



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

**ADJUSTMENT BUDGET**

**2025/2026 - 2027/2028**

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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

The mayor is legislatively responsible for the tabling of the Budget for the municipality to Council. Section 53 of the MFMA stipulates as follows:

### **53. (1) The mayor of a municipality must—**

(a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget;

Section 72 of the MFMA stipulates as follows:

### **72. (1) The accounting officer of a municipality must by 25 January of each year—**

(a) assess the performance of the municipality during the first half of the financial year

(b) submit a report on such assessment to—

(i) the mayor of the municipality;

**2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.**

**(3) The accounting officer must, as part of the review—**

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

### **(2) An adjustments budget —**

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

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

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

- (d) **may authorise the utilisation of projected savings in one vote towards spending under another vote;**
- (e) *may authorise the spending of funds that were unspent at the end of the financial year preceding the budget year, where the under-spending could not reasonably have been foreseen at the time when the annual budget for the budget year was approved by the council;*
- (f) **may correct any errors in the annual budget; and**
- (g) *may provide for any other expenditure within a prescribed framework. “*

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

*“23. Timeframes for tabling of adjustments budgets*

- (a) ***An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the municipal council at any time during the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.***
- (b) *Only one adjustments budget referred to in sub-regulation (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a municipality in a national or provincial adjustments budget, in which case sub-regulation (3) applies.*
- (c) *If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor of the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget, table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues.*
- (d) *An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred within the period set in section 29(3) of the Act.*

- (e) An adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relate and must be approved by the municipal council by 25 August of the financial year following the financial year to which the roll-overs relate.*
- (f) An adjustments budget contemplated in section 28(2)(G) of the Act may only authorize unauthorized expenditure as anticipated by section 32(2)(a)(i) of the Act, and must be – dealt with as part of the adjustments budget contemplated in sub-regulation (1); and*
- (g) A special adjustments budget tabled in the municipal council when the mayor tables the annual report in terms of section 127(2) of the Act, which may only deal with unauthorized expenditure from the previous financial year which the council is being requested to authorize in terms of section 32(2)(a) (i) of the Act.”*

## 2) High level overview of Adjustment budget

Based on the above legislative guidance the following Adjustment budget is tabled for council for approval. More detailed information explains the contents of the information.

### Operational Budget information

Description	Budget Year 2025/26					Budget Year	Budget Year
	Original	Prior	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Adjusts.	Adjusts.	Budget	Budget	Budget
	1	6	7	8			
R thousands	A	A1	F	G	H		
<b>Financial Performance</b>							
Property rates	–	–	–	–	–	–	–
Service charges	18 771	19 546	200	200	19 746	20 085	20 989
Investment revenue	9 202	9 202	–	–	9 202	9 607	10 039
Transfers recognised - operational	98 798	100 599	–	–	100 599	96 146	100 530
Other own revenue	180 041	180 045	1 073	1 073	181 118	193 353	202 508
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>306 812</b>	<b>309 392</b>	<b>1 273</b>	<b>1 273</b>	<b>310 665</b>	<b>319 191</b>	<b>334 066</b>
Employee costs	173 064	173 018	(1 165)	(1 165)	171 853	182 449	192 265
Remuneration of councillors	7 136	7 136	–	–	7 136	7 565	8 018
Depreciation & asset impairment	3 797	3 797	(27)	(27)	3 770	3 798	3 827
Finance charges	1 427	1 427	–	–	1 427	1 136	1 183
Inventory consumed and bulk purchases	44 121	44 574	(707)	(707)	43 867	48 358	49 438
Transfers and subsidies	1 000	895	–	–	895	1 045	1 092
Other expenditure	76 222	78 501	3 168	3 168	81 669	74 517	77 771
<b>Total Expenditure</b>	<b>306 767</b>	<b>309 347</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>
<b>Surplus/(Deficit)</b>	<b>45</b>	<b>45</b>	<b>4</b>	<b>4</b>	<b>49</b>	<b>325</b>	<b>471</b>
Transfers and subsidies - capital (monetary allocations)	500	948	–	–	948	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>545</b>	<b>993</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>
<b>Surplus/ (Deficit) for the year</b>	<b>545</b>	<b>993</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>

**The municipality revised the Approved budget as follows –**

Revenue adjustment of R3,853m from the approved budget. The bulk of these adjustments can be allocated to the unspent grants approved that was included and approved with the Adjustment budget in September 2025.

Review of other revenue items based on mid-year analysis as well as projections for the period ending 30 June 2026 has also been incorporated.

Expenditure projections are mostly revised due the outcome of the Mid-year review analysis. The impact of the early fire season experience and the severity of fires contributed to the significant increases in additional employee related cost especially the overtime and standby allowances allocated and reported in the Fire services department. Despite this adjustment the net employee cost is downwards adjusted and the bulk of these is due to the Roads function. Other operational cost required to provide to ensure continuous service delivery is also reviewed and aligned as required. Numerous contractual obligations also require review and adjustments to aligned with performance to date.

The nett effect of the operational budget tabled is a slight improvement in nett surplus before considering the capital transfers. The budget presented is there for positive despite the numerous challenges experienced by the municipality.

More detail analysis will be provided below.

Below breakdown of the operational budget per Functional classification for more clarifications relating to the specific adjustments processed.

## Operational budget per function

Standard Description	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	5 A1	10 F	11 G	12 H		
<b>R thousands</b>							
<b>Revenue - Functional</b>							
<b>Governance and administration</b>	<b>114 240</b>	<b>116 494</b>	<b>260</b>	<b>260</b>	<b>116 754</b>	<b>112 686</b>	<b>116 370</b>
Executive and council	34 521	34 521	–	–	34 521	32 163	32 158
Finance and administration	79 720	81 973	260	260	82 233	80 523	84 212
<b>Community and public safety</b>	<b>42 619</b>	<b>43 394</b>	<b>813</b>	<b>813</b>	<b>44 207</b>	<b>46 464</b>	<b>51 566</b>
Sport and recreation	23 795	24 570	563	563	25 133	25 123	28 184
Public safety	14 223	14 223	350	350	14 573	16 494	18 278
Housing	–	–	–	–	–	–	–
Health	4 600	4 600	(100)	(100)	4 500	4 846	5 103
<b>Economic and environmental services</b>	<b>131 832</b>	<b>131 832</b>	<b>–</b>	<b>–</b>	<b>131 832</b>	<b>140 117</b>	<b>145 309</b>
Road transport	131 694	131 694	–	–	131 694	139 970	145 155
Environmental protection	138	138	–	–	138	147	154
<b>Trading services</b>	<b>18 621</b>	<b>18 621</b>	<b>200</b>	<b>200</b>	<b>18 821</b>	<b>19 925</b>	<b>20 821</b>
Waste management	18 621	18 621	200	200	18 821	19 925	20 821
<b>Total Revenue - Functional</b>	<b>307 312</b>	<b>310 340</b>	<b>1 273</b>	<b>1 273</b>	<b>311 613</b>	<b>319 191</b>	<b>334 066</b>
<b>Expenditure - Functional</b>							
<b>Governance and administration</b>	<b>68 556</b>	<b>69 712</b>	<b>(427)</b>	<b>(427)</b>	<b>69 285</b>	<b>74 309</b>	<b>78 513</b>
Executive and council	11 682	11 782	(43)	(43)	11 739	12 341	13 038
Finance and administration	54 512	55 567	(384)	(384)	55 183	59 477	62 846
Internal audit	2 363	2 363	–	–	2 363	2 492	2 628
<b>Community and public safety</b>	<b>92 299</b>	<b>93 474</b>	<b>1 897</b>	<b>1 897</b>	<b>95 370</b>	<b>90 130</b>	<b>94 800</b>
Community and social services	–	–	–	–	–	–	–
Sport and recreation	22 250	22 980	178	178	23 157	20 183	21 165
Public safety	46 060	46 424	1 025	1 025	47 449	48 424	51 003
Housing	–	–	–	–	–	–	–
Health	23 989	24 070	694	694	24 764	21 522	22 633
<b>Economic and environmental services</b>	<b>137 524</b>	<b>137 774</b>	<b>(306)</b>	<b>(306)</b>	<b>137 469</b>	<b>146 094</b>	<b>151 624</b>
Planning and development	1 898	1 898	1	1	1 899	2 005	2 124
Road transport	131 694	131 694	–	–	131 694	139 970	145 155
Environmental protection	3 932	4 182	(307)	(307)	3 875	4 119	4 345
<b>Trading services</b>	<b>8 387</b>	<b>8 387</b>	<b>105</b>	<b>105</b>	<b>8 492</b>	<b>8 334</b>	<b>8 657</b>
Energy sources	–	–	–	–	–	–	–
Water management	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–
Waste management	8 387	8 387	105	105	8 492	8 334	8 657
<b>Other</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Expenditure - Functional</b>	<b>306 767</b>	<b>309 347</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>
<b>Surplus/ (Deficit) for the year</b>	<b>545</b>	<b>993</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>

## Capital Budget information

Description	Ref	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		A	5 A1	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>								
<b>Multi-year expenditure to be adjusted</b>	2							
Vote 5 - Community Services		9 200	33 650	-	-	33 650	20 800	2 900
<b>Capital multi-year expenditure sub-total</b>	3	<b>9 200</b>	<b>33 650</b>	<b>-</b>	<b>-</b>	<b>33 650</b>	<b>20 800</b>	<b>2 900</b>
<b>Single-year expenditure to be adjusted</b>	2							
Vote 1 - Municipality Manager		23	23	(1)	(1)	22	-	-
Vote 3 - Corporate Services		2 675	1 555	(508)	(508)	1 047	35	35
Vote 4 - Finance		42	42	-	-	42	-	-
Vote 5 - Community Services		2 938	4 935	340	340	5 274	53	90
<b>Capital single-year expenditure sub-total</b>		<b>5 678</b>	<b>6 554</b>	<b>(169)</b>	<b>(169)</b>	<b>6 385</b>	<b>88</b>	<b>125</b>
<b>Total Capital Expenditure - Vote</b>		<b>14 878</b>	<b>40 204</b>	<b>(169)</b>	<b>(169)</b>	<b>40 035</b>	<b>20 888</b>	<b>3 025</b>

The Adjustment capital budget is tabled is mostly to align operational requirements and ensure that completed projects is accounted for as finalised. Projects that due to budgeting requirements also needs to be reviewed is also updated as part of the budget information. The result is a downwards adjustment of the capital budget. The main contributor to the adjustment is the Environmental services department. The capital project allocated to the Karwyderskraal management of the operations needs to be reviewed based on the SCM tenders received. Budget provision was not adequate to ensure completing of the project.

