

# **OVERBERG**

## **DISTRICT MUNICIPALITY**



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

### **ADJUSTMENT BUDGET (APRIL)**

**2024/2025 - 2026/2027**

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## **Glossary**

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

**Allocations** – Money received from Provincial and National Treasury.

**Budget** – The financial plan of a municipality.

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

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

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

**ICT** – Information Communication Technology

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

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

**MBBR** - Municipal Budget Reporting Regulations

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

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

**ODM** – Overberg District Municipality

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

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

**TMA** – Total Municipal Account

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

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

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

# PART 1 – ADJUSTMENT BUDGET

## 1. Mayors Report

The mayor reports as follows to Council –

**Section 28 of the MFMA read as follow:**

*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 current 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 past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current 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.*

This report is tabled to inform council that an adjustments budget as referred to in section 28(2)(b), (d) and (f) of the MFMA will be tabled in the municipal council for approval.

The following explanations below will provide a high-level overview of the adjustments made to the approved Adjustment budget tabled to Council during the financial year:

## SUMMARY

Description	Original Budget	Mid-year Adjustment budget	April tabled – Adjustment Budget
Operating Revenue	R 303 057 838	R309 818 042	R(314 568 120)
Operating Expenditure	R 303 057 838	R309 818 042	R310 768 120
Surplus/Deficit	R 2 700 000	R3 800 000	R 3 800 000
Capital Transfers	(R2 700 000)	(R3 800 000)	(R 3 800 000)
Surplus after Capital Transfers	R0	R0	R0
Capital Budget	R 11 504 500	R13 869 700	R 13 286 726

The operational budget is adjusted upwards based on the revenue projections and actual obligations payable and due by the municipality. All revenue categories reviewed is based on projections and realistic estimates.

The expenditure budget is review and align with actual departmental capacity. Numerous contractual obligations are also considered and reviewed with the adjustment budget process as required. All these items are accounted for to ensure that the municipality can continue to deliver services as necessitated.

Capital transfers and subsidies is amended and updated based on operational requirements.

### 1.1 High level summary overview - Revenues

Description	Original Budget	Mid-year Adjustment budget	April tabled – Adjustment Budget
Operating Revenue	R 303 057 838	R309 818 042	R(314 568 120)

Revenue has been amended predominantly due to DoRB publications and additional revenue from the Roads Agency services for the April adjustment Budget. It is evident that adjustments made from the inception of the year illustrated various additional grant funding was received and rolled over. Projection adjustment on selected revenue sources due to under projections was also favourable in the final movements for the period to date.

## 1.2 High level overview - Expenditures

Description	Original Budget	Mid-year Adjustment budget	April tabled – Adjustment Budget
Operating Expenditure	R 303 057 838	R309 818 042	R 10 768 120

During the financial year various unforeseen or unavoidable 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 forces the municipality to review its budget priorities and to amend the requirement and needs consequently.

### Total Expenditure budget proposed:

Movements in expenditure for the period to date can predominantly be contributed from the additional funds required for municipal running costs at the resorts (administrator agreement) as well as a legal arbitration settlement to be paid by the municipality. It is fortunate that the municipality realised savings on the employee cost for the period, to subsidise these expenditures. Additional funding for emergency services facilities was also required (e.g. helicopter costs) which was also again resolved by accounts for services rendered, hence adjustments in the revenue budget compensating these expenditures. Additional fuel expenditure provisions for the roads function were now requested for the April adjustment budget to ensure services continue smoothly until the municipality's new financial year commence in July 2025.

## 1.3 High level overview – Capital projects

Description	Original Budget	Mid-year Adjustment budget	April tabled – Adjustment Budget
Capital Budget	R 11 504 500	R13 869 700	R 13 286 726

The Mid-year adjustment budget was approved by Council during the 2024/2025 financial year in February 2025. The following changes are proposed to the Capital budget based on the municipal operational requirements as well as projects that has been completed and re-allocated as per the MFMA section 28(2)(d)

## **1.4 Recommendations**

It is recommended:

- 1) That Council approves the 2024/2025 April adjustments budget as per explanation and documentation tabled, and
- 2) That the Service Delivery and Budget Implementation Plan (SDBIP) be amended according to changes as required and approved by the Adjustment budget.

**Executive Mayor**

**Alderman AE Franken**



## 2. Resolutions

### ADJUSTMENT BUDGET 2024/2025 MTREF (APRIL 2025)

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

#### RECOMMENDATION:

That Council approves the following:

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

Description	Original Budget	Mid-year Adjustment budget	April tabled – Adjustment Budget
Operating Revenue	R 303 057 838	R309 818 042	R(314 568 120)
Operating Expenditure	R 303 057 838	R309 818 042	R310 768 120
Surplus/Deficit	R 2 700 000	R3 800 000	R 3 800 000
Capital Transfers	(R2 700 000)	(R3 800 000)	(R 3 800 000)
Surplus after Capital Transfers	R0	R0	R0
Capital Budget	R 11 504 500	R13 869 700	R 13 286 726

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

### 3. Executive Summary

The MFMA section 28 legislate the conditions where an adjustment budget may be table to council for approval. The following information explain the main changes to the approved budget to council for approval.

The following adjustments are recommended and tabled for approval:

#### Revenue

Revenue by Source	Original Budget 2024/25	Mid Year Budget 2024/25	Adjustment Budget Budget 2024/25	April Adjustment
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R 150 000.00	R -70 000.00
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 17 408 938.00	R 2 458 938.00
Sale of Goods and Rendering of Services	R 142 994 011.00	R 144 859 716.00	R 146 622 257.00	R 3 628 246.00
Agency services	R 13 825 039.00	R 13 825 039.00	R 13 825 352.00	R 313.00
Interest earned from Receivables	R 300 000.00	R 300 000.00	R 300 000.00	R -
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 8 600 000.00	R 1 000 000.00
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 14 722 000.00	R 660 000.00
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 1 350 000.00	R 100 000.00
Operational Revenue	R 1 160 533.00	R 1 554 533.00	R 1 633 757.00	R 473 224.00
Transfers and subsidies - Operational	R 96 796 255.00	R 97 147 816.00	R 96 255 816.00	R -540 439.00
Transfers and subsidies - Capital	R 2 700 000.00	R 3 800 000.00	R 3 800 000.00	R 1 100 000.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R 9 900 000.00	R -
	R 305 757 838.00	R 313 618 042.00	R 314 568 120.00	R 8 810 282.00

#### Sale of goods and rendering of services

Description	Original Budget	Mid-year Adjustment Budget	Proposed changes	Adjustment Budget (April 2025)
Sale of goods and rendering of services	R142,994,011	R144,859,716	R1,762,541	R146,622,257

Additional services rendered and accounts billed to the customers. That is services related to the fire services as well as emergency health services. Projections is that the municipality should achieve budgeted targets by end of 30 June 2025.

#### Agency services

Description	Original Budget	Mid-year Adjustment Budget	Proposed changes	Adjustment Budget (April 2025)
Agency services	R13,825,039	R13,825,039	R313	R13,825,352

Alignment of the Agency services fees based on the allocation received from the Department

#### Operational Revenue

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Operational Revenue	R1,160,533	R1 554,533	R79,224	R1,633,757

Alignment of operational revenue based on the actual performance reported for the year to date period.

