC3 Access control - Uitenkralsmond	1	R100 000.00	R0.00	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	R76 025.00	R600 000.00
31 MUNICIPAL HEALTH SERVICES	DC3 Furniture and Office equipment	1	R100 000.00	R0.00	R0.00	R0.00	R100 000.00
32 MUNICIPAL HEALTH SERVICES	DC3 Tablets	1	R180 000.00	R0.00	R0.00	-R78 000.00	R102 000.00
33 MUNICIPAL HEALTH SERVICES	DC3 ESRI MHS system software	1	R250 000.00	R0.00	R0.00	-R250 000.00	R0.00
34 SOLID WASTE MANAGEMENT	DC3 Construction of Cell 5A	3	R1 500 000.00	R0.00	R0.00	R0.00	R1 500 000.00
35 CORPORATE SERVICES : SUPPORT SERV	DC3 Septic tank	1	R0.00	R160 000.00	R0.00	R0.00	R160 000.00
36 EMERGENCY SERVICES	DC3 Training Center (furniture and office equipme	1	R0.00	R114 000.00	R0.00	R0.00	R114 000.00
37 LED, TOURISM, RESORTS AND EPWP	DC3 Gas installation at ablation facilities	1	R0.00	R195 300.00	R0.00	R0.00	R195 300.00
38 EMERGENCY SERVICES	DC3 Capacity Project	4	R0.00	R0.00	R500 000.00	R0.00	R500 000.00
			R11 504 500.00	R1 309 300.00	R1 188 089.00	-R132 189.00	R13 869 700.00



Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 8 569 700
Revenue	2	R-
External Loans	3	R 1 500 000
Grants	4	R 3 800 000
Private Contributions	5	R-
<b>TOTAL</b>		<b>R13 869 700.00</b>

SUMMARY	DESCRIPTION	BUDGET 2024/25
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R795 900.00
EMERGENCY SERVICES	8 Project/s	R7 654 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R621 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 310 000.00
IDP AND COMMUNICATION	1 Project/s	R15 000.00
LED, TOURISM, RESORTS AND EPWP	10 Project/s	R1 610 300.00
MUNICIPAL HEALTH SERVICES	2 Project/s	R280 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		<b>R13 869 700.00</b>

