OVERSTRAND MUNICIPALITY



FINAL

BUDGET REPORT

2025/2026

2025/26 TO 2027/28
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

ACIP	Accelerated Community Infrastructure Programme
BSC	Budget Steering Committee
CAPEX	Capital Budget/Expenditure
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CSD	Central Supplier Database
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
IBT	Inclining Block Tariff
ICT	Information & Communication Technology
IDP	Integrated Development Plan
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt
ℓ	litre
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MEC	Member of the Executive Committee
MFMA	Municipal Finance Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator of South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
NT	National Treasury
OHS	Occupational Health and Safety
OP	Operational Plan
OPEX	Operating Budget/Expenditure
OMAF	Overstrand Municipal Advisory Forum
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PT	Provincial Treasury
RG	Restructuring Grant
SALGA	South African Local Government Association
SDBIP	Service Delivery & Budget Implementation Plan
SMME	Small Micro and Medium Enterprises
WCPT	Western Cape Provincial Treasury

Part 1 – Annual Budget

1.1 Mayor's Report

The Executive Mayor delivers the Budget speech with the tabling of the final budget for approval. A copy of the speech is included thereafter.

The Integrated Development Plan (IDP) review for 2025/26 and the draft SDBIP will serve at the Council meeting of 29 May 2025.

1.2 Council Resolution

The following is the resolution that will be considered for the approval and adoption of the annual budget for 2025/26:

RECOMMENDATION TO THE COUNCIL:

1. that in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) the annual budget of the Overstrand Municipality for the 2025/26 to 2027/28 MTREF (Medium Term Revenue and Expenditure Framework) period **be approved** as set out in the following schedules:

   Schedule 1: Budgeted financial performance (revenue & expenditure by municipal vote)
   Schedule 2: Budgeted financial performance (revenue by source & expenditure by type)
   Schedule 3: Budgeted single & multi-year capital appropriations by functional classification (vote) and associated funding by source
   Schedule 4: Budgeted financial position
   Schedule 5: Budgeted cash flow
   Schedule 6: Cash backed reserves and accumulated surplus reconciliation
   Schedule 7: Asset management
   Schedule 8: Basic service delivery measurement

2. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) the property rates reflected in **Annexure A, be imposed** for the budget year 2025/26;

3. that in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) tariffs and charges reflected in **Annexure A, be approved** for the budget year 2025/26;

4. that the Municipal Manager be authorised to sign the necessary documents to give effect to the 2nd draw down of the proposed three-year borrowing programme for external loans amounting to R90 million;

5. that the following schedules be noted:

   Schedule 9: Budgeted financial performance (Rev. & Exp. by functional classification)
   Schedule 10: Budgeted capital appropriations by municipal vote

6. that **cognisance be taken** of the letters of comment received from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexure L & M respectively of the budget report; and

7. that the grant allocations in the 2025 Division of Revenue Bill published on 21 May 2025 were included in the 2025/26 MTREF budget, **be noted**; and

8. that the Final Budget Report for 2025/2026, **be noted**.

1.3 Executive Summary

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically, and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditure with regards to cost containment measures and non-core items.

The Municipality has undertaken various customer care initiatives to ensure that the municipality truly involves all citizens in the process of ensuring a people lead government. Encouragement of structured community participation in the matters of the municipality is a strategic objective.

The draft IDP for 2025/26 was be tabled in Council on 31 March 2025. The strategic direction remains unchanged and therefore the vision, mission will continue to support the implementation of the strategic objectives.

The socio-economic profile (provincial government), indicate the following scenario for 2024 (abbreviated) – Overstrand's moderate economic growth of 0.6 per cent has led to notable employment gains, particularly in the tertiary sector, with significant contributions from transport, storage, and communication. Despite some sectors like wholesale and retail trade experiencing a decline in *Gross Domestic Product for the Region (*GDPR) growth, overall employment has increased, with a net gain of 168 jobs between 2022 and 2023. The primary sector, especially agriculture, remains a key employer, though it faces challenges from mechanization and environmental pressures. Rapid population growth and a slight decline in job seekers highlight the need for continued focus on matching skills with job opportunities to sustain economic stability and growth.

Environmental factors, such as sea-level rise, drought, rising temperatures, vegetation fires, and floods, present various challenges and potential threats to the area, impacting ecosystems, livelihoods, and infrastructure. These issues require attention and planning for long-term resilience.

South Africa has also been grey listed in February 2023 by global financial crime watchdog, the Financial Action Task Force (FATF), for not fully complying with international standards related to the prevention of money laundering, terrorist financing and proliferation financing. Before mentioned can have significant implications for economic growth and global competitiveness, resulting in a negative impact on South African businesses and consumers if not addressed effectively.

National Treasury subsequently published a fact sheet, indicating the following – *The National Treasury is particularly working to continue to strengthen and expand anti-money laundering (and combatting terror finance) systems in the financial sector, to minimise perceived risks relating to this sector, including from new and emerging risks (e.g. crypto-related risks). This is because the biggest economic risks of being grey listed is related to the withdrawal of banking and payments services necessary for trade, remittances, and other transfers and economic growth. The completion of an assessment and the publication of the mutual evaluation report is a starting point for the country to continue strengthening its measures to tackle money laundering and terrorist financing. The country subsequently reports back to the FATF on a regular basis on the progress it has made. This can lead to a change of the compliance ratings from the original mutual evaluation report.*

The Western Cape Provincial Treasury Circular No 5 of 2024 in March 2024, regarding budget related matters and the proposed Strategic Integrated Municipal Engagements (SIME) engagements, with the following guidance (abbreviated) to municipalities with the finalisation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) Budgets, in terms of the Strategic Integrated Municipal Engagement (SIME) Process:

Economic and Fiscal Environment – For more than ten years, South Africa's economy has experienced slow growth, further entrenching the country's high rates of unemployment and poverty. NT also lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.
GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

Furthermore, with regard to National and Provincial Budget Delays - *The postponement of South Africa's 2025/26 national budget to 12 March 2025 has generated significant attention, particularly regarding anticipated fiscal policies and allocations.*

On 26 February 2025, the Western Cape Premier tabled the State of the Province address outlining its medium-term objectives for growing businesses and creating jobs, leading South Africa's economic resurgence as the Western Cape, enabling a healthy and cared for population, infrastructure investment for job creation, safety and security and securing reliable, affordable and renewable water and energy.

