



SPECIAL ADJUSTMENT BUDGET
(September 2025)
2025/2026 MTREF

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Glossary

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

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

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

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

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

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

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

GDFI - Gross Domestic Fixed Investment

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

ICT – Information Communication Technology

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

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

MBBR - Municipal Budget Reporting Regulations

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

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

ODM – Overberg District Municipality

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

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

TMA – Total Municipal Account

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

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

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

PART 1 – ADJUSTMENT BUDGET

1. Mayors Report

Section 28 of the MFMA read as follow:

Municipal adjustments budgets (MFMA)

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

(2) An adjustments budget —

- a) must adjust the revenue and expenditure estimates downwards if there is material under collection of revenue during the budget year;*
- b) may appropriate additional revenues that have become available, over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;*
- c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;*
- d) may authorise the utilisation of projected savings in one vote towards spending under another vote;*

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.

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

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	6 F	7 G	8 H		
R thousands						
Financial Performance						
Property rates	-	-	-	-	-	-
Service charges	18 771	775	775	19 546	20 085	20 989
Investment revenue	9 202	-	-	9 202	9 607	10 039
Transfers recognised - operational	98 798	-	-	98 798	96 146	100 530
Other own revenue	180 041	4	4	180 045	193 353	202 508
Total Revenue (excluding capital transfers and contributions)	306 812	779	779	307 591	319 191	334 066
Employee costs	173 064	(100)	(100)	172 964	182 449	192 265
Remuneration of councillors	7 136	-	-	7 136	7 565	8 018
Depreciation & asset impairment	3 797	-	-	3 797	3 798	3 827
Finance charges	1 427	-	-	1 427	1 136	1 183
Inventory consumed and bulk purchases	44 121	298	298	44 419	48 358	49 438
Transfers and subsidies	1 000	(105)	(105)	895	1 045	1 092
Other expenditure	76 222	686	686	76 908	74 517	77 771
Total Expenditure	306 767	779	779	307 546	318 867	333 595
Surplus/(Deficit)	45	-	-	45	325	471
Transfers and subsidies - capital (monetary allocations)	500	448	448	948	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	448	448	993	325	471
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/ (Deficit) for the year	545	448	448	993	325	471

The proposed recommended changes will be explained as part of the Executive summary of the report below.

DC3 Overberg - Table B1 Adjustments Budget Summary -

	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure & funds sources						
Capital expenditure	14 878	1 027	1 027	15 904	20 088	20 125
Transfers recognised - capital	500	448	448	948	-	-
Borrowing	9 200	-	-	9 200	20 000	20 000
Internally generated funds	5 178	579	579	5 756	88	125
Total sources of capital funds	14 878	1 027	1 027	15 904	20 088	20 125

The capital changes proposed is mostly related to the Unspent grant that was approved by Provincial treasury as well as other urgent and required operational amendment needed to ensure continuous service delivery can be prioritised.

Detail as per executive summary document.

Recommendations

It is recommended:

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

Executive Mayor

Alderman AE Franken

2. Resolutions

ADJUSTMENT BUDGET 2025/2026 (September 2025)

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

RECOMMENDATION:

That Council approves the following:

- 1) Council resolves that **the September Adjustment budget** of Overberg District Municipality for the financial year 2025/26, and indicative for the projected outer years 2026/27 and 2027/28 be approved as set out in the following schedules:
 - i. Adjustment Budget Summary – Table B1;
 - ii. Budgeted Financial Performance (Revenue and Expenditure by standard Classification) – Table B2;
 - iii. Budgeted Financial Performance (Revenue and Expenditure by standard Classification) - Table B2;
 - iv. Budgeted Financial Performance (revenue and expenditure by municipal vote) Table B3;
 - v. Budgeted Financial Performance (revenue and expenditure by municipal vote) – Table B3;
 - vi. Budgeted Financial Performance (revenue and expenditure) – Table B4;
 - vii. Budgeted Capital Expenditure by vote and funding – Table B5;
 - viii. Budgeted Financial Position – Table B6;
 - ix. Budgeted Cash Flows Table B7;
 - x. Cash backed reserves/accumulated surplus reconciliation – Table B8;
 - xi. Asset Management – Table B9; and
 - xii. Basic service delivery measurement table B10
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.
- 3) That it be noted that there are no changes to any budget-related policies
- 4) The revised budget after approval by Council will reflect as per below table in terms of the National Treasury

3. Executive Summary

The administration table the below information as supporting information for the tabling and adoption of the Adjustment budget as follows:

DC3 Overberg - Table B1 Adjustments Budget Summary -

Description	Budget Year 2025/26				Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	6 F	7 G	8 H		
Financial Performance						
Property rates	-	-	-	-	-	-
Service charges	18 771	775	775	19 546	20 085	20 989
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Transfers and subsidies - capital (monetary allocations)	500	448	448	948	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	448	448	993	325	471
Share of surplus/ (deficit) of associate	-	-	-	-	-	-
Surplus/ (Deficit) for the year	545	448	448	993	325	471

Proposed capital budget changes recommend for approval as follows:

DC3 Overberg - Table B1 Adjustments Budget Summary -

<u>Capital expenditure & funds sources</u>						
Capital expenditure	14 878	1 027	1 027	15 904	20 088	20 125
Transfers recognised - capital	500	448	448	948	-	-
Borrowing	9 200	-	-	9 200	20 000	20 000
Internally generated funds	5 178	579	579	5 756	88	125
Total sources of capital funds	14 878	1 027	1 027	15 904	20 088	20 125

Explanations relating to the changes required and proposed for the Adjustment budget as follows:

OPERATION BUDGET

Revenues

<u>Description</u>	<u>Approved Budget 2025/26</u>	<u>Amendments</u>	<u>Adjustment budget 2025/26</u>
Sewerage infrastructure service charges	R0	R750 000	R750 000
Roll-Over Infrastructure Grant	R0	R447 983	R447 983
General Service (water) and Interest on rentals, fire accounts, solid waste	R0	R29 000	R29 000

Details:

Revenue for sewerage infrastructure was not provisioned separately at Uilenkraalsmond resort, hence had to be taken into consideration for the new financial year.

A roll-over on grant funding for the water truck was approved by Provincial Treasury and needs to be recorded for this year to collect the new vehicle.

Provision for interest relating the different customer groups and services rendered is required as per the Provincial Treasury advisory instruction to improve reporting of financial information for the 2025/26 year.