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



# 4. Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	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	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 170	15 170	-	-	-	-	2 389	2 389	17 559	15 470	15 820
Investment revenue	7 600	7 600	-	-	-	-	1 000	1 000	8 600	7 500	8 000
Transfers recognised - operational	96 796	98 254	-	-	-	-	(1 106)	(1 106)	97 148	94 926	96 555
Other own revenue	183 492	183 782	-	-	-	-	2 730	2 730	186 511	187 830	197 477
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>303 058</b>	<b>304 805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 013</b>	<b>5 013</b>	<b>309 818</b>	<b>305 726</b>	<b>317 852</b>
Employee costs	168 688	164 267	-	-	-	-	(3 048)	(3 048)	161 219	176 023	183 543
Remuneration of councillors	6 796	6 796	-	-	-	-	-	-	6 796	7 109	7 428
Depreciation & asset impairment	3 681	3 681	-	-	-	-	100	100	3 781	3 752	3 876
Finance charges	2 422	2 422	-	-	-	-	(21)	(21)	2 401	2 447	2 473
Inventory consumed and bulk purchases	47 075	53 048	-	-	-	-	1 707	1 707	54 755	45 675	44 061
Transfers and subsidies	-	200	-	-	-	-	3 800	3 800	4 000	-	-
Other expenditure	74 396	74 392	-	-	-	-	2 475	2 475	76 867	70 721	76 471
<b>Total Expenditure</b>	<b>303 058</b>	<b>304 805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 013</b>	<b>5 013</b>	<b>309 818</b>	<b>305 726</b>	<b>317 852</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	-	-	-	-	-	-	3 800	500	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	11 505	14 002	-	-	-	-	(132)	(132)	13 870	32 978	2 620
Transfers recognised - capital	2 700	3 800	-	-	-	-	-	-	3 800	500	-
Borrowing	1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds	7 305	8 702	-	-	-	-	(132)	(132)	8 570	3 978	2 620
<b>Total sources of capital funds</b>	<b>11 505</b>	<b>14 002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(132)</b>	<b>(132)</b>	<b>13 870</b>	<b>32 978</b>	<b>2 620</b>
<b>Financial position</b>											
Total current assets	76 587	74 132	-	-	-	-	11 494	11 494	85 626	79 319	80 060
Total non current assets	129 546	132 044	-	-	-	-	(5 617)	(5 617)	128 426	156 957	157 084
Total current liabilities	43 569	42 511	-	-	-	-	(6 914)	(6 914)	35 597	32 624	33 810
Total non current liabilities	59 047	59 047	-	-	-	-	(3 424)	(3 424)	55 623	82 319	82 001
Community wealth/Equity	103 519	104 619	-	-	-	-	16 214	16 214	120 833	121 333	121 333
<b>Cash flows</b>											
Net cash from (used) operating	(425)	(382)	-	-	-	-	(5 936)	(5 936)	(6 318)	(2 972)	(4 964)
Net cash from (used) investing	(1 605)	(4 102)	-	-	-	-	132	132	(3 970)	(22 478)	9 686
Net cash from (used) financing	(3 206)	(3 206)	-	-	-	-	-	-	(3 206)	21 831	(3 000)
<b>Cash/cash equivalents at the year end</b>	<b>66 290</b>	<b>63 835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 803)</b>	<b>(5 803)</b>	<b>58 032</b>	<b>54 413</b>	<b>56 136</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	66 838	64 383	-	-	-	-	7 918	7 918	72 302	65 865	66 469
Application of cash and investments	27 702	26 725	-	-	-	-	(13 172)	(13 172)	13 553	13 770	14 549
<b>Balance - surplus (shortfall)</b>	<b>39 136</b>	<b>37 659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 090</b>	<b>21 090</b>	<b>58 749</b>	<b>52 095</b>	<b>51 921</b>
<b>Asset Management</b>											
Asset register summary (WDV)	107 123	-	-	-	-	-	(132)	(132)	106 990	136 492	135 237
Depreciation	3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
Renewal and Upgrading of Existing Assets	6 415	6 510	-	-	-	-	144	144	6 654	32 178	2 620
Repairs and Maintenance	10 263	10 535	-	-	-	-	(85)	(85)	10 450	11 060	11 301
<b>Free services</b>											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 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	Adjsts.	Adjsts.	Budget	Budget	Budget
R thousands	1, 4	A	5	6	7	8	9	10	11	12	+1 2025/26	+2 2026/27
		A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		119 436	121 783	-	-	-	-	22	22	121 805	117 843	121 828
Executive and council		42 938	42 938	-	-	-	-	-	-	42 938	42 361	42 409
Finance and administration		76 498	78 845	-	-	-	-	22	22	78 867	75 482	79 419
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		38 752	39 252	-	-	-	-	2 532	2 532	41 784	39 310	42 053
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 133	21 133	-	-	-	-	892	892	22 025	20 298	20 888
Public safety		13 358	13 858	-	-	-	-	1 540	1 540	15 398	14 609	16 368
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 262	4 262	-	-	-	-	100	100	4 362	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	-	-	-	-	2 459	2 459	17 409	15 250	15 600
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 950	14 950	-	-	-	-	2 459	2 459	17 409	15 250	15 600
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	305 758	308 605	-	-	-	-	5 013	5 013	313 618	306 226	317 852
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		66 666	67 681	-	-	-	-	4 895	4 895	72 577	68 944	72 870
