SPECIAL ADJUSTMENT BUDGET

(June 2025)

2024/2025 - 2026/2027

Contents

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

1.1 Adjusted Revenue sources

As the donated assets in kind needs to be recorded as such, the revenue needs to be adjusted to accommodate for such a donation. Below the adjustment is identified, hence, to illustrate the changes/impact in the total anticipated revenue for the 2024/2025 financial year.

Revenue

Additions:	**Amount**	**Reason**
Donation of assets in kind (Transfers and subsidies in-kind)	R 2 461 445	Donation

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

Since this budget will only address the addition of capital assets due to a asset in kind donation the following will reflect in addition to the current capital programme.

Capital

Addition

(a) Donated Fleet (Emergency and Disaster Services) R 2 461 445

No	Make	Type	Reg. Number	VIN Number	Register Number
1	Isuzu NPR400T A	Strike unit	CAA588419	ADMNP75PFBN732316	VYN440W
2	Nissan UD 40	Crew Bus	CAA 545 199	ADDM0300000051846	TVY063W
3	Nissan UD 40	Crew Bus	CAA 545 239	ADDM0300000052008	VHZ968W
4	Iveco Euro Cargo	Fire Truck	CAA 546 379	ZCFB41LH802705713	CND267X

These vehicles were transferred/donated in-kind from the Department of Fisheries, Forestry and the Environmental

1.3 Operational expenditure adjustments

With the review of the operating expenditures and the related items as part of the preparation of the Annual financial statement process the administration propose the following amendments be implemented and approved as part of the adjustment budget. The total of operating expenditure remains the same.

Repairs and Maintenance
Review and amend the allocation as per the budget towards repairs and maintenance for the Karwyderskraal landfill to be more align towards the recording of the AFS and as per the Auditor General finding in 2023/2024 requesting the municipality to split the repairs and maintenance cost from non-maintenance costs at Karwyderskraal, since not all the contracted services rendered falls within the definition. The municipality amended their Annual Financial Statements cost allocations for accurate reporting purposes; however, the budget alignment and re-allocations is required to align to the disclosure. This will only reflect better from an accounting perspective as an inter-accounting transfer of budget.
Amendment will look as follows

Expenditure:

Reductions		
Contracted Services (Repairs & Maintenance)	R 4 000 000	Split
Additions		
Non-Maintenance cost (Operational Costs)	R 4 000 000	New description
Overall effect	**R0**	

All virements to date forms part of the adjustment budget.

1.4 Allocation and grants adjustments

No amendments

1.5 Recommendations

It is recommended:

1) That Council approves the 2024/2025 June 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 (APRIL)

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 (317 029 656)
Adjusted Operating Expenditure	R 310 768 120
Adjusted surplus	R 6 261 445
Capital Grants and Transfers	R (6 261 445)
Surplus after Capital Transfers	R 0
Adjusted Capital Budget of	R 15 748 171

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 310 768 120
- Adjusted Operating revenue of R 317 029 656 (Inc Capital Grants + Transfers (donations))
- Adjusted surplus of R 6 261 445
- Adjusted Capital Budget of R 15 748 171

An overview discussion highlighting adjustments, and the financial impact will be presented in conjunction with the tabling of the June Adjustment budget 2024/25.

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	2 249 252.00	(681.00)
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	860 067.00	23 600.00
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 208 879.00	7 972.00
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 643 649.00	347 490.00
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 772 295.00	6 357.00
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 848 987.00	(36 273.00)
Sub-Total			**17 234 664.00**	**17 583 129.00**	**348 465.00**
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 370 752.00	17 940.00
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	6 090 501.00	752 906.00
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 816 062.00	4 424 797.00	(391 265.00)
4004	CORPORATE SERVICES	Information Services	3 430 250.00	3 351 168.00	(79 082.00)
Sub-Total			**20 035 401.00**	**20 575 920.00**	**540 519.00**
5000	FINANCE	Executive (Finance)	1 344 556.00	1 345 656.00	1 100.00
5001	FINANCE	Financial Support	451 378.00	4 259 734.00	3 808 356.00
5002	FINANCE	Financial Services	18 962 193.00	19 723 295.00	761 102.00
5003	FINANCE	Revenue	20 000.00	44 000.00	24 000.00
5004	FINANCE	Expenditure	3 550 902.00	3 557 225.00	6 323.00
5005	FINANCE	Supply Chain Management	4 619 098.00	4 123 038.00	(496 060.00)
Sub-Total			**28 948 127.00**	**33 052 948.00**	**4 104 821.00**
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	2 071 173.00	44 250.00
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	186 260.00	(440.00)
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	20 315 068.00	(1 800 137.00)
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	24 287 293.00	2 458 658.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	134 495 595.00	2 005 640.00
Sub-Total			**236 839 646.00**	**239 556 123.00**	**2 716 477.00**
TOTAL OPERATING EXPENDITURE			**303 057 838.00**	**310 768 120.00**	**7 710 282.00**

