



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

## **ROLL-OVER ADJUSTMENT BUDGET (DECEMBER)**

**2025/2026 – 2027/2028**

# INDEX

1. Glossary.....	3-4
2. Mayors Report.....	5-7
3. Executive Summary.....	8
4. Capital Project Plan.....	9-10
5. Adjustment Budget Tables.....	11-21
6. Municipal Manager Quality Certification.....	22

## 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 principle 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.

# Mayor's Report

## PURPOSE OF REPORT

The purpose of the report is to submit an Adjustment budget for 2025/26 to Council for consideration.

## BACKGROUND

Grant funding allocations (roll-over applications) from the previous fiscal period has been approved by Provincial Treasury, hence projects with additional revenue and expenditure budgets needs to be incorporated into the current budget. In addition, the Karwyderskraal Cell 5 A, development project needs to be expedited to continue with seamless solid waste management functionality as the current cell is reaching its capacity in October 2026. Road infrastructure and composting facility expansion is also required to accommodate the demands from the Local Municipalities and private users, hence ensuring the landfill can accommodate the volumes dumped and applying waste diversion initiatives to safe on airspace.

In terms of the MFMA an adjustment budget must be approved by every municipality whenever it is required to address adjusted revenue or expenditure adjustments expectations and capital projects prioritisation demands. The Adjustment Budget has been compiled and is submitted to Council for consideration.

**The Medium-Term Revenue and Expenditure Framework (MTREF) report inclusive of the budget schedules, which are compiled in terms of the Municipal Budgeting and Reporting Regulations (MBRR), will be distributed prior to the Council meeting of 08 December 2025.**

## LEGAL FRAMEWORK

Section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003) and Section 23 of the Municipal Budgeting and Reporting Regulations (MBRR) stipulates as follows:

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

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

*“23. Timeframes for tabling of adjustments budgets*

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

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

## COMMENTS

An adjustments budget referred to in section 28(2) of the MFMA will be tabled for consideration to the municipal council.

## CAPITAL BUDGET

### September tabled Capital Budget

Description	2025/26 Medium Term Revenue & Expenditure Framework				
R thousands	Budget Year 2025/26	Adjustment Budget 2025/26 (Sept 2025)	Budget Year +1 2026/27	Budget Year +2 2027/28	Total over MTREF period
<b>Functional</b>					
Governance and administration	1 600	1 600	35	35	1 670
Community and public safety	3 820	4 847	–	–	4 847
Economic and environmental services	258	258	53	90	400
Trading services	9 200	9 200	20 000	20 000	49 200
<b>Total Capital Expenditure</b>	<b>14 878</b>	<b>15 904</b>	<b>20 088</b>	<b>20 125</b>	<b>56 116</b>
Description	2025/26 Medium Term Revenue & Expenditure Framework				
R thousands	Budget Year 2025/26	Adjustment Budget 2025/26 (Sept 2025)	Budget Year +1 2026/27	Budget Year +2 2027/28	Total over MTREF period
<b>Capital expenditure &amp; funds sources</b>					
<b>Capital expenditure</b>	14 878	15 904	20 088	20 125	56 116
Transfers recognised - capital	500	948	–	–	948
Borrowing	9 200	9 200	20 000	20 000	49 200
Internally generated funds	5 178	5 756	88	125	5 968
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>15 904</b>	<b>20 088</b>	<b>20 125</b>	<b>56 116</b>

## Proposed Revise Capital budget for approval

Description	2025/26 Medium Term Revenue & Expenditure Framework						
R thousands	Budget Year 2025/26	Adjustment Budget 2025/26 (Sept 2025)	Adjustments	Adjustment Budget	Budget Year +1 2026/27	Budget Year +2 2027/28	Total over MTREF period
<b>Functional</b>							
Governance and administration	1 600	1 600		1 600	35	35	1 670
Community and public safety	3 820	4 847		4 847			4 847
Economic and environmental services	258	258		258	53	90	400
Trading services	9 200	9 200	24 300	33 500	20 800	2 900	57 200
<b>Total Capital Expenditure</b>	<b>14 878</b>	<b>15 904</b>	<b>24 300</b>	<b>40 204</b>	<b>20 888</b>	<b>3 025</b>	<b>64 116</b>
Description	2025/26 Medium Term Revenue & Expenditure Framework						
R thousands	Budget Year 2025/26	Adjustments	Adjustments	Adjustment Budget	Budget Year +1 2026/27	Budget Year +2 2027/28	Total over MTREF period
<b>Capital expenditure &amp; funds sources</b>							
<b>Capital expenditure</b>	14 878	15 904		15 904			15 904
Transfers recognised - capital	500	948		948			948
				–			–
Borrowing	9 200	9 200	24 300	33 500	15 700		49 200
Internally generated funds	5 178	5 756		5 756	5 188	3 025	13 968
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>15 904</b>	<b>24 300</b>	<b>40 204</b>	<b>20 888</b>	<b>3 025</b>	<b>64 116</b>

## Explanations / Comments

The administration was required to table an Adjustment budget mainly to account for the Revised Cashflow projections for the multi-year Capital project (KAWYDERSKRAAL LANDFILL SITE) development as well as to ensure that the Roll-over grants project approved by Provincial treasury is accounted for as part of the budget information.

The revised Total Capital Budget for the 2025/2026 financial year amounts to **R40 204 274**. The amendment is due to the review of the Cashflow projections based on the tendered awarded prices received after the conclusion of the municipal SCM tender. The revised capital projection will reflect the implementation as well as ensuring costing of the project is more accurate.