Executive and council		11 383	11 391	-	-	-	-	50	50	11 442	11 955	12 419
Finance and administration		53 082	54 081	-	-	-	-	4 850	4 850	58 931	54 691	58 053
Internal audit		2 201	2 209	-	-	-	-	(5)	(5)	2 204	2 299	2 399
<i>Community and public safety</i>		89 089	89 808	-	-	-	-	225	225	90 033	87 251	90 770
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 829	22 146	-	-	-	-	1 634	1 634	23 780	18 234	18 824
Public safety		44 963	45 259	-	-	-	-	(193)	(193)	45 067	46 668	48 715
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22 298	22 403	-	-	-	-	(1 216)	(1 216)	21 187	22 349	23 230
<i>Economic and environmental services</i>		138 015	138 029	-	-	-	-	(3)	(3)	138 026	139 670	144 231
Planning and development		1 766	1 774	-	-	-	-	(8)	(8)	1 766	1 847	1 931
Road transport		132 490	132 490	-	-	-	-	-	-	132 490	133 694	138 241
Environmental protection		3 759	3 765	-	-	-	-	5	5	3 769	4 128	4 059
<i>Trading services</i>		9 287	9 287	-	-	-	-	(105)	(105)	9 182	9 861	9 981
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 287	9 287	-	-	-	-	(105)	(105)	9 182	9 861	9 981
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	303 058	304 805	-	-	-	-	5 013	5 013	309 818	305 726	317 852
<b>Surplus/ (Deficit) for the year</b>		2 700	3 800	-	-	-	-	-	-	3 800	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	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			
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		42 938	42 938	--	--	--	--	--	--	42 938	42 361	42 409
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		42	42	--	--	--	--	2	2	44	45	47
Vote 4 - Finance		76 456	78 803	--	--	--	--	20	20	78 823	75 437	79 372
Vote 5 - Community Services		186 322	186 822	--	--	--	--	4 991	4 991	191 813	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]		--	--	--	--	--	--	--	--	--	--	--
<b>Total Revenue by Vote</b>	2	305 758	308 605	--	--	--	--	5 013	5 013	313 618	306 226	317 852
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		17 235	17 268	--	--	--	--	(15)	(15)	17 253	18 079	18 823
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		20 035	20 293	--	--	--	--	202	202	20 495	20 819	21 798
Vote 4 - Finance		28 948	29 677	--	--	--	--	4 660	4 660	34 337	30 104	32 331
Vote 5 - Community Services		236 840	237 567	--	--	--	--	167	167	237 733	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]		--	--	--	--	--	--	--	--	--	--	--
<b>Total Expenditure by Vote</b>	2	303 058	304 805	--	--	--	--	5 013	5 013	309 818	305 726	317 852
<b>Surplus/ (Deficit) for the year</b>	2	2 700	3 800	--	--	--	--	--	--	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	Adjus.	Adjus.	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		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	220	220	-	-	-	-	(70)	(70)	150	220	220
Service charges - Waste Management	2	14 950	14 950	-	-	-	-	2 459	2 459	17 409	15 250	15 600
Sale of Goods and Rendering of Services		142 994	142 994	-	-	-	-	1 866	1 866	144 860	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	-	-	-	-	1 000	1 000	8 600	7 500	8 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		14 062	14 062	-	-	-	-	660	660	14 722	14 165	14 467
Licence and permits		1 250	1 250	-	-	-	-	100	100	1 350	1 250	1 500
Operational Revenue		1 161	1 451	-	-	-	-	104	104	1 555	1 206	1 252
<b>Non-Exchange Revenue</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		96 796	98 254	-	-	-	-	(1 106)	(1 106)	97 148	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		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>303 058</b>	<b>304 805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 013</b>	<b>5 013</b>	<b>309 818</b>	<b>305 726</b>	<b>317 852</b>
<b>Expenditure By Type</b>												
Employee related costs		168 688	164 267	-	-	-	-	(3 048)	(3 048)	161 219	176 023	183 543
Remuneration of councillors		6 796	6 796	-	-	-	-	-	-	6 796	7 109	7 428
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		47 075	53 048	-	-	-	-	1 707	1 707	54 755	45 675	44 061
Debt impairment		-	-	-	-	-	-	100	100	100	-	-
Depreciation and amortisation		3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
Interest		2 422	2 422	-	-	-	-	(21)	(21)	2 401	2 447	2 473
Contracted services		38 158	38 511	-	-	-	-	(237)	(237)	38 274	32 287	33 663
Transfers and subsidies		-	200	-	-	-	-	3 800	3 800	4 000	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 962	35 605	-	-	-	-	2 712	2 712	38 317	38 157	40 048
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		276	276	-	-	-	-	-	-	276	276	2 760
<b>Total Expenditure</b>		<b>303 058</b>	<b>304 805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 013</b>	<b>5 013</b>	<b>309 818</b>	<b>305 726</b>	<b>317 852</b>
<b>Surplus/(Deficit)</b>												
Transfers and subsidies - capital (monetary allocations)		2 700	3 800	-	-	-	-	-	-	3 800	500	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>