### Grants and subsidies

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
National Governments: Rural Road Asset Management System (RRAMS)	R2 974 000.00	R2 974 000.00	-R892 000.00	R2 082 000.00

Due to the RRAMS project which was halted for a period due to an audit query from the Auditor General and the resignation of an oversight consultant rendering the service, the amount allocated for the year was reduced by National Treasury as per DoRB publication.

### Roads Funding

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Provincial Department of Public Works and Roads	R132 489 955.00	R132 489 955.00	R2 005 640.00	R134 495 595.00

Road's function requires additional funding for fuel to render their function for the period, hence additional funding will be incurred where additional invoicing will be captured for the new financial year of the roads agency. An addendum amounting to R6000 was also signed, where the agency fee of 6% was deducted.

### Expenditure by Type

<u>Expenditure by Source</u>	<u>Original Budget 2024/25</u>	<u>Mid Year Budget 2024/25</u>	<u>Adjustment Budget Budget 2024/25</u>	<u>April Adjustment</u>
Employee related costs	R 168 688 144.00	R 161 218 782.00	R 159 988 782.00	R -8 699 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 47 074 773.00	R 54 754 585.00	R 57 922 275.00	R 10 847 502.00
Debt impairment	R -	R 100 000.00	R 100 000.00	R 100 000.00
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R 3 680 586.00	R -
Interest	R 2 422 236.00	R 2 401 236.00	R 2 401 236.00	R -21 000.00
Contracted services	R 38 158 214.00	R 38 273 791.00	R 36 631 763.00	R -1 526 451.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00	R 4 000 000.00
Operational costs	R 35 961 926.00	R 38 317 103.00	R 38 971 519.00	R 3 009 593.00
Other Losses	R 276 000.00	R 276 000.00	R 276 000.00	R -
	R 303 057 838.00	R 309 818 042.00	R 310 768 120.00	R 7 710 282.00

Management is currently focussed on ensuring the current spending trend remains sufficient going forward, considered the amendments listed above and other interdepartmental amendments with a zero net effect on the budget. The main adjustments include:

**Based on the operational requirements the following changes has been proposed to the different expenditure categories as per below explanations**

#### **Employee related costs**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Employee related costs	R168,688,144	R161,218,782	R1,230,000	R159,988,782

Due to various vacancies not being filled from the start of the financial year as well as the time-consuming nature of the Human Resources recruitment and selection process savings has been identified on the municipal employee costs. This category has been reviewed and aligned to ensure actual expenditures will align to projections.

#### **Inventory consumed**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Inventory consumed	R47,074,773	R54,754,585	R3,167,690	R59,922,275

The expenditure category mostly account for fuel cost associated with the Roads function as well as ODM needs. Fuel requirements fluctuate depending on Roads maintenance projects implement. The fuel cost is also subject to monthly review based on the national determination. Based on the projections additional fuel provisions will be required to ensure that the municipality will be within budgeted projections.

#### **Contracted services**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Contracted services	R38,158,241	R38,273,791	R1,642,028	R36,631,763

The budget projections for contracted services is reviewed and aligned based on actual performance and capacity within the municipality. The revised projections is utilised to off-set the additional funding requirements of the other cost categories.

The cost category also accounts for the recording of the RRAMS project that is aligned and reviewed as well as follows based on the reduction in the allocation reported above –

### **RRAMS Project**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
National Governments: Rural Road Asset Management System (RRAMS)	R2 974 000.00	R2 974 000.00	-R892 000.00	R2 082 000.00

The reduction in revenue as stated in the revenue section, automatically also convey to the reduction in expenditure for the project.

### **Operational costs**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Operational costs	R35,961,926	R38,317,103	R654,016	R38,971,519

The operational cost is reviewed and aligned based on actual expenditures reported as well as projections for the last quarter. Numerous items budgeted was below actual performance and additional funding was based on the commitments. Some of these items reviewed below.

### **SALGA**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Operational Cost: Professional Bodies, Membership	R850 000.00	R900 000.00	R304 290.00	R1 204 290.00

Additional funding for SALGA fees paid once a year was required, this is due to additional staff appointments and the increase of overall staff cost for the financial period to date.

### **Resorts Municipal Accounts**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Operational Cost: Municipal Services	R5 000 000.00	R7 300 000.00	R681 731.00	R7 981 731.00

Municipal running costs (municipal account) for Uilenkraalsmond resort is significantly higher than in a normal year, due to arrear accounts on the Department of Public Works name, before the administration agreement with ODM was signed, the municipality then paid the arrears in the current financial year.

### **Auditor General**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Auditor General	R3 300 000	R3 550 000	R200 665	R3750 665

Additional cost associated with the AG audit for the 2023/24 financial year. This excluded the R880 000 budgeted for the period budgeted under the Roads Department.

Various smaller insignificant movements were recorded including virements which were also processed to allocate and reprioritise funds where required.

### **Operational surplus / deficit**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
Auditor General	R2,700,000	R3,800,000		R3,800,000

The surpluses recorded for the period is exactly the amounts of Capital Grant funding allocated/transferred from National Treasury to the municipality, hence the budget is funded amounting to an overall R0 for the entire fiscal period to date.

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



## Summary of Consolidated Revenue and Expenditure

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

<b>Revenue by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R -70 000.00
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 2 458 938.00
Sale of Goods and Rendering of Services	R 142 994 011.00	R 146 622 257.00	R 3 628 246.00
Agency services	R 13 825 039.00	R 13 825 352.00	R 313.00
Interest earned from Receivables	R 300 000.00	R 300 000.00	R -
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 1 000 000.00
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 660 000.00
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 100 000.00
Operational Revenue	R 1 160 533.00	R 1 633 757.00	R 473 224.00
Transfers and subsidies - Operational	R 96 796 255.00	R 96 255 816.00	R -540 439.00
Transfers and subsidies - Capital	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 305 757 838.00	R 314 568 120.00	R 8 810 282.00
<b>Expenditure by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Employee related costs	R 168 688 144.00	R 159 988 782.00	R -8 699 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 47 074 773.00	R 57 922 275.00	R 10 847 502.00
Debt impairment	R -	R 100 000.00	R 100 000.00
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R -
Interest	R 2 422 236.00	R 2 401 236.00	R -21 000.00
Contracted services	R 38 158 214.00	R 36 631 763.00	R -1 526 451.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 35 961 926.00	R 38 971 519.00	R 3 009 593.00
Other Losses	R 276 000.00	R 276 000.00	R -
	R 303 057 838.00	R 310 768 120.00	R 7 710 282.00
<b>Surplus/(Deficit)</b>	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00