Multiple global crises over the past four years have had a noticeable impact on the landscape, in terms of the compilation of annual municipal budgets, with the latest developments the growing tensions between the United States and the European Union due to different positions on the war in Ukraine, import duties on European goods, among others. The impact of these tensions as also referred to earlier in this report, impacts on the world economy, including South Africa.

With the impact of COVID-19 hard lockdown during 2020 and subsequent devastating effect on our communities, inclusive of businesses and the tourism industry, also followed by further international turmoil caused by the Russia-Ukraine war since February 2022, the municipality had to respond accordingly with stringent measures, implemented during those budget processes to ensure minimal increases in tariffs for municipal services approved over the past 3 years. Tariff increases were only 4.5% across the board for 2020/21, followed by 4.5% for 2021/22 and increases ranging from 4.9% for water, refuse at 5.9% and sewage service charges at 4.3% for the 2022/23 financial year.
Before-mentioned strategy was implemented after careful consideration of our own position, as conscious decisions to contain at least the cost of municipal services for these three budget cycles to ensure the municipality respond appropriately in very low tariff increases in supporting our residents and business community, for them to get through these challenges at the time. This approach represented the extreme caution and care exercised by the municipality to contribute in alleviating the burden on communities in containing rates- and tariff increases.

Before mentioned was followed by tariff increases for the respective basic municipal services ranging from 6.5% to 7.5, for the 2023/24 financial year, with an Electricity increase of 15,1% implemented on 1 July 2023.

Tariff increases approved for the current year (2024/25) aimed to present a funded budget in all respects, in addressing the shortfall on Refuse Services, and also improve on the position with regard to Sewer Services, both the before mentioned are also managed as ring-fenced services to ensure cost reflective tariffs as required by the national treasury. The challenges that existed must be viewed against the background of the minor increases intentionally approved for the previous 3 years, as the Covid pandemic period and the immediate post Covid periods.

The 2024/25 tariffs as approved by Council for the current year in May 2024, is as follows –

- Property Rates: 8% (applied as a percentage increase in the cent in the Rand based on the property valuation)
- Water: 6%
- Sewerage: 8,9%
- Refuse Removal: 11%
- Electricity tariffs, with the new Cost of Supply (Cos) tariffs, as follows, Electricity tariffs should be considered as a newly introduced, phased, cost reflective set of tariffs, as required by NERSA, in combination with the indicative NERSA increase of 10.04%.

Municipalities are responsible for basic service rendering related to supply water and sanitation, electricity, energy and solid waste management services. These services are reliant on optimal management of the related infrastructure (maintaining, upgrading and expanding of water and sewer distribution networks, inclusive of bulk water works and reservoirs, bulk wastewater (sewer) treatment works, vehicles, staff, and waste management. Specialised equipment and infrastructure are relevant in all these instances, strictly regulated to ensure compliance to international standards, also further impacted by the cost of imported components. The price of chemicals for these services also experienced drastic price increases over multiple years.

Developments in the energy sector over especially the last decade are placing increasing pressure on electricity sales as a key revenue source, even for larger municipalities.

High bulk purchase tariff increases from Eskom for municipalities on an annual basis as mentioned (11.32% for 2025/26), as well as the phased approach in implementing the electricity tariffs in accordance with Eskom's approved Cost of Supply study for the municipality, remains a concern in managing an affordable basket of services. Before-mentioned is a critical step in ensuring that the cost structure for Bulk Purchases applicable on municipalities, is aligned with the municipal tariffs charged to municipal consumers, to ensure sustainability of this service.

The impact of ever-increasing external challenges facing the municipality relates to amongst others, climate change (wildfires, storm damages, et cetera), and cost of all other services impacted by cost of materials exceeding CPI on an annual basis, also noteworthy.

Before-mentioned context provides the basis for the compilation of the final MTREF budget for 2025/26, and recommended draft tariffs for the respective municipal services included in this report, range between 6% and 9.96%. Before mentioned in relation to the Eskom electricity tariff increase of 11.32 % approved for **Bulk purchases** for municipalities, in conjunction with the continuation of the phased approach of implementation over 4 years.

The following background was included in the Budget Report for **2024/25** – herewith provided again to explain the Cost of Supply tariff structure for this service: *Electricity tariff increase recommended for municipal consumers of the municipality, is in accordance with electricity consumer categories, also offering a capacity charge, for the consumer to determine the level of services required, directly in relation to the price structure. Implementation will follow a phased approach with four phases over the next four years, which started with phase one of the revised CoS electricity tariff structure for 2024/25.*

The annual increase for municipalities on a national level to implement, as issued by the National Energy Regulator of South Africa (NERSA), represents the increase announced, together with the final increase per category consumer is to be considered in view of phase one (2024/25) of the Cos tariffs. This increase should be determined in combination with the capacity charge tariff applicable to the consumer, together with the unit costs (kWh) consumed.

Before-mentioned implementation also involves the phasing out over four years of the familiar sliding scale for electricity unit costs, previously prescribed for a number of years by NERSA. An important principle of the CoS tariffs will be the option for individual consumers to migrate to, or to choose the most cost effective capacity charge tariff, allowing consumers to manage this portion of electricity costs, as well as consumption levels, which are already managed by the consumer.

As described in the guidelines of NERSA, a Cost of Supply (CoS) study is one of the most important considerations in establishing and designing electricity tariffs that are implemented to provide the service required by customers and recover costs incurred by the municipality. The objective of the CoS study is to apportion all costs required to service customers among each customer class in a fair and equitable manner, thereby developing cost reflective tariffs. The municipal council took a decision during April 2023 already that the proposed recommendations be phased in over 4 years. A presentation explaining the Cos cost-reflective electricity tariffs were also shared with ward committees during 2023."

The proposed tariff increases for 2025/26 to be tabled in Council on 29 May for the next financial year, are thus as follows – Property Rates (%increase on the cent in the Rand) at 9.7%, Refuse at 6.00%, Sewer at 6.00%, Water at 6.20%, Electricity at 9.96%, with the final increase per category of electricity consumer to be considered in relation with phase two of the Cos tariffs for implementation.

The Budget Steering Committee recommended revenue projections for the 2025/2026 MTREF Budget, based on before-mentioned tariff increases for the respective municipal services.
(More information later on in this report).

The municipality approved during the previous year (2024/25) additional relief in line with the municipality's focus to render support to vulnerable groups – For the calculation of property rates payable on residential properties, an additional reduction of R250 000 (Two hundred and fifty thousand Rand) over and above the standard residential rebates as mentioned later in the report, will apply to owners of residential properties with a total municipal valuation below R300 000 (Three hundred thousand Rand).
To be noted that is now recommended that the level of relief be raised from R300 000, to R350 000, in effect meaning that no property rates will be payable on properties with a total valuation of R350 000 and below (Three hundred and fifty thousand Rand).

