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CENTRAL KAROO DISTRICT MUNICIPALITY



FOURTH ADJUSTMENT BUDGET 2026/2027 AND MTREF – 28 OCTOBER 2026

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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.
CKDM – Central Karoo District Municipality
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.
IDP – Integrated Development Plan. The main strategic planning document of a Municipality.
KPI – Key Performance Indicators. Measures of service output and/or outcome.
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.
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.

CHAPTER 1 – MAYOR'S REPORT

2026/2027 ADJUSTMENT BUDGET SPEECH

Speaker of the Council, Members of the Mayoral Committee, Councillors, Municipal Manager, and most importantly, the residents of the Central Karoo.

I stand before you today to table the Fourth Adjustment Budget for the 2026/2027 financial year and the outer years of the Medium-Term Revenue and Expenditure Framework (MTREF). This budget is due to the transitional addendum to the memorandum of agreement pending conclusion of the Section 197(6) between Western Cape Provincial Government (via Department of Infrastructure) and Central Karoo District Municipality. The transitional addendum is for the extension of the Roads Function for the period 1 October – 31 October 2026 and 01 November – 30 November 2026.

The adjustment budget has been prepared across all mSCOA segments and no adjustments were done to the outer years.

ORGANOGRAM

The Municipality is in the process of doing the annual review of the organogram to ensure that the strategic objectives of the Municipality can be met.

Conclusion

I want to thank the Administration and Council for the hard work in navigating this transition. I now submit this 2026/2027 Fourth Adjustment Budget for your consideration and debate.

Together, we will ensure that the Central Karoo remains a place of hope, growth, and safety.

I thank you
Ms Johanna Botha
EXECUTIVE MAYOR

CHAPTER 2 – COUNCIL RESOLUTION

Municipal Finance Management Act, 2003 (Act No. 56 of 2003)

Section 28 – Municipal Adjustments Budgets

Section 28 of the MFMA is the primary legislative provision governing adjustments budgets. It provides that:

- A municipality may revise an approved annual budget through an adjustments budget.
- An adjustments budget:
    - must reduce revenue and expenditure estimates where there is a material under-collection of revenue;
    - may appropriate additional revenue that becomes available during the financial year;
    - may authorise unforeseeable and unavoidable expenditure within the prescribed framework;
    - may authorise virements between votes through projected savings;
    - may provide for approved roll-over funding from the previous financial year;
    - may correct errors in the approved annual budget; and
    - may provide for any other expenditure within the prescribed regulatory framework.

Having considered the report submitted by the Executive Mayor on the Fourth Adjustments Budget for the 2026/2027 financial year, and having taken into account the requirements of sections 28 and 54 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003), the Municipal Budget and Reporting Regulations, and all other applicable legislation, Council hereby resolves that:

RESOLVED THAT:

1. The Fourth Adjustments Budget of the Central Karoo District Municipality for the 2026/2027 financial year, as contemplated in section 28 of the Municipal Finance Management Act (Act 56 of 2003), be approved.
2. The Adjustments Budget Tables (B-Schedules), prepared in accordance with the Municipal Budget and Reporting Regulations and National Treasury's Municipal Budget and Reporting Regulations (mSCOA), be approved.
3. The revised operating and capital budget for the 2026/2027 financial year, as reflected in the adjustments budget documentation, be approved.
4. The revised revenue projections and expenditure appropriations for the 2026/2027 financial year be approved.
5. The adjustments to the funding of the budget, including grants, transfers, internally generated revenue, and cash-backed reserves where applicable, be approved.
6. The amendments to the capital programme and the associated funding sources, where applicable, be approved.
7. Any amendments to budget-related policies contained in the adjustments budget documentation be approved and implemented with effect from the date of approval.
8. The Municipal Manager be instructed to:

- implement the approved Fourth Adjustments Budget;
- update the financial system to reflect the approved adjustments;
- ensure that all reporting obligations arising from the approved adjustments budget are complied with; and
- submit all prescribed documentation to the relevant provincial and national authorities within the legislated timeframes.

9. The Chief Financial Officer be authorised to submit the approved Fourth Adjustments Budget and all supporting documentation to the National Treasury, Provincial Treasury, the Provincial Department responsible for Local Government, and all other relevant stakeholders in accordance with the Municipal Finance Management Act and applicable Regulations.
10. The Accounting Officer ensure that the approved Fourth Adjustments Budget is published on the Municipality's official website and made public in accordance with section 21A of the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000), and section 75 of the Municipal Finance Management Act.
11. The Accounting Officer monitor the implementation of the approved adjustments budget and report on performance through the prescribed monthly and quarterly financial reporting processes.

CHAPTER 3 – EXECUTIVE SUMMARY

PREFACE

The budget here today is the MTREF (Medium Term Revenue and Expenditure Framework) for the 2026/2027, 2027/2028 and 2028/2029 financial years as legislatively prescribed in terms of section 16(2) of the Municipal Finance Management Act, Act 56 of 2003 (MFMA).

The following documents were considered in the preparation of the budget:

- The Municipal Finance Management Act, Act 56 of 2003 (MFMA)
- National treasury circular 91 as well as other prior circulars giving guidance on budget processes
- The municipal budget and reporting regulations as issued in Government gazette 32141 on 17 April 2009
- Government Gazette 37577 dated 22 April 2014: Municipal Regulations on Standard Chart of Accounts
- Value-Added Tax Act, No. 89 of 1991 with the amendment re the VAT rate
- 2026 Division of Revenue Act
- MFMA Municipal Budget Circular No. 134 for the 2026/2027 MTREF
- Province of the Western Cape: Provincial Gazette Extraodinary 9206, dated 12 March 2026
- SALGBC Circular: 05/2026 – Western Cape Division, dated 16 March 2026
- Government Gazette No. 54075 (Department of Employment and Labour – National minimum Wage), dated 03 February 2026
- South African Local Bargaining Council Collective Agreement
- Transitional Addendum to the Memorandum of Agreement between Western Cape Provincial Government (via Department of Infrastructure) and Central Karoo District Municipality

CAPITAL BUDGET

The review of the IDP runs concurrent with the 2026/2027 budget process in order to update the Medium-Term Expenditure Framework (MTEF). The IDP budget link is summarized in the supporting tables attached hereto.

The Medium-Term Expenditure Framework should guide the Municipality with regards to its funding requirements in the medium term (3 years).

The aforementioned capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

The Municipality is funding 97% of the capital budget using grant funding and the expenditure is focused on fire services and water resilience.

No adjustments were done on the capital budget.

Summary Of Capital Budget:

Capital budget: Project

Row Labels	Sum of CurrentBudgetFinYear1	Sum of CurrentBudgetFinYear2	Sum of CurrentBudgetFinYear3
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	52 174.00	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Furniture and Office Equipment:In-use:Cost:Acquisitions	8 696.00	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Machinery and Equipment:In-use:Cost:Acquisitions	869 565.22	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	1 304 347.83	-	-
Grand Total	**2 234 783.04**	**-**	**-**

Capital budget: Function

Row Labels	Sum of CurrentBudgetFinYear1	Sum of CurrentBudgetFinYear2	Sum of CurrentBudgetFinYear3
Function:Community and Social Services:Non-core Function:Disaster Management	2 173 913.04	-	-
Function:Health:Core Function:Health Services	60 870.00	-	-
Grand Total	**2 234 783.04**	**-**	**-**

Capital budget: Strategic objectives

Row Labels	Sum of CurrentBudgetFinYear1	Sum of CurrentBudgetFinYear2	Sum of CurrentBudgetFinYear3
Prevent and minimize the impact of possible disasters and improve public safety in the region	2 173 913.04	-	-
Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	60 870.00	-	-
Grand Total	**2 234 783.04**	**-**	**-**

OPERATING BUDGET – EXPENDITURE

Summary of Adjustments to the Operating Expenditure Budget Per mSCOA Item

Row Labels	Sum of Adjustment
Expenditure: Contracted Services - Consultants and Professional Services - Business and Advi -	10 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Adv	200 000.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	11 350.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	13 048.20
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	120 000.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	55 076.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	84 704.72
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Sa	431 269.33
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Bonuse	208 589.99
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	57 845.48
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	46 185.86
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	909 288.40
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	127 998.85
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Basic Sa	4 670 902.33
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Bonuse	6 358.35
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	10 594.01
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	105 373.63
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	220 472.70
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	1 138 166.65
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insu	49 521.74
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowance -	14 400.00
Expenditure:Inventory Consumed:Consumables:Standard Rated	10 000.00
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	272 488.00
Expenditure:Operational Cost:Learnerships and Internships	150 000.00
Expenditure:Operational Cost:Management Fee	1 026 242.00
Expenditure:Operational Cost:Municipal Services	500 352.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	366 882.33
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	28 319.78
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:(	451 797.88
Grand Total	**11 249 428.23**

REVENUE

The adjustment to revenue for the 2026/2027 financial year amounts to R 9 882 260

Summary of Revenue per mSCOA item:

Item Description	Adjustment
Revenue:Exchange Revenue:Agency Services:Provincial:Western Cape:Provincial Department of Public Works and Roads:Roads Maintenance	- 1 026 242.00
Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	- 8 552 018.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government:Western Cape:Infrastructure:Municipal Service Delivery Grant	- 100 000.00
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current Assets:Bank Accounts	- 204 000.00

TARIFFS

Tariffs are important to ensure the financial sustainability and economic viability of the Municipality and this principle was applied in the determination of the environmental health and administrative tariffs for the 2026/2027 financial year. The environmental health services functionality is not funded through the tariffs, the Health Function is funded via Equitable Share. Service to the community upon requests are however performed on the basis that directly accountable costs can be recovered.

FINANCIAL VIABILITY AND SUSTAINABILITY

The Municipality must ensure the financial sustainability of its operations and ensure that it operates as a going concern. The budget for 2026/2027 financial year as well as the outer 2 years reflect a deficit. This is due to the discontinuation of the Roads function.

SDBIP (SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN)

The Municipality's business and service delivery priorities will be fully reviewed as part of this year's planning and budget process. The top-level service delivery and budget implementation plan will be submitted to the Executive Mayor within 14 days of approval of the Annual Budget and the IDP for approval by the Executive Mayor within 28 days as per section 69 and section 53 of the Municipal Finance Management Act. The SDBIP will be submitted to Council after approval by the Executive Mayor for information purposes.

POLICY CHANGES

Management is currently busy with the annual review of all budget related policies.

Ms. B.L. Koopman

ACTING MUNICIPAL MANAGER

CHAPTER 4 – ANNUAL BUDGET TABLES

See Annexure D for the A Schedules

CHAPTER 5 – OVERVIEW OF THE ANNUAL BUDGET PROCESS

The entire budget process is prescribed by the Municipal Finance Management Act.
Section 21(1) (b) of the MFMA requires the mayor to table not later than 10 months before the start of the budget year a time schedule outlining the key deadlines and processes for the preparation, tabling and approval of the Annual Budget, the review of the IDP and budget related policies and any consultation process which would be part of the process.

The time schedule was tabled to the Council in August 2025 and the final outreaches was conducted before the finalisation of the budget during May 2026.

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The consultation process involved comments from the public, National Treasury, the Western Cape Provincial Government and the Laingsburg Municipality, Prince Albert Municipality and Beaufort West Municipality.