Expenditures

<u>Description</u>	<u>Approved Budget 2025/26</u>	<u>Amendments</u>	<u>Adjustment budget 2025/26</u>
Corporate services			
Union representative (full time)	R0	R50 000	R50 000

Financial services			
Auditor General	R 3 500 000	R139 000	R3 639 000
Business and Advisory	R350 000	R200 000	R550 000
Community services			
Contracted Services (Repairs & Maintenance)	R6 504 760	-R2 000 000	R4 504 760
Non-Maintenance cost (Operational Costs)	R0	R2 000 000	R2 000 000
Contractors' maintenance Die Dam	R220 000	R180 000	R400 000
Contractors' maintenance Fire and Emergency Services	R75 000	R210 000	R285 000
Capital funding			
Grant Roll-over – surplus account	R544 909	R447 983	R992 892

Details:

Corporate services

A virement was processed and provision for the new Full-time shop steward as per the SALGA agreement.

Financial services

Review of projected Auditor General cost, as well as other provision for Business and advisory services for project implementation.

Community services

Review of the alignment of the Kawyderskraal cost associated with Repairs and Maintenance and Operational cost to ensure accurate reporting. This is done as per instruction from the Auditor General as part of the 2023/24 audit outcomes. No effect on the Approved budget

Urgent budget provision was required for municipal resorts to ensure Summer readiness program can be implemented and preparation for upcoming holiday season.

Emergency (Fire) funding required to ensure preparations of summer project and review budget projections with project implementation requirements.

CAPITAL BUDGET

<u>Description</u>	<u>Approved Budget 2025/26</u>	<u>Amendments</u>	<u>Adjustment budget 2025/26</u>
Capital projects	R14 877 500	R1 026 774	R15 904 274
Total	R14 877 500	R1 026 774	R15 904 274
Funding			
CRR / Internal resources	R5 177 500	R578 791	R5 756 291
External borrowing	R9 200 000	0	R9 200 000
Grants	R500 000	R447 983	R947 983
Total	R14 877 500	R1 026 774	R15 904 274

Per department breakdown:

<u>Description</u>	<u>Approved Budget 2025/26</u>	<u>Amendments</u>	<u>Adjustment budget 2025/26</u>
CORPORATE SERVICES			
Fencing/Wall Head Office	R0	R105 000	R105 000
Computer Equipment	R260 000	-R105 000	R155 000
Sub-total	R260,000	R0	R260,000
COMMUNITY SERVICES			
Water Truck	R0	R653 774	R653 774
Chalet Upgrade	R0	R150 000	R150 000
Electrical DB Boxes	R0	R123 000	R123 000
Access Control - Resort Uilenkraalsmond	R0	R100 000	R100 000
Sub-total	0	R1 026 774	R1 026 774
Total	R14 877 500	R1 026 774	R15 904 274

Details:

Corporate services

Review of projects required to complete the Fencing project that was implemented in the 2024/25 financial year. Due to challenges experienced and reported with the service provider the project could not be concluded by year-end. ICT unit review the capital projects requirements and projections that less computer related equipment will be required for the financial year.

No additional cost on the municipal budget.

Community services

The water truck (Emergency fire services) relates to the unspent grant that was successfully retained from Provincial government. The shortfall on the project of R205 791 will be finance by internal resources.

The capital projects tabled for the Municipal resorts related to the following and needs to be urgently implemented to address the services delivery challenges –

Chalet Upgrade – This was a project that started in 2024/25, and funding is required to complete. This is a potential Revenue enhancement with additional capacity for holiday rentals being upgraded.

Electrical DB Boxes – This project is due to the risk of injury or other fire risk that exist if not addressed and needs urgent intervention.

Access Control - Resort Uilenkraalsmond – This is a project that could not be finalised in 2024/25 and needs to be complete as part of the upcoming holiday readiness program.

The nett result of the revised capital project is the additional funding from CRR projects that is reflected above. The sources is available as part of the municipal CRR reserves at year-end.

PER DEPARTMENT AND REPORTING SUMMARY BELOW:

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. Virements are included in these movements to date.

COST CODE	DIRECTORATE	DEPARTMENT	ORIGINAL BUDGET 2024/25	ADJUSTMENT BUDGET 2024/25	Adjustment
3000	MUNICIPAL MANAGER	Executive (Municipal Manager)	2 074 492.00	2 074 492.00	-
3001	MUNICIPAL MANAGER	Executive Support	896 813.00	896 813.00	-
3002	MUNICIPAL MANAGER	Internal Audit	2 362 532.00	2 362 532.00	-
3003	MUNICIPAL MANAGER	Council Expenditure	8 710 533.00	8 710 533.00	-
3004	MUNICIPAL MANAGER	Idp & Communication	1 897 978.00	1 897 978.00	-
3005	MUNICIPAL MANAGER	Performance & Risk Management	1 830 085.00	1 830 085.00	-
		Sub-total	17 772 433.00	17 772 433.00	-
4000	CORPORATE SERVICES	Executive (Corporate Services)	1 447 439.00	1 557 439.00	110 000.00
4001	CORPORATE SERVICES	Corporate Support	5 048 160.00	5 291 160.00	243 000.00
4002	CORPORATE SERVICES	Human Resources	5 939 159.00	5 989 159.00	50 000.00
4003	CORPORATE SERVICES	Committee, Records & Councillor Support	4 292 985.00	4 289 985.00	(3 000.00)
4004	CORPORATE SERVICES	Information Services	3 690 250.00	3 690 250.00	-
		Sub-total	20 417 993.00	20 817 993.00	400 000.00
5000	FINANCE	Executive (Finance)	1 419 330.00	1 419 330.00	-
5001	FINANCE	Financial Support	490 061.00	490 061.00	-
5002	FINANCE	Financial Services	20 627 865.50	20 966 866.00	339 000.50
5003	FINANCE	Revenue	23 000.00	23 000.00	-
5004	FINANCE	Expenditure	3 742 200.00	3 742 200.00	-
5005	FINANCE	Supply Chain Management	4 406 176.00	4 452 176.00	46 000.00
		Sub-total	30 708 632.50	31 093 633.00	385 000.50
6000	COMMUNITY SERVICES	Executive (Community Services)	1 419 617.00	1 419 617.00	-
6001	COMMUNITY SERVICES	Community Services Support	135 750.00	135 750.00	-
6002	COMMUNITY SERVICES	Municipal Health	23 806 403.00	23 360 403.00	(446 000.00)
6003	COMMUNITY SERVICES	Comprehensive Health	182 373.00	182 373.00	-
6004	COMMUNITY SERVICES	Environmental Management	3 932 260.00	4 182 260.00	250 000.00
6005	COMMUNITY SERVICES	Solid Waste	8 387 462.00	8 387 462.00	-
6006	COMMUNITY SERVICES	Emergency Services	46 060 296.00	46 270 296.00	210 000.00
6007	COMMUNITY SERVICES	Led, Tourism, Resorts & Epwp	22 249 577.00	22 229 577.00	(20 000.00)
6008	COMMUNITY SERVICES	Roads Function	131 694 196.00	131 694 196.00	-
		Sub-total	237 867 934.00	237 861 934.00	(6 000.00)
		TOTAL OPERATING EXPENDITURE	306 766 992.50	307 545 993.00	779 000.50