Before-mentioned are building on the enhanced support already approved and implemented from 1 July 2023 for pensioner rates rebates, to be continued, details as follows:

- 100% to approved applicant who are older than 60, whose gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month.
- 70% to approved applicant who are older than 60, whose gross monthly household income may not exceed the amount of four times (4X) of state funded social pensions per month.
- 40% to approved applicant who are older than 60, whose gross monthly household income more than four times (4X) but less than eight times (8X) of state funded pension per month.

Sundry tariffs were reviewed with a strong focus on affordability in the first instance and secondly as *an Overstrand for all,* integral to the Mission statement. Before mentioned resulted in proposed zero increases in some instances and also lowering of tariffs where viable. Minimal instances of proposed increases above inflation relates to the requirement for cost recovery.

Rates and tariff increases (to be discussed later on in this report in more detail), are recommended to council for approval (28 May 2025) in accordance with legislative requirements, in finalising the budget for 2025/26.

To be noted that the **continuation of the standard residential rebates is recommended** for the new financial period (2025/26), with the following as example:

Residential Property:

- Minus: First R15 000 of property value
- Minus: R35 000
- Minus: additional 20% of the levy calculated on such property

The applicable tariffs for municipal consumers are annually implemented from 1 July, as the starting date of the municipal financial year. The final tariffs applicable on Overstrand residents will thus be aligned to the final approval of the municipal electricity tariffs by NERSA.

In order to present a balanced budget to Council, the respective municipal directorates were requested to cut back on initial expenditure budget requests. Against this backdrop, it is emphasized again that a proviso will remain relevant for the 6th year now, implying that emphasis be placed on responsible spending, and the possible impact of spells of load shedding on the municipality's operations and finances, fuel prices, and debt collection performance. The compilation of the draft budget followed due process over months and are thus at this stage representing the known and planned status.

The mSCOA chart is reviewed on an annual basis by the National Treasury, to address implementation challenges and to correct chart related errors and improvements. Towards this end, National Treasury issued a revised A Schedule – mSCOA Version 6.9 (Municipal annual budgets and MTREF & supporting tables) effective from 2025/26 and deployed this version to compile the 2025/26 MTREF Budget.

The publishing of the Municipal Regulations on the Standard chart of Accounts (mSCOA) on 22 April 2014 has had a profound effect on the business of local government. This reform is not limited to a financial reform, but a business reform as a whole. It is the largest reform since the promulgation of the Municipal Finance Management Act in 2003. The mSCOA regulations took effect on 1 July 2017 and therefore subsequent budgets have been compiled to adhere to the regulations.

The following are extracts from the preamble to the regulations:
"Section 216 of the Constitution of the Republic of South Africa, 1996, provides that national legislation must prescribe measures to ensure transparency and expenditure control in each sphere of government by introducing generally recognised accounting practice, uniform expenditure classifications and uniform treasury norms and standards." "These Regulations propose segments and a classification framework for the standard chart of accounts to be applied in local government in similar form to that implemented for national and provincial government departments. In order to enable the National Treasury to provide consolidated local government information for incorporation in national accounts, national policy and other purposes, it must obtain financial information from individual municipalities."

The regulations contain amongst others, the segment and classification framework for mSCOA, minimum business processes and system requirements and responsibilities of municipal councils and accounting officers.

Overstrand municipality was identified as one of the official national pilot sites to early implement mSCOA and to pilot the SAMRAS system. This was first implemented for the 2015/2016 financial year and continued in 2016/17. The piloting stage ended 30 June 2017. A report regarding the status of implementation of mSCOA (since this project is not yet formally finalised by the national treasury) can be found in Annexure I of the budget documentation.

The Municipal Cost Containment Regulations, 2019 published on 7 June 2020, replaced the MFMA Circular No. 82 (updated November 2016) relating to direction and guidance regarding Cost Containment Measures. The stipulations of these regulations are fully contained in the relevant draft budget related policies as reviewed. The status relating to cost containment measures are reported on in the quarterly financial report to Council.

The main challenges experienced during the compilation of the 2025/26MTREF, many of these already a standing item listed annually, can be summarised as follows:

- Infrastructure capacity not able to serve growing needs, in view of continuous increase in Overstrand's population, and the immediate demand for services versus the Municipality's financial capacity to deliver.
- The subsequent impact of COVID-19 on the financial sustainability of the municipality and considerations to ensure that the periods of low tariff increases post Covid, be integral to cost reflective tariffs especially for services managed as business units;
- The major financial risks, uncertainty and constraints facing the municipality due to worsening stages of power cuts which –
  - significantly and directly disrupt economic activity;
  - costs for the use of back-up power (Gensets) and additional costs for distribution network maintenance, upgrades and new infrastructure are key areas; and
  - risk of an adjustments budget to address loss in revenue (downwards adjustment)) and increased expenditure (to avoid unforeseen and unavoidable expenditure);
- The on-going difficulties in the national and local economy, inclusive of the current global economic uncertainties;
- Uncertainty with regard to future allocations to local government in view of the deterioration in the public finances due to various spending pressures on the national fiscus;
- Ever aging existing water, roads, sewage and electricity infrastructure;
- Sustainable refuse disposal, increasingly regulated over the past number of years;
- The need to reprioritise projects and expenditure within the existing resource envelope;
- The cost of bulk electricity;
- Revenue recovery from cost reflective core municipal services;
- Wage increases for municipal staff that have exceeded headline consumer inflation in the past, as well as the need to restructure certain components for operational efficiencies;
- Affordability of capital projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2025/26 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

The following budget principles and guidelines directly informed the compilation of the 2024/25 MTREF:

- The 2024/25 Adjustments Budget priorities and targets, as well as the base line allocations contained in the Budget Circulars informed the upper limits for the new baselines for the 2025/26 annual budget;
- Service level standards were used to inform the measurable objectives, targets and any backlog eradication goals;
- Tariffs and property rates increases should aim to be affordable;
- Some price increases in the input costs of services are beyond the control of the municipality, for instance the cost of fuel (to be noted that this will always remain a consideration due to international oil price fluctuations impacted by periods of international political instability), chemicals and electricity, as cost drivers. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure maintenance and backlogs;
- No budget eill be allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- The following cost saving measures were applied:
  - The principle of a minimal increase in non-core general expenses unless valid motivations such as contractual inflation adjustments dictate.
  - The examining of expenses to see if they are essential to the municipality's operations.