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/	Adjustment
3003	MUNICIPAL MANAGER	Council Expenditure	42 938 094.00	42 938 407.00	313.00
Sub-Total			**42 938 094.00**	**42 938 407.00**	**313.00**
4001	CORPORATE SERVICES	Corporate Support	42 200.00	44 200.00	2 000.00
Sub-Total			**42 200.00**	**44 200.00**	**2 000.00**
5002	FINANCE	Financial Services	75 150 500.00	76 029 604.00	879 104.00
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	-	-	-
Sub-Total			**75 255 500.00**	**76 144 604.00**	**889 104.00**
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	15 924 385.00	4 066 831.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 133 000.00	21 781 901.00	648 901.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	134 495 595.00	2 005 640.00
Sub-Total			**184 822 044.00**	**194 102 354.00**	**9 280 310.00**
TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)			**303 057 838.00**	**313 229 565.00**	**10 171 727.00**
CAPITAL GRANTS			2 700 000.00	3 800 000.00	1 100 000.00
TOTAL REVENUE (INCLUDING CAPITAL GRANTS)			**305 757 838.00**	**317 029 565.00**	**11 271 727.00**

The area highlighted in yellow includes the transfers and subsidies received (donated asset recognition).

Below the composition illustrates the original budget versus the June 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

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 142 994 011.00	R 146 622 257.00	R 3 628 246.00
Agency services	R 13 825 039.00	R 13 825 352.00	R 313.00
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 1 633 757.00	R 473 224.00
Transfers and subsidies - Operational	R 96 796 255.00	R 96 255 816.00	R -540 439.00
Transfers and subsidies - Capital	R 2 700 000.00	R 6 261 445.00	R 3 561 445.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 305 757 838.00	R 317 029 565.00	R 11 271 727.00

Expenditure by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Employee related costs	R 168 688 144.00	R 159 711 378.00	R -8 976 766.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 47 074 773.00	R 59 882 844.00	R 12 808 071.00
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 36 472 615.00	R -1 685 599.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 35 961 926.00	R 37 723 502.00	R 1 761 576.00
Other Losses	R 276 000.00	R -	R -276 000.00
	R 303 057 838.00	R 310 768 120.00	R 7 710 282.00

Surplus/(Deficit)	R 2 700 000.00	R 6 261 445.00	R 3 561 445.00

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 12 126 662.00	R 1 622 606.00
Agency services	R 13 825 039.00	R 13 825 352.00	R 313.00
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 1 633 757.00	R 473 224.00
Transfers and subsidies - Operational	R 96 796 255.00	R 96 255 816.00	R -540 439.00
Transfers and subsidies - Capital	R 2 700 000.00	R 6 261 445.00	R 3 561 445.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 173 267 883.00	R 182 533 970.00	R 9 266 087.00

Expenditure by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Employee related costs	R 95 963 089.00	R 93 293 727.00	R -2 669 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 5 257 900.00	R 4 861 800.00	R -396 100.00
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 33 293 225.00	R -184 989.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 23 274 899.00	R 28 150 992.00	R 4 876 093.00
	R 170 567 883.00	R 176 272 525.00	R 5 704 642.00
Surplus/(Deficit)	R 2 700 000.00	R 6 261 445.00	R 3 561 445.00

SUMMARY INCOME & EXPENDITURE 2024/2025 MTREF ROADS AGENCY

Revenue by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Sale of Goods and Rendering of Services	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00
	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00

Expenditure by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Employee related costs	R 72 725 055.00	R 66 695 055.00	R -6 030 000.00
Inventory consumed	R 41 816 873.00	R 53 059 874.00	R 11 243 001.00
Interest	R 305 000.00	R 305 000.00	R -
Contracted services	R 4 680 000.00	R 3 299 390.00	R -1 380 610.00
Operational costs	R 12 687 027.00	R 10 860 276.00	R -1 826 751.00
Other Losses	R 276 000.00	R 276 000.00	R -
	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00
Surplus/(Deficit)	R -	R -	R -

ADJUSTED CAPITAL BUDGET (JUNE 2025)

	DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT Dec 2024	ADJUSTMENT FEB 2025	ADJUSTMENT MAR 2025	Adjustment Apr 2025	Adjustment Jun2025	TOTAL ADJUSTED BUDGET 2024/25
1	COMMITTEE,RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office equipment	1	R35 000.00	R0.00	R0.00	R0.00	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	R0.00	R0.00	R0.00	R165 900.00
3	CORPORATE SERVICES : SUPPORT SERV	DC3_Head Office Fencing project	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	-R8 200.00	R0.00	R241 800.00
4	CORPORATE SERVICES : SUPPORT SERV	DC3_Furniture and Office equipement	1	R30 000.00	R0.00	R0.00	R0.00	R0.00	R4 000.00	R0.00	R34 000.00
5	CORPORATE SERVICES : SUPPORT SERV	DC3_Aircons	1	R90 000.00	R0.00	R0.00	R100 000.00	R0.00	R8 200.00	R0.00	R198 200.00
6	EMERGENCY SERVICES	DC3_Vehicle Replacement	1	R1 800 000.00	R0.00	R0.00	-R108 000.00	R0.00	R0.00	R0.00	R1 692 000.00
7	EMERGENCY SERVICES	DC3_Bunker Gear (PPE)	1	R600 000.00	R840 000.00	R0.00	R0.00	R0.00	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	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	R0.00	R0.00	R0.00	R508 000.00
10	EMERGENCY SERVICES	DC3_Water Truck	4	R1 200 000.00	R0.00	R600 000.00	R0.00	R0.00	R0.00	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	R0.00	R0.00	R0.00	R1 500 000.00
12	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Furniture and Office equipement	1	R16 000.00	R0.00	R0.00	R0.00	-R2 000.00	R0.00	R0.00	R14 000.00
13	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Machinery and Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R2 000.00	R0.00	R0.00	R7 000.00
14	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Vehicles	1	R460 000.00	R0.00	R64 114.00	R75 886.00	R0.00	-R144 249.00	R0.00	R455 751.00
15	FINANCIAL SERVICES	DC3_Furniture and Office Equipment	1	R25 000.00	R0.00	R0.00	R0.00	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	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	R11 270.00	R2 800.00	R0.00	R32 570.00
18	ICT SERVICES	DC3_Anti Virus Software	1	R150 000.00	R0.00	R100 000.00	-R100 000.00	-R15 425.00	R0.00	R0.00	R134 575.00
19	ICT SERVICES	DC3_Computers and Computer Equipment	1	R260 000.00	R0.00	R900 000.00	R0.00	R4 155.00	-R357 500.00	R0.00	R806 655.00
20	ICT SERVICES	DC3_Security Hardware	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	R0.00	R0.00	R0.00	R0.00
21	IDP AND COMMUNICATION	DC3_Furniture and Office Equipment	1	R15 000.00	R0.00	R0.00	R0.00	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	R0.00	R25 000.00	R0.00	R129 600.00
23	LED, TOURISM, RESORTS AND EPWP	DC3_Acess control - Die Dam	1	R100 000.00	R0.00	R0.00	R0.00	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	R0.00	R0.00	R0.00	R25 400.00
25	LED, TOURISM, RESORTS AND EPWP	DC3_Infrastructure- Electrical DB Boxes	1	R150 000.00	R0.00	R0.00	R0.00	R0.00	-R25 000.00	R0.00	R125 000.00
26	LED, TOURISM, RESORTS AND EPWP	DC3_Upgrade Chalets	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	-R6 300.00	R0.00	R243 700.00
27	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment-Electricity Back-up	1	R70 000.00	R0.00	R0.00	R0.00	R0.00	R6 300.00	R0.00	R76 300.00
28	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R15 000.00	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
29	LED, TOURISM, RESORTS AND EPWP	DC3_Acess control - Uilenkraalsmond	1	R100 000.00	R0.00	R0.00	R0.00	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	R0.00	-R76 025.00	R0.00	R523 975.00
31	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00	R78 000.00	R0.00	R0.00	R0.00	R178 000.00
32	MUNICIPAL HEALTH SERVICES	DC3_Tablets	1	R180 000.00	R0.00	R0.00	-R78 000.00	R0.00	-R12 000.00	R0.00	R90 000.00
33	MUNICIPAL HEALTH SERVICES	DC3_ESRI MHS system software	1	R250 000.00	R0.00	R0.00	-R250 000.00	R0.00	R0.00	R0.00	R0.00
34	SOLID WASTE MANAGEMENT	DC3_Construction of Cell 5A	3	R1 500 000.00	R0.00	R0.00	R0.00	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	R0.00	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	R0.00	R0.00	R0.00	R114 000.00
37	LED, TOURISM, RESORTS AND EPWP	DC3_Gas installation at ablution facilities	1	R0.00	R195 300.00	R0.00	R0.00	R0.00	R0.00	R0.00	R195 300.00
38	EMERGENCY SERVICES	DC3_Capacity Project	4	R0.00	R0.00	R500 000.00	R0.00	R0.00	R0.00	R0.00	R500 000.00
38	EMERGENCY SERVICES	DC3_Donated Vehicles	6	R0.00	R0.00	R0.00	R0.00	R0.00	R0.00	R2 461 445.00	R2 461 445.00
				R11 504 500.00	R1 309 300.00	R1 188 089.00	-R132 189.00	R0.00	-R582 974.00	R2 461 445.00	R15 748 171.00

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 986 726.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 3 800 000.00
Private Contributions	5	R -
Inter-Governmental Donations	6	R 2 461 445.00
TOTAL		**R 15 748 171.00**

SUMMARY	DESCRIPTION	BUDGET 2024/25
COMMITTEE,RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R799 900.00
EMERGENCY SERVICES	9 Project/s	R10 115 445.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R476 751.00
FINANCIAL SERVICES	1 Project/s	R25 000.00
FINANCIAL SERVICES:EXECUTIVE	1 Project/s	R5 000.00
HUMAN RESOURCES	1 Project/s	R32 570.00
ICT SERVICES	3 Project/s	R941 230.00
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	R268 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		R15 748 171.00

The capital budget will be reviewed based as per above table to explain and included the donated assets as part of the capital procurement for the 2024/25 financial year.