Current R9.2 million budget for Cell 5A will increase with an additional R 24.3 million for the current financial year – Cell 5A, Road and Composting development at Karwyderskraal – New multi-yr project value to R57,200 over the medium term revenue frame as below.

Reconciliation	Details
<b>Trading services</b>	
<b>Kawydskraal Cell 5A</b>	
Approve project	49 200
Revised project	57 200
<b>Total</b>	<b>8 000</b>
Borrowing	49 200
CRR funding	8 000
<b>Total</b>	<b>57 200</b>



Please find the revised Capital project list attached, as the table indicate the original budget, the amendments, and the new proposed adjustment budget for the period. As the project evolved cashflow projections might be amended in future budgets, due to development challenges, commencement dates, external factors (weather) and compliance proceedings.

<b>Funding Sources</b>	<b>Type</b>	<b>Budget</b>
Capital Replacement Reserve	1	R 5 861 291.00
Revenue	2	R -
External Loans	3	R 33 500 000.00
Grants	4	R 947 983.00
Private Contributions	5	R -
<b>TOTAL</b>		<b>R 40 309 274.00</b>

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 360 000.00
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	R33 500 000.00
SUPPLY CHAIN MANAGEMENT	1 Project/s	R42 000.00
		R40 309 274.00

OVERBERG DISRICT MUNICIPALITY - MULTI YEAR CAPITAL PROGRAME FOR 2025/26 - 2027/28									
	DEPARTMENT	DESCRIPTION	FUNDING TYPE	BUDGET 2025/26	ADJUSTMENT Sep 2025	ADJUSTMENT Dec 2025	Total Adjusted Budget 2025/26	BUDGET 2026/27	BUDGET 2027/28
1	COMMITTEE,RECORDS, COUNCIL SUPPRT	DC3_Furniture and Office Equipment	1	R35 000.00	R0.00	R0.00	R35 000.00	R35 000.00	R35 000.00
2	CORPORATE SERVICES : SUPPORT SERV	DC3_Septic tank	1	R160 000.00	R0.00	R0.00	R160 000.00	R0.00	R0.00
3	EMERGENCY SERVICES	DC3_Vehicle Refurbishment	1	R400 000.00	R0.00	R0.00	R400 000.00	R0.00	R0.00
4	EMERGENCY SERVICES	DC3_Bunker Gear	1	R400 000.00	R0.00	R0.00	R400 000.00	R0.00	R0.00
5	EMERGENCY SERVICES	DC3_Training Centre Training Management System	1	R250 000.00	R0.00	R0.00	R250 000.00	R0.00	R0.00
6	EMERGENCY SERVICES	DC3_Rescue Equipment	1	R150 000.00	R0.00	R0.00	R150 000.00	R0.00	R0.00
7	EMERGENCY SERVICES	DC3_Capacity Project	4	R500 000.00	R0.00	R0.00	R500 000.00	R0.00	R0.00
8	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Vehicle - Rollbar and rubberised loadbin	1	R11 000.00	R0.00	R0.00	R11 000.00	R35 000.00	R3 000.00
9	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Inspections and data gatehering-Tablets	1	R20 000.00	R0.00	R0.00	R20 000.00	R2 500.00	R1 500.00
10	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Spillkit (Sect 30)	1	R7 000.00	R0.00	R0.00	R7 000.00	R15 000.00	R85 000.00
11	ENVIRONMENTAL MANAGEMENT SERVICES	DC3_Weighbridge software program	1	R200 000.00	R0.00	R0.00	R200 000.00	R0.00	R0.00
12	ICT SERVICES	DC3_Fingerprint system	1	R500 000.00	R0.00	R0.00	R500 000.00	R0.00	R0.00
13	ICT SERVICES	DC_Council Chamber Hybrid System	1	R600 000.00	R0.00	R0.00	R600 000.00	R0.00	R0.00
14	ICT SERVICES	DC3_Computer Equipment	1	R260 000.00	R0.00	R0.00	R260 000.00	R0.00	R0.00
15	IDP AND COMMUNICATION	DC3_Sound Equipment	1	R20 000.00	R0.00	R0.00	R20 000.00	R0.00	R0.00
16	LED, TOURISM, RESORTS AND EPWP	DC3_Machinery and Equipment	1	R150 000.00	R0.00	R0.00	R150 000.00	R0.00	R0.00
17	LED, TOURISM, RESORTS AND EPWP	DC3_Furniture and Office Equipment	1	R100 000.00	R0.00	R0.00	R100 000.00	R0.00	R0.00
18	MUNICIPAL HEALTH SERVICES	DC3_Vehicle	1	R600 000.00	R0.00	R0.00	R600 000.00	R0.00	R0.00
19	MUNICIPAL HEALTH SERVICES	DC3_Furniture and Office Equipment	1	R150 000.00	R0.00	R0.00	R150 000.00	R0.00	R0.00
20	MUNICIPAL HEALTH SERVICES	DC3_Office Refurbishment	1	R1 120 000.00	R0.00	R0.00	R1 120 000.00	R0.00	R0.00
21	PERFORMANCE AND RISK MANAGEMENT	DC3_Computer Equipment	1	R2 500.00	R0.00	R0.00	R2 500.00	R0.00	R0.00
22	SOLID WASTE MANAGEMENT	DC3_Cell 5	3	R9 200 000.00	R0.00	R24 300 000.00	R33 500 000.00	R15 700 000.00	R0.00
23	SUPPLY CHAIN MANAGEMENT	DC3_Camara System	1	R42 000.00	R0.00	R0.00	R42 000.00	R0.00	R0.00
24	CORPORATE SERVICES : SUPPORT SERV	DC3_Fencing	1	R0.00	R105 000.00	R0.00	R105 000.00	R0.00	R0.00
25	EMERGENCY SERVICES	DC3_Water Truck	4	R0.00	R447 983.00	R0.00	R447 983.00	R0.00	R0.00
25	EMERGENCY SERVICES	DC3_Water Truck	1	R0.00	R205 791.00	R0.00	R205 791.00	R0.00	R0.00
26	LED, TOURISM, RESORTS AND EPWP	DC3_Chalet Upgrade	1	R0.00	R150 000.00	R0.00	R150 000.00	R0.00	R0.00
27	LED, TOURISM, RESORTS AND EPWP	DC3_Electrical DB Boxes	1	R0.00	R123 000.00	R0.00	R123 000.00	R0.00	R0.00
28	LED, TOURISM, RESORTS AND EPWP	DC3_Access Control - Resort Uitenkraalsmond	1	R0.00	R100 000.00	R0.00	R100 000.00	R0.00	R0.00
22	SOLID WASTE MANAGEMENT	DC3_Cell 5	1	R0.00	R0.00	R0.00	R0.00	R5 100 000.00	R2 900 000.00
				R14 877 500.00	R1 131 774.00	R24 300 000.00	R40 309 274.00	R20 887 500.00	R3 024 500.00