The following stakeholders are identified:

1 community
2 senior management
3 the work force
4 trade unions
5 agricultural forums
6 general public and interested parties
7 local municipalities
8 national and provincial sector departments

Political oversight of the process

The schedule of key deadlines was submitted to management to monitor the progress of the process by officials against the schedule tabled by the Executive Mayor.

Consultations & advertisements

Advertisements were placed in the local newspapers circulating in the area of jurisdiction and district informing the community of the tabling of the budget, requesting inputs.

CHAPTER 6 - ALIGNMENT OF ANNUAL BUDGET WITH INTEGRATED DEVELOPMENT PLAN

The review process focussed on:

- Improving the **strategic nature** of the document, thereby ensuring effective use of available data, careful consideration of available resources, as well as exploring locally appropriate solutions to complex development issues.
- Increasing the usefulness of the document during **implementation** and monitoring.

The process was influenced by:

- Project progress information as provided by Heads of Departments
- An extensive data search to update the analysis chapter.
- Inputs from community-based planning initiatives

The alignment of the IDP with the budget is illustrated in the A Schedule and the strategic objectives linked with the capital projects and operating expenditure budget are included in the budget.

These allocations are to link up with the Service Delivery and Budget Implementation plan.

A Service Delivery and Budget Implementation Plan will be developed. The final SDBIP needs to be approved within 28 days after the adoption of the budget. KPA's and KPI's will be developed to ensure that the strategic alignment between IDP, Budget and SDBIP will be assured.

CHAPTER 7 - MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The Municipality's business and service delivery priorities will be reviewed as part of this year's planning and budget process. The top-level service delivery and budget implementation plan will be submitted to the Executive Mayor within 14 days of approval of the Annual Budget and the IDP for approval by the Executive Mayor within 28 days as per section 69 and section 53 of the Municipal Finance Management Act. The SDBIP will be submitted to Council after approval by the Executive Mayor for information purposes.

CHAPTER 8 – OVERVIEW OF BUDGET RELATED POLICIES

BUDGET RELATED POLICIES

The prioritization of service delivery and the management of council functions is the key to the budget. Central Karoo District Municipality's budget process is guided and governed by legislation regulations and budget related policies. Central Karoo District Municipality embarked on a process of reviewing all financial and budget related policies during the budget process for 2026/2027 financial year and the process was concluded in May 2026.

The following policies will be reviewed during the annual review process and a separate item will be submitted to Council detailing the changes made to the policies.

1. Anti-Corruption and Fraud Prevention Policy
2. Asset Management Policy
3. Borrowing Policy
4. Budget Policy
5. Contract Management Policy
6. Cost Containment Policy
7. Credit Control and Debt Collection Policy
8. Funding and Reserves Policy
9. Grants-In-Aid Policy
10. Infrastructure Procurement Policy
11. Cash and Investment Management Policy
12. Long Term Financial Plan Policy
13. MFMA Delegations Register
14. Municipal Entities Policy
15. Relief Fund Policy
16. Supply Chain Management Policy
17. Supply Chain Management Delegations Register
18. Preferential Procurement Policy
19. Tariff Policy
20. Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
21. Unforeseen and Unavoidable Expenditure Policy, Processes and Procedures
22. Upper Limits for Council Policy
23. Virement Policy

CHAPTER 9 – OVERVIEW OF THE BUDGET ASSUMPTIONS

The budget for the 2026/2027 financial year was drawn up with the following assumptions and principles taken into account:

- The budget is prepared in terms of the provisions of the Generally Recognized Accounting Practice framework to comply with the provisions of the MFMA GRAP implementation dates.
- The impact of the Municipal Standard Chart of Accounts was taken in to account during the budget preparation.
- The discontinuation of the Roads function.
- Revenue figures are based on realistic estimates of revenue to be collected.
- Actual revenue collected for the current year and realistic revenue projections were taken into account in determining the revenue for the coming year.
- The principals of economic viability and sustainability is applied in all services and where possible no cross subsidization is done between services.
- National growth parameters were used as far as possible for the determination of outer year budget amounts.
- General salary increases as per the collective agreement was used for the determination of the salaries of staff and Public Office Bearers
- The Municipality still relies heavily on grants and subsidies for funding of the capital requirements for the 2026/2027 financial year.
- Only funded capital projects are included in the capital estimates for the 2026/2027 financial year.
- Both the capital and operating budgets are informed by the IDP process done through a public participation process.

CHAPTER 10 - BUDGET FUNDING

FUNDING OF BUDGET EXPENDITURE

Operating and Capital expenditure will be funded through the following sources:

Item Description	Current Budget FinYear1	Adjustment	Adjusted Budget Yr 1
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Provincial Gov	-	-	
Revenue:Non-exchange Revenue:Transfers and Subsidies:Capital:Monetary Allocations:Provincial Gov	1 000 000.00	-	
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincia	1 500 000.00	-	
Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	1.00	-	
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National	38 947 000.00	-	
Revenue:Exchange Revenue:Agency Services:Provincial:Western Cape:Provincial Department of Publi	1.00	-	
Revenue:Exchange Revenue:Agency Services:Provincial:Western Cape:Provincial Department of Publi	1 840 735.00	- 1 026 242.00	- 2 866 977.00
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current Ass	1.00	-	- 1.00
Revenue:Exchange Revenue:Operational Revenue:Administrative Handling Fees	15 733 243.00	- 8 552 018.00	- 24 285 261.00
Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Investment Property:Straight-lin	1.00	-	- 1.00
Revenue:Exchange Revenue:Rental from Fixed Assets:Market Related:Investment Property:Straight-lin	-	-	-
Revenue: Non-exchange Revenue - Transfers and Subsidies - Operational - Monetary Allocations - Nati	2 343 000.00	-	- 2 343 000.00
Revenue:Exchange Revenue:Licences or Permits:Health Certificates	1.00	-	- 1.00
Revenue:Exchange Revenue:Licences or Permits:Health Certificates	1.00	-	- 1.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photo copies, Faxes and Telepl	1.00	-	- 1.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Photo copies, Faxes and Telepl	-	-	-
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Departm	1.00	-	- 1.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Departm	-	-	-
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincial Government:Western	-	100 000.00	- 100 000.00
Revenue:Exchange Revenue:Interest, Dividend and Rent on Land:Interest:Current and Non-current Ass	-	400 000.00 - 204 000.00	- 604 000.00
Revenue:Exchange Revenue:Operational Revenue:Commission:Transaction Handling Fees	-	10 000.00 -	- 10 000.00
Revenue:Exchange Revenue:Operational Revenue:Discounts and Early Settlements		- -	-
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Publications:Ten	-	30 000.00 -	- 30 000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National	-	1 200 000.00 -	- 1 200 000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National		- -	-
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Consumables	-	60 035.00 -	- 60 035.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Consumables	-	4 140.00 -	- 4 140.00
Revenue:Exchange Revenue:Sales of Goods and Rendering of Services:Sale of Goods:Consumables	-	975.00 -	- 975.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:National	-	1 350 000.00 -	- 1 350 000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincia	-	680 000.00 -	- 680 000.00
Revenue:Non-exchange Revenue:Transfers and Subsidies:Operational:Monetary Allocations:Provincia	-	200 000.00 -	- 200 000.00

FISCAL SUSTAINABILITY OF THE MUNICIPALITY

Strict budget control is exercised in order to ensure that operating expenditure does not exceed actual operating revenue received. Blocks will be put on expenditure to ensure that the monthly expenditure incurred remains in proportion with the available monthly budget.

The credit control policy will be strictly enforced in the 2026/2027 financial year to ensure that all monies due to the Municipality is collected in further contribution to the sustainable rendering of services.

FINANCIAL CHALLENGES AND CONSTRAINTS

Central Karoo District Municipality faces the following financial challenges:

1) Achieving financial stability in the medium term and long term
2) Dependence on grant funding
3) Managing costs
4) Exploring alternative revenue sources

FINANCIAL RISKS

Financial risks include:

- Changes in inflation rate and other variables
- Unemployment trends
- Global financial instability
- The impact of the change in the VAT rate
- Impact of SALGBC Wage Agreement entered into
- Impact of the discontinuation of Roads function

FUNDING COMPLIANCE IN TERMS OF SECTION 18 OF THE MFMA

In compliance with the requirements of Section 18 of the MFMA, the revenue budget was based on the following principles:

- Realistically anticipated revenue to be collected.
- Actual revenue of previous years was taken into account.
- Capital projects were only included if funding confirmation was received, either by means of the DORA allocations as promulgated or by means of commitment from funding institutions.

PARTICULARS OF PLANNED SAVINGS OVER THE MEDIUM TERM

The principle of value adding in all aspects of the administration and service rendering is applied and no expenditure is incurred unless value is added to the municipal administration or services. Care is taken in administrative and supply chain processes to ensure that real economic benefit flows to the Municipality as a result of funds being spent.

The following expenditure items are closely monitored:

- Travelling and subsistence
- Telephone expenses.
- Overtime and standby allowances
- Workshops and conferences
- Fuel and maintenance expenditure in respect of service delivery vehicles
- Stationery and printing expenditure
- Expenditure relating to all forms of catering

CONTRIBUTIONS OR DONATIONS IN CASH OR IN-KIND

No donations are currently budgeted for the 2026/2027 financial year. Support to the community must be given in terms of the Grants-In-Aid Policy, the policy was reviewed during May 2026 but no provision for budgetary requirements have been made as a result.

PARTICULARS OF THE MUNICIPALITY'S INVESTMENTS

Investments are made when funds are available in line with the Cash management and Investment policy.

PARTICULARS OF BANK OVERS AND CREDIT FACILITIES

The Municipality does have a bank over facility of R 2 000 000 but the facility has not been used to date.

The Municipality will be entering into a tender process for the supply and delivery of photo-copier machines during 2026/2027.

PARTICULARS OF GRANTS AND SUBSIDIES RECEIVED

The budgeted grants to be received for the 2026/2027 financial year are as follows:

Project Name		Current Budget FinYear1		Adjustment		Adjusted Budget Yr 1
I/S Municipal Water Resilience Grant Receipt_Water Tankers 24-25		-		-		
I/S Fire Service Capacity Building Grant	-	1 000 000.00		-		
I/S Municipal Water Resilience Grant Receipt_Water Tankers 26-27	-	1 500 000.00		-		
Grants_Equitable Share_ Council General Expenses_011010025267000	-	38 947 000.00		-		
Grants_RAMMS _Municipal Manager_ADMIN-011010045267001	-	2 343 000.00		-	-	2 343 000.00
Operational revenue_Missing	-	1.00		-	-	1.00
Missing_revenue_items		-		-		-
I/S Municipal Service Delivery _HR Interns			-	100 000.00	-	100 000.00
Grants_FMG NATIONAL _Financial Services_011015065268000	-	1 200 000.00		-	-	1 200 000.00
Missing_revenue_items		-		-		-
Grants_EPWP_Strategic Planning_011080035277000	-	1 350 000.00		-	-	1 350 000.00
Grants_Safety Plan (Wosa)_Strategic Planning_Admin011020025284013	-	680 000.00		-	-	680 000.00
Grants_Disaster Management Transfer_Civil Defence_011040015267008	-	200 000.00		-	-	200 000.00

CHAPTER 12 – ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

No budget provisions were made for allocations or grants made by the Municipality, possible provision may be in terms of the Grants in Aid Policy should funds become available or savings be made in other areas.