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
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	15 170	17 559	–	–	–	–	–	–	17 559	15 470	15 820
Investment revenue	7 600	8 600	–	–	–	–	–	–	8 600	7 500	8 000
Transfers recognised - operational	96 796	96 256	–	–	–	–	–	–	96 256	94 926	96 555
Other own revenue	183 492	188 353	–	–	–	–	–	–	188 353	187 830	197 477
Total Revenue (excluding capital transfers and contributions)	303 058	310 768	–	–	–	–	–	–	310 768	305 726	317 852
Employee costs	168 688	159 989	–	–	–	–	(277)	(277)	159 711	176 023	183 543
Remuneration of councillors	6 796	6 796	–	–	–	–	–	–	6 796	7 109	7 428
Depreciation & asset impairment	3 681	3 781	–	–	–	–	–	–	3 781	3 752	3 876
Finance charges	2 422	2 401	–	–	–	–	–	–	2 401	2 447	2 473
Inventory consumed and bulk purchases	47 075	57 922	–	–	–	–	1 961	1 961	59 883	45 675	44 061
Transfers and subsidies	–	4 000	–	–	–	–	–	–	4 000	–	–
Other expenditure	74 396	75 879	–	–	–	–	(1 683)	(1 683)	74 196	70 721	76 471
Total Expenditure	303 058	310 768	–	–	–	–	–	–	310 768	305 726	317 852
Surplus/(Deficit)	–	–	–	–	–	–	–	–	–	0	0
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	–	–	–	–	–	–	3 800	500	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	2 461	2 461	2 461	–	–
Surplus/(Deficit) after capital transfers & contributions	2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0
Capital expenditure & funds sources											
Capital expenditure	11 505	13 287	–	–	–	–	2 461	2 461	15 748	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	7 987	–	–	–	–	2 461	2 461	10 448	3 978	2 620
Total sources of capital funds	11 505	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620
Financial position											
Total current assets	76 587	86 209	–	–	–	–	–	–	86 209	79 902	80 643
Total non current assets	129 546	125 844	–	–	–	–	2 461	2 461	128 305	158 835	158 963
Total current liabilities	43 569	35 597	–	–	–	–	–	–	35 597	32 624	33 810
Total non current liabilities	59 047	55 623	–	–	–	–	–	–	55 623	82 319	82 001
Community wealth/Equity	103 519	120 833	–	–	–	–	2 461	2 461	123 294	123 794	123 794
Cash flows											
Net cash from (used) operating	(425)	1 331	–	–	–	–	–	–	1 331	(5 790)	(6 082)
Net cash from (used) investing	(1 605)	(3 387)	–	–	–	–	–	–	(3 387)	(22 478)	9 686
Net cash from (used) financing	(3 206)	(3 204)	–	–	–	–	–	–	(3 204)	21 831	(3 000)
Cash/cash equivalents at the year end	66 290	72 325	–	–	–	–	–	–	72 325	65 888	66 492
Cash backing/surplus reconciliation											
Cash and investments available	66 838	72 885	–	–	–	–	0	0	72 885	66 448	67 052
Application of cash and investments	27 702	12 869	–	–	–	–	–	–	12 869	13 770	14 549
Balance - surplus (shortfall)	39 136	60 016	–	–	–	–	0	0	60 016	52 678	52 504
Asset Management											
Asset register summary (WDV)	107 123	104 098	–	–	–	–	2 461	2 461	106 559	135 785	134 529
Depreciation	3 681	3 681	–	–	–	–	–	–	3 681	3 752	3 876
Renewal and Upgrading of Existing Assets	6 415	6 318	–	–	–	–	2 470	2 470	8 788	32 178	2 620
Repairs and Maintenance	10 263	10 655	–	–	–	–	(3 977)	(3 977)	6 678	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 +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		119 436	120 927	–	–	–	–	–	–	120 927	117 843	121 828
Executive and council		42 938	42 938	–	–	–	–	–	–	42 938	42 361	42 409
Finance and administration		76 498	77 989	–	–	–	–	–	–	77 989	75 482	79 419
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		38 752	41 606	–	–	–	–	2 461	2 461	44 068	39 310	42 053
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		21 133	21 782	–	–	–	–	–	–	21 782	20 298	20 888
Public safety		13 358	15 463	–	–	–	–	2 461	2 461	17 924	14 609	16 368
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		4 262	4 362	–	–	–	–	–	–	4 362	4 402	4 797
Economic and environmental services		132 620	134 626	–	–	–	–	–	–	134 626	133 824	138 371
Planning and development		–	–	–	–	–	–	–	–	–	–	–
Road transport		132 490	134 496	–	–	–	–	–	–	134 496	133 694	138 241
Environmental protection		130	130	–	–	–	–	–	–	130	130	130
Trading services		14 950	17 409	–	–	–	–	–	–	17 409	15 250	15 600
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		14 950	17 409	–	–	–	–	–	–	17 409	15 250	15 600
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	305 758	314 568	–	–	–	–	2 461	2 461	317 030	306 226	317 852
Expenditure - Functional												
Governance and administration		66 666	71 700	–	–	–	–	(2)	(2)	71 697	68 944	72 870
Executive and council		11 383	11 753	–	–	–	–	–	–	11 753	11 955	12 419
Finance and administration		53 082	57 738	–	–	–	–	(2)	(2)	57 735	54 691	58 053
Internal audit		2 201	2 209	–	–	–	–	–	–	2 209	2 299	2 399
Community and public safety		89 089	89 850	–	–	–	–	1	1	89 851	87 251	90 770
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		21 829	24 286	–	–	–	–	1	1	24 287	18 234	18 824
Public safety		44 963	45 067	–	–	–	–	–	–	45 067	46 668	48 715
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		22 298	20 497	–	–	–	–	–	–	20 497	22 349	23 230
Economic and environmental services		138 015	140 036	–	–	–	–	2	2	140 037	139 670	144 231
Planning and development		1 766	1 771	–	–	–	–	2	2	1 772	1 847	1 931
Road transport		132 490	134 496	–	–	–	–	–	–	134 496	133 694	138 241
Environmental protection		3 759	3 769	–	–	–	–	–	–	3 769	4 128	4 059
Trading services		9 287	9 182	–	–	–	–	–	–	9 182	9 861	9 981
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		9 287	9 182	–	–	–	–	–	–	9 182	9 861	9 981
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	303 058	310 768	–	–	–	–	–	–	310 768	305 726	317 852
Surplus/ (Deficit) for the year		2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0