## OPERATIONAL BUDGET

Description	2025/26 Medium Term Revenue & Expenditure Framework				
R thousands	Budget Year 2025/26	Amendments	Adjustment Budget 2025/26 (Dec 2025)	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Financial Performance</b>					
Total Revenue (excluding capital transfers and contributions)	307 591	1 801	309 392	319 191	334 066
Total Expenditure	307 546	1 801	309 347	318 867	333 595
<b>Surplus/(Deficit)</b>	<b>45</b>	<b>–</b>	<b>45</b>	<b>325</b>	<b>471</b>
Transfers and subsidies - capital (monetary allocations)	500	448	948		
Surplus/(Deficit) after capital transfers & contributions		–			
<b>Surplus/ (Deficit) for the year</b>	<b>545</b>	<b>448</b>	<b>993</b>	<b>325</b>	<b>471</b>

Adjustments can be required during the financial year, hence factors which will impact the budget will include but not be limited to:

- Roll-over approvals on grant funding
- Own funding amendments for projects

### Operational amendments.

- Legal Fees (Resort contracts (leases) and liability claims + R100 000
- Financial consultancy fees (saving) - R100 000
- Grant funding roll-overs (Provincial Treasury) (Below)

### Grant Roll-Overs

#### Revenue

- Municipal Service Delivery and Capacity Building Grant R 524 176.00
- WC Financial Management Capacity Grant R 1 277 165.00

#### Expenditure

- Revenue Enhancement: Municipal Health Services R 527 165.00
- Revenue Enhancement: Holiday Homes R 750 000.00
- Disaster Management Intern R 153 899.00
- Municipal Staff Regulations Internship Program R 370 277.00

For the budgeted period it is projected that all expenses will be covered. A mid-year adjustment budget will be tabled to adjust critical projects or revenue and expenditure lines looking at projected anticipation, hence, to align the budget against the needs identified by Council.

The schedules are included in the budget document in terms of the Municipal Budgeting and Reporting Regulations (MBRR) – see Schedule B attached.

## **RECOMMENDATION**

- 1) That the December 2025 Adjustment Budget 2025/26 – 2027/28 be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

## **EXECUTIVE SUMMARY**

Below the summary table illustrates the budgeted operating revenue, expenditure and capital budget for the fiscal period going forward.

As per the budget summary the outcome remains a positive surplus amounting to R44 909.

A more comprehensive analysis will be conducted during the mid-year adjustment budget; however, some adjustments were necessary to continue with projects as well as to fulfil obligations within this current fiscal year.

The schedules are included in the budget document in terms of the Municipal Budgeting and Reporting Regulations (MBRR) – see Schedule B attached.

## **RECOMMENDATION**

- 1) That the December Roll Adjustment Budget 2025/26 – 2027/28 be considered by Council for approval.
- 2) That the changes (if any) to the SDBIP be considered and approved by Council.