The revision of the adjustment budget will result in a slight improvement in the own funding requirements for capital projects as per below table.

	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	A	A1	F	G	H		
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	14 878	40 204	(169)	(169)	40 035	20 888	3 025
Transfers recognised - capital	500	948	-	-	948	-	-
Borrowing	9 200	33 500	-	-	33 500	15 700	-
Internally generated funds	5 178	5 756	(169)	(169)	5 587	5 188	3 025
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>40 204</b>	<b>(169)</b>	<b>(169)</b>	<b>40 035</b>	<b>20 888</b>	<b>3 025</b>

## Balance sheet and Cashflow information

	Budget Year 2025/26					Budget Year	Budget Year
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	A	A1	F	G	H		
<b>Financial position</b>							
Total current assets	78 259	75 431	10 100	10 100	85 531	84 407	85 696
Total non current assets	138 329	163 656	630	630	164 286	182 365	182 904
Total current liabilities	31 921	29 672	3 763	3 763	33 435	35 100	38 193
Total non current liabilities	63 289	87 589	5 091	5 091	92 679	107 645	105 909
Community wealth/Equity	<b>121 378</b>	<b>121 826</b>	<b>1 877</b>	<b>1 877</b>	<b>123 703</b>	<b>124 027</b>	<b>124 498</b>
<b>Cash flows</b>							
Net cash from (used) operating	2 140	338	903	903	1 241	4 477	6 490
Net cash from (used) investing	(12 218)	(37 544)	169	169	(37 375)	(19 008)	(2 397)
Net cash from (used) financing	2 099	26 399	1 500	1 500	27 899	13 403	(2 920)
Cash/cash equivalents at the year end	<b>64 346</b>	<b>61 517</b>	<b>9 073</b>	<b>9 073</b>	<b>70 590</b>	<b>69 463</b>	<b>70 637</b>

Based on the balance sheet analysis as well as the cash flow projections the proposed Adjustment budget tabling will result in an improvement of the municipal cashflow projection for the financial year.

Cash flow should improve from the original budget of R64m to a projected R70m for the period ending 30 June 2026.

Based on the above high-level explanation the mayor proposes the following –

### 3) Recommendations

It is recommended:

- 1) That Council approves the 2025/2026 Mid-Year adjustments budget, and
- 2) That the SDBIP be amended according to the Mid-Year Adjustment Budget.

**Executive Mayor**

**Alderman AE Franken**

## **4) Resolutions**

### **ADJUSTMENT BUDGET 2025/2026**

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 2025/2026 as set out in the report and the schedules contained be approved
- 2) That it be noted that there are no changes to any budget-related policies

## Executive Summary

The following will be included/amended/corrected in the 2025/26 mid-year adjustment budget pertaining the Operational and Capital Budget. A municipality may revise an approved annual budget through an adjustments budget.

Description	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	6 F	7 G	8 H		
<b>Financial Performance</b>							
Total Revenue (excluding capital transfers and contributions)	306 812	309 392	1 273	1 273	310 665	319 191	334 066
<b>Total Expenditure</b>	<b>306 767</b>	<b>309 347</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>
Surplus/(Deficit)	45	45	4	4	49	325	471
Transfers and subsidies - capital (monetary allocations)	500	948	–	–	948	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>545</b>	<b>993</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>
<b>Surplus/ (Deficit) for the year</b>	<b>545</b>	<b>993</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>
R thousands	A	A1	F	G	H		
<b>Capital expenditure &amp; funds sources</b>							
Capital expenditure	14 878	40 204	(169)	(169)	40 035	20 888	3 025
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>40 204</b>	<b>(169)</b>	<b>(169)</b>	<b>40 035</b>	<b>20 888</b>	<b>3 025</b>

The high-level overview presents a positive adjustment budget despite the numerous operational challenges experienced over the mid-year review period. Emergency services (Fire department) experience a severe fire season as well as additional “out of the ordinary” obligations that was given to Municipal health services (G20 summit) obligations. Despite the above the municipality experienced a positive holiday season with full bookings at the municipal resorts despite the challenges with maintenance of the facilities.

The strategic decision to review the budgeting of additional vacancies on hold and ensure only critical service delivery post is budgeted for with the approved budget also impacted the budget positively.

Operational surplus increase slightly with the mid-year budget with a corresponding decrease in capital provisions required.

This has a positive impact on the cashflow projections as per table below –

	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	A	A1	F	G	H		
<b><u>Financial position</u></b>							
Total current assets	78 259	75 431	10 100	10 100	85 531	84 407	85 696
Total non current assets	138 329	163 656	630	630	164 286	182 365	182 904
Total current liabilities	31 921	29 672	3 763	3 763	33 435	35 100	38 193
Total non current liabilities	63 289	87 589	5 091	5 091	92 679	107 645	105 909
Community wealth/Equity	<b>121 378</b>	<b>121 826</b>	<b>1 877</b>	<b>1 877</b>	<b>123 703</b>	<b>124 027</b>	<b>124 498</b>
<b><u>Cash flows</u></b>							
Net cash from (used) operating	2 140	338	903	903	1 241	4 477	6 490
Net cash from (used) investing	(12 218)	(37 544)	169	169	(37 375)	(19 008)	(2 397)
Net cash from (used) financing	2 099	26 399	1 500	1 500	27 899	13 403	(2 920)
<b>Cash/cash equivalents at the year end</b>	<b>64 346</b>	<b>61 517</b>	<b>9 073</b>	<b>9 073</b>	<b>70 590</b>	<b>69 463</b>	<b>70 637</b>
<b><u>Cash backing/surplus reconciliation</u></b>							
Cash and investments available	64 346	61 517	9 073	9 073	70 590	69 463	70 637
Application of cash and investments	24 778	22 628	2 606	2 606	25 234	24 779	24 808
<b>Balance - surplus (shortfall)</b>	<b>39 568</b>	<b>38 890</b>	<b>6 467</b>	<b>6 467</b>	<b>45 357</b>	<b>44 684</b>	<b>45 829</b>

Detail analysis of the different Revenue sources and Expenditure classifications to support the tabled information below.

## 1.1 Adjusted Revenue sources

Description	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	F	G	H		
<b>Revenue By Source</b>							
<b>Exchange Revenue</b>							
Service charges - Electricity	-	-	-	-	-	-	-
Service charges - Water	-	25	-	-	25	-	-
Service charges - Waste Water Management	150	900	-	-	900	161	168
Service charges - Waste Management	18 621	18 621	200	200	18 821	19 925	20 821
Sale of Goods and Rendering of Services	144 147	144 147	850	850	144 997	155 264	162 181
Agency services	13 951	13 951	-	-	13 951	14 606	15 147
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	318	322	-	-	322	340	374
Interest earned from Current and Non Current Assets	9 202	9 202	-	-	9 202	9 607	10 039
Rental from Fixed Assets	16 165	16 165	-	-	16 165	18 563	21 311
Licence and permits	1 445	1 445	(100)	(100)	1 345	1 546	1 654
Operational Revenue	1 356	1 356	323	323	1 679	1 155	1 213
<b>Non-Exchange Revenue</b>							
Transfers and subsidies - Operational	98 798	100 599	-	-	100 599	96 146	100 530
Gains on disposal of Assets	2 660	2 660	-	-	2 660	1 880	628
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>306 812</b>	<b>309 392</b>	<b>1 273</b>	<b>1 273</b>	<b>310 665</b>	<b>319 191</b>	<b>334 066</b>

### Service charges - Waste Management

Volume projections to date, indicates an increase in dumping projection from the local municipalities.

### Sale of Goods and Rendering of Services

#### Resort – Camping fees

A positive increase in camping demand at the resorts indicated a projection in revenue for the period expected.

#### Licence and permits

Municipal Health Licences and Permits

Vacancies in the department and G20 activities impacted the services, however a remedial strategy is implemented to mitigate the reduction in collections until year end.

## Operational Revenue

Fire services – Rendering Services

Due to the intensified fire season more accounts will be billed to landowners especially to recoup the cost of 3rd parties' expenditure incurred, (e.g. helicopter costs):

### 1.2 Operational expenditure adjustments

Description	Budget Year 2025/26					Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	F	G	H		
<b>Expenditure By Type</b>							
Employee related costs	173 064	173 018	(1 165)	(1 165)	171 853	182 449	192 265
Remuneration of councillors	7 136	7 136	-	-	7 136	7 565	8 018
Bulk purchases - electricity	-	-	-	-	-	-	-
Inventory consumed	44 121	44 574	(707)	(707)	43 867	48 358	49 438
Debt impairment	100	100	-	-	100	100	100
Depreciation and amortisation	3 697	3 697	(27)	(27)	3 670	3 698	3 727
Interest	1 427	1 427	-	-	1 427	1 136	1 183
Contracted services	35 245	37 882	234	234	38 116	29 678	30 775
Transfers and subsidies	1 000	895	-	-	895	1 045	1 092
Irrecoverable debts written off	-	-	-	-	-	-	-
Operational costs	40 976	40 619	2 934	2 934	43 553	44 839	46 996
Losses on disposal of Assets	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>306 767</b>	<b>309 347</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>

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 increased fire season, resulting in losses or damages in assets and increased co-payments on insurance and increased external audit costs forces the municipality to review its budget priorities and to amend the requirement and needs consequently.