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

Vote Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
[Insert departmental structure etc]		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Municipal Manager		42 938	42 938	–	–	–	–	–	–	42 938	42 361	42 409
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		42	44	–	–	–	–	–	–	44	45	47
Vote 4 - Finance		76 456	77 945	–	–	–	–	–	–	77 945	75 437	79 372
Vote 5 - Community Services		186 322	193 641	–	–	–	–	2 461	2 461	196 102	188 384	196 024
Total Revenue by Vote	2	305 758	314 568	–	–	–	–	2 461	2 461	317 030	306 226	317 852
Expenditure by Vote	1											
Vote 1 - Municipal Manager		17 235	17 583	–	–	–	–	–	–	17 583	18 079	18 823
Vote 2 - Management Services		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		20 035	20 576	–	–	–	–	–	–	20 576	20 819	21 798
Vote 4 - Finance		28 948	33 053	–	–	–	–	–	–	33 053	30 104	32 331
Vote 5 - Community Services		236 840	239 556	–	–	–	–	–	–	239 556	236 724	244 900
Total Expenditure by Vote	2	303 058	310 768	–	–	–	–	–	–	310 768	305 726	317 852
Surplus/ (Deficit) for the year	2	2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	220	150	–	–	–	–	–	–	150	220	220
Service charges - Waste Management	2	14 950	17 409	–	–	–	–	–	–	17 409	15 250	15 600
Sale of Goods and Rendering of Services		142 994	146 622	–	–	–	–	–	–	146 622	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	8 600	–	–	–	–	–	–	8 600	7 500	8 000
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		14 062	14 722	–	–	–	–	–	–	14 722	14 165	14 467
Licence and permits		1 250	1 350	–	–	–	–	–	–	1 350	1 250	1 500
Operational Revenue		1 161	1 634	–	–	–	–	–	–	1 634	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	96 256	–	–	–	–	–	–	96 256	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**	**310 768**	–	–	–	–	–	–	**310 768**	**305 726**	**317 852**
Expenditure By Type												
Employee related costs		168 688	159 989	–	–	–	–	(277)	(277)	159 711	176 023	183 543
Remuneration of councillors		6 796	6 796	–	–	–	–	–	–	6 796	7 109	7 428
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		47 075	57 922	–	–	–	–	1 961	1 961	59 883	45 675	44 061
Debt impairment		–	100	–	–	–	–	–	–	100	–	–
Depreciation and amortisation		3 681	3 681	–	–	–	–	–	–	3 681	3 752	3 876
Interest		2 422	2 401	–	–	–	–	–	–	2 401	2 447	2 473
Contracted services		38 158	36 632	–	–	–	–	(159)	(159)	36 473	32 287	33 663
Transfers and subsidies		–	4 000	–	–	–	–	–	–	4 000	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–
Operational costs		35 962	38 972	–	–	–	–	(1 248)	(1 248)	37 724	38 157	40 048
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		276	276	–	–	–	–	(276)	(276)	–	276	2 760
Total Expenditure		**303 058**	**310 768**	–	–	–	–	–	–	**310 768**	**305 726**	**317 852**
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–	0	0
Transfers and subsidies - capital (monetary allocations)		2 700	3 800	–	–	–	–	–	–	3 800	500	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	2 461	2 461	2 461	–	–
Surplus/(Deficit) before taxation		2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	2 700	3 800	–	–	–	–	2 461	2 461	6 261	500	0