# 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 +1 2026/27	Budget Year +2 2027/28
	Original A	Prior 1 A1	Accum. 2 B	Multi-year 3 C	Unfore. 4 D	Nat. or 5 E	Other 6 F	Total 7 G	Adjusted 8 H	Adjusted	Adjusted
<b>R thousands</b>											
<b>Financial Performance</b>											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	18 771	19 546	–	–	–	–	–	–	19 546	20 085	20 989
Investment revenue	9 202	9 202	–	–	–	–	–	–	9 202	9 607	10 039
Transfers recognised - operational	98 798	98 798	–	–	–	–	1 801	1 801	100 599	96 146	100 530
Other own revenue	180 041	180 045	–	–	–	–	–	–	180 045	193 353	202 508
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>306 812</b>	<b>307 591</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 801</b>	<b>1 801</b>	<b>309 392</b>	<b>319 191</b>	<b>334 066</b>
Employee costs	173 064	172 964	–	–	–	–	54	54	173 018	182 449	192 265
Remuneration of councillors	7 136	7 136	–	–	–	–	–	–	7 136	7 565	8 018
Depreciation & asset impairment	3 797	3 797	–	–	–	–	–	–	3 797	3 798	3 827
Finance charges	1 427	1 427	–	–	–	–	–	–	1 427	1 136	1 183
Inventory consumed and bulk purchases	44 121	44 419	–	–	–	–	155	155	44 574	48 358	49 438
Transfers and subsidies	1 000	895	–	–	–	–	–	–	895	1 045	1 092
Other expenditure	76 222	76 908	–	–	–	–	1 593	1 593	78 501	74 517	77 771
<b>Total Expenditure</b>	<b>306 767</b>	<b>307 546</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 801</b>	<b>1 801</b>	<b>309 347</b>	<b>318 867</b>	<b>333 595</b>
<b>Surplus/(Deficit)</b>	<b>45</b>	<b>45</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>45</b>	<b>325</b>	<b>471</b>
Transfers and subsidies - capital (monetary)	500	948	–	–	–	–	–	–	948	–	–
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; Share of surplus/ (deficit) of associate</b>	<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>
<b>Surplus/ (Deficit) for the year</b>	<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	14 878	15 904	–	–	–	–	24 300	24 300	40 204	20 888	3 025
Transfers recognised - capital	500	948	–	–	–	–	–	–	948	–	–
Borrowing	9 200	9 200	–	–	–	–	24 300	24 300	33 500	15 700	–
Internally generated funds	5 178	5 756	–	–	–	–	–	–	5 756	5 188	3 025
<b>Total sources of capital funds</b>	<b>14 878</b>	<b>15 904</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>24 300</b>	<b>24 300</b>	<b>40 204</b>	<b>20 888</b>	<b>3 025</b>
<b>Financial position</b>											
Total current assets	78 259	77 232	–	–	–	–	(1 801)	(1 801)	75 431	74 667	75 752
Total non current assets	138 329	139 356	–	–	–	–	24 300	24 300	163 656	182 229	182 992
Total current liabilities	31 921	31 473	–	–	–	–	(1 801)	(1 801)	29 672	31 481	34 738
Total non current liabilities	63 289	63 289	–	–	–	–	24 300	24 300	87 589	103 265	101 385
Community wealth/Equity	121 378	121 826	–	–	–	–	–	–	121 826	122 150	122 621
<b>Cash flows</b>											
Net cash from (used) operating	2 140	2 140	–	–	–	–	(1 801)	(1 801)	338	4 804	6 355
Net cash from (used) investing	(12 218)	(13 244)	–	–	–	–	(24 300)	(24 300)	(37 544)	(19 008)	(2 397)
Net cash from (used) financing	2 099	2 099	–	–	–	–	24 300	24 300	26 399	13 403	(2 920)
<b>Cash/cash equivalents at the year end</b>	<b>64 346</b>	<b>63 319</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 801)</b>	<b>(1 801)</b>	<b>61 517</b>	<b>60 717</b>	<b>61 756</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	64 905	63 879	–	–	–	–	(1 801)	(1 801)	62 077	61 277	62 316
Application of cash and investments	24 778	24 298	–	–	–	–	(1 670)	(1 670)	22 628	21 950	22 043
<b>Balance - surplus (shortfall)</b>	<b>40 127</b>	<b>39 580</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(131)</b>	<b>(131)</b>	<b>39 449</b>	<b>39 327</b>	<b>40 273</b>
<b>Asset Management</b>											
Asset register summary (WDV)	115 278	116 305	–	–	–	–	24 300	24 300	140 605	157 795	157 092
Depreciation	3 697	3 697	–	–	–	–	–	–	3 697	3 698	3 727
Renewal and Upgrading of Existing Assets	12 549	12 817	–	–	–	–	24 300	24 300	37 117	20 870	2 938
Repairs and Maintenance	10 262	8 652	–	–	–	–	161	161	8 812	10 515	10 983
<b>Free services</b>											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
<b>Households below minimum service level</b>											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

TABLE B2 – Adjustment Budget Financial Performance (Standard Classification)