CHAPTER 13 – COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

The budget for Council Allowances was prepared based on the current allowances as contained in the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Numbers of Municipal Councils, the same increase was granted for 2026/2027.

No increases was provided for Senior Management and Staff.

The South African Local Government Bargaining Council entered into a three-year Salary and Wage Collective Agreement.

CHAPTER 14 – MONTHLY TARGETS – REVENUE, EXPENDITURE AND CASH FLOW

The targets are detailed in the budget tables, included in Annexure D

CHAPTER 15 – ANNUAL BUDGETS AND SDBIP PLANS – INTERNAL DEPARTMENTS

Refer to Chapter 4 and 5 of the IDP and the final SDBIP

CHAPTER 16 – ANNUAL BUDGETS AND SDBIP PLANS – MUNICIPAL ENTITIES

The municipal entity – Central Karoo Economic Development Agency (CKEDA) has been deregistered in 2018/2019 and no further budgetary or other provisions need to be made for the entity.

CHAPTER 17 - CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

There are no contracts with future budgetary implications other than operational contracts such as the contract for the financial system.

CHAPTER 18 – CAPITAL EXPENDITURE DETAILS

The capital requirements are only indicative of the confirmed funding for the MTEF and do not include issues of priority where funding applications are in process and have not yet been confirmed.

The Municipality is funding 100% of the capital budget using the Equitable Share allocation and the expenditure is focused on replacing the outdated computer equipment, providing office furniture for newly appointed staff and ensuring that the Environmental Health Department has the required tools and equipment to carry out the required testing in line with best practices.

Capital budget: Project

Row Labels	Sum of CurrentBudgetFinYear1	Sum of CurrentBudgetFinYear2	Sum of CurrentBudgetFinYear3
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Computer Equipment:In-use:Cost:Acquisitions	52 174.00	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Furniture and Office Equipment:In-use:Cost:Acquisitions	8 696.00	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Machinery and Equipment:In-use:Cost:Acquisitions	869 565.22	-	-
Assets:Non-current Assets:Property; Plant and Equipment:Cost Model:Transport Assets:Owned and In-use:Cost:Acquisitions	1 304 347.83	-	-
Grand Total	**2 234 783.04**	**-**	**-**

Capital budget: Function

Row Labels	Sum of CurrentBudgetFinYear1	Sum of CurrentBudgetFinYear2	Sum of CurrentBudgetFinYear3
Function:Community and Social Services:Non-core Function:Disaster Management	2 173 913.04	-	-
Function:Health:Core Function:Health Services	60 870.00	-	-
Grand Total	**2 234 783.04**	**-**	**-**

Capital budget: Strategic objectives

Row Labels	Sum of CurrentBudgetFinYear 1	Sum of CurrentBudgetFinYear 2	Sum of CurrentBudgetFinYear 3
Prevent and minimize the impact of possible disasters and improve public safety in the region	2 173 913.04	-	-
Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	60 870.00	-	-
Grand Total	2 234 783.04	-	-

CHAPTER 19 – LEGISLATION COMPLIANCE STATUS

The Municipal Finance Management Act brought about uniformity, accountability and control measures to local government in terms of financial reporting and budgeting. The Act required a high level of transformation financial disciplines and planning.

New budget regulations were published in Gazette nr. 32141 on 17 April 2009. The object of these regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process. The 2026/2027 budgets for all municipalities need to comply with these regulations.

CHAPTER 20 – OTHER SUPPORTING DOCUMENTATION – SERVICE LEVEL STANDARDS

PERFORMANCE LEVELS STANDARDS – See Annexure D

CHAPTER 21 – ANNUAL BUDGET - ENTITIES

The municipal entity – Central Karoo Economic Development Agency (CKEDA) has been deregistered.

No IDP, Annual Budget or SDBIP has thus been compiled for the deregistered municipal entity.

CHAPTER 22 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Mrs. B.L. Koopman**, Acting Municipal manager of Central Karoo District Municipality herby certify that the andjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documents are consistent with the Integrated Development Plan of the Municipality.

Mrs. B.L Koopman

Acting Municipal Manager of the Central Karoo District Municipality

DC5

27 October 2026

ANNEXURE A

Tariffs

CENTRAL KAROO DISTRICT MUNICIPALITY

SECTION: MUNICIPAL HEALTH SERVICES

RATES: 2026/27 FINANCIAL YEAR

			Total Cost	Comment
1	**WATER QUALITY MONITORING**			
1.1	**SAMPLING**			
1.1.1	**Bacteriological Water Sampling: -** * On behalf of Water Services Authority (WSA) / Private Premises; or * Application for a CoA / HC for a food or other premises not serviced by a WSA (Private water)		R1 035,00	Actual cost
	Per sampling session:-	***Sub-total***		
	* *Administration cost*	*R195,00*		
	* *Laboratory cost for one (1) sample*	*R650,00*		
	* *Courier cost per sample*	*R190,00*		
1.1.2	**Chemical Water Sampling: -** * On behalf of Water Services Authority (WSA / Private Premises; or * Application for a CoA / HC for a food or other premises not serviced by a WSA (Private water)		R385,00 + quote cost	Quote required before sampling
	Per sampling session:-	***Sub-total***		
	* *Administration cost*	*R195,00*		
	* *Laboratory cost (Determinants tested)*	*Quote required*		
	* *Courier cost per sample*	*R190,00*		
2	**FOOD CONTROL**		**Total Cost**	**Comment**
2.1	**ISSUING OF CERTIFICATE OF ACCEPTABILITY (CoA) TO FOOD PREMISES**			
	All Premises must be operated under a valid CoA, issued by an EHP, to the effect that the premises comply with the requirements of food legislation.			
	A CoA may be withdrawn and a premises prohibited to operate where conditions pose a health risk.			
	CoA's can be renewed by an EHP upon receipt of a completed application and payment of the prescribed fee. * *In case of change of Person in Charge;* * *In the case of renovations/additions to the existing premises; and* * *If the services moves from one premises to another.* * *In case where a CoA was issued under pervious legislation (before June 2018)*			None
	No application forms are accepted without proof of payment of application fee			
2.1.1	**CoA's for food premises** i.t.o. Regulation for General Hygiene Requirements for Food Premises & the Transport of Food, R638 of 2018		R390,00	
2.2	**ISSUING OF OTHER FOOD RELATED CERTIFICATES**			
2.2.1	**Export Certificates** ito. foodstuffs.		R390,00	
2.2.2	**Certificate for the removal/destruction of foodstuffs**, unfit for human consumption.		R195,00	
2.2.3	**Competency Certificates to Milking Sheds** ito. Regulations relating to Hygiene Requirements for Milking Sheds, the Transport of Milk & related matters, R961 of 2012		R780,00	
2.2.4	Inspection carried out in terms of R638 with reference to an **application for the lifting of a ban** on the use of a premises or facility		R1 170,00	
3	**HEALTH SURVEILLANCE OF PREMISES**		**Total Cost**	**Comment**
3.1	**ISSUING OF HEALTH CERTIFICATES (HC) TO PUBLIC PREMISES**			
	Premises must be operated under a valid HC issued by an EHP, to the effect that the premises complies with the National EH Norms & Standards.			
	A HC may be withdrawn and a premises prohibited to operate where conditions pose a health risk.			
	Health certificates must be renewed by an EHP; * *Annually, or as otherwise indicated below;* * *In case of change of ownership;* * *In the case of renovations/additions to the existing premises; and* * *If the services moves from one premises to another.*			
	No application forms are accepted without proof of payment of application fee			
3.1.1	Issuing of **Health Certificate** to Person in Charge with **1st APPLICATION OR UPON APPLICATION AFTER CERTIFICATE HAS ALREADY EXPIRED:**		R195,00	None
3.1.2	**RE-ISSUING** of Health Certificate to same Person in Charge **APPLYING BEFORE / ON EXPIRY DATE:**		R100,00	
	* *Child Care Centres (incl. Youth care centers, ECD's, Drop-inn centers, After-school care, Parcial care, Hostels & Respite care)*		*Annually*	
	* *Nursing Homes*		*Annually*	
	* *Maternity Homes*		*Annually*	
	* *Old Age Homes*		*Annually*	
	* *Schools*		*Every 2 years*	
	* *Accommodation Establishments*		*Annually*	
	* *Beauty Salons - Annually*		*Annually*	
	* *Swimming pools & Spa Baths*		*Annually*	
	* *Offensive Trades*		*Annually*	
4	**MANAGEMENT OF HUMAN REMAINS**		**Total Cost**	**Comment**
4.1	**ISSUING OF CERTIFICATE OF COMPETENCY (CoC) TO MORTUARIES, FUNERAL UNDERTAKERS & CREMATORIA**			
	Mortuaries, funeral undertaker's premises and crematorium premises must comply with requirements of the Regulations relating to the Management of Human Remains, R363 of 22 May 2013 published in terms of the National Health Act.			
	A CoC may be withdrawn and a premises prohibited to operate where conditions pose a health risk.			
	Certificate of Competency must be renewed by an EHP; * Every 2nd year; * In case of change of Certificate Holder - transfer; and * If the services moves from one premises to another.			None
4.1.1	Issuing of **Certificate of Competency** to Person in Charge with **1st APPLICATION OR UPON APPLICATION AFTER CERTIFICATE HAS ALREADY EXPIRED:**		R195,00	
4.1.2	RE-ISSUING of CoC to same Person in Charge **APPLYING BEFORE / ON EXPIRY DATE:**		R100,00	
4.2	**MONITORING OF EXHUMATION / RE-BURIAL OF HUMAN REMAINS**			
	Before permission for an approval may be granted the following must be obtained: * *A letter from the municipality indicating that the exhumation request is approved from a municipal perspective;* * *Copies of the I.D. documents of the deceased and the individual requesting the exhumation;* * *Copy of the death certificate;* * *An affidavit from the next of kin stating that they are the closest living relative, why they want the body exhumed & where it will be reinterred; &* * *Confirmation that the exhumations and re-interment will be done by a registered undertaker, with the details of the funeral.*			None
4.2.1	Monitoring of **Exhumation / Re-burial of human remains**		R975,00	

ANNEXURE B

Capital budget linked to strategic objectives

Row Labels	Sum of CurrentBudgetFinYear 1	Sum of CurrentBudgetFinYear 2	Sum of CurrentBudgetFinYear 3
Prevent and minimize the impact of possible disasters and improve public safety in the region	2 173 913.04	-	-
Promote safe, healthy and socially stable communities through the provision of a sustainable environmental health service	60 870.00	-	-
Grand Total	**2 234 783.04**	-	-