## Summary of Total Revenue and Expenditure (Excluding Roads)

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

Revenue by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Service charges - Waste Water Management	R 220 000.00	R 150 000.00	R -70 000.00
Service charges - Waste Management	R 14 950 000.00	R 17 408 938.00	R 2 458 938.00
Sale of Goods and Rendering of Services	R 10 504 056.00	R 12 126 662.00	R 1 622 606.00
Agency services	R 13 825 039.00	R 13 825 352.00	R 313.00
Interest earned from Receivables	R 300 000.00	R 300 000.00	R -
Interest earned from Current and Non Current Assets	R 7 600 000.00	R 8 600 000.00	R 1 000 000.00
Rental from Fixed Assets	R 14 062 000.00	R 14 722 000.00	R 660 000.00
Licence and permits	R 1 250 000.00	R 1 350 000.00	R 100 000.00
Operational Revenue	R 1 160 533.00	R 1 633 757.00	R 473 224.00
Transfers and subsidies - Operational	R 96 796 255.00	R 96 255 816.00	R -540 439.00
Transfers and subsidies - Capital	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00
Gains on disposal of Assets	R 9 900 000.00	R 9 900 000.00	R -
	R 173 267 883.00	R 180 072 525.00	R 6 804 642.00
Expenditure by Source	Original Budget 2024/25	Adjustment Budget Budget 2024/25	Adjustment
Employee related costs	R 95 963 089.00	R 93 293 727.00	R -2 669 362.00
Remuneration of councillors	R 6 795 959.00	R 6 795 959.00	R -
Inventory consumed	R 5 257 900.00	R 4 862 401.00	R -395 499.00
Debt impairment	R -	R 100 000.00	R 100 000.00
Depreciation and amortisation	R 3 680 586.00	R 3 680 586.00	R -
Interest	R 2 117 236.00	R 2 096 236.00	R -21 000.00
Contracted services	R 33 478 214.00	R 33 332 373.00	R -145 841.00
Transfers and subsidies	R -	R 4 000 000.00	R 4 000 000.00
Operational costs	R 23 274 899.00	R 28 111 243.00	R 4 836 344.00
	R 170 567 883.00	R 176 272 525.00	R 5 704 642.00
Surplus/(Deficit)	R 2 700 000.00	R 3 800 000.00	R 1 100 000.00

Explanations of most significant adjustment processed as part of the tabled Budget



## Departmental Operational budget - Expenditures

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 249 933.00	2 250 952.00	1 019.00
3001	MUNICIPAL MANAGER	Executive Support	836 467.00	860 067.00	23 600.00
3002	MUNICIPAL MANAGER	Internal Audit	2 200 907.00	2 208 879.00	7 972.00
3003	MUNICIPAL MANAGER	Council Expenditure	8 296 159.00	8 641 949.00	345 790.00
3004	MUNICIPAL MANAGER	Idp & Communication	1 765 938.00	1 770 695.00	4 757.00
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 885 260.00	1 850 587.00	(34 673.00)
<b>Sub-Total</b>			<b>17 234 664.00</b>	<b>17 583 129.00</b>	<b>348 465.00</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 352 812.00	1 370 962.00	18 150.00
4001	CORPORATE SERVICES	Corporate Support	5 098 682.00	5 338 702.00	240 020.00
4002	CORPORATE SERVICES	Human Resources	5 337 595.00	6 090 291.00	752 696.00
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 816 062.00	4 424 797.00	(391 265.00)
4004	CORPORATE SERVICES	Information Services	3 430 250.00	3 351 168.00	(79 082.00)
<b>Sub-Total</b>			<b>20 035 401.00</b>	<b>20 575 920.00</b>	<b>540 519.00</b>
5000	FINANCE	Executive (Finance)	1 344 556.00	1 345 656.00	1 100.00
5001	FINANCE	Financial Support	451 378.00	4 259 734.00	3 808 356.00
5002	FINANCE	Financial Services	18 962 193.00	19 723 295.00	761 102.00
5003	FINANCE	Revenue	20 000.00	44 000.00	24 000.00
5004	FINANCE	Expenditure	3 550 902.00	3 552 865.00	1 963.00
5005	FINANCE	Supply Chain Management	4 619 098.00	4 127 398.00	(491 700.00)
<b>Sub-Total</b>			<b>28 948 127.00</b>	<b>33 052 948.00</b>	<b>4 104 821.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	2 026 923.00	2 072 023.00	45 100.00
6001	COMMUNITY SERVICES	Community Services Support	186 700.00	186 260.00	(440.00)
6002	COMMUNITY SERVICES	Municipal Health	22 115 205.00	20 315 068.00	(1 800 137.00)
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	-
6004	COMMUNITY SERVICES	Environmental Management	3 759 473.00	3 769 473.00	10 000.00
6005	COMMUNITY SERVICES	Solid Waste	9 287 391.00	9 182 391.00	(105 000.00)
6006	COMMUNITY SERVICES	Emergency Services	44 963 031.00	45 066 537.00	103 506.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 828 635.00	24 286 443.00	2 457 808.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	134 495 595.00	2 005 640.00
<b>Sub-Total</b>			<b>236 839 646.00</b>	<b>239 556 123.00</b>	<b>2 716 477.00</b>
<b>TOTAL OPERATING EXPENDITURE</b>			<b>303 057 838.00</b>	<b>310 768 120.00</b>	<b>7 710 282.00</b>

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.

## Departmental Operational budget - Revenue

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	-	-	-
3001	MUNICIPAL MANAGER	Executive Support	-	-	-
3002	MUNICIPAL MANAGER	Internal Audit	-	-	-
3003	MUNICIPAL MANAGER	Council Expenditure	42 938 094.00	42 938 407.00	313.00
3004	MUNICIPAL MANAGER	Idp & Communication	-	-	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	-	-	-
<b>Sub-Total</b>			<b>42 938 094.00</b>	<b>42 938 407.00</b>	<b>313.00</b>
4000	CORPORATE SERVICES	Executive (Corporate Services)	-	-	-
4001	CORPORATE SERVICES	Corporate Support	42 200.00	44 200.00	2 000.00
4002	CORPORATE SERVICES	Human Resources	-	-	-
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	-	-	-
4004	CORPORATE SERVICES	Information Services	-	-	-
<b>Sub-Total</b>			<b>42 200.00</b>	<b>44 200.00</b>	<b>2 000.00</b>
5000	FINANCE	Executive (Finance)	-	-	-
5001	FINANCE	Financial Support	-	-	-
5002	FINANCE	Financial Services	75 150 500.00	76 029 604.00	879 104.00
5003	FINANCE	Revenue	70 000.00	80 000.00	10 000.00
5004	FINANCE	Expenditure	35 000.00	35 000.00	-
5005	FINANCE	Supply Chain Management	-	-	-
<b>Sub-Total</b>			<b>75 255 500.00</b>	<b>76 144 604.00</b>	<b>889 104.00</b>
6000	COMMUNITY SERVICES	Executive (Community Services)	-	-	-
6001	COMMUNITY SERVICES	Community Services Support	-	-	-
6002	COMMUNITY SERVICES	Municipal Health	4 079 202.00	4 179 202.00	100 000.00
6003	COMMUNITY SERVICES	Comprehensive Health	182 333.00	182 333.00	-
6004	COMMUNITY SERVICES	Environmental Management	130 000.00	130 000.00	-
6005	COMMUNITY SERVICES	Solid Waste	14 950 000.00	17 408 938.00	2 458 938.00
6006	COMMUNITY SERVICES	Emergency Services	11 857 554.00	13 462 940.00	1 605 386.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	21 133 000.00	21 781 901.00	648 901.00
6008	COMMUNITY SERVICES	Roads Function	132 489 955.00	134 495 595.00	2 005 640.00
<b>Sub-Total</b>			<b>184 822 044.00</b>	<b>191 640 909.00</b>	<b>6 818 865.00</b>
<b>TOTAL REVENUE (EXCLUDING CAPITAL GRANTS)</b>			<b>303 057 838.00</b>	<b>310 768 120.00</b>	<b>7 710 282.00</b>
<b>CAPITAL GRANTS</b>			<b>2 700 000.00</b>	<b>3 800 000.00</b>	<b>1 100 000.00</b>
<b>TOTAL REVENUE (INCLUDING CAPITAL GRANTS)</b>			<b>305 757 838.00</b>	<b>314 568 120.00</b>	<b>8 810 282.00</b>