- Municipal Cost Containment Regulations, 2019.
- Provision for ward specific projects were replaced with budget provision for caring projects.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2025/26 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2025/26 MTREF

Total Revenue (excluding capital grants)

R thousand	Budget Year 2024/25	Budget Year 2025/26	Budget Year +2 2026/27	Budget Year +3 2027/28			
Revenue	1,867,560	1,975,081	2,086,885	2,203,743	5.76%	5.66%	5.60%
Housing-Operational	79,443	42,790	18,146		-46.14%	-57.59%	-100.00%
Total Revenue excl Capital Grants	**1,947,003**	**2,017,871**	**2,105,031**	**2,203,743**	**3.64%**	**4.32%**	**4.69%**
Expenditure	1,963,391	2,069,550	2,151,656	2,272,678	5.41%	3.97%	5.62%
Housing-Operational	79,443	42,790	18,146		-46.14%	-57.59%	-100.00%
Total Operational Expenditure	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**	**3.40%**	**2.72%**	**4.74%**
Surplus / (Deficit)	**(95,831)**	**(94,469)**	**(64,771)**	**(68,935)**			
Total Capital Expenditure	**223,219**	**258,346**	**147,043**	**132,375**	**15.74%**	**-43.08%**	**-9.98%**

Total revenue (excluding capital grants) to expenditure (Table 1) indicates accounting deficits over the 2025/26 MTREF.

Operational revenue (Table 1) indicates an increase in revenue of 3.64 per cent for the 2025/26 financial year when compared to the 2024/25 Adjustments Budget. For the two outer years, revenue will increase by 4.32 and increase with 4.69 per cent respectively. Total Revenue as informed by noticeable fluctuations in the allocation of the Housing grant (Construction Contracts) between operating (top structures) and capital (infrastructure) in the respective financial years.
Total operating expenditure for the 2025/26 financial year has been appropriated at R2.112bn and translates to an accounting deficit of R94.5m (excluding capital grants). Important to note that the format of Table 1 is updated for 2025/26 to include the top structures portion of the Housing grant (Construction Contracts), as Exchange Revenue. Furthermore, it is important to note that the services portion (Capital) is classified as Non-Exchange Revenue (Transfers and Subsidies: Capital) which is no longer classified as construction contract revenue. Before-mentioned re-classification complies with Generally Recognized Accounting Principles (GRAP 23).

Before-mentioned classification now provides a clear indication of either a positive effect on the operating deficit when the grant will increase year on year, or as in the instance of Budget Year+2 and Budget Year+3, the negative effect of the decreased allocation of the Housing grant (Construction Contracts) for top structures, on the operating deficit in the outer years of the MTREF (Budget Year+2 and Budget Year+3) please see Table 1 above.

Information presented later on in this report also include the Surplus / Deficit position including capital grants, which relates to a surplus of R7.08m (including capital grants) for 2025/26.

When compared to the 2024/25 Adjustments Budget, operating expenditure has increased by 3.4 per cent in the 2025/26 budget and increases by 2.72 and 4.74 per cent for each of the respective outer years of the MTREF.

The capital budget of R258.3m for 2025/26 is 15.74 per cent more when compared to the 2024/25 Budget. The dedicated infrastructure upgrading/replacement project for water and sewerage

networks had a 3-year lifespan, which ended on 30 June 2021. Council however approved funding in subsequent years as well to ensure that pipe replacements remain an ongoing project, although on a less bold basis. The impact of roll over projects for the current financial period (R16.8m) also results in a decreased position when compared with capital budget for 2025/26.

The capital programme decreases to R147m and to R132.4m in the outer years. Own funding (new borrowings) is anticipated at R90m and R16.3m rollovers from the current financial year. Borrowings contribute to 47.67% of the funding over the 2025/26 MTREF. Internally generated funds contribute 9.38% and capital grants 42.95% over the 2025/26 MTREF. The various sources of funded rollover projects are included in these figures.

In January 2014, National Treasury published the first norms and standards circular in which it recommended an upper limit of 45% to revenue. The repayment of capital and interest (debt services costs) remains within the NT acceptable norm band.

1.4 Operating Revenue Framework

For Overstrand to continue delivering and improving the quality of services provided to its citizens, it needs to generate the required revenue. In these tough economic conditions, strong revenue management is fundamental to the financial sustainability of the municipality. We are also faced with an increasing population (*In the broader Overberg District population of 326 974, the Overstrand region stands out with a substantial population of 120 422 in 2024. Furthermore, this area experiences robust population growth, projecting an annual increase of 1.8 per cent from 2023 to 2029, in accordance with the 2024 Socio Economic Profile for Overstrand Municipality a publication produced by the Provincial Treasury*).

The expenditure required to address these challenges will inevitably always exceed available funding, hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.
The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to maintain levels of above 99 per cent annual collection rates for property rates and other key service charges.;
- Electricity tariff increases for Eskom and the municipality, as approved by NERSA;
- Achievement of cost recovery of specific user charges and especially in relation to services;
- Determine tariff escalation rate by establishing the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increased pressure to deliver and maintain services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

The VAT on property rates is levied at a rate of 0%.

Revenue generated from rates and services forms a significant percentage of the revenue basket for the Municipality. Rates (including special rating levies) and services revenues comprise 79.24% of the total operating revenue mix for 2025/26. For the 2025/26 financial year, revenue from rates (including special rating levies) and services charges totals R1.599bn and increases to R1.698bn, R1.800bn in the respective financial years of the MTREF.