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
	5	6	7	8	9	10	11	12				
	A	A1	B	C	D	E	F	G	H			
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
<b>Capital multi-year expenditure sub-total</b>	3	1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		15	15	-	-	-	-	-	-	15	5	10
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 034	2 194	-	-	-	-	(34)	(34)	2 159	1 675	520
Vote 4 - Finance		30	30	-	-	-	-	-	-	30	15	15
Vote 5 - Community Services		7 676	10 013	-	-	-	-	(98)	(98)	9 915	2 583	2 075
<b>Capital single-year expenditure sub-total</b>		9 755	12 252	-	-	-	-	(132)	(132)	12 120	4 278	2 620
<b>Total Capital Expenditure - Vote</b>		11 505	14 002	-	-	-	-	(132)	(132)	13 870	32 978	2 620
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		2 064	2 224	-	-	-	-	(34)	(34)	2 189	1 690	535
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 064	2 224	-	-	-	-	(34)	(34)	2 189	1 690	535
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		7 445	9 718	-	-	-	-	(174)	(174)	9 544	2 510	1 815
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 315	1 534	-	-	-	-	76	76	1 610	610	410
Public safety		5 600	7 654	-	-	-	-	-	-	7 654	1 850	1 400
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		530	530	-	-	-	-	(250)	(250)	280	50	5
<b>Economic and environmental services</b>		496	560	-	-	-	-	76	76	636	278	270
Planning and development		15	15	-	-	-	-	-	-	15	5	10
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		481	545	-	-	-	-	76	76	621	273	260
<b>Trading services</b>		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	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	11 505	14 002	-	-	-	-	(132)	(132)	13 870	32 978	2 620
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2 700	3 800	-	-	-	-	-	-	3 800	500	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	2 700	3 800	-	-	-	-	-	-	3 800	500	-
<b>Borrowing</b>		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
<b>Internally generated funds</b>		7 305	8 702	-	-	-	-	(132)	(132)	8 570	3 978	2 620
<b>Total Capital Funding</b>		11 505	14 002	-	-	-	-	(132)	(132)	13 870	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			
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		66 290	63 835	-	-	-	-	7 907	7 907	71 742	65 306	65 909
Trade and other receivables from exchange transactions	1	5 485	5 485	-	-	-	-	3 918	3 918	9 403	9 403	9 403
Receivables from non-exchange transactions	1	548	548	-	-	-	-	12	12	560	560	560
Current portion of non-current receivables	2	2 168	2 168	-	-	-	-	(14)	(14)	2 154	2 283	2 420
Inventory		1 571	1 571	-	-	-	-	196	196	1 767	1 767	1 767
VAT		526	526	-	-	-	-	(526)	(526)	-	-	-
Other current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>76 587</b>	<b>74 132</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 494</b>	<b>11 494</b>	<b>85 626</b>	<b>79 319</b>	<b>80 060</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 769	12 769	-	-	-	-	28	28	12 797	12 797	12 797
Property, plant and equipment	3	93 981	96 478	-	-	-	-	(4 789)	(4 789)	91 689	120 944	119 568
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		373	373	-	-	-	-	(178)	(178)	195	165	286
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		22 424	22 424	-	-	-	-	(678)	(678)	21 746	23 051	24 434
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>129 546</b>	<b>132 044</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 617)</b>	<b>(5 617)</b>	<b>126 426</b>	<b>156 957</b>	<b>157 084</b>
<b>TOTAL ASSETS</b>		<b>206 134</b>	<b>206 176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 876</b>	<b>5 876</b>	<b>212 052</b>	<b>236 276</b>	<b>237 144</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
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	-	-	-	-	204	204	6 940	6 940	6 940
Trade and other payables from non-exchange transactions		13 478	12 420	-	-	-	-	(8 093)	(8 093)	4 327	2 527	2 527
Provisions		18 055	18 055	-	-	-	-	590	590	18 646	19 765	20 951
VAT		-	-	-	-	-	-	384	384	384	384	384
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>43 569</b>	<b>42 511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6 914)</b>	<b>(6 914)</b>	<b>35 597</b>	<b>32 624</b>	<b>33 810</b>
<b>Non current liabilities</b>												
Borrowing	1	2 727	2 727	-	-	-	-	-	-	2 727	26 850	23 850
Provisions	1	56 319	56 319	-	-	-	-	(3 424)	(3 424)	52 896	55 469	58 151
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>59 047</b>	<b>59 047</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 424)</b>	<b>(3 424)</b>	<b>55 623</b>	<b>82 319</b>	<b>82 001</b>
<b>TOTAL LIABILITIES</b>		<b>102 615</b>	<b>101 558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 338)</b>	<b>(10 338)</b>	<b>91 220</b>	<b>114 943</b>	<b>115 811</b>
<b>NET ASSETS</b>	2	<b>103 519</b>	<b>104 619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 214</b>	<b>16 214</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		82 519	83 619	-	-	-	-	16 214	16 214	99 833	100 333	100 333
Funds and Reserves		21 000	21 000	-	-	-	-	-	-	21 000	21 000	21 000
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>103 519</b>	<b>104 619</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16 214</b>	<b>16 214</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>