Summary of Total Revenue and Expenditure by Source for the Entire Municipality

SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF - ODM			
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment
Service charges - Water	R -	R 25 000.00	R 25 000.00
Service charges - Waste Water Management	R 150 000.00	R 900 000.00	R 750 000.00
Service charges - Waste Management	R 18 621 064.00	R 18 621 064.00	R -
Sale of Goods and Rendering of Services	R 144 147 420.00	R 144 147 420.00	R -
Agency services	R 13 950 699.00	R 13 950 699.00	R -
Interest earned from Receivables	R 318 000.00	R 322 000.00	R 4 000.00
Interest earned from Current and Non Current Assets	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 -
Licence and permits	R 1 444 500.00	R 1 444 500.00	R -
Operational Revenue	R 1 355 698.50	R 1 355 699.00	R 0.50
Transfers and subsidies - Operational	R 98 798 000.00	R 98 798 000.00	R -
Transfers and subsidies - Capital	R 500 000.00	R 947 983.00	R 447 983.00
Gains on disposal of Assets	R 2 660 000.00	R 2 660 000.00	R -
Total	R 307 311 901.50	R 308 538 885.00	R 1 226 983.50
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment
Employee related costs	R 173 063 626.00	R 172 963 626.00	R -100 000.00
Remuneration of councillors	R 7 136 333.00	R 7 136 333.00	R -
Inventory consumed	R 44 121 416.00	R 44 419 216.00	R 297 800.00
Debt impairment	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 696 786.00	R 3 696 786.00	R -
Interest	R 1 427 236.00	R 1 427 236.00	R -
Contracted services	R 35 245 300.00	R 36 212 300.00	R 967 000.00
Transfers and subsidies	R 1 000 000.00	R 895 000.00	R -105 000.00
Operational costs	R 40 976 295.50	R 40 695 496.00	R -280 799.50
Other Losses	R -	R -	R -
Total	R 306 766 992.50	R 307 545 993.00	R 779 000.50
Surplus/(Deficit)	R 544 909.00	R 992 892.00	R 447 983.00

**Summary of Total Revenue and Expenditure by Source for the Entire Municipality
(Excluding Roads)**

SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF EXCLUDING ROADS AGENCY			
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment
Service charges - Water	R -	R 25 000.00	R 25 000.00
Service charges - Waste Water Management	R 150 000.00	R 900 000.00	R 750 000.00
Service charges - Waste Management	R 18 621 064.00	R 18 621 064.00	R -
Sale of Goods and Rendering of Services	R 12 453 224.00	R 12 453 224.00	R -
Agency services	R 13 950 699.00	R 13 950 699.00	R -
Interest earned from Receivables	R 318 000.00	R 322 000.00	R 4 000.00
Interest earned from Current and Non Current Assets	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 -
Licence and permits	R 1 444 500.00	R 1 444 500.00	R -
Operational Revenue	R 1 355 698.50	R 1 355 699.00	R 0.50
Transfers and subsidies - Operational	R 98 798 000.00	R 98 798 000.00	R -
Transfers and subsidies - Capital	R 500 000.00	R 947 983.00	R 447 983.00
Gains on disposal of Assets	R 2 660 000.00	R 2 660 000.00	R -
Total	R 175 617 705.50	R 176 844 689.00	R 1 226 983.50
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment
Employee related costs	R 101 395 626.00	R 101 395 626.00	R -
Remuneration of councillors	R 7 136 333.00	R 7 136 333.00	R -
Inventory consumed	R 4 460 220.00	R 4 403 020.00	R -57 200.00
Debt impairment	R 100 000.00	R 100 000.00	R -
Depreciation and amortisation	R 3 696 786.00	R 3 696 786.00	R -
Interest	R 1 097 236.00	R 1 097 236.00	R -
Contracted services	R 30 565 300.00	R 30 982 300.00	R 417 000.00
Transfers and subsidies	R -	R -	R -
Operational costs	R 26 621 295.50	R 27 040 496.00	R 419 200.50
Total	R 175 072 796.50	R 175 851 797.00	R 779 000.50
Surplus/(Deficit)	R 544 909.00	R 992 892.00	R 447 983.00

Summary of Total Revenue and Expenditure by Source for the Roads Agency

SUMMARY INCOME & EXPENDITURE 2025/2026 MTREF ROADS AGENCY				
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment	
Sale of Goods and Rendering of Services	R 131 694 196.00	R 131 694 196.00	R	-
Total	R 131 694 196.00	R 131 694 196.00	R	-
Revenue by Source	Original Budget 2025/26	Adjustment Budget Budget 2025/26	Adjustment	
Employee related costs	R 71 668 000.00	R 71 568 000.00	R	-100 000.00
Inventory consumed	R 39 661 196.00	R 40 016 196.00	R	355 000.00
Interest	R 330 000.00	R 330 000.00	R	-
Contracted services	R 4 680 000.00	R 5 230 000.00	R	550 000.00
Transfers and subsidies	R 1 000 000.00	R 895 000.00	R	-105 000.00
Operational costs	R 14 355 000.00	R 13 655 000.00	R	-700 000.00
Other Losses	R -	R -	R	-
Total	R 131 694 196.00	R 131 694 196.00	R	-
Surplus/(Deficit)	R -	R -	R	-

ADJUSTED CAPITAL BUDGET (SEPTEMBER 2025)