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue									
Exchange Revenue									
Service charges - Electricity	512,791	495,999	607,716	636,747	679,000	679,000	745,540	791,153	838,623
Service charges - Water	142,484	158,070	182,282	176,718	197,000	197,000	209,109	221,026	234,288
Service charges - Waste Water Management	93,237	100,655	114,193	118,479	126,600	126,600	129,533	140,980	149,439
Service charges - Waste Management	76,964	85,923	97,731	108,946	108,946	108,946	115,444	122,552	129,905
Sale of Goods and Rendering of Services	68,874	80,449	131,093	102,760	97,788	97,788	63,725	40,330	23,509
Agency services	6,880	7,140	6,599	7,103	7,103	7,103	7,500	7,950	8,427
Interest	24	33	215	0	0	0	0	0	0
Interest earned from Receivables	3,370	5,796	10,299	9,400	11,500	11,500	12,500	13,250	14,045
Interest earned from Current and Non Current Assets	31,884	51,751	68,418	51,250	59,250	59,250	55,000	58,300	61,798
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	1,650	1,401	2,704	1,889	1,889	1,889	452	479	508
Rental from Fixed Assets	5,042	5,346	5,583	5,676	7,176	7,176	7,544	7,996	8,475
Licence and permits	1,002	1,143	923	779	779	779	780	827	876
Special rating levies		–	–	–	–	–	15,420	16,037	16,678
Operational Revenue	7,497	10,988	10,968	8,539	8,544	8,544	5,554	5,886	6,238
Non-Exchange Revenue									
Property rates	280,176	297,101	339,596	361,957	367,000	367,000	383,977	407,016	431,437
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	35,124	58,043	(22,970)	44,889	52,460	52,460	52,537	52,636	52,741
Licences or permits	1,778	1,834	2,008	2,000	2,000	2,000	2,000	2,120	2,247
Transfer and subsidies - Operational	151,903	172,162	191,359	190,368	199,400	199,400	205,957	210,874	218,553
Interest	851	1,294	2,186	2,110	2,110	2,110	2,300	2,438	2,584
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	904	–	–	10,807	10,807	–	–	–
Other Gains	7,570	14,279	16,679	7,650	7,650	7,650	3,000	3,180	3,371
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,429,101**	**1,550,312**	**1,767,584**	**1,837,261**	**1,947,003**	**1,947,003**	**2,017,871**	**2,105,031**	**2,203,743**

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework					
R thousand		Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
Revenue							
Exchange Revenue							
Service charges - Electricity	679,000	745,540	**9.80%**	791,153	**6.12%**	838,623	**6.00%**
Service charges - Water	197,000	209,109	**6.15%**	221,026	**5.70%**	234,288	**6.00%**
Service charges - Waste Water Management	126,600	129,533	**2.32%**	140,980	**8.84%**	149,439	**6.00%**
Service charges - Waste Management	108,946	115,444	**5.96%**	122,552	**6.16%**	129,905	**6.00%**
Sale of Goods and Rendering of Services	97,788	63,725	**-34.83%**	40,330	**-36.71%**	23,509	**-41.71%**
Agency services	7,103	7,500	**5.59%**	7,950	**6.00%**	8,427	**6.00%**
Interest	0	0	**0.00%**	0	**0.00%**	0	**0.00%**
Interest earned from Receivables	11,500	12,500	**8.70%**	13,250	**6.00%**	14,045	**6.00%**
Interest earned from Current and Non Current A	59,250	55,000	**-7.17%**	58,300	**6.00%**	61,798	**6.00%**
Rent on Land	1,889	452	**-76.07%**	479	**6.00%**	508	**6.00%**
Rental from Fixed Assets	7,176	7,544	**5.12%**	7,996	**6.00%**	8,475	**6.00%**
Licence and permits	779	780	**0.10%**	827	**6.00%**	876	**6.00%**
Special rating levies	–	15,420		16,037		16,678	
Operational Revenue	8,544	5,554	**-35.00%**	5,886	**5.98%**	6,238	**5.98%**
Non-Exchange Revenue							
Property rates	367,000	383,977	**4.63%**	407,016	**6.00%**	431,437	**6.00%**
Fines, penalties and forfeits	52,460	52,537	**0.15%**	52,636	**0.19%**	52,741	**0.20%**
Licences or permits	2,000	2,000	**0.00%**	2,120	**6.00%**	2,247	**6.00%**
Transfer and subsidies - Operational	199,400	205,957	**3.29%**	210,874	**2.39%**	218,553	**3.64%**
Interest	2,110	2,300	**9.00%**	2,438	**6.00%**	2,584	**6.00%**
Other Gains	7,650	3,000	**-60.78%**	3,180	**6.00%**	3,371	**6.00%**

The above table, relating to percentage increases for the different revenue categories, could reflect percentage changes that are not consistent with the annual tariff increases. This would be due to the baseline for 2025/26 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA.

Before mentioned reflects the outcome of an organisational review done for Overstrand Municipality, with a restructuring process concluded and implemented during 2024, and resulting in a reviewed and updated organisational structure, logically impacting on presenting of financials between Votes (Directorates), and presented in the A Schedule between the previous financial periods and the current and budgeted financial periods.

The determination of proposed revenue for 2025/26 has been based on the current statistics available, limited growth and pending slump in economic activity also partly still due to the impact of the coronavirus, as well as the impact of the downgrade on South Africa's credit rating.

South Africa has also been grey listed in February 2023 by global financial crime watchdog, the Financial Action Task Force (FATF), for not fully complying with international standards related to the prevention of money laundering, terrorist financing and proliferation financing. Before mentioned can have significant implications for economic growth and global competitiveness, resulting in a negative impact on South African businesses and consumers if not addressed effectively. The most recent media statements by National Treasury indicate that good progress has been made with remedial measures implemented.

After collective service charges, property rates are the second largest revenue source. The third largest source is operational grants from national and provincial government, which is showing growth over the MTREF. This is followed by other revenue which consists of various items such as revenue received from permits and licenses, building plan fees, connection fees, advertisement fees and construction contracts relating to low-cost housing etc., interest on investments and fines. Departments delivering these services have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective.

Transfers and subsidies - Operational on Financial Performance (A4) table amount to R205.9m in the 2025/26 financial year. This increases in the outer years to R210.8m in 2026/27 and R218.5m in 2027/28 respectively, of the MTREF. The housing allocation totals R42.8m in the 2025/26 financial year, R18.1m in 2026/27 and zero allocation in 2027/28, respectively for the building of top structures for housing development are included under exchange revenue in accordance with GRAP construction contracts and amounts to R60.9m over the MTREF. It should be noted that SA18 reflects all grant receipts from National & Provincial Governments, however on A4, Transfers and subsidies – Operational does not include the construction contracts revenue, which is budgeted under exchange revenue on A4.