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	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	
Service charges		15 170	15 170	-	-	-	-	-	-	15 170	15 470	15 820
Other revenue		173 292	173 582	-	-	-	-	104	104	173 686	177 030	184 871
Transfers and Subsidies - Operational	1	96 796	97 696	-	-	-	(1 106)	(1 106)	(1 106)	96 590	94 926	96 555
Transfers and Subsidies - Capital	1	2 700	3 300	-	-	-	-	-	-	3 300	500	-
Interest		7 900	7 900	-	-	-	-	-	-	7 900	7 800	8 300
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(294 783)	(296 330)	-	-	-	(1 134)	(1 134)	(1 134)	(297 464)	(297 199)	(309 009)
Finance charges		(1 500)	(1 500)	-	-	-	-	-	-	(1 500)	(1 500)	(1 500)
Transfers and Subsidies	1	-	(200)	-	-	-	(3 800)	(3 800)	(3 800)	(4 000)	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(425)</b>	<b>(382)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 936)</b>	<b>(5 936)</b>	<b>(5 936)</b>	<b>(6 318)</b>	<b>(2 972)</b>	<b>(4 964)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		9 900	9 900	-	-	-	-	-	-	9 900	10 500	12 306
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(11 505)	(14 002)	-	-	-	132	132	132	(13 870)	(32 978)	(2 620)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(1 605)</b>	<b>(4 102)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>132</b>	<b>132</b>	<b>(3 970)</b>	<b>(22 478)</b>	<b>9 686</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(4 706)	(4 706)	-	-	-	-	-	-	(4 706)	(6 669)	(3 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(3 206)</b>	<b>(3 206)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 206)</b>	<b>21 831</b>	<b>(3 000)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(5 235)</b>	<b>(7 690)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 803)</b>	<b>(5 803)</b>	<b>(5 803)</b>	<b>(13 493)</b>	<b>(3 619)</b>	<b>1 723</b>
Cash/cash equivalents at the year begin:	2	71 525	71 525	-	-	-	-	-	-	71 525	58 032	54 413
Cash/cash equivalents at the year end:	2	66 290	63 835	-	-	-	(5 803)	(5 803)	(5 803)	58 032	54 413	56 136