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

DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2025/26	ADJUSTMENT Sep 2025	Total Adjusted Budget 2025/26	BUDGET 2026/27	BUDGET 2027/28
1	COMMITTEE, RECORDS, COUNCIL SUPPRT	1	R35 000.00	R0.00	R35 000.00	R35 000.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	1	R160 000.00	R0.00	R160 000.00	R0.00	R0.00
3	EMERGENCY SERVICES	1	R400 000.00	R0.00	R400 000.00	R0.00	R0.00
4	EMERGENCY SERVICES	1	R400 000.00	R0.00	R400 000.00	R0.00	R0.00
5	EMERGENCY SERVICES	1	R250 000.00	R0.00	R250 000.00	R0.00	R0.00
6	EMERGENCY SERVICES	1	R150 000.00	R0.00	R150 000.00	R0.00	R0.00
7	EMERGENCY SERVICES	4	R500 000.00	R0.00	R500 000.00	R0.00	R0.00
8	ENVIRONMENTAL MANAGEMENT SERVICES	1	R11 000.00	R0.00	R11 000.00	R35 000.00	R3 000.00
9	ENVIRONMENTAL MANAGEMENT SERVICES	1	R20 000.00	R0.00	R20 000.00	R2 500.00	R1 500.00
10	ENVIRONMENTAL MANAGEMENT SERVICES	1	R7 000.00	R0.00	R7 000.00	R15 000.00	R85 000.00
11	ENVIRONMENTAL MANAGEMENT SERVICES	1	R200 000.00	R0.00	R200 000.00	R0.00	R0.00
12	ICT SERVICES	1	R500 000.00	R0.00	R500 000.00	R0.00	R0.00
13	ICT SERVICES	1	R600 000.00	R0.00	R600 000.00	R0.00	R0.00
14	ICT SERVICES	1	R260 000.00	-R105 000.00	R155 000.00	R0.00	R0.00
15	IDP AND COMMUNICATION	1	R20 000.00	R0.00	R20 000.00	R0.00	R0.00
16	LED, TOURISM, RESORTS AND EPWP	1	R150 000.00	R0.00	R150 000.00	R0.00	R0.00
17	LED, TOURISM, RESORTS AND EPWP	1	R100 000.00	R0.00	R100 000.00	R0.00	R0.00
18	MUNICIPAL HEALTH SERVICES	1	R600 000.00	R0.00	R600 000.00	R0.00	R0.00
19	MUNICIPAL HEALTH SERVICES	1	R150 000.00	R0.00	R150 000.00	R0.00	R0.00
20	MUNICIPAL HEALTH SERVICES	1	R1 120 000.00	R0.00	R1 120 000.00	R0.00	R0.00
21	PERFORMANCE AND RISK MANAGEMENT	1	R2 500.00	R0.00	R2 500.00	R0.00	R0.00
22	SOLID WASTE MANAGEMENT	3	R9 200 000.00	R0.00	R9 200 000.00	R20 000 000.00	R20 000 000.00
23	SUPPLY CHAIN MANAGEMENT	1	R42 000.00	R0.00	R42 000.00	R0.00	R0.00
24	CORPORATE SERVICES : SUPPORT SERV	1	R0.00	R105 000.00	R105 000.00	R0.00	R0.00
25	EMERGENCY SERVICES	4	R0.00	R447 983.00	R447 983.00	R0.00	R0.00
25	EMERGENCY SERVICES	1	R0.00	R205 791.00	R205 791.00	R0.00	R0.00
26	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R150 000.00	R150 000.00	R0.00	R0.00
27	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R123 000.00	R123 000.00	R0.00	R0.00
28	LED, TOURISM, RESORTS AND EPWP	1	R0.00	R100 000.00	R100 000.00	R0.00	R0.00
			R14 877 500.00	R1 026 774.00	R15 904 274.00	R20 087 500.00	R20 124 500.00

Funding Sources	Type	Budget
Capital Replacement Reserve	1	R 5 756 291.00
Revenue	2	R -
External Loans	3	R 9 200 000.00
Grants	4	R 947 983.00
Private Contributions	5	R -
TOTAL		R 15 904 274.00

SUMMARY	DESCRIPTION	BUDGET 2025/26
COMMITTEE, RECORDS, COUNCIL SUPPRT	1 Project/s	R35 000.00
CORPORATE SERVICES : SUPPORT SERV	2 Project/s	R265 000.00
EMERGENCY SERVICES	6 Project/s	R2 353 774.00
ENVIRONMENTAL MANAGEMENT SERVICES	4 Project/s	R238 000.00
ICT SERVICES	3 Project/s	R1 255 000.00
IDP AND COMMUNICATION	1 Project/s	R20 000.00
LED, TOURISM, RESORTS AND EPWP	5 Project/s	R623 000.00
MUNICIPAL HEALTH SERVICES	3 Project/s	R1 870 000.00
PERFORMANCE AND RISK MANAGEMENT	1 Project/s	R2 500.00
SOLID WASTE MANAGEMENT	1 Project/s	R9 200 000.00
SUPPLY CHAIN MANAGEMENT	1 Project/s	R42 000.00
		R15 904 274.00

All Capital Project Owners manage their procurement processes and projects continuously and report on any challenges during project coordinating sessions held with the financial department on a quarterly basis.