Equitable share increases over the 3-year MTREF period, from the current 2024/25 adjustments budget by 6.2% in terms of the equitable share formula. The NT municipal budget circular release in March 2025 confirm that the local government equitable share formula is being updated in various ways, including improving its responsiveness to the different functions assigned to district and local municipalities. It also includes allocations for the operational and maintenance costs associated with the provision of free basic services.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**128,977**	**150,183**	**169,423**	**172,592**	**172,592**	**172,592**	**183,866**	**190,617**	**199,318**
Operational Revenue:General Revenue:Equitable Share	123,897	141,896	157,935	168,794	168,794	168,794	179,268	188,717	197,218
Energy Efficiency and Demand-side [Schedule 5B]	–	3,000	4,200	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	3,366	1,898	1,898	1,898	2,588	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	1,700	1,700	1,700	1,800	1,900	2,100
Mitchell's Plain Urban Renewal	–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]	–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]	–	–	1,719				–	–	–
Municipal Infrastructure Grant [Schedule 5B]	1,000	1,144	652	200	200	200	210	–	–
Provincial Government:	**58,632**	**81,340**	**126,129**	**101,886**	**104,409**	**104,409**	**61,906**	**36,403**	**19,505**
Community Library Services Grant	6,580	8,258	8,398	8,608	8,608	8,608	8,824	8,912	9,748
Library Support Grant	2,222								
Thusong Services Centres Grant		150					150	150	150
Resource funding for the establish & support of K9 Unit	2,420	2,420	3,345	3,772	4,172	4,172	4,350	4,473	4,666
Municipal Electricity Masterplan Grant	1,000								
Financial Management Capacity Building Grant	400								
Community Development Workers	76	75	76	76	76	76	76	76	76
Municipal Energy Resilience Grant	650	–	–				–	–	–
LG Public Employment Grant	1,300	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure	145	140	400	450	7,440	7,440	130	130	146
Financial Management Capability Grant		450	200	160	260	260	672	–	–
Municipal Service Delivery & Capacity Building Grant	244	1,550	500	–	–	–	–	–	–
Municipal Intervention Grant		450	–	–	–	–	–	–	–
Resource funding for the est of Law Enforcement Rural Safety Unit	6,307	2,958	4,065	4,223	4,223	4,223	4,317	4,516	4,719
Emergency Municipal Load-shedding relief grant		6,700	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	37,288	58,189	108,411	84,410	79,443	79,443	42,790	18,146	–
Title Deeds Restoration Grant	–	–	362	187	187	187	97	–	–
Library Service Replacement Funding	–	–	372	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant							500		
District Municipality:	**90**	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	90	35	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**1,092**	**1,092**	**2,975**	**2,000**	**–**
Departmental Agencies and Accounts	–	–	–	–	400	400	2,600	2,000	–
Foreign Government and International Organisations	–	–	–	–	692	692	375	–	–
Total Operating Transfers and Grants	**187,699**	**231,558**	**295,551**	**274,478**	**278,093**	**278,093**	**248,747**	**229,020**	**218,823**

Tariff setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services was taken into account to ensure the financial sustainability of the Municipality. In order to determine the tariffs to be charged for the supply of the four major services: namely, electricity, refuse removal, sanitation and water, the municipality shall use service and expenditure classifications, cost elements, and identify all the costs associated with the service concerned.

It must be acknowledged that a large portion of the Overstrand municipal area can largely still be regarded as a holiday destination with many holiday homeowners. The municipal rates base also includes a substantial number of vacant erven with no improvements on. A metro municipality (city) with large industries and a vastly different and much larger customer / rates base, and a municipality as Overstrand cannot be compared.

Taking into consideration that the basic charge is applicable on vacant erven as well and, that this charge should represent the fixed costs portion of a service, the consumption charges thus reflect the price per unit consumed.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs, and other charges as low as possible. Inflation (CPI) is currently within the 4 to 6 per cent target band of the South African Reserve Bank's inflation targets, with very little change in inflation forecasts over the 2025/26 MTREF. Municipalities should justify increases in excess of the projected inflation target as indicated in Municipal Budget Circular 130. Excessive increases are by nature fundamentally likely to be counterproductive, which could result in possible higher levels of non-payment.

The increases recommended in this budget in excess of the projected inflation target, can be ascribed to the following factors impacting of municipal service rendering costs *(National Treasury advises that CPI must be considered when preparing municipal budgets - the following should however be considered, also referred to in the previous year, in response on budget comments received) -*

The municipality would prefer that costs for service rendering do not increase with more than inflation, but the following however needs to be considered –

- *Nationally negotiated annual Salary increase (Bargaining Council) for staff on an annual basis for decades above inflation - salary scales for municipal staff thus not within the municipality's authority to change.* The Salary cost of the municipality represents a major cost component in service rendering;
- *Substantially higher than inflation Eskom Price increases;*
- *Impact of the exchange rate on various operational and capital costs (ICT, telemetry, sensors and other items/components).*
- *Fluctuations in Fuel Prices during international political instability - representing increased costs as a substantial part of operational costs for operationalisation of municipal fleet, impacting on all services across the board – refer current international political turmoil, United States, Europe, Russia;*
- Impact of *Loadshedding* (although eased for more than 300 days during 2024/25, since March 2025 again referenced as a risk in various media and due to Eskom issuing an urgent alert for a 3rd time during March 2025 regarding a high risk of load-shedding at short notice due to several generation units breakdown;
- *Fuel as indirect costs incurred due to prolonged loadshedding instances, to run generators at multiple Bulk Water and Waste Water Works;*
- *Additional Overtime to unsure re-fuelling of generators inclusive of remote Bulk works, regulation of peak traffic slots;*
- *Substantial increase in infrastructure maintenance/ refurbishment/ replacement of Equipment (Electrical & Mechanical components at Electrical / Telemetry installations due to increased switching instances, Bulk Water - & Sewer Works, etc.);*
- *Additional Security Expenses due to increased risk related to Council assets;*
- *Increased Vandalism during loadshedding;*

Taking into account the impact of most of the above cost drivers on the four basic services (Water, Elec, Refuse, Sewerage Services), as well as various Community orientated services such as Traffic, Law Enforcement, Fire Services, Cleansing, Environmental Services, Storm water, etc. across the coastal stretch of 250 km, it is clear that limitation of expenditure to CPI is not possible.

The overtime budget has increased over the past few years with more in comparison with the salary budget increases due, to the following –

- *Additional overtime due to prevention of illegal structures on informal settlements, prevention of erection of unauthorized structures on municipal open space, demolishing of illegal structures etc.*
- *Additional overtime due to the major impact of climate change incidents occurring, which had to, and will have to be actively managed over prolonged periods, to assist communities and/or prevent severe damage to properties or loss of lives, for example June 2023 storms, Sept 2023 storms, January - February 2024 wild fires, as well as the recent spell of wildfires during 2024/25.*

The municipality is aware of the cost implications of before mentioned and has embarked on a process to contain costs as far as possible over the past number of years.

The budget circular and inflation forecasts state the estimated inflation for the current financial period (2024/25) at 4.4%, thus within the upper limit of the Reserve Bank's target range of 3% to 6%.