ANNEXURE C
SIMPLIFIED BUDGET

Row Labels	Sum of Adjustment
Expenditure: Contracted Services - Consultants and Professional Services - Business and Advi -	10 000.00
Expenditure:Contracted Services:Consultants and Professional Services:Legal Cost:Legal Adv	200 000.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	11 350.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	13 048.20
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	120 000.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	55 076.00
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Allowan	84 704.72
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Sa	431 269.33
Expenditure:Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Bonuse	208 589.99
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	57 845.48
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	46 185.86
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	909 288.40
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Allowan	127 998.85
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Basic Sa	4 670 902.33
Expenditure:Employee Related Cost:Municipal Staff:Salaries; Wages and Allowances:Bonuse	6 358.35
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Bargaining Council	10 594.01
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Group Life Insuranc	105 373.63
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Medical	220 472.70
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Pension	1 138 166.65
Expenditure:Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insu	49 521.74
Expenditure:Employee Related Cost:Senior Management:Designation:Salaries and Allowance -	14 400.00
Expenditure:Inventory Consumed:Consumables:Standard Rated	10 000.00
Expenditure:Operational Cost:External Computer Service:Specialised Computer Service	272 488.00
Expenditure:Operational Cost:Learnerships and Internships	150 000.00
Expenditure:Operational Cost:Management Fee	1 026 242.00
Expenditure:Operational Cost:Municipal Services	500 352.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Accommodation	366 882.33
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Daily Allowance	28 319.78
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Incidental Cost	1 000.00
Expenditure:Operational Cost:Travel and Subsistence:Domestic:Transport without Operator:(	451 797.88
Grand Total	**11 249 428.23**

ANNEXURE D

Budget Schedules and Service Level Standards

Western Cape: Final Schedule of Service Delivery Standards Table - Central Karoo District (DC5) 2026/2027	
Description Standard	Service Level
Solid Waste Removal	
Premise based removal (Residential Frequency)	N/A
Premise based removal (Business Frequency)	N/A
Bulk Removal (Frequency)	N/A
Removal Bags provided(Yes/No)	N/A
Garden refuse removal Included (Yes/No)	N/A
Street Cleaning Frequency in CBD	N/A
Street Cleaning Frequency in areas excluding CBD	N/A
How soon are public areas cleaned after events (24hours/48hours/longer)	N/A
Clearing of illegal dumping (24hours/48hours/longer)	N/A
Recycling or environmentally friendly practices(Yes/No)	N/A
Licenced landfill site(Yes/No)	N/A
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	N/A
Is free water available to all? (All/only to the indigent consumers)	N/A
Frequency of meter reading? (per month, per year)	N/A
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	N/A
One service connection affected (number of hours)	N/A
Up to 5 service connection affected (number of hours)	N/A
Up to 20 service connection affected (number of hours)	N/A
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
How long does it take to replace faulty water meters? (days)	N/A
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	N/A
Electricity Service	
What is your electricity availability percentage on average per month?	N/A
Do your municipality have a ripple control in place that is operational? (Yes/No)	N/A
How much do you estimate is the cost saving in utilizing the ripple control system?	N/A
What is the frequency of meters being read? (per month, per year)	N/A
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	N/A
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	N/A
Are accounts normally calculated on actual readings? (Yes/no)	N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
How long does it take to replace faulty meters? (days)	N/A
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	N/A
How effective is the action plan in curbing line losses? (Good/Bad)	N/A
How soon does the municipality provide a quotation to a customer upon a written request? (days)	N/A
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	N/A
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	N/A
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	N/A
To what extend do you subsidize your indigent consumers?	N/A
How long does it take to restore sewerage breakages on average	N/A
Severe overflow? (hours)	N/A
Sewer blocked pipes: Large pipes? (Hours)	N/A
Sewer blocked pipes: Small pipes? (Hours)	N/A
Spillage clean-up? (hours)	N/A
Replacement of manhole covers? (Hours)	N/A
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	N/A
Time taken to repair a single pothole on a minor road? (Hours)	N/A
Time taken to repair a road following an open trench service crossing? (Hours)	N/A
Time taken to repair walkways? (Hours)	N/A
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	N/A

Do you have any special rating properties? (Yes/No)	N/A
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Decrease
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process tsructuing the flow and managemet of documentation feeding to Trial Balalnce?	No
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days
Is there advance planning from SCM unit linking all departmental plans quaterly and annualy including for the next two to three years procurement plans?	No
Administration	
Reaction time on enquiries and requests?	5 days
Time to respond to a verbal customer enquiry or request? (working days)	1 day
Time to respond to a written customer enquiry or request? (working days)	5 days
Time to resolve a customer enquiry or request? (working days)	10 days
What percentage of calls are not answered? (5%,10% or more)	20%
How long does it take to respond to voice mails? (hours)	1 day
Does the municipality have control over locked enquiries? (Yes/No)	N/A
Is there a reduction in the number of complaints or not? (Yes/No)	Yes
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	N/A
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	Ad hoc
Community safety and licensing services	
How long does it take to register a vehicle? (minutes)	N/A
How long does it take to renew a vehicle license? (minutes)	N/A
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	N/A
How long does it take to de-register a vehicle? (minutes)	N/A
How long does it take to renew a drivers license? (minutes)	N/A
What is the average reaction time of the fire service to an incident? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A
Economic development	
How many economic development projects does the municipality drive?	See IDP
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	See IDP
What percentage of the projects have created sustainable job security?	See IDP
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	See IDP
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	N/A
Does the municipality have training or information sessions to inform the community? (Yes/No)	Yes
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

Municipal adjustments budgets & supporting tables

mSCOA Version 7.1

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Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Data submission enquiries:
Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name: DC5 Central Karoo

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF: 2026 Budget Year: 2026/27

Does this municipality have Entities? No

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure			
Organisational Structure Votes			**Display Sub-Votes**			
Vote 1 - Executive and Council	Vote 1	Executive and Council				
Vote 2 - Municipal Manager	1.1	Mayor	1.1 - Mayor	1005 / Mayor		
Vote 3 - Finance	1.2	Municipal Manager	1.2 - Municipal Manager	1001 / Municipal Manager		
Vote 4 - Corporate Services	1.3	Councillors	1.3 - Councillors	1002 / Councillors		
Vote 5 - Technical Services	1.4	Municipal Manager1	1.4 - Municipal Manager1	1001_01 / Municipal Manager1		
Vote 6 - COMMUNITY & SOCIAL SERVICES	1.5	Internal Audit	1.5 - Internal Audit	1001_02 / Internal Audit		
Vote 7 - Socio-Economic Services	1.6	Legal and Executive Support Officer	1.6 - Legal and Executive Support Officer	1001_03 / Legal and Executive Support Officer		
Vote 8 - [NAME OF VOTE 8]	1.7	CKEDA	1.7 - CKEDA	1001_04 / CKEDA		
Vote 9 - [NAME OF VOTE 9]	1.8	Strategic Support Services Manager	1.8 - Strategic Support Services Manager	1003 / Strategic Support Services Manager		
Vote 10 - [NAME OF VOTE 10]	1.9	EPWP	1.9 - EPWP	1003_01 / EPWP		
Vote 11 - [NAME OF VOTE 11]	1.10	Other	1.10 - Other	1003_03 / RISK/PMS/ICT	1003_04 / Strategic Planning	1003_06 / Tourism
Vote 12 - [NAME OF VOTE 12]	Vote 2	Municipal Manager				
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal Manager	2.1 - Municipal Manager	2001 / Municipal Manager		
Vote 14 - [NAME OF VOTE 14]	2.2	IDP	2.2 - IDP	2005005 / IDP		
Vote 15 - [NAME OF VOTE 15]	2.3	Tourism	2.3 - Tourism	2005006 / Tourism		
	2.4	Strategic Support Services Manager	2.4 - Strategic Support Services Manager	2005 / Strategic Support Services Manager		
	2.5	Internal Audit	2.5 - Internal Audit	2003 / Internal Audit		
	2.6	PMS(SDBIP)/Risk/ICT Coordinator	2.6 - PMS(SDBIP)/Risk/ICT Coordinator	2005001 / PMS(SDBIP)/Risk/ICT Coordinator		
	2.7	Legal and Executive Support Officer	2.7 - Legal and Executive Support Officer	2002 / Legal and Executive Support Officer		
	2.8	Administrative Officer	2.8 - Administrative Officer	2004 / Administrative Officer		
	2.9	Internal Audit	2.9 - Internal Audit	2003A / Internal Audit		
	2.10	Other	2.10 - Other	2005002 / Project Co-ordinator	2005003 / IDP Coordinator/EPWP	2005004 / LED
	Vote 3	Finance				
	3.1	Accountant - Revenue & Expenditure	3.1 - Accountant - Revenue & Expenditure	3002 / Revenue & Expenditure		
	3.2	Financial Interns	3.2 - Financial Interns	3002001 / Financial Interns		
	3.3	Controller - Income & Expenditure	3.3 - Controller - Income & Expenditure	3002002 / Controller - Income & Expenditure		
	3.4	Chief Financial Officer	3.4 - Chief Financial Officer	3001 / Chief Financial Officer		
	3.5	Accountant - Budget & Accounting	3.5 - Accountant - Budget & Accounting	3003 / Budget & Treasury Office		
	3.6	Accountant - SCM	3.6 - Accountant - SCM	3004 / Accountant - SCM		
	3.7	[Name of sub-vote]				
	3.8	[Name of sub-vote]				
	3.9	[Name of sub-vote]				
	3.10	[Name of sub-vote]				
	Vote 4	Corporate Services				
	4.1	Manager Human Resource	4.1 - Manager Human Resource	4002 / Human Resource		
	4.2	Director: Corporate Service	4.2 - Director: Corporate Service	4001 / Director: Corporate Service		
	4.3	Labour	4.3 - Labour	4006 / Labour		
	4.4	Manager Municipal Health Services	4.4 - Manager Municipal Health Services	4003 / Manager Municipal Health Services		
	4.5	Manager Emergency Services	4.5 - Manager Emergency Services	4004 / Manager Emergency Services		
	4.6	Manager Records	4.6 - Manager Records	4005 / Manager Records		
	4.7	Administrative Officer	4.7 - Administrative Officer	4007 / Administrative Officer		
	4.8	Councillors	4.8 - Councillors	4008 / Councillors		
	4.9	EPWP	4.9 - EPWP	4009 / EPWP		
	4.10	Other	4.10 - Other	4010 / IDP	4011 / IDP Coordinator/EPWP	4012 / LED
	Vote 5	Technical Services				
	5.1	Mechanical Workshop	5.1 - Mechanical Workshop	5003002 / Mechanical Workshop		
	5.2	Training Officer	5.2 - Training Officer	5003003 / Training Officer		
	5.3	Operational Services	5.3 - Operational Services	5004 / Operational Services		
	5.4	Controller - Cost Accounting	5.4 - Controller - Cost Accounting	5002 / Controller - Cost Accounting		
	5.5	Support Services	5.5 - Support Services	5003 / Support Services		
	5.6	Occupational Health & Safety Officer	5.6 - Occupational Health & Safety Officer	5003001 / Occupational Health & Safety Officer		
	5.7	Concrete Team	5.7 - Concrete Team	5004003 / Concrete Team		
	5.8	Capital Projects	5.8 - Capital Projects	5004001 / Capital Projects		
	5.9	Maintenance	5.9 - Maintenance	5004002 / Maintenance		
	5.10	Director - Technical Services	5.10 - Director - Technical Services	5001 / Director - Technical Services		
	Vote 6	COMMUNITY & SOCIAL SERVICES				
	6.1	FINANCE & ADMINISTRATION	6.1 - FINANCE & ADMINISTRATION	5150 / FINANCE & ADMINISTRATION		
	6.2	[Name of sub-vote]				
	6.3	[Name of sub-vote]				
	6.4	[Name of sub-vote]				
	6.5	[Name of sub-vote]				
	6.6	[Name of sub-vote]				
	6.7	[Name of sub-vote]				
	6.8	[Name of sub-vote]				
	6.9	[Name of sub-vote]				
	6.10	[Name of sub-vote]				
	Vote 7	Socio-Economic Services				
	7.1	Director Socio-Economic Services	7.1 - Director Socio-Economic Services	8001 / Director Socio-Economic Services		
	7.2	Disaster Management	7.2 - Disaster Management	8002 / Disaster Management		
	7.3	Fire Services	7.3 - Fire Services	8003 / Fire Services		
	7.4	Manager Strategic Support Services	7.4 - Manager Strategic Support Services	8004 / Manager Strategic Support Services		
	7.5	Municipal Health	7.5 - Municipal Health	8005 / Municipal Health		
	7.6	[Name of sub-vote]				
	7.7	[Name of sub-vote]				
	7.8	[Name of sub-vote]				
	7.9	[Name of sub-vote]				
	7.10	[Name of sub-vote]				
	Vote 8	[NAME OF VOTE 8]				
	8.1	[Name of sub-vote]	8.1 - [Name of sub-vote]			
	8.2	[Name of sub-vote]				
	8.3	[Name of sub-vote]				
	8.4	[Name of sub-vote]				
	8.5	[Name of sub-vote]				
	8.6	[Name of sub-vote]				
	8.7	[Name of sub-vote]				
	8.8	[Name of sub-vote]				
	8.9	[Name of sub-vote]				
	8.10	[Name of sub-vote]				
	Vote 9	[NAME OF VOTE 9]				
	9.1	[Name of sub-vote]	9.1 - [Name of sub-vote]			
	9.2	[Name of sub-vote]				
	9.3	[Name of sub-vote]				
	9.4	[Name of sub-vote]				
	9.5	[Name of sub-vote]				
	9.6	[Name of sub-vote]				
	9.7	[Name of sub-vote]				
	9.8	[Name of sub-vote]				
	9.9	[Name of sub-vote]				
	9.10	[Name of sub-vote]				
	Vote 10	[NAME OF VOTE 10]				
	10.1	[Name of sub-vote]	10.1 - [Name of sub-vote]			
	10.2	[Name of sub-vote]				
	10.3	[Name of sub-vote]				
	10.4	[Name of sub-vote]				
	10.5	[Name of sub-vote]				
	10.6	[Name of sub-vote]				
	10.7	[Name of sub-vote]				
	10.8	[Name of sub-vote]				
	10.9	[Name of sub-vote]				
	10.10	[Name of sub-vote]				
	Vote 11	[NAME OF VOTE 11]				
	11.1	[Name of sub-vote]	11.1 - [Name of sub-vote]			
	11.2	[Name of sub-vote]				
	11.3	[Name of sub-vote]				
	11.4	[Name of sub-vote]				
	11.5	[Name of sub-vote]				
	11.6	[Name of sub-vote]				
	11.7	[Name of sub-vote]				
	11.8	[Name of sub-vote]				
	11.9	[Name of sub-vote]				
	11.10	[Name of sub-vote]				
	Vote 12	[NAME OF VOTE 12]				
	12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]			
	12.2	[Name of sub-vote]				
	12.3	[Name of sub-vote]				
	12.4	[Name of sub-vote]				
	12.5	[Name of sub-vote]				
	12.6	[Name of sub-vote]				
	12.7	[Name of sub-vote]				
	12.8	[Name of sub-vote]				
	12.9	[Name of sub-vote]				
	12.10	[Name of sub-vote]				
	Vote 13	[NAME OF VOTE 13]				
	13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]			
	13.2	[Name of sub-vote]				
	13.3	[Name of sub-vote]				
	13.4	[Name of sub-vote]				
	13.5	[Name of sub-vote]				
	13.6	[Name of sub-vote]				
	13.7	[Name of sub-vote]				
	13.8	[Name of sub-vote]				
	13.9	[Name of sub-vote]				
	13.10	[Name of sub-vote]				
	Vote 14	[NAME OF VOTE 14]				
	14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]			
	14.2	[Name of sub-vote]				
	14.3	[Name of sub-vote]				
	14.4	[Name of sub-vote]				
	14.5	[Name of sub-vote]				
	14.6	[Name of sub-vote]				
	14.7	[Name of sub-vote]				
	14.8	[Name of sub-vote]				
	14.9	[Name of sub-vote]				
	14.10	[Name of sub-vote]				
	Vote 15	[NAME OF VOTE 15]				
	15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]			
	15.2	[Name of sub-vote]				
	15.3	[Name of sub-vote]				
	15.4	[Name of sub-vote]				
	15.5	[Name of sub-vote]				
	15.6	[Name of sub-vote]				
	15.7	[Name of sub-vote]				
	15.8	[Name of sub-vote]				
	15.9	[Name of sub-vote]				
	15.10	[Name of sub-vote]				