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 2025/26									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	1	2	3	4	5	6	7	8	+1 2026/27	+2 2027/28
	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 771	-	-	-	-	-	775	775	19 546	20 085	20 989
Investment revenue	9 202	-	-	-	-	-	-	-	9 202	9 607	10 039
Transfers recognised - operational	98 798	-	-	-	-	-	-	-	98 798	96 146	100 530
Other own revenue	180 041	-	-	-	-	-	4	4	180 045	193 353	202 508
Total Revenue (excluding capital transfers and contributions)	306 812	-	-	-	-	-	779	779	307 591	319 191	334 066
Employee costs	173 064	-	-	-	-	-	(100)	(100)	172 964	182 449	192 265
Remuneration of councillors	7 136	-	-	-	-	-	-	-	7 136	7 565	8 018
Depreciation & asset impairment	3 797	-	-	-	-	-	-	-	3 797	3 798	3 827
Finance charges	1 427	-	-	-	-	-	-	-	1 427	1 136	1 183
Inventory consumed and bulk purchases	44 121	-	-	-	-	-	298	298	44 419	48 358	49 438
Transfers and subsidies	1 000	-	-	-	-	-	(105)	(105)	895	1 045	1 092
Other expenditure	76 222	-	-	-	-	-	686	686	76 908	74 517	77 771
Total Expenditure	306 767	-	-	-	-	-	779	779	307 546	318 867	333 595
Surplus/(Deficit)	45	-	-	-	-	-	-	-	45	325	471
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	-	448	448	948	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	-	-	-	-	-	448	448	993	325	471
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	545	-	-	-	-	-	448	448	993	325	471
Capital expenditure & funds sources											
Capital expenditure	14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Transfers recognised - capital	500	-	-	-	-	-	448	448	948	-	-
Borrowing	9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Internally generated funds	5 178	-	-	-	-	-	579	579	5 756	88	125
Total sources of capital funds	14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Financial position											
Total current assets	78 259	-	-	-	-	-	(1 027)	(1 027)	77 232	82 569	87 553
Total non current assets	138 329	-	-	-	-	-	1 027	1 027	139 356	157 129	174 992
Total current liabilities	31 921	-	-	-	-	-	(448)	(448)	31 473	33 282	36 539
Total non current liabilities	63 289	-	-	-	-	-	-	-	63 289	84 265	103 385
Community wealth/Equity	121 378	-	-	-	-	-	448	448	121 826	122 150	122 621
Cash flows											
Net cash from (used) operating	2 140	-	-	-	-	-	-	-	2 140	4 804	6 355
Net cash from (used) investing	(12 216)	-	-	-	-	-	(1 027)	(1 027)	(13 244)	(18 208)	(19 497)
Net cash from (used) financing	2 099	-	-	-	-	-	-	-	2 099	18 703	18 080
Cash/cash equivalents at the year end	64 346	-	-	-	-	-	(1 027)	(1 027)	63 319	68 618	73 557
Cash backing/surplus reconciliation											
Cash and investments available	64 905	-	-	-	-	-	(1 027)	(1 027)	63 879	69 178	74 117
Application of cash and investments	24 778	-	-	-	-	-	(480)	(480)	24 298	23 751	23 844
Balance - surplus (shortfall)	40 127	-	-	-	-	-	(547)	(547)	39 580	45 427	50 273
Asset Management											
Asset register summary (MDV)	115 278	-	-	-	-	-	1 027	1 027	116 305	132 695	149 092
Depreciation	3 697	-	-	-	-	-	-	-	3 697	3 698	3 727
Renewal and Upgrading of Existing Assets	12 549	-	-	-	-	-	268	268	12 817	20 070	20 038
Repairs and Maintenance	10 262	-	-	-	-	-	(1 610)	(1 610)	8 652	10 515	10 983
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Description	Budget Year 2025/26									Budget Year	Budget Year
	Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
	Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjus.	Adjus.	Budget	Budget	Budget
R thousands	A	A1	2	3	4	5	6	7	8		
	B		C	D	E	F	G	H			
Financial Performance											
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	18 771	-	-	-	-	-	775	775	19 546	20 085	20 989
Investment revenue	9 202	-	-	-	-	-	-	-	9 202	9 607	10 039
Transfers recognised - operational	98 798	-	-	-	-	-	-	-	98 798	96 146	100 530
Other own revenue	180 041	-	-	-	-	-	4	4	180 045	193 353	202 508
Total Revenue (excluding capital transfers and contributions)	306 812	-	-	-	-	-	779	779	307 591	319 191	334 066
Employee costs	173 064	-	-	-	-	-	(100)	(100)	172 964	182 449	192 265
Remuneration of councillors	7 136	-	-	-	-	-	-	-	7 136	7 565	8 018
Depreciation & asset impairment	3 797	-	-	-	-	-	-	-	3 797	3 798	3 827
Finance charges	1 427	-	-	-	-	-	-	-	1 427	1 136	1 183
Inventory consumed and bulk purchases	44 121	-	-	-	-	-	298	298	44 419	48 358	49 438
Transfers and subsidies	1 000	-	-	-	-	-	(105)	(105)	895	1 045	1 092
Other expenditure	76 222	-	-	-	-	-	686	686	76 908	74 517	77 771
Total Expenditure	306 767	-	-	-	-	-	779	779	307 546	318 867	333 595
Surplus/(Deficit)	45	-	-	-	-	-	-	-	45	325	471
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	-	448	448	948	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	545	-	-	-	-	-	448	448	993	325	471
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	545	-	-	-	-	-	448	448	993	325	471
Capital expenditure & funds sources											
Capital expenditure	14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Transfers recognised - capital	500	-	-	-	-	-	448	448	948	-	-
Borrowing	9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Internally generated funds	5 178	-	-	-	-	-	579	579	5 756	88	125
Total sources of capital funds	14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Financial position											
Total current assets	78 259	-	-	-	-	-	(1 027)	(1 027)	77 232	82 569	87 553
Total non current assets	138 329	-	-	-	-	-	1 027	1 027	139 356	157 129	174 992
Total current liabilities	31 921	-	-	-	-	-	(448)	(448)	31 473	33 282	36 539
Total non current liabilities	63 289	-	-	-	-	-	-	-	63 289	84 265	103 385
Community wealth/Equity	121 378	-	-	-	-	-	448	448	121 826	122 150	122 621
Cash flows											
Net cash from (used) operating	2 140	-	-	-	-	-	-	-	2 140	4 804	6 355
Net cash from (used) investing	(12 218)	-	-	-	-	-	(1 027)	(1 027)	(13 244)	(18 208)	(19 497)
Net cash from (used) financing	2 099	-	-	-	-	-	-	-	2 099	18 703	18 080
Cash/cash equivalents at the year end	64 346	-	-	-	-	-	(1 027)	(1 027)	63 319	68 618	73 557
Cash backing/surplus reconciliation											
Cash and investments available	64 905	-	-	-	-	-	(1 027)	(1 027)	63 879	69 178	74 117
Application of cash and investments	24 778	-	-	-	-	-	(480)	(480)	24 298	23 751	23 844
Balance - surplus (shortfall)	40 127	-	-	-	-	-	(547)	(547)	39 580	45 427	50 273
Asset Management											
Asset register summary (MDV)	115 278	-	-	-	-	-	1 027	1 027	116 305	132 695	149 092
Depreciation	3 697	-	-	-	-	-	-	-	3 697	3 698	3 727
Renewal and Upgrading of Existing Assets	12 549	-	-	-	-	-	268	268	12 817	20 070	20 038
Repairs and Maintenance	10 262	-	-	-	-	-	(1 610)	(1 610)	8 652	10 515	10 983
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Municipal Manager		34 521	-	-	-	-	-	-	-	34 521	32 163	32 158
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		47	-	-	-	-	-	-	-	47	50	52
Vote 4 - Finance		79 673	-	-	-	-	-	452	452	80 125	80 473	84 160
Vote 5 - Community Services		193 072	-	-	-	-	-	775	775	193 847	206 505	217 696
Total Revenue by Vote	2	307 312	-	-	-	-	-	1 227	1 227	308 539	319 191	334 066
Expenditure by Vote	1											
Vote 1 - Municipal Manager		17 772	-	-	-	-	-	-	-	17 772	18 768	19 828
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		20 418	-	-	-	-	-	400	400	20 818	21 332	22 464
Vote 4 - Finance		30 709	-	-	-	-	-	385	385	31 094	34 522	36 554
Vote 5 - Community Services		237 868	-	-	-	-	-	(6)	(6)	237 862	244 245	254 748
Total Expenditure by Vote	2	306 767	-	-	-	-	-	779	779	307 546	318 867	333 595
Surplus/ (Deficit) for the year	2	545	-	-	-	-	-	448	448	993	325	471