The increases for the 2025/26 budget is 6.2% for water, refuse at 6% and sewerage service charges at 6%, with operational costs for both refuse and sewerage services also impacted negatively by regulatory compliance as well as fuel price fluctuations from time to time. The cost of maintenance on equipment, inclusive of generators, and the impact of increased fuel costs to run generators at all bulk water works and bulk sewer works across the Overstrand during loadshedding instances, are compounding factors in increased operational costs for these services. The municipality remains on alert with regard to before mentioned since avoidance of loadshedding on a permanent basis has been proved as unsubstantiated thus far during March 2025, with increasing concerns again expressed in the media in this regard.

A marked improvement for the sewer services is factored into its performance for 2025/26 due to procurement of new fleet currently underway. Before mentioned will result in improved efficiency in management of operational costs for this service.

The percentage increase of Eskom bulk purchases tariffs charged to municipalities in the NERSA media statement released on 17 March 2025 are now indicated as 11.32% in this report, based on the tariff increase for Eskom customers, as approved by NERSA. The indicative overall tariff increases for municipal electricity tariffs for municipal consumers applicable from 1 July 2025 for the electricity basket are now 9.96%. As mentioned in this report, electricity tariffs should be considered in terms of the phased, cost reflective Cost of Supply (Cos) tariffs implementation required by the National Energy Regulator (NERSA) as already explained in this report, in combination with the indicative electricity increase of 9.96% recommended, based on the 11.32% increase for bulk electricity purchases by municipalities, payable to Eskom.

The presence of an Eskom energy supply crisis during previous financial periods has resurfaced again with the stage 3 loadshedding implemented suddenly for a few days until 10 March 2025. Eskom's worst-case scenario still contains a heightened risk indicated on the longer-term outlook, despite their good performance over the last nine months. The 52-week outlook for 2025 still indicates a likely risk scenario where there will be a shortfall. "Higher levels of planned maintenance outages, aimed at winter preparation and meeting regulatory and environmental licensing requirements are still underway" according to Eskom.

Loadshedding impacts negatively on the municipality in the following way, the severity depending on the duration in terms of number of days, as well as the particular stage of loadshedding announced at any particular time -

- Increased theft of infrastructure such as cables
- Increased frequency of vandalism of infrastructure (such as transformers etc.)
- Damage to electricity distribution networks, especially substations, due to excessive switching.
- Cable fault increases due to high loads after restoring the supply of electricity
- Medium voltage switchgear failure
- Impact on WWTW and water purification plants.
- The huge financial implications of utilising back-up power for wastewater treatment works.
- Loss of sales revenue
- Overtime budgets are abnormally high
- Cost of switching operators and control officers who are performing network-switching operations and restoring supply after equipment damage or theft & vandalism.

Before mentioned must be continuously monitored, to reduce risk where there is an indication that the budget must be adjusted if there is material under-collection of revenue, or unforeseen and unavoidable expenditure. With the current mid-year review process, the electricity bottom line was assessed, and it was concluded to maintain the status quo regarding the budget.

The following table sets out the costing of services. The portion of the Equitable Share equal to the subsidies to indigents has since 1 July 2017 been reflected as revenue to the relevant service. This is to ensure that the tariffs for these services are not unduly burdened as a result of the revised budget presentation.

Table 5 Costing of services

COSTING OF SERVICES	Actuals 2022/23	Actuals 2023/2024	Amended Budget 2024/2025	Draft Budget 2025/2026
Service : ELECTRICITY				
TOTAL EXPENDITURE	503,355,337	609,993,319	689,217,034	753,095,138
TOTAL INCOME	-527,007,482	-631,970,318	-720,111,355	-789,871,200
(SURPLUS)/DEFICIT	-23,652,145	-21,976,999	-30,894,321	-36,776,062
	4.49%	3.48%	4.29%	4.66%
Service : WATER				
TOTAL EXPENDITURE	152,626,573	178,759,611	192,912,117	203,331,734
TOTAL INCOME	-171,430,163	-196,172,750	-213,113,853	-225,763,200
(SURPLUS)/DEFICIT	-18,803,590	-17,413,139	-20,201,736	-22,431,465
	10.97%	8.88%	9.48%	9.94%

COSTING OF SERVICES	Actuals 2022/23	Actuals 2023/2024	Amended Budget 2024/2025	Draft Budget 2025/2026
Service : SEWERAGE				
TOTAL EXPENDITURE	135,635,574	145,740,796	161,319,672	145,235,321
TOTAL INCOME	-113,808,744	-123,696,261	-144,079,223	-151,500,200
(SURPLUS)/DEFICIT	21,826,830	22,044,535	17,240,449	-6,264,879
	-19.18%	-17.82%	-11.97%	4.14%
Service : REFUSE				
TOTAL EXPENDITURE	102,327,511	109,969,260	134,481,209	128,430,436
TOTAL INCOME	-100,947,422	-108,669,388	-126,572,799	-134,170,200
	1,380,088	1,299,872	7,908,410	-5,739,765
	-1.37%	-1.20%	-6.25%	4.28%

It must also be noted that the consumer price index, as measured by CPI, is not always an ideal indicator of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, accommodation, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, chemicals for water treatment and other needs, fuel etc. The current challenge facing the Municipality, is to manage the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

Operational costs for both Sewerage services and Refuse Services are severely impacted by fuel price hikes and strict regulatory compliance, where tanker services and refuse trucks are part of rendering a service.
The possible consequence of loadshedding will have an impact on increased operational costs for these services, such as additional fuel costs to run generators during loadshedding at our bulk sewer works across the Overstrand in the recent past. These are compounding factors contributing to increased costs, any remains a risk as discussed.

Within this framework, the Municipality has undertaken the tariff setting process relating to rates and service charges as follows:

1.4.1 Property Rates

Property rates revenue should cover the cost of the provision of general community and support services. Determining the effective property rates tariff is therefore an integral part of the municipality's budgeting process. National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and also prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties.
The municipality obtained permission from the Minister for Local Government, on recommendation of Council, during the COVID pandemic in 2020, for the extension of the Valuation Roll for a period of two years. The General Valuation roll for the financial years 2023/24 - 2027/28 has thus been published in February 2023 by the municipality, and property owners had until 3 April 2023 to object, with 1 July 2023 as actual implementation date of this roll. The Valuation Roll is the official record of the value of all ratable properties. The previous general valuation was effective from July 2016.

In summary, the moderation in property rates increases was directly related to the extension of the valuation date as well as the implementation of new values for all properties across the Overstrand with 2 years, together with marginal property rates increases for the post Covid years (4.5% for 2020/21 and 4% for 2021/22 in effect affording ratepayers a definite relief over a prolonged period.