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		114 240	114 692	-	-	-	-	1 801	1 801	116 494	112 686	116 370
Executive and council		34 521	34 521	-	-	-	-	-	-	34 521	32 163	32 158
Finance and administration		79 720	80 172	-	-	-	-	1 801	1 801	81 973	80 523	84 212
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		42 619	43 394	-	-	-	-	-	-	43 394	46 464	51 566
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		23 795	24 570	-	-	-	-	-	-	24 570	25 123	28 184
Public safety		14 223	14 223	-	-	-	-	-	-	14 223	16 494	18 278
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		4 600	4 600	-	-	-	-	-	-	4 600	4 846	5 103
<b>Economic and environmental services</b>		131 832	131 832	-	-	-	-	-	-	131 832	140 117	145 309
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		131 694	131 694	-	-	-	-	-	-	131 694	139 970	145 155
Environmental protection		138	138	-	-	-	-	-	-	138	147	154
<b>Trading services</b>		18 621	18 621	-	-	-	-	-	-	18 621	19 925	20 821
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		18 621	18 621	-	-	-	-	-	-	18 621	19 925	20 821
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	307 312	308 539	-	-	-	-	1 801	1 801	310 340	319 191	334 066
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		68 556	69 341	-	-	-	-	370	370	69 712	74 309	78 513
Executive and council		11 682	11 682	-	-	-	-	100	100	11 782	12 341	13 038
Finance and administration		54 512	55 297	-	-	-	-	270	270	55 567	59 477	62 846
Internal audit		2 363	2 363	-	-	-	-	-	-	2 363	2 492	2 628
<b>Community and public safety</b>		92 299	92 043	-	-	-	-	1 431	1 431	93 474	90 130	94 800
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		22 250	22 230	-	-	-	-	750	750	22 980	20 183	21 165
Public safety		46 060	46 270	-	-	-	-	154	154	46 424	48 424	51 003
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		23 989	23 543	-	-	-	-	527	527	24 070	21 522	22 633
<b>Economic and environmental services</b>		137 524	137 774	-	-	-	-	-	-	137 774	146 094	151 624
Planning and development		1 898	1 898	-	-	-	-	-	-	1 898	2 005	2 124
Road transport		131 694	131 694	-	-	-	-	-	-	131 694	139 970	145 155
Environmental protection		3 932	4 182	-	-	-	-	-	-	4 182	4 119	4 345
<b>Trading services</b>		8 387	8 387	-	-	-	-	-	-	8 387	8 334	8 657
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		8 387	8 387	-	-	-	-	-	-	8 387	8 334	8 657
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	306 767	307 546	-	-	-	-	1 801	1 801	309 347	318 867	333 595
<b>Surplus/ (Deficit) for the year</b>		545	993	-	-	-	-	-	-	993	325	471

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
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Municipal Manager		34 521	34 521	-	-	-	-	-	-	34 521	32 163	32 158
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		47	47	-	-	-	-	-	-	47	50	52
Vote 4 - Finance		79 673	80 125	-	-	-	-	1 801	1 801	81 926	80 473	84 160
Vote 5 - Community Services		193 072	193 847	-	-	-	-	-	-	193 847	206 505	217 696
<b>Total Revenue by Vote</b>	2	<b>307 312</b>	<b>308 539</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 801</b>	<b>1 801</b>	<b>310 340</b>	<b>319 191</b>	<b>334 066</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Municipal Manager		17 772	17 772	-	-	-	-	100	100	17 872	18 768	19 828
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		20 418	20 818	-	-	-	-	370	370	21 188	21 332	22 464
Vote 4 - Finance		30 709	31 094	-	-	-	-	(100)	(100)	30 994	34 522	36 554
Vote 5 - Community Services		237 868	237 862	-	-	-	-	1 431	1 431	239 293	244 245	254 748
<b>Total Expenditure by Vote</b>	2	<b>306 767</b>	<b>307 546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 801</b>	<b>1 801</b>	<b>309 347</b>	<b>318 867</b>	<b>333 595</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>545</b>	<b>993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>993</b>	<b>325</b>	<b>471</b>

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
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	25	–	–	–	–	–	–	25	–	–
Service charges - Waste Water Management	2	150	900	–	–	–	–	–	–	900	161	168
Service charges - Waste Management	2	18 621	18 621	–	–	–	–	–	–	18 621	19 925	20 821
Sale of Goods and Rendering of Services		144 147	144 147	–	–	–	–	–	–	144 147	155 264	162 181
Agency services		13 951	13 951	–	–	–	–	–	–	13 951	14 606	15 147
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		318	322	–	–	–	–	–	–	322	340	374
Interest earned from Current and Non Current Assets		9 202	9 202	–	–	–	–	–	–	9 202	9 607	10 039
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		16 165	16 165	–	–	–	–	–	–	16 165	18 563	21 311
<b>Special rating levies</b>		–	–	–	–	–	–	–	–	–	–	–
Licence and permits		1 445	1 445	–	–	–	–	–	–	1 445	1 546	1 654
Operational Revenue		1 356	1 356	–	–	–	–	–	–	1 356	1 155	1 213
<b>Non-Exchange Revenue</b>												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational		98 798	98 798	–	–	–	–	1 801	1 801	100 599	96 146	100 530
Interest		–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		2 660	2 660	–	–	–	–	–	–	2 660	1 880	628
Other Gains		–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>306 812</b>	<b>307 591</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 801</b>	<b>1 801</b>	<b>309 392</b>	<b>319 191</b>	<b>334 066</b>
<b>Expenditure By Type</b>												
Employee related costs		173 064	172 964	–	–	–	–	54	54	173 018	182 449	192 265
Remuneration of councillors		7 136	7 136	–	–	–	–	–	–	7 136	7 565	8 018
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		44 121	44 419	–	–	–	–	155	155	44 574	48 358	49 438
Debt impairment		100	100	–	–	–	–	–	–	100	100	100
Depreciation and amortisation		3 697	3 697	–	–	–	–	–	–	3 697	3 698	3 727
Interest		1 427	1 427	–	–	–	–	–	–	1 427	1 136	1 183
Contracted services		35 245	36 212	–	–	–	–	1 670	1 670	37 882	29 678	30 775
Transfers and subsidies		1 000	895	–	–	–	–	–	–	895	1 045	1 092
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–
Operational costs		40 976	40 695	–	–	–	–	(77)	(77)	40 619	44 839	46 996
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>306 767</b>	<b>307 546</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 801</b>	<b>1 801</b>	<b>309 347</b>	<b>318 867</b>	<b>333 595</b>
<b>Surplus/(Deficit)</b>		<b>45</b>	<b>45</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>45</b>	<b>325</b>	<b>471</b>
Transfers and subsidies - capital (monetary)		500	948	–	–	–	–	–	–	948	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) before taxation</b>		<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>
Income Tax		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>1</b>	<b>545</b>	<b>993</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>993</b>	<b>325</b>	<b>471</b>