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

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	1	A	3	4	5	6	7	8	9	10	+1 2026/27	+2 2027/28
		A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	25	25	25	-	-
Service charges - Waste Water Management	2	150	-	-	-	-	-	750	750	900	161	168
Service charges - Waste Management	2	18 621	-	-	-	-	-	-	-	18 621	19 925	20 821
Sale of Goods and Rendering of Services		144 147	-	-	-	-	-	-	-	144 147	155 264	162 181
Agency services		13 951	-	-	-	-	-	-	-	13 951	14 606	15 147
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		318	-	-	-	-	-	4	4	322	340	374
Interest earned from Current and Non Current Assets		9 202	-	-	-	-	-	-	-	9 202	9 607	10 039
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		16 165	-	-	-	-	-	-	-	16 165	18 563	21 311
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		1 445	-	-	-	-	-	-	-	1 445	1 546	1 654
Operational Revenue		1 356	-	-	-	-	-	0	0	1 356	1 155	1 213
Non-Exchange Revenue												
Property rates	2	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-
Licences or permits		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		98 798	-	-	-	-	-	-	-	98 798	96 146	100 530
Interest		-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		2 660	-	-	-	-	-	-	-	2 660	1 880	628
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		306 812	-	-	-	-	-	779	779	307 591	319 191	334 066
Expenditure By Type												
Employee related costs		173 064	-	-	-	-	-	(100)	(100)	172 964	182 449	192 265
Remuneration of councillors		7 136	-	-	-	-	-	-	-	7 136	7 565	8 018
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		44 121	-	-	-	-	-	298	298	44 419	48 358	49 438
Debt impairment		100	-	-	-	-	-	-	-	100	100	100
Depreciation and amortisation		3 697	-	-	-	-	-	-	-	3 697	3 698	3 727
Interest		1 427	-	-	-	-	-	-	-	1 427	1 136	1 183
Contracted services		35 245	-	-	-	-	-	967	967	36 212	29 678	30 775
Transfers and subsidies		1 000	-	-	-	-	-	(105)	(105)	895	1 045	1 092
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-
Operational costs		40 976	-	-	-	-	-	(281)	(281)	40 695	44 839	46 996
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		306 767	-	-	-	-	-	779	779	307 546	318 867	333 595
Surplus/(Deficit)		45	-	-	-	-	-	-	-	45	325	471
Transfers and subsidies - capital (monetary allocations)		500	-	-	-	-	-	448	448	948	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		545	-	-	-	-	-	448	448	993	325	471
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		545	-	-	-	-	-	448	448	993	325	471
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		545	-	-	-	-	-	448	448	993	325	471
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	545	-	-	-	-	-	448	448	993	325	471

TABLE B5 – Adjustments Capital Expenditure Budget by Vote and Funding

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	5	6	7	8	9	10	11	12			
		A1	B	C	D	E	F	G	H			
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		9 200	-	-	-	-	-	150	150	9 350	20 000	20 000
Capital multi-year expenditure sub-total	3	9 200	-	-	-	-	-	150	150	9 350	20 000	20 000
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		23	-	-	-	-	-	-	-	23	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 675	-	-	-	-	-	(1 120)	(1 120)	1 555	35	35
Vote 4 - Finance		42	-	-	-	-	-	-	-	42	-	-
Vote 5 - Community Services		2 938	-	-	-	-	-	1 997	1 997	4 935	53	90
Capital single-year expenditure sub-total		5 678	-	-	-	-	-	877	877	6 554	88	125
Total Capital Expenditure - Vote		14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Capital Expenditure - Functional												
Governance and administration		2 720	-	-	-	-	-	(1 120)	(1 120)	1 600	35	35
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 720	-	-	-	-	-	(1 120)	(1 120)	1 600	35	35
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2 700	-	-	-	-	-	2 147	2 147	4 847	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		250	-	-	-	-	-	373	373	623	-	-
Public safety		1 700	-	-	-	-	-	654	654	2 354	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		750	-	-	-	-	-	1 120	1 120	1 870	-	-
Economic and environmental services		258	-	-	-	-	-	-	-	258	53	90
Planning and development		20	-	-	-	-	-	-	-	20	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		238	-	-	-	-	-	-	-	238	53	90
Trading services		9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125
Funded by:												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		500	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	448	448	948	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	500	-	-	-	-	-	448	448	948	-	-
Borrowing		9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Internally generated funds		5 178	-	-	-	-	-	579	579	5 756	88	125
Total Capital Funding		14 878	-	-	-	-	-	1 027	1 027	15 904	20 088	20 125

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		64 346	-	-	-	-	(1 027)	(1 027)	63 319	68 618	73 557	
Trade and other receivables from exchange transactions	1	9 303	-	-	-	-	-	-	9 303	9 203	9 103	
Receivables from non-exchange transactions	1	560	-	-	-	-	-	-	560	560	560	
Current portion of non-current receivables	2	2 283	-	-	-	-	-	-	2 283	2 420	2 565	
Inventory		1 767	-	-	-	-	-	-	1 767	1 767	1 767	
VAT		-	-	-	-	-	-	-	-	-	-	
Other current assets		-	-	-	-	-	-	-	-	-	-	
Total current assets		78 259	-	-	-	-	(1 027)	(1 027)	77 232	82 569	87 553	
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	
Investment property		12 782	-	-	-	-	-	-	12 782	12 766	12 750	
Property, plant and equipment	3	101 897	-	-	-	-	1 027	1 027	102 923	119 332	135 749	
Biological assets		-	-	-	-	-	-	-	-	-	-	
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	
Intangible assets		600	-	-	-	-	-	-	600	597	594	
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions		23 051	-	-	-	-	-	-	23 051	24 434	25 900	
Other non-current assets		-	-	-	-	-	-	-	-	-	-	
Total non current assets		138 329	-	-	-	-	1 027	1 027	139 356	157 129	174 992	
TOTAL ASSETS		216 588	-	-	-	-	-	-	216 588	239 697	262 545	
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	
Financial liabilities		2 297	-	-	-	-	-	-	2 297	2 920	4 920	
Consumer deposits		8	-	-	-	-	-	-	8	8	8	
Trade and other payables from exchange transactions		6 940	-	-	-	-	-	-	6 940	6 940	6 940	
Trade and other payables from non-exchange transactions		2 527	-	-	-	-	(448)	(448)	2 079	2 079	2 079	
Provisions		19 765	-	-	-	-	-	-	19 765	20 951	22 208	
VAT		384	-	-	-	-	-	-	384	384	384	
Other current liabilities		-	-	-	-	-	-	-	-	-	-	
Total current liabilities		31 921	-	-	-	-	(448)	(448)	31 473	33 282	36 539	
Non current liabilities												
Borrowing	1	7 820	-	-	-	-	-	-	7 820	25 900	41 980	
Provisions	1	55 469	-	-	-	-	-	-	55 469	58 365	61 405	
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities		-	-	-	-	-	-	-	-	-	-	
Total non current liabilities		63 289	-	-	-	-	-	-	63 289	84 265	103 385	
TOTAL LIABILITIES		95 210	-	-	-	-	(448)	(448)	94 762	117 547	139 924	
NET ASSETS	2	121 378	-	-	-	-	448	448	121 826	122 150	122 621	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		100 378	-	-	-	-	448	448	100 826	101 150	101 621	
Funds and Reserves		21 000	-	-	-	-	-	-	21 000	21 000	21 000	
Other		-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		121 378	-	-	-	-	448	448	121 826	122 150	122 621	