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
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	–	–	–	–	(6)	(6)	1 744	28 700	–
Capital multi-year expenditure sub-total	3	1 750	1 750	–	–	–	–	(6)	(6)	1 744	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	1 809	–	–	–	–	–	–	1 809	1 675	520
Vote 4 - Finance		30	30	–	–	–	–	–	–	30	15	15
Vote 5 - Community Services		7 676	9 683	–	–	–	–	2 468	2 468	12 151	2 583	2 075
Capital single-year expenditure sub-total		9 755	11 537	–	–	–	–	2 468	2 468	14 004	4 278	2 620
Total Capital Expenditure - Vote		11 505	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620
Capital Expenditure - Functional												
Governance and administration		2 064	1 839	–	–	–	–	–	–	1 839	1 690	535
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		2 064	1 839	–	–	–	–	–	–	1 839	1 690	535
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		7 445	9 456	–	–	–	–	2 461	2 461	11 918	2 510	1 815
Community and social services		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		1 315	1 534	–	–	–	–	–	–	1 534	610	410
Public safety		5 600	7 654	–	–	–	–	2 461	2 461	10 115	1 850	1 400
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		530	268	–	–	–	–	–	–	268	50	5
Economic and environmental services		496	492	–	–	–	–	–	–	492	278	270
Planning and development		15	15	–	–	–	–	–	–	15	5	10
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		481	477	–	–	–	–	–	–	477	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	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620
Funded by:												
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 Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	2 700	3 800	–	–	–	–	–	–	3 800	500	–
Borrowing		1 500	1 500	–	–	–	–	–	–	1 500	28 500	–
Internally generated funds		7 305	7 987	–	–	–	–	2 461	2 461	10 448	3 978	2 620
Total Capital Funding		11 505	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
ASSETS												
Current assets												
Cash and cash equivalents		66 290	72 325	–	–	–	–	0	0	72 325	65 888	66 492
Trade and other receivables from exchange transacti	1	5 485	9 403	–	–	–	–	–	–	9 403	9 403	9 403
Receivables from non-exchange transactions	1	548	560	–	–	–	–	–	–	560	560	560
Current portion of non-current receivables	2	2 168	2 154	–	–	–	–	–	–	2 154	2 283	2 420
Inventory		1 571	1 767	–	–	–	–	–	–	1 767	1 767	1 767
VAT		526	0	–	–	–	–	(0)	(0)	–	–	–
Other current assets		–	–	–	–	–	–	–	–	–	–	–
Total current assets		**76 587**	**86 209**	–	–	–	–	–	–	**86 209**	**79 902**	**80 643**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		12 769	12 797	–	–	–	–	–	–	12 797	12 797	12 797
Property, plant and equipment	3	93 981	91 121	–	–	–	–	2 461	2 461	93 583	122 838	121 462
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		373	180	–	–	–	–	–	–	180	150	270
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		22 424	21 746	–	–	–	–	–	–	21 746	23 051	24 434
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**129 546**	**125 844**	–	–	–	–	**2 461**	**2 461**	**128 305**	**158 835**	**158 963**
TOTAL ASSETS		**206 134**	**212 052**	–	–	–	–	**2 461**	**2 461**	**214 514**	**238 737**	**239 606**
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	6 940	–	–	–	–	–	–	6 940	6 940	6 940
Trade and other payables from non-exchange transactions		13 478	4 327	–	–	–	–	–	–	4 327	2 527	2 527
Provisions		18 055	18 646	–	–	–	–	–	–	18 646	19 765	20 951
VAT		–	384	–	–	–	–	–	–	384	384	384
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		**43 569**	**35 597**	–	–	–	–	–	–	**35 597**	**32 624**	**33 810**
Non current liabilities												
Borrowing	1	2 727	2 727	–	–	–	–	–	–	2 727	26 850	23 850
Provisions	1	56 319	52 896	–	–	–	–	–	–	52 896	55 469	58 151
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**59 047**	**55 623**	–	–	–	–	–	–	**55 623**	**82 319**	**82 001**
TOTAL LIABILITIES		**102 615**	**91 220**	–	–	–	–	–	–	**91 220**	**114 943**	**115 811**
NET ASSETS	2	**103 519**	**120 833**	–	–	–	–	**2 461**	**2 461**	**123 294**	**123 794**	**123 794**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		82 519	99 833	–	–	–	–	2 461	2 461	102 294	102 794	102 794
Funds and Reserves		21 000	21 000	–	–	–	–	–	–	21 000	21 000	21 000
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**103 519**	**120 833**	–	–	–	–	**2 461**	**2 461**	**123 294**	**123 794**	**123 794**