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

### **Employee related costs**

Despite the significant provisions that was required at the Emergency fire department the municipality still reduce the total Employee cost with the Mid-year budget adjustments.

The bulk of these reductions is allocated to the Roads department that is continuously review the Project spending based on the departmental operational plans and requirements. Roads department required Provincial approval with the filling of post and these processes also contributes to lower spending reported.

No risk is anticipated at the Roads department due to the allocations of these saving to Maintenance categories to ensure achievement of projections and business plan targets.

Provisions was also required to accommodate the additional spending relating to the implementation of the Government Gazette promulgated from COGTA.

### **Remuneration of councillors**

Despite the Gazetted increases promulgate the municipality proposed no adjustments to the Remuneration of councillors. This is mainly due to adequate budget provision approved with the approved budget in May 2025.

### **Inventory consumed**

Water and Food Monsters -Mun Health Services R 220 000

*Funding allocated for G20 project, reimbursement required to perform normal functions in department.*

### **Contracted services**

Fire and Disaster Management –

Repairs & Maintenance (equipment) R400 000

Maintenance of Equipment (Committee services) R120 000

*Generator savings on maintenance*

## Operational costs

External Audit Cost R 400 000

*Auditing cost from AG increased above projected costs annually and remain a big affordability concern for the municipality*

Fire and Disaster Management –

Outsourced Services R350 000

Insurance Co-payment R300 000

Zero rated - Fuel cost R200 000

*Due to the fire season experiences and incidents the cost and provision to continue during the financial year, required an urgent adjustment to these and smaller line items.*

Municipal Services (Resorts/Head Office) R260 000

*Increase in rates, consumption and taxes above anticipated inflation adjustments*

Printing and publication costs with R129 750

*Overall, under anticipated usage in the municipality compared to actuals projected.*

External Computer Services – Specialised R 800 000

*Contract terminated, company liquidated*

Telephone Costs R 331 500

*Review and cancelation of old Telkom lines, including reduction in usage projected*

Computer Software licencing R 278 643

*Currency Dollar to Rand ratio and user reduction in licencing*

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

Description	Ref	Budget Year 2025/26					Budget Year	Budget Year
		Original Budget	Prior Adjusted	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	5 A1	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>								
<u>Multi-year expenditure to be adjusted</u>	2							
Vote 5 - Community Services		9 200	33 650	-	-	33 650	20 800	2 900
<b>Capital multi-year expenditure sub-total</b>	3	9 200	33 650	-	-	33 650	20 800	2 900
<u>Single-year expenditure to be adjusted</u>	2							
Vote 1 - Municipal Manager		23	23	(1)	(1)	22	-	-
Vote 3 - Corporate Services		2 675	1 555	(508)	(508)	1 047	35	35
Vote 4 - Finance		42	42	-	-	42	-	-
Vote 5 - Community Services		2 938	4 935	340	340	5 274	53	90
<b>Capital single-year expenditure sub-total</b>		5 678	6 554	(169)	(169)	6 385	88	125
<b>Total Capital Expenditure - Vote</b>		14 878	40 204	(169)	(169)	40 035	20 888	3 025

In September 2025 and December 2025 adjustment budgets were approved by Council, as some projects had to be amended. 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:

Projects impacted are as follows:

Project	ADJUSTMENT	Mid-Year Budget	Reason
DC3_Septic tank	-R7 800.00	R152 200.00	Completed project
DC3_Rescue Equipment	R250 000.00	R400 000.00	Higher fire season requirements
DC3_Weighbridge software program	-R200 000.00	R0.00	Tendet amount to high.
DC3_Fingerprint system	-R500 000.00	R0.00	Moved to Emergency Services
DC3_Computer Equipment	-R53 800.00	R101 200.00	Moved to other projects.
DC3_Vehide	-R88 600.00	R511 400.00	VAT saving, funding to priority projects
DC3_Furniture and Office Equipment	R63 592.00	R213 592.00	Needs for co-funded grant project.
DC3_Computer Equipment	-R873.00	R1 627.00	Completed project
DC3_Fencing	R9 800.00	R114 800.00	Required to complete fencing project, budget moved from Computer equipment.
DC3_Water Truck	-R85 274.00	R120 517.00	Completed project
DC3_Access Control - Resort Uilenkraalsmond	-R100 000.00	R0.00	Stand-over to next MTREF period
DC3_Aircons	R32 000.00	R32 000.00	Require to replace broken aircons, budget moved from computer equipment.
DC3_Dehumidifier	R12 000.00	R12 000.00	Priority project in safes, budget moved from Computer equipement
DC3_Vehicle Replacement	R500 000.00	R500 000.00	Purchase of emergency vehicle

Management is currently focussed on ensuring the capital spending is escalated, considered the amendments listed above and other inter-departmental amendments with a zero net effect.

A 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.

It must be emphasised that the landfill project amounts to over 83% of the total capital budget, causing to reflect bad on current spending to date, and which will only commence with construction at the end of February towards the end of the financial year.

A reduction in the total capital budget amounting to R168 955 will reflect on the capital project list in the supporting documentation.

#### **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 2025 adjustment budgets and subsequently approved.

#### **1.5 Summary**

The Mid-year budget assessment forms the cornerstone of the review and amended of the Annual budget. The main assumptions for the tabling of the adjustment budget is to aligned the expenditure patterns with the actual performance for the end of December 2025 period. The review and alignment of all revenue categories is also included as part of the adjustment budget tabling. Numerous changes is also proposed to the Capital budget, the majority of these changes is to account for the operational needs to ensure that critical projects is complete as well as finalization of projects that was completed in the financial year.

The following adjustments are recommended and tabled for consideration:

Adjusted Operating expenditure of R 310 616 258

Adjusted Operating revenue of R 310 665 305

Capital Grants R947 983

Adjusted surplus of R 997 030

Adjusted Capital Budget of R 40 035 319

An overview presentation highlighting adjustments, and the financial impact will be presented in conjunction with the tabling of the Mid-Year adjustment budget 2025/26.

### 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	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	Adjustment
			BUDGET 2024/25	BUDGET 2024/25 (SEPT)	BUDGET 2024/25 (DEC)	BUDGET 2024/25 (FEB)	
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 074 492.00	2 074 492.00	2 174 492.00	2 140 992.00	(33 500.00)
3001	MUNICIPAL MANAGER	Executive Support	896 813.00	896 813.00	896 813.00	897 713.00	900.00
3002	MUNICIPAL MANAGER	Internal Audit	2 362 532.00	2 362 532.00	2 362 532.00	2 362 532.00	-
3003	MUNICIPAL MANAGER	Council Expenditure	8 710 533.00	8 710 533.00	8 710 533.00	8 700 533.00	(10 000.00)
3004	MUNICIPAL MANAGER	Idp & Communication	1 897 978.00	1 897 978.00	1 897 978.00	1 899 378.00	1 400.00
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 830 085.00	1 830 085.00	1 830 085.00	1 838 085.00	8 000.00
<b>Sub-Total</b>			<b>17 772 433.00</b>	<b>17 772 433.00</b>	<b>17 872 433.00</b>	<b>17 839 233.00</b>	<b>(33 200.00)</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 447 439.00	1 557 439.00	1 557 439.00	1 541 389.00	(16 050.00)
4001	CORPORATE SERVICES	Corporate Support	5 048 160.00	5 291 160.00	5 291 160.00	5 297 118.00	5 958.00
4002	CORPORATE SERVICES	Human Resources	5 939 159.00	5 989 159.00	6 359 436.00	6 646 234.00	286 798.00
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 292 985.00	4 289 985.00	4 289 985.00	4 294 985.00	5 000.00
4004	CORPORATE SERVICES	Information Services	3 690 250.00	3 690 250.00	3 690 250.00	2 580 368.00	(1 109 882.00)
<b>Sub-Total</b>			<b>20 417 993.00</b>	<b>20 817 993.00</b>	<b>21 188 270.00</b>	<b>20 360 094.00</b>	<b>(828 176.00)</b>
5000	FINANCE	Executive (Finance)	1 419 330.00	1 419 330.00	1 419 330.00	1 416 330.00	(3 000.00)
5001	FINANCE	Financial Support	490 061.00	490 061.00	490 061.00	493 561.00	3 500.00
5002	FINANCE	Financial Services	20 627 865.50	20 966 866.00	20 856 866.00	21 217 866.00	361 000.00
5003	FINANCE	Revenue	23 000.00	23 000.00	33 000.00	47 000.00	14 000.00
5004	FINANCE	Expenditure	3 742 200.00	3 742 200.00	3 742 200.00	3 745 700.00	3 500.00
5005	FINANCE	Supply Chain Management	4 406 176.00	4 452 176.00	4 452 176.00	4 505 176.00	53 000.00
<b>Sub-Total</b>			<b>30 708 632.50</b>	<b>31 093 633.00</b>	<b>30 993 633.00</b>	<b>31 425 633.00</b>	<b>432 000.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	1 419 617.00	1 419 617.00	1 419 617.00	1 423 617.00	4 000.00
6001	COMMUNITY SERVICES	Community Services Support	135 750.00	135 750.00	135 750.00	135 750.00	-
6002	COMMUNITY SERVICES	Municipal Health	23 806 403.00	23 360 403.00	23 887 568.00	24 574 568.00	687 000.00
6003	COMMUNITY SERVICES	Comprehensive Health	182 373.00	182 373.00	182 373.00	189 373.00	7 000.00
6004	COMMUNITY SERVICES	Environmental Management	3 932 260.00	4 182 260.00	4 182 260.00	3 875 060.00	(307 200.00)
6005	COMMUNITY SERVICES	Solid Waste	8 387 462.00	8 387 462.00	8 387 462.00	8 492 462.00	105 000.00
6006	COMMUNITY SERVICES	Emergency Services	46 060 296.00	46 270 296.00	46 424 195.00	47 449 195.00	1 025 000.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	22 249 577.00	22 229 577.00	22 979 577.00	23 157 077.00	177 500.00
6008	COMMUNITY SERVICES	Roads Function	131 694 196.00	131 694 196.00	131 694 196.00	131 694 196.00	-
<b>Sub-Total</b>			<b>237 867 934.00</b>	<b>237 861 934.00</b>	<b>239 292 998.00</b>	<b>240 991 298.00</b>	<b>1 698 300.00</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>306 766 992.50</b>	<b>307 545 993.00</b>	<b>309 347 334.00</b>	<b>310 616 258.00</b>	<b>1 268 924.00</b>