## Summary of Total Revenue and Expenditure - Roads Agency

<b>SUMMARY INCOME &amp; EXPENDITURE 2024/2025 MTREF ROADS AGENCY</b>			
<b>Revenue by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Sale of Goods and Rendering of Services	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00
	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00
<b>Expenditure by Source</b>	<b>Original Budget 2024/25</b>	<b>Adjustment Budget Budget 2024/25</b>	<b>Adjustment</b>
Employee related costs	R 72 725 055.00	R 66 695 055.00	R -6 030 000.00
Inventory consumed	R 41 816 873.00	R 53 059 874.00	R 11 243 001.00
Interest	R 305 000.00	R 305 000.00	R -
Contracted services	R 4 680 000.00	R 3 299 390.00	R -1 380 610.00
Operational costs	R 12 687 027.00	R 10 860 276.00	R -1 826 751.00
Other Losses	R 276 000.00	R 276 000.00	R -
	R 132 489 955.00	R 134 495 595.00	R 2 005 640.00
<b>Surplus/(Deficit)</b>	R -	R -	R -

The Roads agency function requires additional funding (pre-advance) to ensure projects will be complete by 30 June 2025. This allocation net total of R2,005,640 has been allocated based on the above explanations. The bulk of these has been allocated to fuel cost to ensure operational machinery and equipment can continue function.

The administration is continuously monitoring the budget to ensure no unauthorised expenditure is reflected at year-end.



## Proposed Adjusted Capital Budget

DESCRIPTION	FUNDING TYPE	BUDGET 2024/25	ADJUSTMENT Sep 2024	ADJUSTMENT Dec 2024	ADJUSTMENT T FEB 2024	ADJUSTMENT Apr 2024	TOTAL ADJUSTED BUDGET 2024/25
DC3_Furniture and Office equipment	1	R35 000.00	R0.00	R0.00	R0.00	R0.00	R35 000.00
DC3_Alarm System Replacement	1	R200 000.00	R0.00	R0.00	-R34 100.00	R0.00	R165 900.00
DC3_Head Office Fencing project	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
DC3_Furniture and Office equipment	1	R30 000.00	R0.00	R0.00	R0.00	R4 000.00	R34 000.00
DC3_Aircons	1	R90 000.00	R0.00	R0.00	R100 000.00	R0.00	R190 000.00
DC3_Vehicle Replacement	1	R1 800 000.00	R0.00	R0.00	-R108 000.00	R0.00	R1 692 000.00
DC3_Bunker Gear (PPE)	1	R600 000.00	R840 000.00	R0.00	R0.00	R0.00	R1 440 000.00
DC3_Machinery and Equipment Rescue equipment	1	R100 000.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
DC3_Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00	R108 000.00	R0.00	R508 000.00
DC3_Water Truck	4	R1 200 000.00	R0.00	R600 000.00	R0.00	R0.00	R1 800 000.00
DC3_Fire Service Capacity Grant	4	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
DC3_Furniture and Office equipment	1	R16 000.00	R0.00	R0.00	R0.00	-R2 000.00	R14 000.00
DC3_Machinery and Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R2 000.00	R7 000.00
DC3_Vehicles	1	R460 000.00	R0.00	R64 114.00	R75 886.00	-R144 249.00	R455 751.00
DC3_Furniture and Office Equipment	1	R25 000.00	R0.00	R0.00	R0.00	R0.00	R25 000.00
DC3_Furniture and Office Equipment	1	R5 000.00	R0.00	R0.00	R0.00	R0.00	R5 000.00
DC3_Furniture and Office Equipment	1	R18 500.00	R0.00	R0.00	R0.00	R14 070.00	R32 570.00
DC3_Anti Virus Software	1	R150 000.00	R0.00	R100 000.00	-R100 000.00	-R15 425.00	R134 575.00
DC3_Computers and Computer Equipment	1	R260 000.00	R0.00	R900 000.00	R0.00	-R353 345.00	R806 655.00
DC3_Security Hardware	1	R1 000 000.00	R0.00	-R1 000 000.00	R0.00	R0.00	R0.00
DC3_Furniture and Office Equipment	1	R15 000.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
DC3_Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00	R4 600.00	R0.00	R104 600.00
DC3_Access control - Die Dam	1	R100 000.00	R0.00	R0.00	R0.00	R0.00	R100 000.00
DC3_Land and Buildings - Security Structure	1	R30 000.00	R0.00	R0.00	-R4 600.00	R0.00	R25 400.00
DC3_Infrastructure- Electrical DB Boxes	1	R150 000.00	R0.00	R0.00	R0.00	R0.00	R150 000.00
DC3_Upgrade Chalets	1	R250 000.00	R0.00	R0.00	R0.00	R0.00	R250 000.00
DC3_Machinery and Equipment-Electricity Back-up	1	R70 000.00	R0.00	R0.00	R0.00	R0.00	R70 000.00
DC3_Machinery and Equipment	1	R15 000.00	R0.00	R0.00	R0.00	R0.00	R15 000.00
DC3_Access control - Uilenkraalsmond	1	R100 000.00	R0.00	R0.00	R0.00	-R76 025.00	R23 975.00
DC3_Vehicles - People Carrier	1	R500 000.00	R0.00	R0.00	R78 000.00	R0.00	R578 000.00
DC3_Furniture and Office Equipment	1	R180 000.00	R0.00	R0.00	-R78 000.00	-R12 000.00	R90 000.00
DC3_Tablets	1	R250 000.00	R0.00	R0.00	-R250 000.00	R0.00	R0.00
DC3_ESRI MHS system software	1	R1 500 000.00	R0.00	R0.00	R0.00	R0.00	R1 500 000.00
DC3_Construction of Cell 5A	3	R0.00	R160 000.00	R0.00	R0.00	R0.00	R160 000.00
DC3_Septic tank	1	R0.00	R114 000.00	R0.00	R0.00	R0.00	R114 000.00
DC3_Training Center (furniture and office equipme	1	R0.00	R195 300.00	R0.00	R0.00	R0.00	R195 300.00
DC3_Gas installation at ablation facilities	1	R0.00	R500 000.00	R0.00	R0.00	R0.00	R500 000.00
DC3_Capacity Project	4	R0.00	R1 309 300.00	R1 188 089.00	-R132 189.00	-R582 974.00	R13 286 726.00
		R11 504 500.00					

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 7 986 726.00
Revenue	2	R -
External Loans	3	R 1 500 000.00
Grants	4	R 3 800 000.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 13 286 726.00</b>

SUMMARY	DESCRIPTION	BUDGET 2024/25
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	5 Project/s	R799 900.00
EMERGENCY SERVICES	8 Project/s	R7 654 000.00
ENVIRONMENTAL MANAGEMENT SERVICES	3 Project/s	R476 751.00
FINANCIAL SERVICES	1 Project/s	R25 000.00
FINANCIAL SERVICES:EXECUTIVE	1 Project/s	R5 000.00
HUMAN RESOURCES	1 Project/s	R32 570.00
ICT SERVICES	3 Project/s	R941 230.00
IDP AND COMMUNICATION	1 Project/s	R15 000.00
LED, TOURISM, RESORTS AND EPWP	10 Project/s	R1 534 275.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R268 000.00
SOLID WASTE MANAGEMENT	1 Project/s	R1 500 000.00
		<b>R13 286 726.00</b>

All Capital Project Owners reviewed their implementation plans and priorities for the remainder of the financial year after progress on identified projects (SCM processes) and key necessities have been identified

The following amendments and changes is proposed with the Adjustment budget tabled:

#### ICT Computer and Equipment

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
DC3_Computers and Computer Equipment	R260 000.00	R1 164 155.00	-R353 345.00	R806 655.00

Computer equipment was purchased at rebated prices, hence a saving materialised for the project

**Mun Health Services(Tablets)**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
DC3_Tablets	R180 000.00	R102 000.00	-R12 000.00	R90 000.00

Tablets tender overall price came in below budgeted provision; hence a saving was made on the project.