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		–	–	–	–	–	–	–	–	–	–	–
Service charges		15 170	17 559	–	–	–	–	–	–	17 559	15 470	15 820
Other revenue		173 292	178 153	–	–	–	–	–	–	178 153	177 030	184 871
Transfers and Subsidies - Operational	1	96 796	95 698	–	–	–	–	–	–	95 698	94 926	96 555
Transfers and Subsidies - Capital	1	2 700	3 300	–	–	–	–	–	–	3 300	500	–
Interest		7 900	8 900	–	–	–	–	–	–	8 900	7 800	8 300
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(294 783)	(298 580)	–	–	–	–	–	–	(298 580)	(298 216)	(310 128)
Finance charges		(1 500)	(1 500)	–	–	–	–	–	–	(1 500)	(1 500)	(1 500)
Transfers and Subsidies	1	–	(2 200)	–	–	–	–	–	–	(2 200)	(1 800)	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(425)	1 331	–	–	–	–	–	–	1 331	(5 790)	(6 082)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
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		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(11 505)	(13 287)	–	–	–	–	–	–	(13 287)	(32 978)	(2 620)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1 605)	(3 387)	–	–	–	–	–	–	(3 387)	(22 478)	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)	(4 704)	–	–	–	–	–	–	(4 704)	(6 669)	(3 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3 206)	(3 204)	–	–	–	–	–	–	(3 204)	21 831	(3 000)
NET INCREASE/ (DECREASE) IN CASH HELD		(5 235)	(5 260)	–	–	–	–	–	–	(5 260)	(6 436)	604
Cash/cash equivalents at the year begin:	2	71 525	77 585	–	–	–	–	–	–	77 585	72 325	65 888
Cash/cash equivalents at the year end:	2	66 290	72 325	–	–	–	–	–	–	72 325	65 888	66 492

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	66 290	72 325	–	–	–	–	–	–	72 325	65 888	66 492
Other current investments > 90 days		548	560	–	–	–	–	0	0	560	560	560
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		66 838	72 885	–	–	–	–	0	0	72 885	66 448	67 052
Applications of cash and investments												
Unspent conditional transfers		13 478	2 527	–	–	–	–	–	–	2 527	2 527	2 527
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	(13 875)	(17 758)					–	–	(17 758)	(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
Total Application of cash and investments:		27 702	12 869	–	–	–	–	–	–	12 869	13 770	14 549
Surplus(shortfall)		39 136	60 016	–	–	–	–	0	0	60 016	52 678	52 504

TABLE B9 – Asset Management

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	5 090	6 968	–	–	–	–	(8)	(8)	6 960	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	–	–	–	–	(8)	(8)	242	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	250	250	–	–	–	–	(8)	(8)	242	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		400	135	–	–	–	–	–	–	135	–	–
Intangible Assets		400	135	–	–	–	–	–	–	135	–	–
Computer Equipment		180	90	–	–	–	–	–	–	90	–	–
Furniture and Office Equipment		–	114	–	–	–	–	–	–	114	–	–
Machinery and Equipment		600	1 940	–	–	–	–	–	–	1 940	300	–
Transport Assets		3 660	4 280	–	–	–	–	–	–	4 280	500	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	2 340	2 457	–	–	–	–	8	8	2 465	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	658	–	–	–	–	8	8	666	333	300
Machinery and Equipment		105	107	–	–	–	–	–	–	107	105	100
Transport Assets		1 800	1 692	–	–	–	–	–	–	1 692	700	1 000
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–