## ADJUSTED OPERATIONAL REVENUE

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

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL	ADJUSTMENT	ADJUSTMENT	ADJUSTMENT	Adjustment
			BUDGET 2025/26	BUDGET 2025/26 (SEPT)	BUDGET 2025/26 (DEC)	BUDGET 2025/26 (FEB)	
3003	MUNICIPAL MANAGER	Council Expenditure	34 520 500.00	34 520 500.00	34 520 500.00	34 520 500.00	-
<b>Sub-Total</b>			<b>34 520 500.00</b>	<b>34 520 500.00</b>	<b>34 520 500.00</b>	<b>34 520 500.00</b>	<b>-</b>
4001	CORPORATE SERVICES	Corporate Support	46 874.00	46 874.00	46 874.00	46 874.00	-
4002	CORPORATE SERVICES	Human Resources	-	-	-	193 597.00	193 597.00
<b>Sub-Total</b>			<b>46 874.00</b>	<b>46 874.00</b>	<b>46 874.00</b>	<b>240 471.00</b>	<b>193 597.00</b>
5002	FINANCE	Financial Services	79 545 690.00	79 993 673.00	81 795 014.00	81 861 479.00	66 465.00
5003	FINANCE	Revenue	90 100.00	94 100.00	94 100.00	94 100.00	-
5004	FINANCE	Expenditure	37 100.00	37 100.00	37 100.00	37 100.00	-
<b>Sub-Total</b>			<b>79 672 890.00</b>	<b>80 124 873.00</b>	<b>81 926 214.00</b>	<b>81 992 679.00</b>	<b>1 867 806.00</b>
6002	COMMUNITY SERVICES	Municipal Health	4 406 804.00	4 406 804.00	4 406 804.00	4 306 804.00	(100 000.00)
6003	COMMUNITY SERVICES	Comprehensive Health	193 273.00	193 273.00	193 273.00	193 273.00	-
6004	COMMUNITY SERVICES	Environmental Management	137 800.00	137 800.00	137 800.00	137 800.00	-
6005	COMMUNITY SERVICES	Solid Waste	18 621 064.00	18 621 064.00	18 621 064.00	18 821 064.00	200 000.00
6006	COMMUNITY SERVICES	Emergency Services	14 223 204.00	14 223 204.00	14 223 204.00	14 573 204.00	350 000.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	23 795 296.50	24 570 297.00	24 570 297.00	25 133 297.00	563 000.00
6008	COMMUNITY SERVICES	Roads Function	131 694 196.00	131 694 196.00	131 694 196.00	131 694 196.00	-
<b>Sub-Total</b>			<b>193 071 637.50</b>	<b>193 846 638.00</b>	<b>193 846 638.00</b>	<b>194 859 638.00</b>	<b>1 013 000.00</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>307 311 901.50</b>	<b>308 538 885.00</b>	<b>310 340 226.00</b>	<b>311 613 288.00</b>	<b>3 074 403.00</b>
<b>CAPITAL GRANTS</b>			<b>(500 000.00)</b>	<b>(947 983.00)</b>	<b>(947 983.00)</b>	<b>(947 983.00)</b>	<b>-</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>306 811 901.50</b>	<b>307 590 902.00</b>	<b>309 392 243.00</b>	<b>310 665 305.00</b>	<b>3 074 403.00</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 2025/2026 MTREF - ODM

Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Service charges - Water	R -	R 25 000.00	R 25 000.00	R 25 000.00	R -
Service charges - Waste Water Management	R 150 000.00	R 900 000.00	R 900 000.00	R 900 000.00	R -
Service charges - Waste Management	R 18 621 064.00	R 18 621 064.00	R 18 621 064.00	R 18 821 064.00	R 200 000.00
Sale of Goods and Rendering of Services	R 144 147 420.00	R 144 147 420.00	R 144 147 420.00	R 144 997 420.00	R 850 000.00
Agency services	R 13 950 699.00	R 13 950 699.00	R 13 950 699.00	R 13 950 699.00	R -
Interest earned from Receivables	R 318 000.00	R 322 000.00	R 322 000.00	R 322 000.00	R -
Interest earned from Current and Non Current Assets	R 9 202 000.00	R 9 202 000.00	R 9 202 000.00	R 9 202 000.00	R -
Rental from Fixed Assets	R 16 164 520.00	R 16 164 520.00	R 16 164 520.00	R 16 164 520.00	R -
Licence and permits	R 1 444 500.00	R 1 444 500.00	R 1 444 500.00	R 1 344 500.00	R -100 000.00
Operational Revenue	R 1 355 698.50	R 1 355 699.00	R 1 355 699.00	R 1 678 761.00	R 323 062.00
Transfers and subsidies - Operational	R 98 798 000.00	R 98 798 000.00	R 100 599 341.00	R 100 599 341.00	R -
Transfers and subsidies - Capital	R 500 000.00	R 947 983.00	R 947 983.00	R 947 983.00	R -
Gains on disposal of Assets	R 2 660 000.00	R 2 660 000.00	R 2 660 000.00	R 2 660 000.00	R -
	R 307 311 901.50	R 308 538 885.00	R 310 340 226.00	R 311 613 288.00	R 3 074 403.00

Expenditure by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Employee related costs	R 173 063 626.00	R 172 963 626.00	R 173 017 525.00	R 171 852 525.00	R -1 165 000.00
Remuneration of councillors	R 7 136 333.00	R 7 136 333.00	R 7 136 333.00	R 7 136 333.00	R -
Inventory consumed	R 44 121 416.00	R 44 419 216.00	R 44 573 836.00	R 43 866 847.00	R -706 989.00
Debt impairment	R 100 000.00	R 100 000.00	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 696 786.00	R 3 696 786.00	R 3 696 786.00	R 3 669 786.00	R -27 000.00
Interest	R 1 427 236.00	R 1 427 236.00	R 1 427 236.00	R 1 427 236.00	R -
Contracted services	R 35 245 300.00	R 36 212 300.00	R 37 882 022.00	R 38 115 848.00	R 233 826.00
Transfers and subsidies	R 1 000 000.00	R 895 000.00	R 895 000.00	R 895 000.00	R -
Operational costs	R 40 976 295.50	R 40 695 496.00	R 40 618 596.00	R 43 552 683.00	R 2 934 087.00
Other Losses	R -	R -	R -	R -	R -
	R 306 766 992.50	R 307 545 993.00	R 309 347 334.00	R 310 616 258.00	R 3 070 265.00
<b>Surplus/(Deficit)</b>	R 544 909.00	R 992 892.00	R 992 892.00	R 997 030.00	R 4 138.00

## SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF EXCLUDING ROADS AGENCY

Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Service charges - Water	R -	R 25 000.00	R 25 000.00	R 25 000.00	R -
Service charges - Waste Water Management	R 150 000.00	R 900 000.00	R 900 000.00	R 900 000.00	R -
Service charges - Waste Management	R 18 621 064.00	R 18 621 064.00	R 18 621 064.00	R 18 821 064.00	R 200 000.00
Sale of Goods and Rendering of Services	R 12 453 224.00	R 12 453 224.00	R 12 453 224.00	R 13 303 224.00	R 850 000.00
Agency services	R 13 950 699.00	R 13 950 699.00	R 13 950 699.00	R 13 950 699.00	R -
Interest earned from Receivables	R 318 000.00	R 322 000.00	R 322 000.00	R 322 000.00	R -
Interest earned from Current and Non Current Assets	R 9 202 000.00	R 9 202 000.00	R 9 202 000.00	R 9 202 000.00	R -
Rental from Fixed Assets	R 16 164 520.00	R 16 164 520.00	R 16 164 520.00	R 16 164 520.00	R -
Licence and permits	R 1 444 500.00	R 1 444 500.00	R 1 444 500.00	R 1 344 500.00	R -100 000.00
Operational Revenue	R 1 355 698.50	R 1 355 699.00	R 1 355 699.00	R 1 678 761.00	R 323 062.00
Transfers and subsidies - Operational	R 98 798 000.00	R 98 798 000.00	R 100 599 341.00	R 100 599 341.00	R -
Transfers and subsidies - Capital	R 500 000.00	R 947 983.00	R 947 983.00	R 947 983.00	R -
Gains on disposal of Assets	R 2 660 000.00	R 2 660 000.00	R 2 660 000.00	R 2 660 000.00	R -
	R 175 617 705.50	R 176 844 689.00	R 178 646 030.00	R 179 919 092.00	R 3 074 403.00