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Service charges		18 771	-	-	-	-	-	-	-	-	-	-
Other revenue		177 063	-	-	-	-	-	775	775	19 546	20 085	20 989
Transfers and Subsidies - Operational	1	98 798	-	-	-	-	-	0	0	177 063	191 133	201 506
Transfers and Subsidies - Capital	1	500	-	-	-	-	-	-	-	98 798	96 146	100 530
Interest		9 520	-	-	-	-	-	-	-	500	-	-
Dividends		-	-	-	-	-	-	4	4	9 524	9 947	10 413
Payments												
Suppliers and employees		(299 252)	-	-	-	-	-	-	-	-	-	-
Finance charges		(460)	-	-	-	-	-	(884)	(884)	(300 136)	(311 412)	(325 990)
Transfers and Subsidies	1	(2 800)	-	-	-	-	-	-	-	(460)	(50)	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 140	-	-	-	-	-	105	105	(2 695)	(1 045)	(1 092)
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		2 660	-	-	-	-	-	-	-	2 660	1 880	628
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(14 878)	-	-	-	-	-	(1 027)	(1 027)	(15 904)	(20 088)	(20 125)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(12 218)	-	-	-	-	-	(1 027)	(1 027)	(13 244)	(18 208)	(19 497)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		9 200	-	-	-	-	-	-	-	9 200	20 000	20 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(7 101)	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		2 099	-	-	-	-	-	-	-	(7 101)	(1 297)	(1 920)
NET INCREASE/ (DECREASE) IN CASH HELD		(7 979)	-	-	-	-	-	-	-	2 099	18 703	18 080
Cash/cash equivalents at the year begin:	2	72 325	-	-	-	-	-	(1 027)	(1 027)	(9 006)	5 300	4 939
Cash/cash equivalents at the year end:	2	64 346	-	-	-	-	-	(1 027)	(1 027)	63 319	63 319	68 618

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
Cash and investments available												
Cash/cash equivalents at the year end	1	64 346	-	-	-	-	-	(1 027)	(1 027)	63 319	68 618	73 557
Other current investments > 90 days		560	-	-	-	-	-	-	-	560	560	560
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		64 905	-	-	-	-	-	(1 027)	(1 027)	63 879	69 178	74 117
Applications of cash and investments												
Unspent conditional transfers		2 527	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	(448)	(448)	2 079	2 079	2 079
Statutory requirements		384	-	-	-	-	-	-	-	384	384	384
Other working capital requirements	2	(18 898)	-	-	-	-	-	-	-	(18 930)	(20 663)	(21 827)
Other provisions		19 765	-	-	-	-	-	(32)	(32)	19 765	20 951	22 208
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		21 000	-	-	-	-	-	-	-	21 000	21 000	21 000
Total Application of cash and investments:		24 778	-	-	-	-	-	(480)	(480)	24 298	23 751	23 844
Surplus(shortfall)		40 127	-	-	-	-	-	(547)	(547)	39 580	45 427	50 273

TABLE B9 – Asset Management

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Prov. Govt	Adjusts.	Adjusts.	Budget	Budget	Budget
R thousands	A	7	8	9	10	11	12	13	14			
		A1	B	C	D	E	F	G	H			
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	2 329	-	-	-	-	-	759	759	3 088	18	87
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		160	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	160	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		160	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	160	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	105	105	105	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	105	105	105	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		450	-	-	-	-	-	-	-	-	-	-
Intangible Assets		450	-	-	-	-	-	-	-	450	-	-
Computer Equipment		20	-	-	-	-	-	-	-	450	-	-
Furniture and Office Equipment		192	-	-	-	-	-	-	-	20	3	2
Machinery and Equipment		407	-	-	-	-	-	-	-	192	-	-
Transport Assets		1 100	-	-	-	-	-	-	-	407	15	85
Land		-	-	-	-	-	-	654	654	1 754	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	1 325	-	-	-	-	-	-	-	1 325	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	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		150	-	-	-	-	-	-	-	1 175	35	35
Transport Assets		-	-	-	-	-	-	-	-	150	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	11 224	-	-	-	-	-	268	268	11 492	20 035	20 003
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	123	123	123	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		9 200	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	9 200	20 000	20 000
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 200	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	123	123	9 323	20 000	20 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	150	150	150	-	-	-
Biological or Cultivated Assets	6	-	-	-	-	-	150	150	150	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		263	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		1 200	-	-	-	-	(105)	(105)	158	-	-	-
Machinery and Equipment		150	-	-	-	-	-	-	1 200	-	-	-
Transport Assets		411	-	-	-	-	100	100	250	-	-	-
Land		-	-	-	-	-	-	-	411	35	3	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	14 878	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	1 027	1 027	15 904	20 088	20 125	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	123	123	123	-	-	-
Sanitation Infrastructure		160	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		9 200	-	-	-	-	-	-	160	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	9 200	20 000	20 000	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 360	-	-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	123	123	9 483	20 000	20 000	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	105	105	105	-	-	-
Other Assets		-	-	-	-	-	150	150	150	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	255	255	255	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		450	-	-	-	-	-	-	-	-	-	-
Intangible Assets		450	-	-	-	-	-	-	450	-	-	-
Computer Equipment		263	-	-	-	-	-	-	450	-	-	-
Furniture and Office Equipment		2 567	-	-	-	-	(105)	(105)	178	3	2	-
Machinery and Equipment		707	-	-	-	-	-	-	2 567	35	35	-
Transport Assets		1 511	-	-	-	-	100	100	807	15	85	-
Land		-	-	-	-	-	654	654	2 165	35	3	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	14 878	-	-	-	-	1 027	1 027	15 904	20 088	20 125	-