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
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Finance		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		9 200	9 350	-	-	-	-	24 300	24 300	33 650	20 800	2 900
<b>Capital multi-year expenditure sub-total</b>	3	9 200	9 350	-	-	-	-	24 300	24 300	33 650	20 800	2 900
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Municipal Manager		23	23	-	-	-	-	-	-	23	-	-
Vote 2 - Management Services		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		2 675	1 555	-	-	-	-	-	-	1 555	35	35
Vote 4 - Finance		42	42	-	-	-	-	-	-	42	-	-
Vote 5 - Community Services		2 938	4 935	-	-	-	-	-	-	4 935	53	90
<b>Capital single-year expenditure sub-total</b>		5 678	6 554	-	-	-	-	-	-	6 554	88	125
<b>Total Capital Expenditure - Vote</b>		14 878	15 904	-	-	-	-	24 300	24 300	40 204	20 888	3 025
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		2 720	1 600	-	-	-	-	-	-	1 600	35	35
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		2 720	1 600	-	-	-	-	-	-	1 600	35	35
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 700	4 847	-	-	-	-	-	-	4 847	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		250	623	-	-	-	-	-	-	623	-	-
Public safety		1 700	2 354	-	-	-	-	-	-	2 354	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		750	1 870	-	-	-	-	-	-	1 870	-	-
<b>Economic and environmental services</b>		258	258	-	-	-	-	-	-	258	53	90
Planning and development		20	20	-	-	-	-	-	-	20	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		238	238	-	-	-	-	-	-	238	53	90
<b>Trading services</b>		9 200	9 200	-	-	-	-	24 300	24 300	33 500	20 800	2 900
Energy sources		-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		9 200	9 200	-	-	-	-	24 300	24 300	33 500	20 800	2 900
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	14 878	15 904	-	-	-	-	24 300	24 300	40 204	20 888	3 025
<b>Funded by:</b>												
National Government		-	-	-	-	-	-	-	-	-	-	-
Provincial Government		500	948	-	-	-	-	-	-	948	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	500	948	-	-	-	-	-	-	948	-	-
<b>Borrowing</b>		9 200	9 200	-	-	-	-	24 300	24 300	33 500	15 700	-
<b>Internally generated funds</b>		5 178	5 756	-	-	-	-	-	-	5 756	5 188	3 025
<b>Total Capital Funding</b>		14 878	15 904	-	-	-	-	24 300	24 300	40 204	20 888	3 025

TABLE B6 – Adjustment Budget Position

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original A	Prior 3 A1	Accum. 4 B	Multi-year 5 C	Unfore. 6 D	Nat. or 7 E	Other 8 F	Total 9 G	Adjusted 10 H	Adjusted	Adjusted
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		64 346	63 319	–	–	–	–	(1 801)	(1 801)	61 517	60 717	61 756
Trade and other receivables from ex change transactions	1	9 303	9 303	–	–	–	–	–	–	9 303	9 203	9 103
Receivables from non-ex change transactions	1	560	560	–	–	–	–	–	–	560	560	560
Current portion of non-current receivables	2	2 283	2 283	–	–	–	–	–	–	2 283	2 420	2 565
Inventry		1 767	1 767	–	–	–	–	–	–	1 767	1 767	1 767
VAT		–	–	–	–	–	–	–	–	–	–	–
Other current assets		–	–	–	–	–	–	–	–	–	–	–
Total current assets		78 259	77 232	–	–	–	–	(1 801)	(1 801)	75 431	74 667	75 752
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		12 782	12 782	–	–	–	–	–	–	12 782	12 766	12 750
Property, plant and equipment	3	101 897	102 923	–	–	–	–	24 300	24 300	127 223	144 432	143 749
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		600	600	–	–	–	–	–	–	600	597	594
Trade and other receivables from ex change transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-ex change transactions		23 051	23 051	–	–	–	–	–	–	23 051	24 434	25 900
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		138 329	139 356	–	–	–	–	24 300	24 300	163 656	182 229	182 992
TOTAL ASSETS		216 588	216 588	–	–	–	–	22 499	22 499	239 087	256 896	258 744
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		2 297	2 297	–	–	–	–	–	–	2 297	2 920	4 920
Consumer deposits		8	8	–	–	–	–	–	–	8	8	8
Trade and other payables from ex change transactions		6 940	6 940	–	–	–	–	–	–	6 940	6 940	6 940
Trade and other payables from non-ex change transactions		2 527	2 079	–	–	–	–	(1 801)	(1 801)	278	278	278
Provisions		19 765	19 765	–	–	–	–	–	–	19 765	20 951	22 208
VAT		384	384	–	–	–	–	–	–	384	384	384
Other current liabilities		–	–	–	–	–	–	–	–	–	–	–
Total current liabilities		31 921	31 473	–	–	–	–	(1 801)	(1 801)	29 672	31 481	34 738
Non current liabilities												
Borrowing	1	7 820	7 820	–	–	–	–	24 300	24 300	32 120	44 900	39 980
Provisions	1	55 469	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	–	–	–	–	24 300	24 300	87 589	103 265	101 385
TOTAL LIABILITIES		95 210	94 762	–	–	–	–	22 499	22 499	117 261	134 746	136 123
NET ASSETS	2	121 378	121 826	–	–	–	–	–	–	121 826	122 150	122 621
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		100 378	100 826	–	–	–	–	–	–	100 826	101 150	101 621
Funds and Reserves		21 000	21 000	–	–	–	–	–	–	21 000	21 000	21 000
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		121 378	121 826	–	–	–	–	–	–	121 826	122 150	122 621