Expenditure by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Employee related costs	R 101 395 626.00	R 101 395 626.00	R 101 549 525.00	R 101 549 525.00	R -
Remuneration of councillors	R 7 136 333.00	R 7 136 333.00	R 7 136 333.00	R 7 136 333.00	R -
Inventory consumed	R 4 460 220.00	R 4 403 020.00	R 4 357 640.00	R 4 393 041.00	R 35 401.00
Debt impairment	R 100 000.00	R 100 000.00	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 696 786.00	R 3 696 786.00	R 3 696 786.00	R 3 669 786.00	R -27 000.00
Interest	R 1 097 236.00	R 1 097 236.00	R 1 097 236.00	R 1 097 236.00	R -
Contracted services	R 30 565 300.00	R 30 982 300.00	R 32 652 022.00	R 33 964 998.00	R 1 312 976.00
Transfers and subsidies	R -	R -	R -	R -	R -
Operational costs	R 26 621 295.50	R 27 040 496.00	R 27 063 596.00	R 27 011 143.00	R -52 453.00
	R 175 072 796.50	R 175 851 797.00	R 177 653 138.00	R 178 922 062.00	R 3 070 265.00
<b>Surplus/(Deficit)</b>	R 544 909.00	R 992 892.00	R 992 892.00	R 997 030.00	R 4 138.00

### 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 2025/26 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.

#### **SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF ROADS AGENCY**

Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Sale of Goods and Rendering of Services	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R -
	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R -
Expenditure by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment Budget Budget 2025/26 (DEC)	Adjustment Budget Budget 2025/26 (FEB)	Adjustment
Employee related costs	R 71 668 000.00	R 71 568 000.00	R 71 468 000.00	R 70 303 000.00	R -1 265 000.00
Inventory consumed	R 39 661 196.00	R 40 016 196.00	R 40 216 196.00	R 39 473 806.00	R -542 390.00
Interest	R 330 000.00	R 330 000.00	R 330 000.00	R 330 000.00	R -
Contracted services	R 4 680 000.00	R 5 230 000.00	R 5 230 000.00	R 4 150 850.00	R -1 079 150.00
Transfers and subsidies	R 1 000 000.00	R 895 000.00	R 895 000.00	R 895 000.00	R -
Operational costs	R 14 355 000.00	R 13 655 000.00	R 13 555 000.00	R 16 541 540.00	R 2 886 540.00
Other Losses	R -	R -	R -	R -	R -
	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R 131 694 196.00	R -

No Adjustment for Roads Agency. Movements consisted of virements requested by the department.

## ADJUSTED CAPITAL BUDGET ADJUSTED CAPITAL BUDGET

### OVERBERG DISTRICT MUNICIPALITY - MULTI YEAR CAPITAL PROGRAMME FOR 2025/26 - 2027/28

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2025/26	ADJUSTMENT Sep 2025	ADJUSTMENT Dec 2025	ADJUSTMENT FEB 2026	Total Adjusted Budget 2025/26
1	COMMITTEE/RECORDS, COUNCIL SUPPRT	1	R35 000.00	R0.00	R0.00	R0.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	1	R160 000.00	R0.00	R0.00	-R7 800.00	R152 200.00
3	EMERGENCY SERVICES	1	R400 000.00	R0.00	R0.00	R0.00	R400 000.00
4	EMERGENCY SERVICES	1	R400 000.00	R0.00	R0.00	R0.00	R400 000.00
5	EMERGENCY SERVICES	1	R250 000.00	R0.00	R0.00	R0.00	R250 000.00
6	EMERGENCY SERVICES	1	R150 000.00	R0.00	R0.00	R250 000.00	R400 000.00
7	EMERGENCY SERVICES	4	R500 000.00	R0.00	R0.00	R0.00	R500 000.00
8	ENVIRONMENTAL MANAGEMENT SERVICES	1	R11 000.00	R0.00	R0.00	R0.00	R11 000.00
9	ENVIRONMENTAL MANAGEMENT SERVICES	1	R20 000.00	R0.00	R0.00	R0.00	R20 000.00
10	ENVIRONMENTAL MANAGEMENT SERVICES	1	R7 000.00	R0.00	R0.00	R0.00	R7 000.00
11	ENVIRONMENTAL MANAGEMENT SERVICES	1	R200 000.00	R0.00	R0.00	-R200 000.00	R0.00
12	ICT SERVICES	1	R500 000.00	R0.00	R0.00	-R500 000.00	R0.00
13	ICT SERVICES	1	R600 000.00	R0.00	R0.00	R0.00	R600 000.00
14	ICT SERVICES	1	R260 000.00	-R105 000.00	R0.00	R0.00	R155 000.00
15	IDP AND COMMUNICATION	1	R20 000.00	R0.00	R0.00	R0.00	R20 000.00
16	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R0.00	R0.00	R0.00	R150 000.00
17	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R0.00	R0.00	R100 000.00
18	MUNICIPAL HEALTH SERVICES	1	R600 000.00	R0.00	R0.00	-R88 600.00	R511 400.00
19	MUNICIPAL HEALTH SERVICES	1	R150 000.00	R0.00	R0.00	R63 592.00	R213 592.00
20	MUNICIPAL HEALTH SERVICES	1	R1 120 000.00	R0.00	R0.00	R0.00	R1 120 000.00
21	PERFORMANCE AND RISK MANAGEMENT	1	R2 500.00	R0.00	R0.00	-R873.00	R1 627.00
22	SOLID WASTE MANAGEMENT	3	R9 200 000.00	R0.00	R24 300 000.00	R0.00	R33 500 000.00
23	SUPPLY CHAIN MANAGEMENT	1	R42 000.00	R0.00	R0.00	R0.00	R42 000.00
24	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R105 000.00	R0.00	R9 800.00	R114 800.00
25	EMERGENCY SERVICES	4	R0.00	R447 983.00	R0.00	R0.00	R447 983.00
25	EMERGENCY SERVICES	1	R0.00	R205 791.00	R0.00	-R85 274.00	R120 517.00
26	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R150 000.00	R0.00	R0.00	R150 000.00
27	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R123 000.00	R0.00	R0.00	R123 000.00
28	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R100 000.00	R0.00	-R100 000.00	R0.00
29	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R0.00	R0.00	R32 000.00	R32 000.00
30	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R0.00	R0.00	R12 000.00	R12 000.00
31	EMERGENCY SERVICES	1	R0.00	R1 026 774.00	R24 300 000.00	-R168 955.00	R40 035 319.00
			<b>R14 877 500.00</b>	<b>R1 026 774.00</b>	<b>R24 300 000.00</b>	<b>-R168 955.00</b>	<b>R40 035 319.00</b>

<b>Funding Sources</b>	<b>Type</b>	<b>Budget</b>
Capital Replacement Reserve	1	R 5 587 336.00
Revenue	2	R -
External Loans	3	R 33 500 000.00
Grants	4	R 947 983.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 40 035 319.00</b>

<b>SUMMARY</b>	<b>DESCRIPTION</b>	<b>BUDGET 2025/26</b>
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	2 Project/s	R311 000.00
EMERGENCY SERVICES	7 Project/s	R3 018 500.00
ENVIRONMENTAL MANAGEMENT SERVICES	4 Project/s	R38 000.00
ICT SERVICES	2 Project/s	R701 200.00
IDP AND COMMUNICATION	1 Project/s	R20 000.00
LED, TOURISM, RESORTS AND EPWP	5 Project/s	R523 000.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R1 844 992.00
PERFORMANCE AND RISK MANAGEMENT	1 Project/s	R1 627.00
SOLID WASTE MANAGEMENT	1 Project/s	R33 500 000.00
SUPPLY CHAIN MANAGEMENT	1 Project/s	R42 000.00
		R40 035 319.00

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 specified, selected projects were removed, and others added as the need analysis and realistic execution or commitments on these were identified/evaluated and prioritised.

Please note that the Karwyderskraal capital project amounts to over 83% of the total capital budget, hence the successful implementation and development of the site will have a significant impact on the overall capital spending for the year.