**Vehicle (Environmental and Resorts)**

<u>Description</u>	<u>Original Budget</u>	<u>Mid-year Adjustment Budget</u>	<u>Proposed changes</u>	<u>Adjustment Budget (April 2025)</u>
<b><u>Resort</u></b>				
DC3_Vehicles - People Carrier	R500 000.00	R600 000.00	-R76 025.00	R523 975.00
<b><u>Environmental</u></b>				
DC3_Vehicles	R460 000.00	R600 000.00	-R144 249.00	R455 751.00

Vehicle were purchased on the National RT tenders. A dispute arise with the successful supplier and the municipality contested the difference in price initially quote and the final invoice received. The invoice remained outstanding and National Treasury intervened to ensure that the cost of the vehicles tender, and the amounts differed from the quotes provided, hence the municipality contested the new invoiced amounts, and was successful, hence a saving materialised.

A Quarterly project steering committee is held with all the user departments to monitor the progress on capital projects and provide assistances to resolve any obstacles experienced in the execution.

## 4. Adjustment Budget Tables

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

TABLE B1 – Adjustment Budget Summary

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	15 170	17 559	–	–	–	–	–	–	17 559	15 470	15 820
Investment revenue	7 600	8 600	–	–	–	–	–	–	8 600	7 500	8 000
Transfers recognised - operational	96 796	97 148	–	–	–	–	(892)	(892)	96 256	94 926	96 555
Other own revenue	183 492	186 511	–	–	–	–	1 842	1 842	188 353	187 830	197 477
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>393 058</b>	<b>399 818</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>950</b>	<b>950</b>	<b>310 768</b>	<b>305 726</b>	<b>317 852</b>
Employee costs	168 688	161 219	–	–	–	–	(1 230)	(1 230)	159 989	176 023	183 543
Remuneration of councillors	6 796	6 796	–	–	–	–	–	–	6 796	7 109	7 428
Depreciation & asset impairment	3 681	3 781	–	–	–	–	–	–	3 781	3 752	3 876
Finance charges	2 422	2 401	–	–	–	–	–	–	2 401	2 447	2 473
Inventory consumed and bulk purchases	47 075	54 755	–	–	–	–	3 168	3 168	57 922	45 675	44 061
Transfers and subsidies	–	4 000	–	–	–	–	–	–	4 000	–	–
Other expenditure	74 396	76 867	–	–	–	–	(988)	(988)	75 879	70 721	76 471
<b>Total Expenditure</b>	<b>393 058</b>	<b>399 818</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>950</b>	<b>950</b>	<b>310 768</b>	<b>305 726</b>	<b>317 852</b>
<b>Surplus/(Deficit)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>0</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)	2 700	3 800	–	–	–	–	–	–	3 800	500	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 700</b>	<b>3 800</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>2 700</b>	<b>3 800</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	11 505	13 870	–	–	–	–	(583)	(583)	13 287	32 978	2 620
Transfers recognised - capital	2 700	3 800	–	–	–	–	–	–	3 800	500	–
Borrowing	1 500	1 500	–	–	–	–	–	–	1 500	28 500	–
Internally generated funds	7 305	8 570	–	–	–	–	(583)	(583)	7 987	3 978	2 620
<b>Total sources of capital funds</b>	<b>11 505</b>	<b>13 870</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(583)</b>	<b>(583)</b>	<b>13 287</b>	<b>32 978</b>	<b>2 620</b>
<b>Financial position</b>											
Total current assets	76 587	85 626	–	–	–	–	583	583	86 209	79 902	80 643
Total non current assets	129 546	126 426	–	–	–	–	(583)	(583)	125 844	156 374	156 501
Total current liabilities	43 569	35 597	–	–	–	–	–	–	35 597	32 624	33 810
Total non current liabilities	59 047	55 623	–	–	–	–	–	–	55 623	82 319	82 001
Community wealth/Equity	103 519	120 833	–	–	–	–	–	–	120 833	121 333	121 333
<b>Cash flows</b>											
Net cash from (used) operating	(425)	(6 318)	–	–	–	–	7 649	7 649	1 331	(5 790)	(6 082)
Net cash from (used) investing	(1 605)	(3 970)	–	–	–	–	583	583	(3 387)	(22 478)	9 686
Net cash from (used) financing	(3 206)	(3 206)	–	–	–	–	2	2	(3 204)	21 831	(3 000)
<b>Cash/cash equivalents at the year end</b>	<b>66 290</b>	<b>58 032</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>14 293</b>	<b>14 293</b>	<b>72 325</b>	<b>65 888</b>	<b>66 492</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	66 838	72 302	–	–	–	–	583	583	72 885	66 448	67 052
Application of cash and investments	27 702	13 553	–	–	–	–	(684)	(684)	12 869	13 770	14 549
<b>Balance - surplus (shortfall)</b>	<b>39 136</b>	<b>58 749</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 267</b>	<b>1 267</b>	<b>60 016</b>	<b>52 678</b>	<b>52 504</b>
<b>Asset Management</b>											
Asset register summary (MDV)	107 123	106 990	–	–	–	–	(2 893)	(2 893)	104 098	133 323	132 068
Depreciation	3 681	3 681	–	–	–	–	–	–	3 681	3 752	3 876
Renewal and Upgrading of Existing Assets	6 415	6 654	–	–	–	–	(335)	(335)	6 318	32 178	2 620
Repairs and Maintenance	10 263	10 450	–	–	–	–	205	205	10 655	11 060	11 301
<b>Free services</b>											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<i>Governance and administration</i>		119 436	121 805	-	-	-	-	(878)	(878)	120 927	117 843	121 828
Executive and council		42 938	42 938	-	-	-	-	0	0	42 938	42 361	42 409
Finance and administration		76 498	78 867	-	-	-	-	(878)	(878)	77 989	75 482	79 419
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		38 752	41 784	-	-	-	-	(178)	(178)	41 606	39 310	42 053
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 133	22 025	-	-	-	-	(243)	(243)	21 782	20 298	20 888
Public safety		13 358	15 398	-	-	-	-	65	65	15 463	14 609	16 368
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 262	4 362	-	-	-	-	-	-	4 362	4 402	4 797
<i>Economic and environmental services</i>		132 620	132 620	-	-	-	-	2 006	2 006	134 626	133 824	138 371
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		132 490	132 490	-	-	-	-	2 006	2 006	134 496	133 694	138 241
Environmental protection		130	130	-	-	-	-	-	-	130	130	130
<i>Trading services</i>		14 950	17 409	-	-	-	-	-	-	17 409	15 250	15 600
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14 950	17 409	-	-	-	-	-	-	17 409	15 250	15 600
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	305 758	313 618	-	-	-	-	950	950	314 568	306 226	317 852
<b>Expenditure - Functional</b>												
<i>Governance and administration</i>		66 666	72 577	-	-	-	-	(877)	(877)	71 700	68 944	72 870
Executive and council		11 383	11 442	-	-	-	-	311	311	11 753	11 955	12 419
Finance and administration		53 082	58 931	-	-	-	-	(1 194)	(1 194)	57 738	54 691	58 053
Internal audit		2 201	2 204	-	-	-	-	5	5	2 209	2 299	2 399
<i>Community and public safety</i>		89 089	90 033	-	-	-	-	(183)	(183)	89 850	87 251	90 770
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		21 829	23 780	-	-	-	-	507	507	24 286	18 234	18 824
Public safety		44 963	45 067	-	-	-	-	-	-	45 067	46 668	48 715
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		22 298	21 187	-	-	-	-	(689)	(689)	20 497	22 349	23 230
<i>Economic and environmental services</i>		138 015	138 026	-	-	-	-	2 010	2 010	140 036	139 670	144 231
Planning and development		1 766	1 766	-	-	-	-	4	4	1 771	1 847	1 931
Road transport		132 490	132 490	-	-	-	-	2 006	2 006	134 496	133 694	138 241
Environmental protection		3 759	3 769	-	-	-	-	-	-	3 769	4 128	4 059
<i>Trading services</i>		9 287	9 182	-	-	-	-	-	-	9 182	9 861	9 981
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 287	9 182	-	-	-	-	-	-	9 182	9 861	9 981
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	303 058	309 818	-	-	-	-	950	950	310 768	305 726	317 852
<b>Surplus/ (Deficit) for the year</b>		2 700	3 800	-	-	-	-	-	-	3 800	500	0