TABLE B7 – Adjusted Budget Cash flows

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		–	–	–	–	–	–	–	–	–	–	–
Service charges		18 771	19 546	–	–	–	–	–	–	19 546	20 085	20 989
Other revenue		177 063	177 063	–	–	–	–	–	–	177 063	191 133	201 506
Transfers and Subsidies - Operational	1	98 798	98 798	–	–	–	–	–	–	98 798	96 146	100 530
Transfers and Subsidies - Capital	1	500	500	–	–	–	–	–	–	500	–	–
Interest		9 520	9 524	–	–	–	–	–	–	9 524	9 947	10 413
Dividends		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Suppliers and employees		(299 252)	(300 136)	–	–	–	–	(1 801)	(1 801)	(301 938)	(311 412)	(325 990)
Finance charges		(460)	(460)	–	–	–	–	–	–	(460)	(50)	–
Transfers and Subsidies	1	(2 800)	(2 695)	–	–	–	–	–	–	(2 695)	(1 045)	(1 092)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 140</b>	<b>2 140</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 801)</b>	<b>(1 801)</b>	<b>338</b>	<b>4 804</b>	<b>6 355</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		2 660	2 660	–	–	–	–	–	–	2 660	1 880	628
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Capital assets		(14 878)	(15 904)	–	–	–	–	(24 300)	(24 300)	(40 204)	(20 888)	(3 025)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(12 218)</b>	<b>(13 244)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(24 300)</b>	<b>(24 300)</b>	<b>(37 544)</b>	<b>(19 008)</b>	<b>(2 397)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		9 200	9 200	–	–	–	–	24 300	24 300	33 500	15 700	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
<b>Payments</b>												
Repayment of borrowing		(7 101)	(7 101)	–	–	–	–	–	–	(7 101)	(2 297)	(2 920)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2 099</b>	<b>2 099</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>24 300</b>	<b>24 300</b>	<b>26 399</b>	<b>13 403</b>	<b>(2 920)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(7 979)</b>	<b>(9 006)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 801)</b>	<b>(1 801)</b>	<b>(10 807)</b>	<b>(800)</b>	<b>1 039</b>
Cash/cash equivalents at the year begin:	2	72 325	72 325	–	–	–	–	–	–	72 325	61 517	60 717
Cash/cash equivalents at the year end:	2	64 346	63 319	–	–	–	–	(1 801)	(1 801)	61 517	60 717	61 756

TABLE B8 – Cash back reserves/accumulated surplus provision.

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted
R thousands		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	64 346	63 319	–	–	–	–	(1 801)	(1 801)	61 517	60 717	61 756
Other current investments > 90 days		560	560	–	–	–	–	–	–	560	560	560
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
<b>Cash and investments available:</b>		<b>64 905</b>	<b>63 879</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 801)</b>	<b>(1 801)</b>	<b>62 077</b>	<b>61 277</b>	<b>62 316</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		2 527	2 079	–	–	–	–	(1 801)	(1 801)	278	278	278
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		384	384	–	–	–	–	–	–	384	384	384
Other working capital requirements	2	(18 898)	(18 930)	–	–	–	–	131	131	(18 799)	(20 663)	(21 827)
Other provisions		19 765	19 765	–	–	–	–	–	–	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	21 000
<b>Total Application of cash and investments:</b>		<b>24 778</b>	<b>24 298</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(1 670)</b>	<b>(1 670)</b>	<b>22 628</b>	<b>21 950</b>	<b>22 043</b>
<b>Surplus(shortfall)</b>		<b>40 127</b>	<b>39 580</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(131)</b>	<b>(131)</b>	<b>39 449</b>	<b>39 327</b>	<b>40 273</b>