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	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H			
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	66 290	63 835	-	-	-	(5 803)	(5 803)	(5 803)	58 032	54 413	56 136
Other current investments > 90 days		548	548	-	-	-	13 722	13 722	13 722	14 270	11 452	10 334
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>66 838</b>	<b>64 383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 918</b>	<b>7 918</b>	<b>7 918</b>	<b>72 302</b>	<b>65 865</b>	<b>66 469</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		13 478	12 420	-	-	-	(9 893)	(9 893)	(9 893)	2 527	2 527	2 527
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(13 875)	(13 795)	-	-	-	(3 279)	(3 279)	(3 279)	(17 074)	(18 657)	(19 679)
Other provisions		7 100	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	21 000
<b>Total Application of cash and investments:</b>		<b>27 702</b>	<b>26 725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 172)</b>	<b>(13 172)</b>	<b>(13 172)</b>	<b>13 553</b>	<b>13 770</b>	<b>14 549</b>
<b>Surplus(shortfall)</b>		<b>39 136</b>	<b>37 658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 090</b>	<b>21 090</b>	<b>21 090</b>	<b>58 749</b>	<b>52 095</b>	<b>51 921</b>

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			
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	5 090	7 492	-	-	-	-	(276)	(276)	7 216	800	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	160	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
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	500	-	-	-	-	(350)	(350)	150	-	-
Intangible Assets		400	500	-	-	-	-	(350)	(350)	150	-	-
Computer Equipment		180	180	-	-	-	-	(78)	(78)	102	-	-
Furniture and Office Equipment		-	114	-	-	-	-	-	-	114	-	-
Machinery and Equipment		600	1 940	-	-	-	-	-	-	1 940	300	-
Transport Assets		3 660	4 348	-	-	-	-	152	152	4 500	500	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	2 340	2 340	-	-	-	-	75	75	2 414	1 388	1 650
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	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	-	-	-	-	183	183	617	333	300
Machinery and Equipment		105	105	-	-	-	-	-	-	105	105	100
Transport Assets		1 800	1 800	-	-	-	-	(108)	(108)	1 692	700	1 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-



<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	4 075	4 170	-	-	-	-	69	69	4 240	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		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	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	-	-	-	-	(5)	(5)	25	25	250
Housing		250	445	-	-	-	-	-	-	445	200	-
Other Assets	6	280	475	-	-	-	-	(5)	(5)	471	225	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	150
Intangible Assets		-	-	-	-	-	-	-	-	-	-	150
Computer Equipment		1 260	1 160	-	-	-	-	-	-	1 160	250	250
Furniture and Office Equipment		200	200	-	-	-	-	(34)	(34)	166	1 300	-
Machinery and Equipment		285	285	-	-	-	-	-	-	285	115	20
Transport Assets		400	400	-	-	-	-	108	108	508	250	300
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	11 505	14 002	-	-	-	-	(132)	(132)	13 870	32 978	2 620
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	150	-	-	-	-	-	-	150	150	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	1 810	-	-	-	-	-	-	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	-	-	-	-	(5)	(5)	275	25	250
Housing		250	445	-	-	-	-	-	-	445	450	250
Other Assets		530	725	-	-	-	-	(5)	(5)	721	475	500
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	500	-	-	-	-	(350)	(350)	150	-	150
Intangible Assets		400	500	-	-	-	-	(350)	(350)	150	-	150
Computer Equipment		1 440	1 340	-	-	-	-	(78)	(78)	1 262	250	250
Furniture and Office Equipment		635	749	-	-	-	-	149	149	897	1 633	300
Machinery and Equipment		990	2 330	-	-	-	-	-	-	2 330	520	120
Transport Assets		5 860	6 548	-	-	-	-	152	152	6 700	1 450	1 300
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - PPE (WDV)</b>	5	107 123	-	-	-	-	-	(132)	(132)	106 990	136 492	135 237
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		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		34 438	-	-	-	-	-	-	-	34 438	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	-	-	-	-	-	(5)	(5)	12 896	12 951	13 031
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		373	-	-	-	-	-	(350)	(350)	23	344	464
Computer Equipment		3 545	-	-	-	-	-	(78)	(78)	3 467	3 298	3 050
Furniture and Office Equipment		4 858	-	-	-	-	-	149	149	5 007	6 145	5 935
Machinery and Equipment		9 165	-	-	-	-	-	-	-	9 165	9 652	9 736
Transport Assets		24 064	-	-	-	-	-	152	152	24 216	23 539	22 764
Land		4 999	-	-	-	-	-	-	-	4 999	4 999	4 999
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	107 123	-	-	-	-	-	(132)	(132)	106 990	136 492	135 237

EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
Repairs and Maintenance by asset class	3	10 263	10 535	-	-	-	-	(85)	(85)	10 450	11 060	11 301
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		6 396	6 396	-	-	-	-	(200)	(200)	6 196	6 896	6 996
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		6 396	6 396	-	-	-	-	(200)	(200)	6 196	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	1 778	-	-	-	-	(15)	(15)	1 763	1 498	1 538
Housing		5	5	-	-	-	-	-	-	5	5	5
Other Assets		1 435	1 783	-	-	-	-	(15)	(15)	1 768	1 503	1 543
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		533	394	-	-	-	-	49	49	443	577	573
Transport Assets		1 899	1 962	-	-	-	-	81	81	2 043	2 084	2 189
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		13 944	14 215	-	-	-	-	(85)	(85)	14 130	14 812	15 176
Renewal and upgrading of Existing Assets as % of total		55.8%	46.5%							48.0%	97.6%	100.0%
Renewal and upgrading of Existing Assets as % of depreciation		174.3%	176.9%							180.8%	857.5%	67.6%
R&M as a % of PPE		9.6%	0.0%							9.8%	8.1%	8.4%
Renewal and upgrading and R&M as a % of PPE		15.6%	0.0%							16.0%	31.7%	10.3%

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2024/25								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Na. or Prov.	Other	Total	Adjusted	Adjusted	
		A	7	8	9	10	11	12	13	14	Budget	Budget
		A1	B	C	D	E	F	G	H			
<b>Household service targets</b>	1											
<b>Water:</b>												
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>												
<b>Total number of households</b>	5											
<b>Sanitation/sewerage:</b>												
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>												
<b>Total number of households</b>	5											
<b>Energy:</b>												
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>												
<b>Total number of households</b>	5											
<b>Refuse:</b>												
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>												
<b>Total number of households</b>	5											
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)												
Sanitation (free minimum level service)												
Electricity/other energy (50kwh per household per month)												
Refuse (removed at least once a week)												
<b>Informal Settlements</b>												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)												
Sanitation (free sanitation service to indigent households)												
Electricity/other energy (50kwh per indigent household per month)												
Refuse (removed once a week for indigent households)												
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>												
<b>Total cost of FBS provided</b>												
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)												
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)												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)												
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA												
Water (in excess of 6 kilolitres per indigent household per month)												
Sanitation (in excess of free sanitation service to indigent households)												
Electricity/other energy (in excess of 50 kwh per indigent household per month)												
Refuse (in excess of one removal a week for indigent households)												
Municipal Housing - rental rebates												
Housing - bp structure subsidies	6											
Other												
<b>Total revenue cost of subsidised services provided</b>												

## **PART 2 – SUPPORTING DOCUMENTATION**

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

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

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

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

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

All grant recognitions between December's 2024 Adjustment Budget, to date have been included in this Mid-Year adjustment budget for February 2025.

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

No additional allocations or grants was made by the municipality.

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

No adjustment was made to Councillors allowances and Employee Benefits

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

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

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

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

## **8. Other supporting documentation**

There is no other supporting documentation.

# 9. Municipal Manager Quality Certification


## QUALITY CERTIFICATE

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

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

Print Name Richard Bosman

Municipal Manager of Overberg District Municipality – DC3

Signature 

Date 2025/02/24