# 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**

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26										Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	+1 2026/27	+2 2027/28
	A	A1	B	C	D	E	F	G	H			
<b>R thousands</b>												
<b>Financial Performance</b>												
Property rates	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 771	19 546	-	-	-	-	200	200	19 746	20 085	20 989	
Investment revenue	9 202	9 202	-	-	-	-	-	-	9 202	9 607	10 039	
Transfers recognised - operational	98 798	100 599	-	-	-	-	-	-	100 599	96 146	100 530	
Other own revenue	180 041	180 045	-	-	-	-	1 073	1 073	181 118	193 353	202 508	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>306 812</b>	<b>309 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 273</b>	<b>1 273</b>	<b>310 665</b>	<b>319 191</b>	<b>334 066</b>	
Employee costs	173 064	173 018	-	-	-	-	(1 165)	(1 165)	171 853	182 448	192 265	
Remuneration of councillors	7 136	7 136	-	-	-	-	-	-	7 136	7 565	8 018	
Depreciation & asset impairment	3 797	3 797	-	-	-	-	(27)	(27)	3 770	3 798	3 827	
Finance charges	1 427	1 427	-	-	-	-	-	-	1 427	1 136	1 163	
Inventory consumed and bulk purchases	44 121	44 574	-	-	-	-	(707)	(707)	43 867	46 358	49 438	
Transfers and subsidies	1 000	895	-	-	-	-	-	-	895	1 045	1 092	
Other expenditure	76 222	78 501	-	-	-	-	3 168	3 168	81 669	74 517	77 771	
<b>Total Expenditure</b>	<b>306 767</b>	<b>309 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>	
Surplus/(Deficit)	45	45	-	-	-	-	4	4	49	325	471	
Transfers and subsidies - capital (monetary allocations)	500	948	-	-	-	-	-	-	948	-	-	
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>	
Surplus/ (Deficit) for the year	545	993	-	-	-	-	4	4	997	325	471	
<b>Capital expenditure &amp; funds sources</b>												
Capital expenditure	14 878	40 204	-	-	-	-	(169)	(169)	40 035	20 888	3 025	
Transfers recognised - capital	500	948	-	-	-	-	-	-	948	-	-	
Borrowing	9 200	33 500	-	-	-	-	-	-	33 500	15 700	-	
Internally generated funds	5 178	5 756	-	-	-	-	(169)	(169)	5 587	5 188	3 025	
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>40 204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(169)</b>	<b>(169)</b>	<b>40 035</b>	<b>20 888</b>	<b>3 025</b>	
<b>Financial position</b>												
Total current assets	78 259	75 431	-	-	-	-	10 100	10 100	85 531	84 407	85 696	
Total non current assets	138 329	163 656	-	-	-	-	630	630	164 286	182 365	182 904	
Total current liabilities	31 921	29 672	-	-	-	-	3 763	3 763	33 435	35 100	36 193	
Total non current liabilities	63 289	87 589	-	-	-	-	5 091	5 091	92 679	107 645	105 909	
Community wealth/Equity	121 378	121 826	-	-	-	-	1 877	1 877	123 703	124 027	124 498	
<b>Cash flows</b>												
Net cash from (used) operating	2 140	338	-	-	-	-	903	903	1 241	4 477	6 490	
Net cash from (used) investing	(12 216)	(37 544)	-	-	-	-	169	169	(37 375)	(19 008)	(2 397)	
Net cash from (used) financing	2 099	26 399	-	-	-	-	1 500	1 500	27 899	13 403	(2 920)	
<b>Cash/cash equivalents at the year end</b>	<b>64 346</b>	<b>61 517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 073</b>	<b>9 073</b>	<b>70 590</b>	<b>69 463</b>	<b>70 637</b>	
<b>Cash backing/surplus reconciliation</b>												
Cash and investments available	64 346	61 517	-	-	-	-	9 073	9 073	70 590	69 463	70 637	
Application of cash and investments	24 778	22 628	-	-	-	-	2 606	2 606	25 234	24 779	24 808	
<b>Balance - surplus (shortfall)</b>	<b>39 568</b>	<b>38 889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 467</b>	<b>6 467</b>	<b>45 357</b>	<b>44 684</b>	<b>45 829</b>	
<b>Asset Management</b>												
Asset register summary (WDV)	115 278	140 605	-	-	-	-	(259)	(259)	140 346	157 536	156 834	
Depreciation	3 697	3 697	-	-	-	-	(27)	(27)	3 670	3 698	3 727	
Renewal and Upgrading of Existing Assets	12 549	37 117	-	-	-	-	127	127	37 244	20 870	2 938	
Repairs and Maintenance	10 262	8 812	-	-	-	-	447	447	9 259	10 515	10 983	
<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)

DC3 Overberg - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original A	Prior 5 A1	Accum. 6 B	Multi-year 7 C	Unfore. 8 D	Nat. or 9 E	Other 10 F	Total 11 G	Adjusted 12 H	Adjusted	Adjusted	
<b>R thousands</b>	1, 4												
<b>Revenue - Functional</b>													
<i>Governance and administration</i>		114 240	116 494	-	-	-	-	260	260	116 754	112 686	116 370	
Executive and council		34 521	34 521	-	-	-	-	-	-	34 521	32 163	32 158	
Finance and administration		79 720	81 973	-	-	-	-	260	260	82 233	80 523	84 212	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		42 619	43 394	-	-	-	-	813	813	44 207	46 464	51 566	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		23 795	24 570	-	-	-	-	563	563	25 133	25 123	28 184	
Public safety		14 223	14 223	-	-	-	-	350	350	14 573	16 494	18 278	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		4 600	4 600	-	-	-	-	(100)	(100)	4 500	4 846	5 103	
<i>Economic and environmental services</i>		131 832	131 832	-	-	-	-	-	-	131 832	140 117	145 309	
Planning and development		-	-	-	-	-	-	-	-	-	-	-	
Road transport		131 694	131 694	-	-	-	-	-	-	131 694	139 970	145 155	
Environmental protection		138	138	-	-	-	-	-	-	138	147	154	
<i>Trading services</i>		18 621	18 621	-	-	-	-	200	200	18 821	19 925	20 821	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		18 621	18 621	-	-	-	-	200	200	18 821	19 925	20 821	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>	2	307 312	310 340	-	-	-	-	1 273	1 273	311 613	319 191	334 066	
<b>Expenditure - Functional</b>													
<i>Governance and administration</i>		68 556	69 712	-	-	-	-	(427)	(427)	69 285	74 309	78 513	
Executive and council		11 682	11 782	-	-	-	-	(43)	(43)	11 739	12 341	13 038	
Finance and administration		54 512	55 567	-	-	-	-	(384)	(384)	55 183	59 477	62 846	
Internal audit		2 363	2 363	-	-	-	-	-	-	2 363	2 492	2 628	
<i>Community and public safety</i>		92 299	93 474	-	-	-	-	1 897	1 897	95 370	90 130	94 800	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		22 250	22 980	-	-	-	-	178	178	23 157	20 183	21 165	
Public safety		46 060	46 424	-	-	-	-	1 025	1 025	47 449	48 424	51 003	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Health		23 989	24 070	-	-	-	-	694	694	24 764	21 522	22 633	
<i>Economic and environmental services</i>		137 524	137 774	-	-	-	-	(306)	(306)	137 469	146 094	151 624	
Planning and development		1 898	1 898	-	-	-	-	1	1	1 899	2 005	2 124	
Road transport		131 694	131 694	-	-	-	-	-	-	131 694	139 970	145 155	
Environmental protection		3 932	4 182	-	-	-	-	(307)	(307)	3 675	4 119	4 345	
<i>Trading services</i>		8 387	8 387	-	-	-	-	105	105	8 492	8 334	8 657	
Energy sources		-	-	-	-	-	-	-	-	-	-	-	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		8 387	8 387	-	-	-	-	105	105	8 492	8 334	8 657	
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>	3	306 767	309 347	-	-	-	-	1 269	1 269	310 616	318 867	333 595	
<b>Surplus/ (Deficit) for the year</b>		545	993	-	-	-	-	4	4	997	325	471	

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

DC3 Overberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted
R thousands												
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		34 521	34 521	--	--	--	--	--	--	34 521	32 163	32 158
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		47	47	--	--	--	--	194	194	240	50	52
Vote 4 - Finance		79 673	81 926	--	--	--	--	66	66	81 993	80 473	84 160
Vote 5 - Community Services		193 072	193 647	--	--	--	--	1 013	1 013	194 660	206 505	217 696
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	307 312	310 340	--	--	--	--	1 273	1 273	311 613	319 191	334 066
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		17 772	17 872	--	--	--	--	(33)	(33)	17 839	18 768	19 828
Vote 2 - Management Services		--	--	--	--	--	--	--	--	--	--	--
Vote 3 - Corporate Services		20 418	21 188	--	--	--	--	(828)	(828)	20 360	21 332	22 464
Vote 4 - Finance		30 709	30 994	--	--	--	--	432	432	31 426	34 522	36 554
Vote 5 - Community Services		237 868	239 293	--	--	--	--	1 698	1 698	240 991	244 245	254 748
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	306 767	309 347	--	--	--	--	1 269	1 269	310 616	318 867	333 595
<b>Surplus/ (Deficit) for the year</b>	2	545	993	--	--	--	--	4	4	997	325	471

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

DC3 Overberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted	
<b>R thousands</b>	1												
<b>Revenue By Source</b>													
<b>Exchange Revenue</b>													
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	25	-	-	-	-	-	-	25	-	-	-
Service charges - Waste Water Management	2	150	900	-	-	-	-	-	-	900	161	168	-
Service charges - Waste Management	2	18 621	18 621	-	-	-	-	200	200	18 821	19 925	20 821	-
Sale of Goods and Rendering of Services		144 147	144 147	-	-	-	-	850	850	144 997	155 264	162 181	-
Agency services		13 951	13 951	-	-	-	-	-	-	13 951	14 606	15 147	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		318	322	-	-	-	-	-	-	322	340	374	-
Interest earned from Current and Non Current Assets		9 202	9 202	-	-	-	-	-	-	9 202	9 607	10 039	-
Dividends		-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		16 165	16 165	-	-	-	-	-	-	16 165	18 563	21 311	-
<b>Special rating levies</b>													
Licence and permits		1 445	1 445	-	-	-	-	(100)	(100)	1 345	1 546	1 654	-
Operational Revenue		1 356	1 356	-	-	-	-	323	323	1 679	1 155	1 213	-
<b>Non-Exchange Revenue</b>													
Property rates	2	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		98 798	100 599	-	-	-	-	-	-	100 599	96 146	100 530	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 660	2 660	-	-	-	-	-	-	2 660	1 880	628	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>306 812</b>	<b>309 392</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 273</b>	<b>1 273</b>	<b>310 665</b>	<b>319 191</b>	<b>334 066</b>	<b>-</b>
<b>Expenditure By Type</b>													
Employee related costs		173 064	173 018	-	-	-	-	(1 165)	(1 165)	171 853	182 449	192 265	-
Remuneration of councillors		7 136	7 136	-	-	-	-	-	-	7 136	7 565	8 018	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		44 121	44 574	-	-	-	-	(707)	(707)	43 867	48 358	49 438	-
Debt impairment		100	100	-	-	-	-	-	-	100	100	100	-
Depreciation and amortisation		3 697	3 697	-	-	-	-	(27)	(27)	3 670	3 698	3 727	-
Interest		1 427	1 427	-	-	-	-	-	-	1 427	1 136	1 183	-
Contracted services		35 245	37 882	-	-	-	-	234	234	38 116	29 678	30 775	-
Transfers and subsidies		1 000	895	-	-	-	-	-	-	895	1 045	1 092	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		40 976	40 619	-	-	-	-	2 934	2 934	43 553	44 839	46 996	-
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>306 767</b>	<b>309 347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 269</b>	<b>1 269</b>	<b>310 616</b>	<b>318 867</b>	<b>333 595</b>	<b>-</b>
<b>Surplus/(Deficit)</b>		<b>45</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>49</b>	<b>325</b>	<b>471</b>	<b>-</b>
Transfers and subsidies - capital (monetary)		500	948	-	-	-	-	-	-	948	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>	<b>-</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>	<b>-</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>	<b>-</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>997</b>	<b>325</b>	<b>471</b>	<b>-</b>

### TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

DC3 Overberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original A	Prior 5 A1	Accum. 6 B	Multi-year 7 C	Unfore. 8 D	Nat. or 9 E	Other 10 F	Total 11 G	Adjusted 12 H	Adjusted	Adjusted	
<b>R thousands</b>													
<b>Capital expenditure - Vote</b>													
<b>Multi-year expenditure to be adjusted</b>	2												
Vote 5 - Community Services		9 200	33 650	-	-	-	-	-	-	-	33 650	20 800	2 900
<b>Capital multi-year expenditure sub-total</b>	3	9 200	33 650	-	-	-	-	-	-	-	33 650	20 800	2 900
<b>Single-year expenditure to be adjusted</b>	2												
Vote 1 - Municipal Manager		23	23	-	-	-	-	(1)	(1)	22	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 675	1 555	-	-	-	-	(508)	(508)	1 047	35	35	-
Vote 4 - Finance		42	42	-	-	-	-	-	-	42	-	-	-
Vote 5 - Community Services		2 938	4 935	-	-	-	-	340	340	5 274	53	90	-
<b>Capital single-year expenditure sub-total</b>		5 678	6 554	-	-	-	-	(169)	(169)	6 385	88	125	-
<b>Total Capital Expenditure - Vote</b>		14 878	40 204	-	-	-	-	(169)	(169)	40 035	20 888	3 025	-
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>		2 720	1 600	-	-	-	-	(509)	(509)	1 091	35	35	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 720	1 600	-	-	-	-	(509)	(509)	1 091	35	35	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 700	4 847	-	-	-	-	540	540	5 386	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		250	623	-	-	-	-	(100)	(100)	523	-	-	-
Public safety		1 700	2 354	-	-	-	-	665	665	3 019	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		750	1 870	-	-	-	-	(25)	(25)	1 845	-	-	-
<b>Economic and environmental services</b>		258	258	-	-	-	-	(200)	(200)	58	53	90	-
Planning and development		20	20	-	-	-	-	-	-	20	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		238	238	-	-	-	-	(200)	(200)	38	53	90	-
<b>Trading services</b>		9 200	33 500	-	-	-	-	-	-	33 500	20 800	2 900	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		9 200	33 500	-	-	-	-	-	-	33 500	20 800	2 900	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	14 878	40 204	-	-	-	-	(169)	(169)	40 035	20 888	3 025	-
<b>Funded by:</b>													
National Government		-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		500	948	-	-	-	-	-	-	948	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	500	948	-	-	-	-	-	-	948	-	-	-
<b>Borrowing</b>		9 200	33 500	-	-	-	-	-	-	33 500	15 700	-	-
<b>Internally generated funds</b>		5 178	5 756	-	-	-	-	(169)	(169)	5 587	5 188	3 025	-
<b>Total Capital Funding</b>		14 878	40 204	-	-	-	-	(169)	(169)	40 035	20 888	3 025	-

## TABLE B6 – Adjustment Budget Position

DC3 Overberg - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		64 346	61 517	-	-	-	-	9 073	9 073	70 590	69 463	70 637
Trade and other receivables from ex change transactions	1	9 303	9 303	-	-	-	-	400	400	9 703	9 703	9 703
Receivables from non-ex change transactions	1	560	560	-	-	-	-	45	45	605	605	605
Current portion of non-current receivables	2	2 283	2 283	-	-	-	-	34	34	2 317	2 320	2 436
Inventory		1 767	1 767	-	-	-	-	(505)	(505)	1 263	1 263	1 263
VAT		-	-	-	-	-	-	1 053	1 053	1 053	1 053	1 053
Other current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>		<b>78 259</b>	<b>75 431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 100</b>	<b>10 100</b>	<b>85 531</b>	<b>84 407</b>	<b>85 696</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		12 782	12 782	-	-	-	-	-	-	12 782	12 766	12 750
Property, plant and equipment	3	101 897	127 223	-	-	-	-	(76)	(76)	127 148	144 356	143 673
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Intangible assets		600	600	-	-	-	-	(183)	(183)	417	414	411
Trade and other receivables from ex change transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-ex change transactions		23 051	23 051	-	-	-	-	889	889	23 940	24 829	26 070
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>138 329</b>	<b>163 656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>630</b>	<b>630</b>	<b>164 286</b>	<b>182 365</b>	<b>182 904</b>
<b>TOTAL ASSETS</b>		<b>216 588</b>	<b>239 087</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10 731</b>	<b>10 731</b>	<b>249 817</b>	<b>266 772</b>	<b>268 601</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		2 297	2 297	-	-	-	-	-	-	2 297	2 920	4 920
Consumer deposits		8	8	-	-	-	-	-	-	8	8	8
Trade and other payables from ex change transactions		6 940	6 940	-	-	-	-	(1 025)	(1 025)	5 915	5 915	5 915
Trade and other payables from non-ex change transactions		2 527	278	-	-	-	-	3 025	3 025	3 303	3 303	3 303
Provisions		19 765	19 765	-	-	-	-	1 063	1 063	20 828	21 869	22 963
VAT		384	384	-	-	-	-	700	700	1 084	1 084	1 084
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>31 921</b>	<b>29 672</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 763</b>	<b>3 763</b>	<b>33 435</b>	<b>35 100</b>	<b>38 193</b>
<b>Non current liabilities</b>												
Borrowing	1	7 820	32 120	-	-	-	-	-	-	32 120	44 900	39 980
Provisions	1	55 469	55 469	-	-	-	-	5 091	5 091	60 559	62 745	65 929
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>63 289</b>	<b>87 589</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 091</b>	<b>5 091</b>	<b>92 679</b>	<b>107 645</b>	<b>105 909</b>
<b>TOTAL LIABILITIES</b>		<b>95 210</b>	<b>117 261</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 854</b>	<b>8 854</b>	<b>126 115</b>	<b>142 745</b>	<b>144 102</b>
<b>NET ASSETS</b>	2	<b>121 378</b>	<b>121 826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 877</b>	<b>1 877</b>	<b>123 703</b>	<b>124 027</b>	<b>124 498</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		100 378	100 826	-	-	-	-	1 877	1 877	102 703	103 027	103 498
Funds and Reserves		21 000	21 000	-	-	-	-	-	-	21 000	21 000	21 000
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>121 378</b>	<b>121 826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 877</b>	<b>1 877</b>	<b>123 703</b>	<b>124 027</b>	<b>124 498</b>

## TABLE B7 – Adjusted Budget Cash flows

DC3 Overberg - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		18 771	19 546	-	-	-	-	200	200	19 746	20 085	20 989
Other revenue		177 063	177 063	-	-	-	-	973	973	178 036	191 033	201 406
Transfers and Subsidies - Operational	1	98 798	98 798	-	-	-	-	-	-	98 798	96 146	100 530
Transfers and Subsidies - Capital	1	500	500	-	-	-	-	-	-	500	-	-
Interest		9 520	9 524	-	-	-	-	-	-	9 524	9 947	10 413
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(299 252)	(301 938)	-	-	-	-	(177)	(177)	(302 114)	(310 553)	(324 573)
Finance charges		(460)	(460)	-	-	-	-	(967)	(967)	(1 427)	(1 136)	(1 183)
Transfers and Subsidies	1	(2 800)	(2 695)	-	-	-	-	874	874	(1 821)	(1 045)	(1 092)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 140</b>	<b>338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>903</b>	<b>903</b>	<b>1 241</b>	<b>4 477</b>	<b>6 490</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		2 660	2 660	-	-	-	-	-	-	2 660	1 880	628
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(14 878)	(40 204)	-	-	-	-	169	169	(40 035)	(20 888)	(3 025)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(12 218)</b>	<b>(37 544)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169</b>	<b>169</b>	<b>(37 375)</b>	<b>(19 008)</b>	<b>(2 397)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		9 200	33 500	-	-	-	-	-	-	33 500	15 700	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(7 101)	(7 101)	-	-	-	-	1 500	1 500	(5 601)	(2 297)	(2 920)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2 099</b>	<b>26 399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 500</b>	<b>1 500</b>	<b>27 899</b>	<b>13 403</b>	<b>(2 920)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(7 979)</b>	<b>(10 807)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 572</b>	<b>2 572</b>	<b>(8 236)</b>	<b>(1 127)</b>	<b>1 174</b>
Cash/cash equivalents at the year begin:	2	72 325	72 325	-	-	-	-	6 501	6 501	78 826	70 590	69 463
Cash/cash equivalents at the year end:	2	64 346	61 517	-	-	-	-	9 073	9 073	70 590	69 463	70 637