DC5 Central Karoo - Contact Information

A. GENERAL INFORMATION

Municipality	DC5 Central Karoo	Set name on 'Instructions' sheet
Grade		*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	WC WESTERN CAPE	
Web Address		
e-mail Address		

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number		ID Number	
Title		Title	
Name		Name	

Official responsible for submitting financial information
ID Number
Title
Name
Telephone number
Cell number
Fax number
E-mail address
Official responsible for submitting financial information
ID Number
Title
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Fax number
E-mail address
Official responsible for submitting financial information
ID Number
Title
Name
Telephone number
Cell number
Fax number
E-mail address

Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

DC5 Central Karoo - Table B1 Adjustments Budget Summary -

Description	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	–	–	–	–	–	–	–	–	–	–	–
Service charges	–	–	–	–	–	–	–	–	–	–	–
Investment revenue	400	604	–	–	–	–	–	–	604	450	500
Transfer and subsidies - Operational	46 220	46 320	–	–	–	–	–	–	46 320	43 830	46 651
Other own revenue	105	22 468	–	–	–	–	4 789	4 789	27 257	109	112
Total Revenue (excluding capital transfers and contributions)	**46 725**	**69 392**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**74 181**	**44 389**	**47 263**
Employee costs	38 504	54 951	–	–	–	–	3 490	3 490	58 441	40 324	42 038
Remuneration of councillors	4 915	4 915	–	–	–	–	–	–	4 915	5 112	5 317
Depreciation, amortisation and impairment	988	988	–	–	–	–	–	–	988	1 029	1 063
Interest, Dividends and Rent on Land	–	–	–	–	–	–	–	–	–	–	0
Inventory consumed and bulk purchases	693	693	–	–	–	–	–	–	693	709	748
Transfers and subsidies	147	147	–	–	–	–	–	–	147	60	60
Other expenditure	12 627	18 574	–	–	–	–	1 300	1 300	19 873	11 750	12 300
Total Expenditure	**57 874**	**80 268**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**85 057**	**58 985**	**61 525**
Surplus/(Deficit)	(11 149)	(10 876)	–	–	–	–	0	0	(10 876)	(14 596)	(14 262)
Transfers and subsidies - capital (monetary allocations)	1 000	1 000	–	–	–	–	–	–	1 000	–	0
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**
Capital expenditure & funds sources											
Capital expenditure	2 235	2 235	–	–	–	–	–	–	2 235	–	0
Transfers recognised - capital	2 174	2 174	–	–	–	–	–	–	2 174	–	0
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	61	61	–	–	–	–	–	–	61	–	0
Total sources of capital funds	**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**
Financial position											
Total current assets	4 223	6 322	–	–	–	–	–	–	6 322	(7 439)	(20 745)
Total non current assets	20 439	20 439	–	–	–	–	–	–	20 439	18 163	18 129
Total current liabilities	15 672	12 767	–	–	–	–	–	–	12 767	11 295	11 038
Total non current liabilities	–	–	–	–	–	–	–	–	–	–	0
Community wealth/Equity	**8 990**	**13 993**	**–**	**–**	**–**	**–**	**–**	**–**	**13 993**	**(571)**	**(13 654)**
Cash flows											
Net cash from (used) operating	(9 736)	(7 275)	–	–	–	–	–	–	(7 275)	(13 663)	(13 306)
Net cash from (used) investing	(2 570)	(3 129)	–	–	–	–	–	–	(3 129)	–	0
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**(6 416)**	**(4 514)**	**–**	**–**	**–**	**–**	**–**	**–**	**(4 514)**	**(18 177)**	**(31 483)**
Cash backing/surplus reconciliation											
Cash and investments available	(6 514)	(4 514)	–	–	–	–	–	–	(4 514)	(18 177)	(31 483)
Application of cash and investments	19 862	16 697	–	–	–	–	–	–	16 697	15 490	15 234
Balance - surplus (shortfall)	**(26 377)**	**(21 211)**	**–**	**–**	**–**	**–**	**–**	**–**	**(21 211)**	**(33 667)**	**(46 717)**
Asset Management											
Asset register summary (WDV)	13 693	13 693	–	–	–	–	–	–	13 693	11 417	11 383
Depreciation	988	988	–	–	–	–	–	–	988	1 029	1 063
Renewal and Upgrading of Existing Assets	–	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	1 019	1 019	–	–	–	–	–	–	1 019	241	290
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

DC5 Central Karoo - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		**42 930**	**65 597**	–	–	–	–	**4 789**	**4 789**	**70 386**	**43 429**	**46 217**
Executive and council		41 290	63 653	–	–	–	–	4 789	4 789	68 442	41 638	44 175
Finance and administration		1 640	1 944	–	–	–	–	–	–	1 944	1 791	2 042
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 565**	**2 565**	–	–	–	–	–	–	**2 565**	**67**	**69**
Community and social services		2 500	2 500	–	–	–	–	–	–	2 500	–	0
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		65	65	–	–	–	–	–	–	65	67	69
Economic and environmental services		**2 230**	**2 230**	–	–	–	–	–	–	**2 230**	**892**	**976**
Planning and development		2 230	2 230	–	–	–	–	–	–	2 230	892	976
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**47 725**	**70 392**	–	–	–	–	**4 789**	**4 789**	**75 181**	**44 389**	**47 263**
Expenditure - Functional												
Governance and administration		**40 142**	**40 896**	–	–	–	–	–	–	**40 896**	**40 927**	**42 702**
Executive and council		10 943	11 091	–	–	–	–	–	–	11 091	11 633	12 092
Finance and administration		28 324	28 895	–	–	–	–	–	–	28 895	28 384	29 665
Internal audit		876	910	–	–	–	–	–	–	910	910	946
Community and public safety		**11 989**	**13 139**	–	–	–	–	–	–	**13 139**	**12 118**	**12 592**
Community and social services		4 933	4 916	–	–	–	–	–	–	4 916	4 996	5 196
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		200	200	–	–	–	–	–	–	200	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		6 856	8 023	–	–	–	–	–	–	8 023	7 122	7 397
Economic and environmental services		**5 742**	**26 233**	–	–	–	–	**4 789**	**4 789**	**31 022**	**5 940**	**6 231**
Planning and development		5 742	5 819	–	–	–	–	–	–	5 819	5 940	6 231
Road transport		–	20 414	–	–	–	–	4 789	4 789	25 203	–	0
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**57 874**	**80 268**	–	–	–	–	**4 789**	**4 789**	**85 057**	**58 985**	**61 525**
Surplus/ (Deficit) for the year		**(10 149)**	**(9 876)**	–	–	–	–	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC5 Central Karoo - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1	Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Revenue - Functional												
Municipal governance and administration		**42 930**	**65 597**	–	–	–	–	**4 789**	**4 789**	**70 386**	**43 429**	**46 217**
Executive and council		41 290	63 653	–	–	–	–	4 789	4 789	68 442	41 638	44 175
Mayor and Council		38 947	38 947	–	–	–	–	–	–	38 947	39 201	41 662
Municipal Manager, Town Secretary and Chief		2 343	24 706	–	–	–	–	4 789	4 789	29 495	2 437	2 513
Finance and administration		1 640	1 944	–	–	–	–	–	–	1 944	1 791	2 042
Administrative and Corporate Support		0	100	–	–	–	–	–	–	100	0	0
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		1 640	1 844	–	–	–	–	–	–	1 844	1 791	2 042
Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Human Resources		–	–	–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 565**	**2 565**	–	–	–	–	–	–	**2 565**	**67**	**69**
Community and social services		**2 500**	**2 500**	–	–	–	–	–	–	**2 500**	–	**0**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		2 500	2 500	–	–	–	–	–	–	2 500	–	0
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		–	–	–	–	–	–	–	–	–	–	–
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–	–	–	–	–	–	–	–	–	–
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		**65**	**65**	–	–	–	–	–	–	**65**	**67**	**69**
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		65	65	–	–	–	–	–	–	65	67	69
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 230**	**2 230**	–	–	–	–	–	–	**2 230**	**892**	**976**
Planning and development		**2 230**	**2 230**	–	–	–	–	–	–	**2 230**	**892**	**976**
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 230	2 230	–	–	–	–	–	–	2 230	892	976
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		–	–	–	–	–	–	–	–	–	–	–
Project Management Unit		–	–	–	–	–	–	–	–	–	–	–

Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–	–	–
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–	–	–
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Public Toilets		–	–	–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Recycling		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Removal		–	–	–	–	–	–	–	–	–	–	–
Street Cleaning		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**47 725**	**70 392**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**75 181**	**44 389**	**47 263**
Expenditure - Functional									–	–		
Municipal governance and administration		**40 142**	**40 896**	**–**	**–**	**–**	**–**	**–**	**–**	**40 896**	**40 927**	**42 702**
Executive and council		10 943	11 091	–	–	–	–	–	–	11 091	11 633	12 092
Mayor and Council		7 155	7 285	–	–	–	–	–	–	7 285	7 453	7 760
Municipal Manager, Town Secretary and Chief		3 788	3 805	–	–	–	–	–	–	3 805	4 180	4 332
Finance and administration		28 324	28 895	–	–	–	–	–	–	28 895	28 384	29 665
Administrative and Corporate Support		7 416	8 009	–	–	–	–	–	–	8 009	6 598	6 889
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		14 193	12 626	–	–	–	–	–	–	12 626	14 835	15 544
Fleet Management		–	–	–	–	–	–	–	–	–	–	–
Human Resources		5 932	7 045	–	–	–	–	–	–	7 045	6 139	6 388
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		782	1 214	–	–	–	–	–	–	1 214	812	844
Marketing, Customer Relations, Publicity and Media		–	–	–	–	–	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		876	910	–	–	–	–	–	–	910	910	946
Governance Function		876	910	–	–	–	–	–	–	910	910	946
Community and public safety		**11 989**	**13 139**	**–**	**–**	**–**	**–**	**–**	**–**	**13 139**	**12 118**	**12 592**
Community and social services		**4 933**	**4 916**	–	–	–	–	–	–	**4 916**	**4 996**	**5 196**
Aged Care		–	–	–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		–	–	–	–	–	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		4 933	4 916	–	–	–	–	–	–	4 916	4 996	5 196
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		–	–	–	–	–	–	–	–	–	–	–
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–

Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--	--	--	--	--
Community Parks (including Nurseries)		--	--	--	--	--	--	--	--	--	--	--
Recreational Facilities		--	--	--	--	--	--	--	--	--	--	--
Sports Grounds and Stadiums		--	--	--	--	--	--	--	--	--	--	--
Public safety		200	200	--	--	--	--	--	--	200	--	--
Civil Defence		200	200	--	--	--	--	--	--	200	--	--
Cleansing		--	--	--	--	--	--	--	--	--	--	--
Control of Public Nuisances		--	--	--	--	--	--	--	--	--	--	--
Fencing and Fences		--	--	--	--	--	--	--	--	--	--	--
Fire Fighting and Protection		--	--	--	--	--	--	--	--	--	--	--
Licensing and Control of Animals		--	--	--	--	--	--	--	--	--	--	--
Police Forces, Traffic and Street Parking Control		--	--	--	--	--	--	--	--	--	--	--
Pounds		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--	--	--	--
Health		6 856	8 023	--	--	--	--	--	--	8 023	7 122	7 397
Ambulance		--	--	--	--	--	--	--	--	--	--	--
Health Services		6 856	8 023	--	--	--	--	--	--	8 023	7 122	7 397
Laboratory Services		--	--	--	--	--	--	--	--	--	--	--
Food Control		--	--	--	--	--	--	--	--	--	--	--
Health Surveillance and Prevention of Communicable		--	--	--	--	--	--	--	--	--	--	--
Vector Control		--	--	--	--	--	--	--	--	--	--	--
Chemical Safety		--	--	--	--	--	--	--	--	--	--	--
Economic and environmental services		**5 742**	**26 233**	**--**	**--**	**--**	**--**	**4 789**	**4 789**	**31 022**	**5 940**	**6 231**
Planning and development		**5 742**	**5 819**	--	--	--	--	--	--	**5 819**	**5 940**	**6 231**
Billboards		--	--	--	--	--	--	--	--	--	--	--
Corporate Wide Strategic Planning (IDPs, LEDs)		1 336	1 377	--	--	--	--	--	--	1 377	1 573	1 682
Central City Improvement District		--	--	--	--	--	--	--	--	--	--	--
Development Facilitation		--	--	--	--	--	--	--	--	--	--	--
Economic Development/Planning		4 406	4 442	--	--	--	--	--	--	4 442	4 367	4 549
Regional Planning and Development		--	--	--	--	--	--	--	--	--	--	--
Town Planning, Building Regulations and Enforcement, and City Engineer		--	--	--	--	--	--	--	--	--	--	--
Project Management Unit		--	--	--	--	--	--	--	--	--	--	--
Provincial Planning		--	--	--	--	--	--	--	--	--	--	--
Support to Local Municipalities		--	--	--	--	--	--	--	--	--	--	--
Road transport		**--**	**20 414**	**--**	**--**	**--**	**--**	**4 789**	**4 789**	**25 203**	**--**	**0**
Public Transport		--	--	--	--	--	--	--	--	--	--	--
Road and Traffic Regulation		--	--	--	--	--	--	--	--	--	--	--
Roads		--	20 414	--	--	--	--	4 789	4 789	25 203	--	0
Taxi Ranks		--	--	--	--	--	--	--	--	--	--	--
Environmental protection		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Biodiversity and Landscape		--	--	--	--	--	--	--	--	--	--	--
Coastal Protection		--	--	--	--	--	--	--	--	--	--	--
Indigenous Forests		--	--	--	--	--	--	--	--	--	--	--
Nature Conservation		--	--	--	--	--	--	--	--	--	--	--
Pollution Control		--	--	--	--	--	--	--	--	--	--	--
Soil Conservation		--	--	--	--	--	--	--	--	--	--	--
Trading services		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Energy sources		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Electricity		--	--	--	--	--	--	--	--	--	--	--
Street Lighting and Signal Systems		--	--	--	--	--	--	--	--	--	--	--
Nonelectric Energy		--	--	--	--	--	--	--	--	--	--	--
Water management		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Water Treatment		--	--	--	--	--	--	--	--	--	--	--
Water Distribution		--	--	--	--	--	--	--	--	--	--	--
Water Storage		--	--	--	--	--	--	--	--	--	--	--
Waste water management		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Public Toilets		--	--	--	--	--	--	--	--	--	--	--
Sewerage		--	--	--	--	--	--	--	--	--	--	--
Storm Water Management		--	--	--	--	--	--	--	--	--	--	--
Waste Water Treatment		--	--	--	--	--	--	--	--	--	--	--
Waste management		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Recycling		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Disposal (Landfill Sites)		--	--	--	--	--	--	--	--	--	--	--
Solid Waste Removal		--	--	--	--	--	--	--	--	--	--	--
Street Cleaning		--	--	--	--	--	--	--	--	--	--	--
Other		**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
Abattoirs		--	--	--	--	--	--	--	--	--	--	--
Air Transport		--	--	--	--	--	--	--	--	--	--	--
Forestry		--	--	--	--	--	--	--	--	--	--	--
Licensing and Regulation		--	--	--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--	--	--
Tourism		--	--	--	--	--	--	--	--	--	--	--
Total Expenditure - Functional	3	**57 874**	**80 268**	**--**	**--**	**--**	**--**	**4 789**	**4 789**	**85 057**	**58 985**	**61 525**
Surplus/ (Deficit) for the year		**(10 149)**	**(9 876)**	**--**	**--**	**--**	**--**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison

2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)

3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)

4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be

DC5 Central Karoo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		38 947	61 310	–	–	–	–	4 789	4 789	66 099	39 201	41 662
Vote 2 - Municipal Manager		2 343	2 343	–	–	–	–	–	–	2 343	2 437	2 513
Vote 3 - Finance		1 640	1 944	–	–	–	–	–	–	1 944	1 791	2 042
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Socio-Economic Services		4 795	4 795	–	–	–	–	–	–	4 795	959	1 045
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**47 725**	**70 392**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**75 181**	**44 389**	**47 263**
Expenditure by Vote	1											
Vote 1 - Executive and Council		9 551	9 698	–	–	–	–	–	–	9 698	9 952	10 363
Vote 2 - Municipal Manager		3 050	3 138	–	–	–	–	–	–	3 138	3 403	3 518
Vote 3 - Finance		21 610	20 636	–	–	–	–	–	–	20 636	21 433	22 433
Vote 4 - Corporate Services		5 932	7 424	–	–	–	–	–	–	7 424	6 139	6 388
Vote 5 - Technical Services		–	20 414	–	–	–	–	4 789	4 789	25 203	–	0
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Socio-Economic Services		17 731	18 958	–	–	–	–	–	–	18 958	18 058	18 823
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**57 874**	**80 268**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**85 057**	**58 985**	**61 525**
Surplus/ (Deficit) for the year	2	**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

check revenue	47 725	70 392	–	–	–	–	4 789	4 789	75 181	44 389	47 263
check expenditure	–	–	–	–	–	–	–	–	–	–	–