Total Upgrading of Existing Assets *to be adjus*	2a	4 075	3 861	–	–	–	–	2 461	2 461	6 323	30 790	970
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		150	125	–	–	–	–	–	–	125	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	1 625	–	–	–	–	–	–	1 625	28 650	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		30	25	–	–	–	–	–	–	25	25	250
Housing		250	445	–	–	–	–	(6)	(6)	439	200	–
Other Assets	6	280	471	–	–	–	–	(6)	(6)	464	225	250
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	150
Intangible Assets		–	–	–	–	–	–	–	–	–	–	150
Computer Equipment		1 260	807	–	–	–	–	–	–	807	250	250
Furniture and Office Equipment		200	166	–	–	–	–	–	–	166	1 300	–
Machinery and Equipment		285	285	–	–	–	–	6	6	291	115	20
Transport Assets		400	508	–	–	–	–	2 461	2 461	2 969	250	300
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure *to be adjusted*	4	11 505	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		150	125	–	–	–	–	–	–	125	150	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	160	–	–	–	–	–	–	160	–	–
Solid Waste Infrastructure		1 500	1 500	–	–	–	–	–	–	1 500	28 500	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		1 650	1 785	–	–	–	–	–	–	1 785	28 650	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–	–	–
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		280	275	–	–	–	–	(8)	(8)	267	25	250
Housing		250	445	–	–	–	–	(6)	(6)	439	450	250
Other Assets		530	721	–	–	–	–	(15)	(15)	706	475	500
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		400	135	–	–	–	–	–	–	135	–	150
Intangible Assets		400	135	–	–	–	–	–	–	135	–	150
Computer Equipment		1 440	897	–	–	–	–	–	–	897	250	250
Furniture and Office Equipment		635	938	–	–	–	–	8	8	946	1 633	300
Machinery and Equipment		990	2 332	–	–	–	–	6	6	2 338	520	120
Transport Assets		5 860	6 480	–	–	–	–	2 461	2 461	8 941	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	13 287	–	–	–	–	2 461	2 461	15 748	32 978	2 620

ASSET REGISTER SUMMARY - PPE (WDV)	5	107 123	104 098	–	–	–	–	2 461	2 461	106 559	135 785	134 529
Roads Infrastructure		1 017	945	–	–	–	–	–	–	945	945	945
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		288	393	–	–	–	–	–	–	393	543	543
Water Supply Infrastructure		1 502	1 395	–	–	–	–	–	–	1 395	1 395	1 395
Sanitation Infrastructure		1 158	1 236	–	–	–	–	–	–	1 236	1 236	1 236
Solid Waste Infrastructure		30 472	29 517	–	–	–	–	–	–	29 517	57 730	57 439
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		34 438	33 485	–	–	–	–	–	–	33 485	61 849	61 557
Community Assets		10	13	–	–	–	–	–	–	13	13	13
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Investment properties		12 769	12 783	–	–	–	–	–	–	12 783	12 768	12 752
Other Assets		12 901	12 249	–	–	–	–	(15)	(15)	12 235	12 290	12 370
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		373	180	–	–	–	–	–	–	180	150	270
Computer Equipment		3 545	3 132	–	–	–	–	–	–	3 132	2 885	2 637
Furniture and Office Equipment		4 858	4 433	–	–	–	–	8	8	4 441	5 579	5 370
Machinery and Equipment		9 165	8 678	–	–	–	–	6	6	8 684	9 170	9 254
Transport Assets		24 064	24 145	–	–	–	–	2 461	2 461	26 607	26 082	25 307
Land		4 999	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	104 098	–	–	–	–	2 461	2 461	106 559	135 785	134 529
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	10 655	–	–	–	–	(3 977)	(3 977)	6 678	11 060	11 301
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		6 396	6 196	–	–	–	–	(4 000)	(4 000)	2 196	6 896	6 996
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		6 396	6 196	–	–	–	–	(4 000)	(4 000)	2 196	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	1 678	–	–	–	–	(52)	(52)	1 627	1 498	1 538
Housing		5	5	–	–	–	–	–	–	5	5	5
Other Assets		1 435	1 683	–	–	–	–	(52)	(52)	1 631	1 503	1 543
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		533	355	–	–	–	–	(7)	(7)	348	577	573
Transport Assets		1 899	2 421	–	–	–	–	82	82	2 503	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	14 336	–	–	–	–	(3 977)	(3 977)	10 358	14 812	15 176
Renewal and upgrading of Existing Assets as % of tota		*55.8%*	*47.6%*							*55.8%*	*97.6%*	*100.0%*
Renewal and upgrading of Existing Assets as % of dep		*174.3%*	*171.7%*							*238.8%*	*857.5%*	*67.6%*
R&M as a % of PPE		*9.6%*	*10.2%*							*6.3%*	*8.1%*	*8.4%*
Renewal and upgrading and R&M as a % of PPE		*15.6%*	*16.3%*							*14.5%*	*31.8%*	*10.3%*

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2024/25 Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Budget Year +1 2025/26 Adjusted Budget	Budget Year +2 2026/27 Adjusted Budget
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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3								-	-		
Other water supply (< min.service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min.service level)									-	-		
No toilet provisions									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Servic Level sub-total		-	-	-	-	-	-	-	-	-	-	-
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) (impermissable values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissable 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		-	-	-	-	-	-	-	-	-	-	-

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

Adjustment was made in relation to transfers and subsidies received.

3. Adjustments to Expenditure on Allocations and Grant Programmes

All grant recognitions, to date have been included in this June adjustment budget 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

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 if required.

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, **RG Bosman** , Municipal Manager of Overberg District Municipality, hereby certify that –

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

Print name **Mr. RG Bosman**
Municipal Manager of **Overberg District Municipality DC3**

Signature ---------------------------

Date 30/06/2025 ---------------------------------