## TABLE B8 – Cash back reserves/accumulated surplus provision.

DC3 Overberg - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted
<b>R thousands</b>												
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	64 346	61 517	-	-	-	-	9 073	9 073	70 590	69 463	70 637
Other current investments > 90 days		0	0	-	-	-	-	(0)	(0)	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>64 346</b>	<b>61 517</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 073</b>	<b>9 073</b>	<b>70 590</b>	<b>69 463</b>	<b>70 637</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		2 527	278	-	-	-	-	3 025	3 025	3 303	3 303	3 303
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		384	384	-	-	-	-	700	700	1 084	1 084	1 084
Other working capital requirements	2	(18 898)	(18 799)	-	-	-	-	(2 182)	(2 182)	(20 981)	(22 477)	(23 542)
Other provisions		19 765	19 765	-	-	-	-	1 063	1 063	20 828	21 869	22 963
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>24 778</b>	<b>22 628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 606</b>	<b>2 606</b>	<b>25 234</b>	<b>24 779</b>	<b>24 808</b>
<b>Surplus(shortfall)</b>		<b>39 568</b>	<b>38 890</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 467</b>	<b>6 467</b>	<b>45 357</b>	<b>44 684</b>	<b>45 829</b>

# TABLE B9 – Asset Management

DC3 Overberg - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year	
		Original A	Prior 7 A1	Accum. 8 B	Multi-year 9 C	Unfore. 10 D	Nat. or 11 E	Other 12 F	Total 13 G	Adjusted 14 H	Adjusted	Adjusted	
<b>R thousands</b>													
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	2 329	3 088	-	-	-	-	(296)	(296)	2 791	18	87	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		160	160	-	-	-	-	(8)	(8)	152	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		160	160	-	-	-	-	(8)	(8)	152	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	105	-	-	-	-	10	10	115	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	-	105	-	-	-	-	10	10	115	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		450	450	-	-	-	-	(200)	(200)	250	-	-	
Intangible Assets		450	450	-	-	-	-	(200)	(200)	250	-	-	
Computer Equipment		20	20	-	-	-	-	-	-	20	3	2	
Furniture and Office Equipment		192	192	-	-	-	-	76	76	268	-	-	
Machinery and Equipment		407	407	-	-	-	-	-	-	407	15	85	
Transport Assets		1 100	1 754	-	-	-	-	(174)	(174)	1 580	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Renewal of Existing Assets to be adjusted</b>	2	1 325	1 325	-	-	-	-	782	782	2 107	35	35	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		1 175	1 175	-	-	-	-	32	32	1 207	35	35	
Machinery and Equipment		150	150	-	-	-	-	250	250	400	-	-	
Transport Assets		-	-	-	-	-	-	500	500	500	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	

<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>11 224</b>	<b>35 792</b>	-	-	-	-	(655)	(655)	35 137	20 835	2 903
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	123	-	-	-	-	(4)	(4)	119	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		9 200	33 500	-	-	-	-	-	-	33 500	20 800	2 900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 200	33 623	-	-	-	-	(4)	(4)	33 619	20 800	2 900
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	150	-	-	-	-	-	-	150	-	-
Other Assets		-	150	-	-	-	-	-	-	150	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		263	158	-	-	-	-	(55)	(55)	103	-	-
Furniture and Office Equipment		1 200	1 200	-	-	-	-	(500)	(500)	700	-	-
Machinery and Equipment		150	250	-	-	-	-	(96)	(96)	154	-	-
Transport Assets		411	411	-	-	-	-	-	-	411	35	3
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>	<b>14 878</b>	<b>40 204</b>	-	-	-	-	(169)	(169)	40 035	20 888	3 025
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	123	-	-	-	-	(4)	(4)	119	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		160	160	-	-	-	-	(8)	(8)	152	-	-
Solid Waste Infrastructure		9 200	33 500	-	-	-	-	-	-	33 500	20 800	2 900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 360	33 783	-	-	-	-	(12)	(12)	33 771	20 800	2 900
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	105	-	-	-	-	10	10	115	-	-
Housing		-	150	-	-	-	-	-	-	150	-	-
Other Assets		-	255	-	-	-	-	10	10	265	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		450	450	-	-	-	-	(200)	(200)	250	-	-
Intangible Assets		450	450	-	-	-	-	(200)	(200)	250	-	-
Computer Equipment		283	178	-	-	-	-	(55)	(55)	123	3	2
Furniture and Office Equipment		2 567	2 567	-	-	-	-	(392)	(392)	2 175	35	35
Machinery and Equipment		707	807	-	-	-	-	154	154	961	15	85
Transport Assets		1 511	2 165	-	-	-	-	326	326	2 491	35	3
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>14 878</b>	<b>40 204</b>	-	-	-	-	(169)	(169)	40 035	20 888	3 025

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	115 278	140 605	-	-	-	-	(259)	(259)	140 346	157 536	156 834
<i>Roads Infrastructure</i>		945	945	-	-	-	-	(487)	(487)	458	458	458
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		393	516	-	-	-	-	(147)	(147)	369	369	369
<i>Water Supply Infrastructure</i>		1 395	1 395	-	-	-	-	(719)	(719)	676	676	676
<i>Sanitation Infrastructure</i>		1 396	1 396	-	-	-	-	(567)	(567)	829	829	829
<i>Solid Waste Infrastructure</i>		38 430	62 730	-	-	-	-	889	889	63 619	84 119	86 705
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		42 558	66 981	-	-	-	-	(1 031)	(1 031)	65 951	86 450	89 037
<b>Community Assets</b>		13	13	-	-	-	-	(1)	(1)	12	12	12
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		12 768	12 782	-	-	-	-	-	-	12 782	12 766	12 750
<b>Other Assets</b>		11 814	12 055	-	-	-	-	322	322	12 377	11 928	11 464
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		600	600	-	-	-	-	(183)	(183)	417	414	411
<b>Computer Equipment</b>		2 918	2 813	-	-	-	-	(291)	(291)	2 522	2 028	1 532
<b>Furniture and Office Equipment</b>		6 524	6 524	-	-	-	-	(1 012)	(1 012)	5 512	5 071	4 630
<b>Machinery and Equipment</b>		9 353	9 453	-	-	-	-	(501)	(501)	8 852	8 935	8 988
<b>Transport Assets</b>		23 731	24 385	-	-	-	-	1 830	1 830	26 215	24 325	22 403
<b>Land</b>		4 999	4 999	-	-	-	-	608	608	5 608	5 608	5 608
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	115 278	140 605	-	-	-	-	(259)	(259)	140 346	157 536	156 834
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		3 697	3 697	-	-	-	-	(27)	(27)	3 670	3 698	3 727
<b>Repairs and Maintenance by asset class</b>	3	10 262	8 812	-	-	-	-	447	447	9 259	10 515	10 983
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		6 578	4 578	-	-	-	-	-	-	4 578	6 874	7 184
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		6 578	4 578	-	-	-	-	-	-	4 578	6 874	7 184
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-revenue Generating</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Operational Buildings</b>		1 294	1 659	-	-	-	-	(289)	(289)	1 370	1 274	1 331
<b>Housing</b>		5	5	-	-	-	-	-	-	5	5	5
<b>Other Assets</b>		1 299	1 664	-	-	-	-	(289)	(289)	1 375	1 279	1 336
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Servitudes</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Licences and Rights</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		610	595	-	-	-	-	(169)	(169)	426	508	526
<b>Transport Assets</b>		1 775	1 975	-	-	-	-	905	905	2 880	1 854	1 937
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	6	-	-	-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		13 959	12 509	-	-	-	-	420	420	12 929	14 212	14 709
<b>Renewal and upgrading of Existing Assets as % of total PPE</b>		84.3%	92.3%							93.0%	99.9%	97.1%
<b>Renewal and upgrading of Existing Assets as % of depreciation</b>		339.4%	1004.0%							1014.9%	564.4%	78.8%
<b>R&amp;M as a % of PPE</b>		8.9%	6.3%							6.6%	6.7%	7.0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		19.8%	32.7%							33.1%	19.9%	8.9%

# TABLE B10 – Service Delivery Measurement

DC3 Overberg - Table B10 Basic service delivery measurement -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjus.	Adjus.	Budget	Budget	Budget
		A	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>												
Total number of households	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>												
Total number of households	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>												
Total number of households	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>												
Total number of households	5											
<b>Households receiving Free Basic Service</b>	15											
Water (5 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 (5 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</b>												
Total cost of FBS provided												
<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)												
Property rates - exemptions, reductions and rebates and impermissible												
Water (in excess of 5 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												
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**

### **Adjustments to Budget Assumptions**

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

### **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.

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

All grant recognitions between December's 2025 Adjustment Budget, to date have been included in this Mid-Year adjustment budget for February 2026.

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

No additional allocations or grants was made by the municipality.

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

No adjustment was made to Councillors allowances and Employee Benefits

### **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.

## **Adjustment to Capital Expenditure**

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

## **Other supporting documentation**

There is no other supporting documentation.

# Municipal Manager Quality Certificate

## 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 Gavin Bosman

Municipal Manager of Overberg District Municipality – DC3

Signature  \_\_\_\_\_

Date 24/02/2026