DC5 Central Karoo - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and Council		**38 947**	**61 310**	–	–	–	–	**4 789**	4 789	66 099	**39 201**	**41 662**
1.1 - Mayor		38 947	58 956	–	–	–	–	4 276	4 276	63 232	39 201	41 662
1.2 - Municipal Manager		0	2 354	–	–	–	–	513	513	2 867	0	0
1.3 - Councillors		–	0	–	–	–	–	–	–	0	–	0
1.4 - Municipal Manager1		–	–	–	–	–	–	–	–	–	–	–
1.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
1.6 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
1.7 - CKEDA		–	–	–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
1.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
1.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		**2 343**	**2 343**	–	–	–	–	–	–	2 343	**2 437**	**2 513**
2.1 - Municipal Manager		2 343	2 343	–	–	–	–	–	–	2 343	2 437	2 513
2.2 - IDP		–	–	–	–	–	–	–	–	–	–	–
2.3 - Tourism		–	–	–	–	–	–	–	–	–	–	–
2.4 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
2.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		–	–	–	–	–	–	–	–	–	–	–
2.7 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
2.8 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
2.9 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		**1 640**	**1 944**	–	–	–	–	–	–	1 944	**1 791**	**2 042**
3.1 - Accountant - Revenue & Expenditure		0	100	–	–	–	–	–	–	100	0	0
3.2 - Financial Interns		–	–	–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure		–	–	–	–	–	–	–	–	–	–	0
3.4 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.5 - Accountant - Budget & Accounting		1 640	1 844	–	–	–	–	–	–	1 844	1 791	2 042
3.6 - Accountant - SCM		–	0	–	–	–	–	–	–	0	–	0
									–	–		
									–	–		
									–	–		
									–	–		
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Manager Human Resource		–	–	–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service		–	–	–	–	–	–	–	–	–	–	–
4.3 - Labour		–	–	–	–	–	–	–	–	–	–	–
4.4 - Manager Municipal Health Services		–	–	–	–	–	–	–	–	–	–	–
4.5 - Manager Emergency Services		–	–	–	–	–	–	–	–	–	–	–
4.6 - Manager Records		–	–	–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
4.8 - Councillors		–	–	–	–	–	–	–	–	–	–	–
4.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
4.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Mechanical Workshop		–	–	–	–	–	–	–	–	–	–	–
5.2 - Training Officer		–	–	–	–	–	–	–	–	–	–	–
5.3 - Operational Services		–	–	–	–	–	–	–	–	–	–	–
5.4 - Controller - Cost Accounting		–	–	–	–	–	–	–	–	–	–	–
5.5 - Support Services		–	–	–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer		–	–	–	–	–	–	–	–	–	–	–
5.7 - Concrete Team		–	–	–	–	–	–	–	–	–	–	–
5.8 - Capital Projects		–	–	–	–	–	–	–	–	–	–	–
5.9 - Maintenance		–	–	–	–	–	–	–	–	–	–	–
5.10 - Director - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
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									–	–		
									–	–		
Vote 7 - Socio-Economic Services		**4 795**	**4 795**	–	–	–	–	–	–	4 795	**959**	**1 045**
7.1 - Director Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
7.2 - Disaster Management		2 500	2 500	–	–	–	–	–	–	2 500	–	0
7.3 - Fire Services		–	–	–	–	–	–	–	–	–	–	–
7.4 - Manager Strategic Support Services		2 230	2 230	–	–	–	–	–	–	2 230	892	976
7.5 - Municipal Health		65	65	–	–	–	–	–	–	65	67	69
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]									–	–		
									–	–		

Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]												
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]												
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]												
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]												
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]												
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]												
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]												
Total Revenue by Vote	2	**47 725**	**70 392**	–	–	–	–	**4 789**	4 789	75 181	**44 389**	**47 263**

Expenditure by Vote	1											
Vote 1 - Executive and Council		**9 551**	**9 698**	–	–	–	–	–	–	9 698	**9 952**	**10 363**
1.1 - Mayor		7 155	7 285	–	–	–	–	–	–	7 285	7 453	7 760
1.2 - Municipal Manager		2 396	2 413	–	–	–	–	–	–	2 413	2 499	2 603
1.3 - Councillors		–	–	–	–	–	–	–	–	–	–	–
1.4 - Municipal Manager1		–	–	–	–	–	–	–	–	–	–	–
1.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
1.6 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
1.7 - CKEDA		–	–	–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
1.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
1.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		**3 050**	**3 138**	–	–	–	–	–	–	3 138	**3 403**	**3 518**
2.1 - Municipal Manager		1 392	1 392	–	–	–	–	–	–	1 392	1 681	1 729
2.2 - IDP		–	–	–	–	–	–	–	–	–	–	–
2.3 - Tourism		–	–	–	–	–	–	–	–	–	–	–
2.4 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
2.5 - Internal Audit		876	910	–	–	–	–	–	–	910	910	946
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		–	–	–	–	–	–	–	–	–	–	–
2.7 - Legal and Executive Support Officer		782	835	–	–	–	–	–	–	835	812	844
2.8 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
2.9 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		**21 610**	**20 636**	–	–	–	–	–	–	20 636	**21 433**	**22 433**
3.1 - Accountant - Revenue & Expenditure		7 537	8 130	–	–	–	–	–	–	8 130	6 783	7 107
3.2 - Financial Interns		–	–	–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure		–	0	–	–	–	–	–	–	0	–	0
3.4 - Chief Financial Officer		1 384	1 384	–	–	–	–	–	–	1 384	1 446	1 510
3.5 - Accountant - Budget & Accounting		12 688	11 121	–	–	–	–	–	–	11 121	13 203	13 816
3.6 - Accountant - SCM		–	–	–	–	–	–	–	–	–	–	–
									–	–		
									–	–		
									–	–		
									–	–		
Vote 4 - Corporate Services		**5 932**	**7 424**	–	–	–	–	–	–	7 424	**6 139**	**6 388**
4.1 - Manager Human Resource		–	–	–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service		–	–	–	–	–	–	–	–	–	–	–
4.3 - Labour		5 932	7 045	–	–	–	–	–	–	7 045	6 139	6 388
4.4 - Manager Municipal Health Services		–	–	–	–	–	–	–	–	–	–	–
4.5 - Manager Emergency Services		–	–	–	–	–	–	–	–	–	–	0
4.6 - Manager Records		–	–	–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
4.8 - Councillors		–	–	–	–	–	–	–	–	–	–	–
4.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
4.10 - Other		–	379	–	–	–	–	–	–	379	–	0
Vote 5 - Technical Services		–	**20 414**	–	–	–	–	**4 789**	4 789	25 203	–	**0**
5.1 - Mechanical Workshop		–	–	–	–	–	–	–	–	–	–	–
5.2 - Training Officer		–	–	–	–	–	–	–	–	–	–	–
5.3 - Operational Services		–	70	–	–	–	–	70	70	141	–	0
5.4 - Controller - Cost Accounting		–	–	–	–	–	–	–	–	–	–	–
5.5 - Support Services		–	–	–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer		–	–	–	–	–	–	–	–	–	–	–
5.7 - Concrete Team		–	–	–	–	–	–	–	–	–	–	–
5.8 - Capital Projects		–	255	–	–	–	–	–	–	255	–	0
5.9 - Maintenance		–	20 089	–	–	–	–	4 719	4 719	24 807	–	0
5.10 - Director - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
									–	–		
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Vote 7 - Socio-Economic Services		**17 731**	**18 958**	–	–	–	–	–	–	18 958	**18 058**	**18 823**
7.1 - Director Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
7.2 - Disaster Management		5 133	5 116	–	–	–	–	–	–	5 116	4 996	5 196
7.3 - Fire Services		–	–	–	–	–	–	–	–	–	–	–
7.4 - Manager Strategic Support Services		5 742	5 819	–	–	–	–	–	–	5 819	5 940	6 231
7.5 - Municipal Health		6 856	8 023	–	–	–	–	–	–	8 023	7 122	7 397
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]									–	–		
									–	–		
									–	–		
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									–	–		
									–	–		
									–	–		

Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]									–	–		
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]									–	–		
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]									–	–		
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]									–	–		
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]									–	–		
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]									–	–		
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]									–	–		
Total Expenditure by Vote	2	**57 874**	**80 268**	**–**	**–**	**–**	**–**	**4 789**	4 789	85 057	**58 985**	**61 525**
Surplus/ (Deficit) for the year	2	**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	0	(9 876)	**(14 596)**	**(14 262)**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

DC5 Central Karoo - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–	–
Sale of Goods and Rendering of Services		95	95	–	–	–	–	–	–	95	98	101
Agency services		0	2 354	–	–	–	–	513	513	2 867	0	0
Interest		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		400	604	–	–	–	–	–	–	604	450	500
Dividends		–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		0	0	–	–	–	–	–	–	0	0	0
Licence and permits		0	0	–	–	–	–	–	–	0	0	0
Special rating levies		–	–	–	–	–	–	–	–	–	–	–
Construction Contract Revenue		–	–	–	–	–	–	–	–	–	–	–
Development Charges		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		10	20 019	–	–	–	–	4 276	4 276	24 295	10	10
Non-Exchange Revenue												
Property rates	2	–	–	–	–	–	–	–	–	–	–	–
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	–	–	–	–	–	–	–	–	–	–
Licences or permits		–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		46 220	46 320	–	–	–	–	–	–	46 320	43 830	46 651
Interest Receivables		–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges		–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	0
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**46 725**	**69 392**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**74 181**	**44 389**	**47 263**
Expenditure By Type												
Employee related costs		38 504	54 951	–	–	–	–	3 490	3 490	58 441	40 324	42 038
Remuneration of councillors		4 915	4 915	–	–	–	–	–	–	4 915	5 112	5 317
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		693	693	–	–	–	–	–	–	693	709	748
Debt impairment		–	–	–	–	–	–	–	–	–	–	–
Depreciation, amortisation and impairment		988	988	–	–	–	–	–	–	988	1 029	1 063
Interest, Dividends and Rent on Land		–	–	–	–	–	–	–	–	–	–	0
Contracted services		3 306	4 050	–	–	–	–	–	–	4 050	2 762	2 986
Transfers and subsidies		147	147	–	–	–	–	–	–	147	60	60
Irrecoverable debts written off		0	0	–	–	–	–	–	–	0	0	0
Operational Cost and Other Cost		9 321	14 524	–	–	–	–	1 300	1 300	15 824	8 988	9 314
Disposal of Fixed and Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	0
Total Expenditure		**57 874**	**80 268**	**–**	**–**	**–**	**–**	**4 789**	**4 789**	**85 057**	**58 985**	**61 525**
Surplus/(Deficit)		(11 149)	(10 876)	–	–	–	–	0	0	(10 876)	(14 596)	(14 262)
Transfers and subsidies - capital (monetary allocations)		1 000	1 000	–	–	–	–	–	–	1 000	–	0
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) before taxation		**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	1	**(10 149)**	**(9 876)**	**–**	**–**	**–**	**–**	**0**	**0**	**(9 876)**	**(14 596)**	**(14 262)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

11 Operational revenue is a summary of imatereial item that are on the chart not on the face of the A4 due to imateriality.