ASSET REGISTER SUMMARY - PPE (WDV)												
Roads Infrastructure	5	115 278	-	-	-	-	-	1 027	1 027	116 305	132 695	149 092
Storm water Infrastructure		945	-	-	-	-	-	-	-	945	945	945
Electrical Infrastructure		393	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1 395	-	-	-	-	123	123	516	516	516	
Sanitation Infrastructure		1 395	-	-	-	-	-	-	1 395	1 395	1 395	
Solid Waste Infrastructure		38 430	-	-	-	-	-	-	1 396	1 396	1 396	
Rail Infrastructure		-	-	-	-	-	-	-	38 430	58 130	77 816	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		42 558	-	-	-	-	-	-	-	-	-	
Community Assets		13	-	-	-	-	123	123	42 681	62 381	82 067	
Heritage Assets		-	-	-	-	-	-	-	13	13	13	
Investment properties		12 768	-	-	-	-	-	-	-	-	-	
Other Assets		11 814	-	-	-	-	14	14	12 782	12 766	12 750	
Biological or Cultivated Assets		-	-	-	-	-	241	241	12 055	11 606	11 142	
Intangible Assets		600	-	-	-	-	-	-	-	-	-	
Computer Equipment		2 918	-	-	-	-	-	-	600	597	594	
Furniture and Office Equipment		6 524	-	-	-	-	(105)	(105)	2 813	2 318	1 823	
Machinery and Equipment		9 353	-	-	-	-	-	-	6 524	6 083	5 642	
Transport Assets		23 731	-	-	-	-	100	100	9 453	9 436	9 489	
Land		4 999	-	-	-	-	654	654	24 385	22 495	20 573	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	4 999	4 999	4 999	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	115 278	-	-	-	-	1 027	1 027	116 305	132 695	149 092	
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		3 697	-	-	-	-	-	-	-	3 697	3 698	3 727
Repairs and Maintenance by asset class	3	10 262	-	-	-	-	-	-	-	-	-	
Roads Infrastructure		-	-	-	-	-	(1 610)	(1 610)	8 652	10 515	10 983	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		6 578	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	(2 000)	(2 000)	4 578	6 874	7 184	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	
Infrastructure		6 578	-	-	-	-	(2 000)	(2 000)	4 578	6 874	7 184	
Community Facilities		-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	
Community Assets		-	-	-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	
Operational Buildings		1 294	-	-	-	-	-	-	-	-	-	
Housing		5	-	-	-	-	390	390	1 684	1 274	1 331	
Other Assets		1 299	-	-	-	-	390	390	5	5	5	
Biological or Cultivated Assets		-	-	-	-	-	-	-	1 689	1 279	1 336	
Servitudes		-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		610	-	-	-	-	-	-	-	-	-	
Transport Assets		1 775	-	-	-	-	-	-	610	508	526	
Land		-	-	-	-	-	-	-	1 775	1 854	1 937	
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		13 959	-	-	-	-	(1 610)	(1 610)	12 349	14 212	14 709	
Renewal and upgrading of Existing Assets as % of total		84.3%	0.0%						80.6%	99.9%	99.6%	
Renewal and upgrading of Existing Assets as % of dep		339.4%	0.0%						346.7%	542.8%	537.7%	
R&M as a % of PPE		8.9%	0.0%						7.4%	7.9%	7.4%	
Renewal and upgrading and R&M as a % of PPE		19.8%	0.0%						18.5%	23.0%	20.8%	

TABLE B10 – 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	Adjusts.	Adjusts.	Budget	Budget	Budget		
	A	7	8	9	10	11	12	13	14					
		A1	B	C	D	E	F	G	H					
Household service targets	1													
Water:														
Piped water inside dwelling														
Piped water inside yard (but not in dwelling)														
Using public tap (at least min.service level)	2													
Other water supply (at least min.service level)														
<i>Minimum Service Level and Above sub-total</i>														
Using public tap (< min.service level)	3													
Other water supply (< min.service level)	3,4													
No water supply														
<i>Below Minimum Service Level sub-total</i>														
Total number of households	5													
Sanitation/sewerage:														
Flush toilet (connected to sewerage)														
Flush toilet (with septic tank)														
Chemical toilet														
Pit toilet (ventilated)														
Other toilet provisions (> min.service level)														
<i>Minimum Service Level and Above sub-total</i>														
Bucket toilet														
Other toilet provisions (< min.service level)														
No toilet provisions														
<i>Below Minimum Service Level sub-total</i>														
Total number of households	5													
Energy:														
Electricity (at least min. service level)														
Electricity - prepaid (> min.service level)														
<i>Minimum Service Level and Above sub-total</i>														
Electricity (< min.service level)														
Electricity - prepaid (< min. service level)														
Other energy sources														
<i>Below Minimum Service Level sub-total</i>														
Total number of households	5													
Refuse:														
Removed at least once a week (min.service)														
<i>Minimum Service Level and Above sub-total</i>														
Removed less frequently than once a week														
Using communal refuse dump														
Using own refuse dump														
Other rubbish disposal														
No rubbish disposal														
<i>Below Minimum Service Level sub-total</i>														
Total number of households	5													
Households receiving Free Basic Service	15													
Water (6 kilolitres per household per month)														
Sanitation (free minimum level service)														
Electricity/other energy (50kwh per household per month)														
Refuse (removed at least once a week)														
Informal Settlements														
Cost of Free Basic Services provided (R'000)	16													
Water (6 kilolitres per indigent household per month)														
Sanitation (free sanitation service to indigent households)														
Electricity/other energy (50kwh per indigent household per month)														
Refuse (removed once a week for indigent households)														
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)														
Total cost of FBS provided														
Highest level of free service provided														
Property rates (R'000 value threshold)														
Water (kilolitres per household per month)														
Sanitation (kilolitres per household per month)														
Sanitation (Rand per household per month)														
Electricity (kw per household per month)														
Refuse (average litres per week)														
Revenue cost of free services provided (R'000)	17													
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)														
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA														
Water (in excess of 6 kilolitres per indigent household per month)														
Sanitation (in excess of free sanitation service to indigent households)														
Electricity/other energy (in excess of 50 kwh per indigent household per month)														
Refuse (in excess of one removal a week for indigent households)														
Municipal Housing - rental rebates														
Housing - bp structure subsidies														
Other	6													
Total revenue cost of subsidised services provided														

PART 2 – SUPPORTING DOCUMENTATION

1. Adjustments to Budget Assumptions

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

2. Adjustments to Budget Funding

Adjustment was made in relation to transfers and subsidies received.

3. Adjustments to Expenditure on Allocations and Grant Programmes

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

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

No additional allocations or grants was made by the municipality.

5. Adjustment to Councillor allowances and Employee Benefits

No adjustment was made to Councillors allowances

6.Adjustment to Service Delivery and Budget Implementation Plan

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

7.Adjustment to Capital Expenditure

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

8.Other supporting documentation

There is no other supporting documentation.

9. Municipal Manager Quality Certification


QUALITY CERTIFICATE

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

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

Print Name Richard Bosman

Municipal Manager of Overberg District Municipality – DC3

Signature 

Date 24/09/26