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

Vote Description  <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		42 938	42 938	-	-	-	-	0	0	42 938	42 361	42 409
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		42	44	-	-	-	-	-	-	44	45	47
Vote 4 - Finance		76 456	78 823	-	-	-	-	(878)	(878)	77 945	75 437	79 372
Vote 5 - Community Services		186 322	191 813	-	-	-	-	1 828	1 828	193 641	188 384	196 024
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	365 758	313 618	-	-	-	-	950	950	314 568	306 226	317 852
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		17 235	17 253	-	-	-	-	330	330	17 583	18 079	18 823
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		20 035	20 495	-	-	-	-	81	81	20 576	20 819	21 798
Vote 4 - Finance		28 948	34 337	-	-	-	-	(1 284)	(1 284)	33 053	30 104	32 331
Vote 5 - Community Services		236 840	237 733	-	-	-	-	1 823	1 823	239 556	236 724	244 900
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	303 058	309 818	-	-	-	-	950	950	310 768	305 726	317 852
<b>Surplus/ (Deficit) for the year</b>	2	2 700	3 800	-	-	-	-	-	-	3 800	500	0

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

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
<b>R thousands</b>	<b>1</b>											
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	220	150	-	-	-	-	-	-	150	220	220
Service charges - Waste Management	2	14 950	17 409	-	-	-	-	-	-	17 409	15 250	15 600
Sale of Goods and Rendering of Services		142 994	144 860	-	-	-	-	1 763	1 763	146 622	146 459	153 226
Agency services		13 825	13 825	-	-	-	-	0	0	13 825	13 951	14 425
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		300	300	-	-	-	-	-	-	300	300	300
Interest earned from Current and Non Current Assets		7 600	8 600	-	-	-	-	-	-	8 600	7 500	8 000
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		14 062	14 722	-	-	-	-	-	-	14 722	14 165	14 467
Licence and permits		1 250	1 350	-	-	-	-	-	-	1 350	1 250	1 500
Operational Revenue		1 161	1 555	-	-	-	-	79	79	1 634	1 206	1 252
<b>Non-Exchange Revenue</b>												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		96 796	97 148	-	-	-	-	(892)	(892)	96 256	94 926	96 555
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		9 900	9 900	-	-	-	-	-	-	9 900	10 500	12 306
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>303 058</b>	<b>309 818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>	<b>950</b>	<b>310 768</b>	<b>305 726</b>	<b>317 852</b>
<b>Expenditure By Type</b>												
Employee related costs		168 688	161 219	-	-	-	-	(1 230)	(1 230)	159 989	176 023	183 543
Remuneration of councillors		6 796	6 796	-	-	-	-	-	-	6 796	7 109	7 428
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		47 075	54 755	-	-	-	-	3 168	3 168	57 922	45 675	44 061
Debt impairment		-	100	-	-	-	-	-	-	100	-	-
Depreciation and amortisation		3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
Interest		2 422	2 401	-	-	-	-	-	-	2 401	2 447	2 473
Contracted services		38 158	38 274	-	-	-	-	(1 642)	(1 642)	36 632	32 287	33 663
Transfers and subsidies		-	4 000	-	-	-	-	-	-	4 000	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		35 962	38 317	-	-	-	-	654	654	38 972	38 157	40 048
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		276	276	-	-	-	-	-	-	276	276	2 760
<b>Total Expenditure</b>		<b>303 058</b>	<b>309 818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>	<b>950</b>	<b>310 768</b>	<b>305 726</b>	<b>317 852</b>
<b>Surplus/(Deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
Transfers and subsidies - capital (monetary allocations)		2 700	3 800	-	-	-	-	-	-	3 800	500	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>2 700</b>	<b>3 800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 800</b>	<b>500</b>	<b>0</b>

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
Capital multi-year expenditure sub-total	3	1 750	1 750	-	-	-	-	-	-	1 750	28 700	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		15	15	-	-	-	-	-	-	15	5	10
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 034	2 159	-	-	-	-	(351)	(351)	1 809	1 675	520
Vote 4 - Finance		30	30	-	-	-	-	-	-	30	15	15
Vote 5 - Community Services		7 676	9 915	-	-	-	-	(232)	(232)	9 683	2 583	2 075
Capital single-year expenditure sub-total		9 755	12 120	-	-	-	-	(583)	(583)	11 537	4 278	2 620
Total Capital Expenditure - Vote		11 505	13 870	-	-	-	-	(583)	(583)	13 287	32 978	2 620
Capital Expenditure - Functional												
Governance and administration		2 064	2 189	-	-	-	-	(351)	(351)	1 839	1 690	535
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 064	2 189	-	-	-	-	(351)	(351)	1 839	1 690	535
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7 445	9 544	-	-	-	-	(88)	(88)	9 456	2 510	1 815
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		1 315	1 610	-	-	-	-	(76)	(76)	1 534	610	410
Public safety		5 600	7 654	-	-	-	-	-	-	7 654	1 850	1 400
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		530	280	-	-	-	-	(12)	(12)	268	50	5
Economic and environmental services		496	636	-	-	-	-	(144)	(144)	492	278	270
Planning and development		15	15	-	-	-	-	-	-	15	5	10
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		481	621	-	-	-	-	(144)	(144)	477	273	260
Trading services		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	11 505	13 870	-	-	-	-	(583)	(583)	13 287	32 978	2 620
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		2 700	3 800	-	-	-	-	-	-	3 800	500	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov. Departm. Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	2 700	3 800	-	-	-	-	-	-	3 800	500	-
Borrowing		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-
Internally generated funds		7 305	8 570	-	-	-	-	(583)	(583)	7 987	3 978	2 620
Total Capital Funding		11 505	13 870	-	-	-	-	(583)	(583)	13 287	32 978	2 620