DC5 Central Karoo - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		–	–	–	–	–	–	–	–	–	–	0
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**
Single-year expenditure *to be adjusted*	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Socio-Economic Services		2 235	2 235	–	–	–	–	–	–	2 235	–	0
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**
Total Capital Expenditure - Vote		**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**
Capital Expenditure - Functional												
Governance and administration		–	–	–	–	–	–	–	–	–	–	0
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		–	–	–	–	–	–	–	–	–	–	0
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**
Community and social services		2 174	2 174	–	–	–	–	–	–	2 174	–	0
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		61	61	–	–	–	–	–	–	61	–	–
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**
Planning and development		–	–	–	–	–	–	–	–	–	–	0
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Energy sources		–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**
Funded by:												
National Government		–	–	–	–	–	–	–	–	–	–	–
Provincial Government		2 174	2 174	–	–	–	–	–	–	2 174	–	0
District Municipality		–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**2 174**	**2 174**	**–**	**–**	**–**	**–**	**–**	**–**	**2 174**	**–**	**0**
Borrowing		–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		61	61	–	–	–	–	–	–	61	–	0
Total Capital Funding		**2 235**	**2 235**	**–**	**–**	**–**	**–**	**–**	**–**	**2 235**	**–**	**0**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1/2 etc) + G

DC5 Central Karoo - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor		–	–	–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.3 - Councillors		–	–	–	–	–	–	–	–	–	–	–
1.4 - Municipal Manager1		–	–	–	–	–	–	–	–	–	–	–
1.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
1.6 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
1.7 - CKEDA		–	–	–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
1.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
1.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.2 - IDP		–	–	–	–	–	–	–	–	–	–	–
2.3 - Tourism		–	–	–	–	–	–	–	–	–	–	–
2.4 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
2.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		–	–	–	–	–	–	–	–	–	–	–
2.7 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
2.8 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
2.9 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		–	–	–	–	–	–	–	–	–	–	0
3.1 - Accountant - Revenue & Expenditure		–	–	–	–	–	–	–	–	–	–	0
3.2 - Financial Interns		–	–	–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.4 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.5 - Accountant - Budget & Accounting		–	–	–	–	–	–	–	–	–	–	–
3.6 - Accountant - SCM		–	–	–	–	–	–	–	–	–	–	–
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Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Manager Human Resource		–	–	–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service		–	–	–	–	–	–	–	–	–	–	–
4.3 - Labour		–	–	–	–	–	–	–	–	–	–	–
4.4 - Manager Municipal Health Services		–	–	–	–	–	–	–	–	–	–	–
4.5 - Manager Emergency Services		–	–	–	–	–	–	–	–	–	–	–
4.6 - Manager Records		–	–	–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
4.8 - Councillors		–	–	–	–	–	–	–	–	–	–	–
4.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
4.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Mechanical Workshop		–	–	–	–	–	–	–	–	–	–	–
5.2 - Training Officer		–	–	–	–	–	–	–	–	–	–	–
5.3 - Operational Services		–	–	–	–	–	–	–	–	–	–	–
5.4 - Controller - Cost Accounting		–	–	–	–	–	–	–	–	–	–	–
5.5 - Support Services		–	–	–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer		–	–	–	–	–	–	–	–	–	–	–
5.7 - Concrete Team		–	–	–	–	–	–	–	–	–	–	–
5.8 - Capital Projects		–	–	–	–	–	–	–	–	–	–	–
5.9 - Maintenance		–	–	–	–	–	–	–	–	–	–	–
5.10 - Director - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
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Vote 7 - Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
7.1 - Director Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
7.2 - Disaster Management		–	–	–	–	–	–	–	–	–	–	–
7.3 - Fire Services		–	–	–	–	–	–	–	–	–	–	–
7.4 - Manager Strategic Support Services		–	–	–	–	–	–	–	–	–	–	–
7.5 - Municipal Health		–	–	–	–	–	–	–	–	–	–	–
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Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]									–	–		

Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–			–	–
9.1 - [Name of sub-vote]												
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–			–	–
10.1 - [Name of sub-vote]												
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–			–	–
11.1 - [Name of sub-vote]												
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–			–	–
12.1 - [Name of sub-vote]												
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–			–	–
13.1 - [Name of sub-vote]												
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–			–	–
14.1 - [Name of sub-vote]												
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–			–	–
15.1 - [Name of sub-vote]												
Capital multi-year expenditure sub-total		–	–	–	–	–	–	–			–	0

Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
1.1 - Mayor		–	–	–	–	–	–	–	–	–	–	–
1.2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
1.3 - Councillors		–	–	–	–	–	–	–	–	–	–	–
1.4 - Municipal Manager1		–	–	–	–	–	–	–	–	–	–	–
1.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
1.6 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
1.7 - CKEDA		–	–	–	–	–	–	–	–	–	–	–
1.8 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
1.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
1.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.1 - Municipal Manager		–	–	–	–	–	–	–	–	–	–	–
2.2 - IDP		–	–	–	–	–	–	–	–	–	–	–
2.3 - Tourism		–	–	–	–	–	–	–	–	–	–	–
2.4 - Strategic Support Services Manager		–	–	–	–	–	–	–	–	–	–	–
2.5 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.6 - PMS(SDBIP)/Risk/ICT Coordinator		–	–	–	–	–	–	–	–	–	–	–
2.7 - Legal and Executive Support Officer		–	–	–	–	–	–	–	–	–	–	–
2.8 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
2.9 - Internal Audit		–	–	–	–	–	–	–	–	–	–	–
2.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Finance		–	–	–	–	–	–	–	–	–	–	–
3.1 - Accountant - Revenue & Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.2 - Financial Interns		–	–	–	–	–	–	–	–	–	–	–
3.3 - Controller - Income & Expenditure		–	–	–	–	–	–	–	–	–	–	–
3.4 - Chief Financial Officer		–	–	–	–	–	–	–	–	–	–	–
3.5 - Accountant - Budget & Accounting		–	–	–	–	–	–	–	–	–	–	–
3.6 - Accountant - SCM		–	–	–	–	–	–	–	–	–	–	–
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Vote 4 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–
4.1 - Manager Human Resource		–	–	–	–	–	–	–	–	–	–	–
4.2 - Director: Corporate Service		–	–	–	–	–	–	–	–	–	–	–
4.3 - Labour		–	–	–	–	–	–	–	–	–	–	–
4.4 - Manager Municipal Health Services		–	–	–	–	–	–	–	–	–	–	–
4.5 - Manager Emergency Services		–	–	–	–	–	–	–	–	–	–	–
4.6 - Manager Records		–	–	–	–	–	–	–	–	–	–	–
4.7 - Administrative Officer		–	–	–	–	–	–	–	–	–	–	–
4.8 - Councillors		–	–	–	–	–	–	–	–	–	–	–
4.9 - EPWP		–	–	–	–	–	–	–	–	–	–	–
4.10 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Technical Services		–	–	–	–	–	–	–	–	–	–	–
5.1 - Mechanical Workshop		–	–	–	–	–	–	–	–	–	–	–
5.2 - Training Officer		–	–	–	–	–	–	–	–	–	–	–
5.3 - Operational Services		–	–	–	–	–	–	–	–	–	–	–
5.4 - Controller - Cost Accounting		–	–	–	–	–	–	–	–	–	–	–
5.5 - Support Services		–	–	–	–	–	–	–	–	–	–	–
5.6 - Occupational Health & Safety Officer		–	–	–	–	–	–	–	–	–	–	–
5.7 - Concrete Team		–	–	–	–	–	–	–	–	–	–	–
5.8 - Capital Projects		–	–	–	–	–	–	–	–	–	–	–
5.9 - Maintenance		–	–	–	–	–	–	–	–	–	–	–
5.10 - Director - Technical Services		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–	–	–
6.1 - FINANCE & ADMINISTRATION		–	–	–	–	–	–	–	–	–	–	–
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								–	–			
Vote 7 - Socio-Economic Services		2 235	2 235	–	–	–	–	–	–	2 235	–	0
7.1 - Director Socio-Economic Services		–	–	–	–	–	–	–	–	–	–	–
7.2 - Disaster Management		2 174	2 174	–	–	–	–	–	–	2 174	–	0
7.3 - Fire Services		–	–	–	–	–	–	–	–	–	–	–
7.4 - Manager Strategic Support Services		–	–	–	–	–	–	–	–	–	–	0
7.5 - Municipal Health		61	61	–	–	–	–	–	–	61	–	–
								–	–			
								–	–			
								–	–			
								–	–			
								–	–			
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
8.1 - [Name of sub-vote]								–	–			
								–	–			
								–	–			
								–	–			
								–	–			
								–	–			

Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
9.1 - [Name of sub-vote]									–			
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
10.1 - [Name of sub-vote]									–			
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
11.1 - [Name of sub-vote]									–			
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
12.1 - [Name of sub-vote]									–			
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
13.1 - [Name of sub-vote]									–			
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]									–			
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]									–			
Capital single-year expenditure sub-total		**2 235**	**2 235**	–	–	–	–	–	–	**2 235**	–	**0**
Total Capital Expenditure		**2 235**	**2 235**	–	–	–	–	–	–	**2 235**	–	**0**

References

1. Insert 'Vote'; e.g. Department, if different to standard structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Standard Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

DC5 Central Karoo - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2026/27									Budget Year +1 2027/28	Budget Year +2 2028/29
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash and cash equivalents		(6 514)	(4 514)	–	–	–	–	–	–	(4 514)	(18 177)	(31 483)
Short term Investments		–	–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	1	23	(50)	–	–	–	–	–	–	(50)	23	23
Receivables from non-exchange transactions	1	–	–	–	–	–	–	–	–	–	–	–
Current portion of non-current receivables	2	655	655	–	–	–	–	–	–	655	655	655
Inventory		1 378	1 378	–	–	–	–	–	–	1 378	1 378	1 378
VAT Receivable		164	335	–	–	–	–	–	–	335	164	164
Other current assets		8 518	8 518	–	–	–	–	–	–	8 518	8 518	8 518
Total current assets		**4 223**	**6 322**	**–**	**–**	**–**	**–**	**–**	**–**	**6 322**	**(7 439)**	**(20 745)**
Non current assets												
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	13 671	13 671	–	–	–	–	–	–	13 671	11 395	11 361
Biological assets		–	–	–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–	–	–
Intangible assets		22	22	–	–	–	–	–	–	22	22	22
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		6 746	6 746	–	–	–	–	–	–	6 746	6 746	6 746
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**20 439**	**20 439**	**–**	**–**	**–**	**–**	**–**	**–**	**20 439**	**18 163**	**18 129**
TOTAL ASSETS		**24 662**	**26 760**	**–**	**–**	**–**	**–**	**–**	**–**	**26 760**	**10 724**	**(2 616)**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Trade and other payables from exchange transactions		6 304	2 465	–	–	–	–	–	–	2 465	1 910	1 653
Trade and other payables from non-exchange transactions		3 629	3 646	–	–	–	–	–	–	3 646	3 646	3 646
Provision		5 232	5 232	–	–	–	–	–	–	5 232	5 232	5 232
VAT Payable		(751)	167	–	–	–	–	–	–	167	(751)	(751)
Other current liabilities		1 258	1 258	–	–	–	–	–	–	1 258	1 258	1 258
Total current liabilities		**15 672**	**12 767**	**–**	**–**	**–**	**–**	**–**	**–**	**12 767**	**11 295**	**11 038**
Non current liabilities												
Financial liabilities	1	–	–	–	–	–	–	–	–	–	–	–
Provision	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–	0
Total non current liabilities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**0**
TOTAL LIABILITIES		**15 672**	**12 767**	**–**	**–**	**–**	**–**	**–**	**–**	**12 767**	**11 295**	**11 038**
NET ASSETS	2	**8 990**	**13 993**	**–**	**–**	**–**	**–**	**–**	**–**	**13 993**	**(571)**	**(13 654)**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		8 990	13 993	–	–	–	–	–	–	13 993	(571)	(13 654)
Funds and Reserves		–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		**8 990**	**13 993**	**–**	**–**	**–**	**–**	**–**	**–**	**13 993**	**(571)**	**(13 654)**

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

9. G = B + C + D + E + F

10. Adjusted Budget H = (A or A1/2 etc) + G