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
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	2 329	3 088	-	-	-	-	-	-	3 088	18	87
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		160	160	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		160	160	-	-	-	-	-	-	160	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	105	-	-	-	-	-	-	105	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	105	-	-	-	-	-	-	105	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		450	450	-	-	-	-	-	-	450	-	-
Intangible Assets		450	450	-	-	-	-	-	-	450	-	-
Computer Equipment		20	20	-	-	-	-	-	-	20	3	2
Furniture and Office Equipment		192	192	-	-	-	-	-	-	192	-	-
Machinery and Equipment		407	407	-	-	-	-	-	-	407	15	85
Transport Assets		1 100	1 754	-	-	-	-	-	-	1 754	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	1 325	1 325	-	-	-	-	-	-	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	1 175	-	-	-	-	-	-	1 175	35	35
Machinery and Equipment		150	150	-	-	-	-	-	-	150	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	<b>11 224</b>	<b>11 492</b>	-	-	-	-	<b>24 300</b>	<b>24 300</b>	<b>35 792</b>	<b>20 835</b>	<b>2 903</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	123	-	-	-	-	-	-	123	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		9 200	9 200	-	-	-	-	24 300	24 300	33 500	20 800	2 900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 200	9 323	-	-	-	-	24 300	24 300	33 623	20 800	2 900
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	150	-	-	-	-	-	-	150	-	-
Other Assets		-	150	-	-	-	-	-	-	150	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		263	158	-	-	-	-	-	-	158	-	-
Furniture and Office Equipment		1 200	1 200	-	-	-	-	-	-	1 200	-	-
Machinery and Equipment		150	250	-	-	-	-	-	-	250	-	-
Transport Assets		411	411	-	-	-	-	-	-	411	35	3
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	<b>4</b>	<b>14 878</b>	<b>15 904</b>	-	-	-	-	<b>24 300</b>	<b>24 300</b>	<b>40 204</b>	<b>20 888</b>	<b>3 025</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	123	-	-	-	-	-	-	123	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		160	160	-	-	-	-	-	-	160	-	-
Solid Waste Infrastructure		9 200	9 200	-	-	-	-	24 300	24 300	33 500	20 800	2 900
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		9 360	9 483	-	-	-	-	24 300	24 300	33 783	20 800	2 900
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	105	-	-	-	-	-	-	105	-	-
Housing		-	150	-	-	-	-	-	-	150	-	-
Other Assets		-	255	-	-	-	-	-	-	255	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		450	450	-	-	-	-	-	-	450	-	-
Intangible Assets		450	450	-	-	-	-	-	-	450	-	-
Computer Equipment		283	178	-	-	-	-	-	-	178	3	2
Furniture and Office Equipment		2 567	2 567	-	-	-	-	-	-	2 567	35	35
Machinery and Equipment		707	807	-	-	-	-	-	-	807	15	85
Transport Assets		1 511	2 165	-	-	-	-	-	-	2 165	35	3
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>14 878</b>	<b>15 904</b>	-	-	-	-	<b>24 300</b>	<b>24 300</b>	<b>40 204</b>	<b>20 888</b>	<b>3 025</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	115 278	116 305	-	-	-	-	24 300	24 300	140 605	157 795	157 092
<i>Roads Infrastructure</i>		945	945	-	-	-	-	-	-	945	945	945
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		393	516	-	-	-	-	-	-	516	516	516
<i>Water Supply Infrastructure</i>		1 395	1 395	-	-	-	-	-	-	1 395	1 395	1 395
<i>Sanitation Infrastructure</i>		1 396	1 396	-	-	-	-	-	-	1 396	1 396	1 396
<i>Solid Waste Infrastructure</i>		38 430	38 430	-	-	-	-	24 300	24 300	62 730	83 230	85 816
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		42 558	42 681	-	-	-	-	24 300	24 300	66 981	87 481	90 067
<i>Community Assets</i>		13	13	-	-	-	-	-	-	13	13	13
<i>Heritage Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Investment properties</i>		12 768	12 782	-	-	-	-	-	-	12 782	12 766	12 750
<i>Other Assets</i>		11 814	12 055	-	-	-	-	-	-	12 055	11 606	11 142
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Intangible Assets</i>		600	600	-	-	-	-	-	-	600	597	594
<i>Computer Equipment</i>		2 918	2 813	-	-	-	-	-	-	2 813	2 318	1 823
<i>Furniture and Office Equipment</i>		6 524	6 524	-	-	-	-	-	-	6 524	6 083	5 642
<i>Machinery and Equipment</i>		9 353	9 453	-	-	-	-	-	-	9 453	9 436	9 489
<i>Transport Assets</i>		23 731	24 385	-	-	-	-	-	-	24 385	22 495	20 573
<i>Land</i>		4 999	4 999	-	-	-	-	-	-	4 999	4 999	4 999
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	115 278	116 305	-	-	-	-	24 300	24 300	140 605	157 795	157 092
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		3 697	3 697	-	-	-	-	-	-	3 697	3 698	3 727
<b>Repairs and Maintenance by asset class</b>	3	10 262	8 652	-	-	-	-	161	161	8 812	10 515	10 983
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		6 578	4 578	-	-	-	-	-	-	4 578	6 874	7 184
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Infrastructure</i>		6 578	4 578	-	-	-	-	-	-	4 578	6 874	7 184
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-	-	-
<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>		1 294	1 684	-	-	-	-	(25)	(25)	1 659	1 274	1 331
<i>Housing</i>		5	5	-	-	-	-	-	-	5	5	5
<b>Other Assets</b>		1 299	1 689	-	-	-	-	(25)	(25)	1 664	1 279	1 336
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Servitutes</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		610	610	-	-	-	-	(15)	(15)	595	508	526
<i>Transport Assets</i>		1 775	1 775	-	-	-	-	200	200	1 975	1 854	1 937
<i>Land</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		13 959	12 349	-	-	-	-	161	161	12 509	14 212	14 709
<b>Renewal and upgrading of Existing Assets as % of total PPE</b>		84.3%	80.6%							92.3%	99.9%	97.1%
<b>Renewal and upgrading of Existing Assets as % of depreciation</b>		339.4%	346.7%							1004.0%	564.4%	78.8%
<b>R&amp;M as a % of PPE</b>		8.9%	7.4%							6.3%	6.7%	7.0%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		19.8%	18.5%							32.7%	19.9%	8.9%

TABLE B10 – Service Delivery Measurement

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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		
<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</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 Property rates - exemptions, reductions and rebates and impermissible)		-	-	-	-	-	-	-	-	-	-	-
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 kw h 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>		-	-	-	-	-	-	-	-	-	-	-

# Municipal Manager Quality Certification

## QUALITY CERTIFICATE

I, *RG 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 *[Signature]*

Date *31 12 2025*