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		66 290	71 742	–	–	–	–	583	583	72 325	65 888	66 492
Trade and other receivables from exchange transactions	1	5 485	9 403	–	–	–	–	–	–	9 403	9 403	9 403
Receivables from non-exchange transactions	1	548	560	–	–	–	–	–	–	560	560	560
Current portion of non-current receivables	2	2 168	2 154	–	–	–	–	–	–	2 154	2 283	2 420
Inventory		1 571	1 767	–	–	–	–	–	–	1 767	1 767	1 767
VAT		526	0	–	–	–	–	(0)	(0)	–	–	–
Other current assets		–	–	–	–	–	–	–	–	–	–	–
<b>Total current assets</b>		<b>76 587</b>	<b>85 626</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>583</b>	<b>583</b>	<b>86 209</b>	<b>79 902</b>	<b>80 643</b>
<b>Non current assets</b>												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		12 769	12 797	–	–	–	–	–	–	12 797	12 797	12 797
Property, plant and equipment	3	93 981	91 689	–	–	–	–	(568)	(568)	91 121	120 376	119 001
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		373	195	–	–	–	–	(15)	(15)	180	150	270
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		22 424	21 746	–	–	–	–	–	–	21 746	23 051	24 434
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>129 546</b>	<b>126 426</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(583)</b>	<b>(583)</b>	<b>125 844</b>	<b>156 374</b>	<b>156 501</b>
<b>TOTAL ASSETS</b>		<b>206 134</b>	<b>212 052</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>212 052</b>	<b>236 276</b>	<b>237 144</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		5 291	5 291	–	–	–	–	–	–	5 291	3 000	3 000
Consumer deposits		8	8	–	–	–	–	–	–	8	8	8
Trade and other payables from exchange transactions		6 736	6 940	–	–	–	–	–	–	6 940	6 940	6 940
Trade and other payables from non-exchange transactions		13 478	4 327	–	–	–	–	–	–	4 327	2 527	2 527
Provisions		18 055	18 646	–	–	–	–	–	–	18 646	19 765	20 951
VAT		–	384	–	–	–	–	–	–	384	384	384
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
<b>Total current liabilities</b>		<b>43 569</b>	<b>35 597</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>35 597</b>	<b>32 624</b>	<b>33 810</b>
<b>Non current liabilities</b>												
Borrowing	1	2 727	2 727	–	–	–	–	–	–	2 727	26 850	23 850
Provisions	1	56 319	52 896	–	–	–	–	–	–	52 896	55 469	58 151
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	–
<b>Total non current liabilities</b>		<b>59 047</b>	<b>55 623</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>55 623</b>	<b>82 319</b>	<b>82 001</b>
<b>TOTAL LIABILITIES</b>		<b>102 615</b>	<b>91 220</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>91 220</b>	<b>114 943</b>	<b>115 811</b>
<b>NET ASSETS</b>	2	<b>103 519</b>	<b>120 833</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		82 519	99 833	–	–	–	–	–	–	99 833	100 333	100 333
Funds and Reserves		21 000	21 000	–	–	–	–	–	–	21 000	21 000	21 000
Other		–	–	–	–	–	–	–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>103 519</b>	<b>120 833</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>120 833</b>	<b>121 333</b>	<b>121 333</b>



TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		–	–	–	–	–	–	–	–	–	–	–
Service charges		15 170	15 170	–	–	–	–	2 389	2 389	17 559	15 470	15 820
Other revenue		173 292	173 686	–	–	–	–	4 468	4 468	178 153	177 030	184 871
Transfers and Subsidies - Operational	1	96 796	96 590	–	–	–	–	(892)	(892)	95 698	94 926	96 555
Transfers and Subsidies - Capital	1	2 700	3 300	–	–	–	–	–	–	3 300	500	–
Interest		7 900	7 900	–	–	–	–	1 000	1 000	8 900	7 800	8 300
Dividends		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Suppliers and employees		(294 783)	(297 464)	–	–	–	–	(1 116)	(1 116)	(298 580)	(298 216)	(310 128)
Finance charges		(1 500)	(1 500)	–	–	–	–	–	–	(1 500)	(1 500)	(1 500)
Transfers and Subsidies	1	–	(4 000)	–	–	–	–	1 800	1 800	(2 200)	(1 800)	–
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		(425)	(6 318)	–	–	–	–	7 649	7 649	1 331	(5 790)	(6 082)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		9 900	9 900	–	–	–	–	–	–	9 900	10 500	12 306
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Capital assets		(11 505)	(13 870)	–	–	–	–	583	583	(13 287)	(32 978)	(2 620)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		(1 605)	(3 970)	–	–	–	–	583	583	(3 387)	(22 478)	9 686
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		1 500	1 500	–	–	–	–	–	–	1 500	28 500	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Repayment of borrowing		(4 706)	(4 706)	–	–	–	–	2	2	(4 704)	(6 669)	(3 000)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		(3 206)	(3 206)	–	–	–	–	2	2	(3 204)	21 831	(3 000)
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		(5 235)	(13 493)	–	–	–	–	8 233	8 233	(5 260)	(6 436)	604
Cash/cash equivalents at the year begin:	2	71 525	71 525	–	–	–	–	6 060	6 060	77 585	72 325	65 888
Cash/cash equivalents at the year end:	2	66 290	58 032	–	–	–	–	14 293	14 293	72 325	65 888	66 492

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
<b>Cash and investments available</b>													
Cash/cash equivalents at the year end	1	66 290	58 032	-	-	-	-	14 293	14 293	72 325	65 888	66 492	
Other current investments > 90 days		548	14 270	-	-	-	-	(13 710)	(13 710)	560	560	560	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>66 838</b>	<b>72 302</b>	-	-	-	-	<b>583</b>	<b>583</b>	<b>72 885</b>	<b>66 448</b>	<b>67 052</b>	
<b>Applications of cash and investments</b>													
Unspent conditional transfers		13 478	2 527	-	-	-	-	-	-	2 527	2 527	2 527	
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(13 875)	(17 074)	-	-	-	-	(684)	(684)	(17 758)	(18 657)	(19 679)	
Other provisions		7 100	7 100	-	-	-	-	-	-	7 100	8 900	10 700	
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		21 000	21 000	-	-	-	-	-	-	21 000	21 000	21 000	
<b>Total Application of cash and investments:</b>		<b>27 702</b>	<b>13 553</b>	-	-	-	-	<b>(684)</b>	<b>(684)</b>	<b>12 869</b>	<b>13 770</b>	<b>14 549</b>	
<b>Surplus(shortfall)</b>		<b>39 136</b>	<b>58 749</b>	-	-	-	-	<b>1 267</b>	<b>1 267</b>	<b>60 016</b>	<b>52 678</b>	<b>52 504</b>	

TABLE B9 – Asset Management

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	5 090	7 492	-	-	-	-	(276)	(276)	7 216	800	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	160	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	160	-	-	-	-	-	-	160	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		250	250	-	-	-	-	-	-	250	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	250	250	-	-	-	-	-	-	250	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	500	-	-	-	-	(350)	(350)	150	-	-
Intangible Assets		400	500	-	-	-	-	(350)	(350)	150	-	-
Computer Equipment		180	180	-	-	-	-	(78)	(78)	102	-	-
Furniture and Office Equipment		-	114	-	-	-	-	-	-	114	-	-
Machinery and Equipment		600	1 940	-	-	-	-	-	-	1 940	300	-
Transport Assets		3 660	4 348	-	-	-	-	152	152	4 500	500	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	2 340	2 340	-	-	-	-	75	75	2 414	1 388	1 650
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	250	250
Other Assets	6	-	-	-	-	-	-	-	-	-	250	250
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		435	435	-	-	-	-	183	183	617	333	300
Machinery and Equipment		105	105	-	-	-	-	-	-	105	105	100
Transport Assets		1 800	1 800	-	-	-	-	(108)	(108)	1 692	700	1 000
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>4 075</b>	<b>4 240</b>	-	-	-	-	-	<b>(378)</b>	<b>(378)</b>	<b>3 861</b>	<b>30 790</b>	<b>970</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	150	-	-	-	-	(25)	(25)	125	150	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	1 650	-	-	-	-	(25)	(25)	1 625	28 650	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		30	25	-	-	-	-	-	-	25	25	250	-
Housing		250	445	-	-	-	-	-	-	445	200	-	-
Other Assets		280	471	-	-	-	-	-	-	471	225	250	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	150
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	150
Computer Equipment		1 260	1 160	-	-	-	-	(353)	(353)	807	250	250	-
Furniture and Office Equipment		200	166	-	-	-	-	-	-	166	1 300	-	-
Machinery and Equipment		285	285	-	-	-	-	-	-	285	115	20	-
Transport Assets		400	508	-	-	-	-	-	-	508	250	300	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>	<b>11 505</b>	<b>13 870</b>	-	-	-	-	<b>(583)</b>	<b>(583)</b>	<b>13 287</b>	<b>32 978</b>	<b>2 620</b>	
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		150	150	-	-	-	-	(25)	(25)	125	150	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	160	-	-	-	-	-	-	160	-	-	-
Solid Waste Infrastructure		1 500	1 500	-	-	-	-	-	-	1 500	28 500	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 650	1 810	-	-	-	-	(25)	(25)	1 785	28 650	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		280	275	-	-	-	-	-	-	275	25	250	-
Housing		250	445	-	-	-	-	-	-	445	450	250	-
Other Assets		530	721	-	-	-	-	-	-	721	475	500	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		400	150	-	-	-	-	(15)	(15)	135	-	150	-
Intangible Assets		400	150	-	-	-	-	(15)	(15)	135	-	150	-
Computer Equipment		1 440	1 262	-	-	-	-	(365)	(365)	897	250	250	-
Furniture and Office Equipment		635	897	-	-	-	-	41	41	938	1 633	300	-
Machinery and Equipment		990	2 330	-	-	-	-	2	2	2 332	520	120	-
Transport Assets		5 860	6 700	-	-	-	-	(220)	(220)	6 480	1 450	1 300	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>11 505</b>	<b>13 870</b>	-	-	-	-	<b>(583)</b>	<b>(583)</b>	<b>13 287</b>	<b>32 978</b>	<b>2 620</b>	



<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	107 123	106 990	-	-	-	-	(2 893)	(2 893)	104 098	133 323	132 068
<i>Roads Infrastructure</i>		1 017	1 017	-	-	-	-	(73)	(73)	945	945	945
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		288	288	-	-	-	-	104	104	393	543	543
<i>Water Supply Infrastructure</i>		1 502	1 502	-	-	-	-	(107)	(107)	1 395	1 395	1 395
<i>Sanitation Infrastructure</i>		1 158	1 158	-	-	-	-	77	77	1 236	1 236	1 236
<i>Solid Waste Infrastructure</i>		30 472	30 472	-	-	-	-	(955)	(955)	29 517	57 730	57 439
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		34 438	34 438	-	-	-	-	(952)	(952)	33 485	61 849	61 557
<b>Community Assets</b>		10	10	-	-	-	-	2	2	13	13	13
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		12 769	12 769	-	-	-	-	14	14	12 783	12 768	12 752
<b>Other Assets</b>		12 901	12 896	-	-	-	-	(647)	(647)	12 249	12 304	12 384
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		373	23	-	-	-	-	156	156	180	150	270
<b>Computer Equipment</b>		3 545	3 467	-	-	-	-	(335)	(335)	3 132	2 885	2 637
<b>Furniture and Office Equipment</b>		4 858	5 007	-	-	-	-	(573)	(573)	4 433	5 571	5 361
<b>Machinery and Equipment</b>		9 165	9 165	-	-	-	-	(487)	(487)	8 678	9 164	9 248
<b>Transport Assets</b>		24 064	24 216	-	-	-	-	(71)	(71)	24 145	23 620	22 845
<b>Land</b>		4 999	4 999	-	-	-	-	-	-	4 999	4 999	4 999
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	107 123	106 990	-	-	-	-	(2 893)	(2 893)	104 098	133 323	132 068
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		3 681	3 681	-	-	-	-	-	-	3 681	3 752	3 876
<b>Repairs and Maintenance by asset class</b>	3	10 263	10 450	-	-	-	-	205	205	10 655	11 060	11 301
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		6 396	6 196	-	-	-	-	-	-	6 196	6 896	6 996
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		6 396	6 196	-	-	-	-	-	-	6 196	6 896	6 996
<b>Community Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Sport and Recreation Facilities</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		1 430	1 763	-	-	-	-	(85)	(85)	1 678	1 498	1 538
<i>Housing</i>		5	5	-	-	-	-	-	-	5	5	5
<b>Other Assets</b>		1 435	1 768	-	-	-	-	(85)	(85)	1 683	1 503	1 543
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		533	443	-	-	-	-	(88)	(88)	355	577	573
<b>Transport Assets</b>		1 899	2 043	-	-	-	-	378	378	2 421	2 084	2 189
<b>Land</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	6	-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		13 944	14 130	-	-	-	-	205	205	14 336	14 812	15 176
<b>Renewal and upgrading of Existing Assets as % of total PPE</b>		55.8%	48.0%							47.6%	97.6%	100.0%
<b>Renewal and upgrading of Existing Assets as % of depreciation</b>		174.3%	180.8%							171.7%	857.5%	67.6%
<b>R&amp;M as a % of PPE</b>		9.6%	9.8%							10.2%	8.3%	8.6%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		15.6%	16.0%							16.3%	32.4%	10.5%

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	NaL. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted 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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min. service level)	3								-	-		
Other water supply (< min. service level)	3,4								-	-		
No water supply									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5								-	-		
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min. service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
Other toilet provisions (< min. service level)									-	-		
No toilet provisions									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5								-	-		
<b>Energy:</b>												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min. service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min. service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5								-	-		
<b>Refuse:</b>												
Removed at least once a week (min. service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5								-	-		
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
<b>Informal Settlements</b>												
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)									-	-		
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies	6								-	-		
Other									-	-		
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-	-	-

## **PART 2 – SUPPORTING DOCUMENTATION**

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

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

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

Apart from the grant allocations adjusted as per the DoRB, there was also funding amendments required for capital funding. Most of the unforeseen expenditure was accommodated by projects being reprioritized and savings reallocated.

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

All grant recognitions, to date have been included in this April adjustment budget 2025.

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

No additional allocations or grants was made by the municipality.

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

No adjustment was made to Councillors allowances and savings at Employee Cost and Benefits were reallocated to fund ad-hoc unanticipated expenditure for the year.

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

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

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

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

## **8. Other supporting documentation**

There is no other supporting documentation.

## 9. Municipal Manager Quality Certification

### QUALITY CERTIFICATE

I, **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



Municipal Manager of Overberg District Municipality – DC3

Signature



Date