The most recent two years addressed the implementation of new property values, and importantly, a lowering in the cent in the rand with the 1 July 2023 implementation to ease the impact of increased property values.

This was followed by an 8% increase approved by Council for the current financial period (2024/25). The proposed Property Rates increase for 2025/26 is set at 9.7% **on the cent in the rand,** with rationale the necessary adjustment, and a direct relationship with the turnaround of the deficit position in recent years, to a stable and stronger position in ensuring a healthy cash flow, in support of replacement of critical fleet and capital projects for services other than the basis services.

Table 6 Comparison of proposed rates to be levied for the 2025/26 financial year

RATES TARIFFS

Tariff Code	Detail	2025/2026		2024/2025		1.040
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	1.097
		R	R	R	R	
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2022**					
RATE1*	Commercial Land with Improvements	0.008729	0.008729	0.007957	0.007957	9.70%
RATE2*	Residential Land with Improvements	0.004988	0.004988	0.004547	0.004547	9.70%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.000000	0.000000	0.000000	0.000000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.001248	0.001248	0.001137	0.001137	9.70%
RATE8	Undeveloped erven	0.007482	0.007482	0.006820	0.006820	9.70%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.000458	0.000458	0.000440	0.000440	4.00%
RAT12	KSRA (Kleinmond)	0.000360	0.000360	0.000346	0.000346	4.00%
RAT13	OVSRA (Onrus-Vermont)	0.000250	0.000250	0.000240	0.000240	4.00%
	PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES					

The following stipulations in the Property Rates Policy are also highlighted:

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties (excluding vacant properties) is exempted from property tax as per the Municipal Property Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Rebate" No property rates are applicable on a property with a valuation of R350 000.00 or less
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Rebate"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permanently by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR070			* A rebate of 70% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

1.4.2 Sale of Water and Impact of Tariff Increases

Evermore South Africa faces challenges with regard to potable water supply, since demand growth outstrips supply, coupled with the possible impact of climate change. Due to water source and infrastructure investment made in the previous years by Overstrand municipality, a water crisis could up until now, be averted. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- Water tariffs are designed to encourage efficient and sustainable consumption.

National Treasury has urged all municipalities some years ago to ensure that water tariff structures are cost reflective from 2014 onwards. Overstrand has implemented a phased approach in this regard. Water source management and maintenance of infrastructure together with cost-reflective tariffs will ensure that the supply challenges are managed in future to ensure sustainability. The second infrastructure levy (Table 7 below), implemented in the 2018/19 financial year, relates to a loan for water & wastewater infrastructure networks, which loan was raised over a period of three years.

Tariff increases as from 1 July 2025 are indicated in the list of tariffs in Annexure C. The increase to **10 kℓ** free water per 30-day period was implemented from 1 July 2022. Free water has since 2014 only been granted to registered indigents, in accordance with the annual NT budget circulars released, emphasising that it should be noted that municipalities are only compensated for free basic services based on an indigent user component calculation through the equitable share. The third level of phasing in the increases in the 0 – 6 kℓ category as implemented during 2013/14, to recover minimum cost of the production of water, has been further postponed up to date. The increases in the 0 – 6 kℓ category for all other residential consumers, in this budget will be the same as the general 6 % increase for water consumption tariffs, for consumption up to 18kl.

A summary of the proposed tariffs for households (residential) are as follows:

Table 7 Comparison between current water charges and increases (Domestic)

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	186.58	214.56	175.69	202.04	6.20%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	186.58	214.56	175.69	202.04	6.20%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B2	7 - 18 kl per kl	15.73	18.09	14.81	17.03	6.20%
W1B4	19 - 45 kl per kl	32.96	37.90	31.04	35.69	6.20%
W1B5	46 - 60 kl per kl	65.91	75.79	62.06	71.37	6.20%
W1B6	>60kl per kl	87.90	101.08	82.77	95.18	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B8	7 - 18 kl per kl	20.45	23.51	19.25	22.14	6.20%
W1B10	19 - 45 kl per kl	42.85	49.27	40.35	46.40	6.20%
W1B11	46 - 60 kl per kl	85.68	98.53	80.68	92.78	6.20%
W1B12	>60kl per kl	114.27	131.41	107.59	123.73	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B14	7 - 18 kl per kl	25.17	28.94	23.70	27.25	6.20%
W1B16	19 - 45 kl per kl	52.73	60.64	49.66	57.10	6.20%
W1B17	46 - 60 kl per kl	105.45	121.27	99.30	114.19	6.20%
W1B18	>60kl per kl	140.63	161.73	132.42	152.29	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B20	7 - 18 kl per kl	31.46	36.17	29.62	34.06	6.20%
W1B22	19 - 45 kl per kl	65.92	75.81	62.07	71.38	6.20%
W1B23	46 - 60 kl per kl	131.82	151.59	124.12	142.74	6.20%
W1B24	>60kl per kl	175.79	202.16	165.53	190.36	6.20%

1.4.3 Sale of Electricity and Impact of Tariff Increases

The percentage increase of Eskom bulk tariffs charged to municipalities in the NERSA notification received on 17 March 2025 are now indicated as 11,32% in this report, based on the tariff increase for Eskom customers, as approved by NERSA.

The indicative overall tariff increases for municipal electricity tariffs for municipal consumers recommended from 1 July 2025 for the electricity basket are now 9.96% on electricity, which will be implemented in conjunction with the cost reflective tariff structure (please refer to detailed information provided earlier in this report). Before mentioned has the effect of differentiated increases for individual consumers, directly in relation to the size of the capacity charge of a consumer. The final outcome from NERSA of the tariff increase is still awaited at the time of finalising this report. Any changes to the recommended increases based on forthcoming NERSA notifications will be effected accordingly. The municipality must submit the electricity tariffs application, to ensure that NERSA considers and approves the application on time for implementation on 1 July 2025.

The history to the above tariff structure, also explained in the 2024/25 budget report, is as follows - *To assist municipalities to take advantage of new regulatory requirements and changes in customer behaviour, the Provincial Government of the Western Cape initiated the Municipal Energy Resilience Project (MER).*
The MER is an initiative of the Green Economy Unit of the Department of Economic Development and Tourism (DEDAT). The project provided municipalities with the opportunity to apply for funding to conduct CoS studies, Integrated Resource Plans and Grid Capacity Connection studies. The Overstrand Municipality was one of six municipalities in the Western Cape selected to take part in this project and received funding to complete a CoS study. Overstrand Municipality commissioned a comprehensive electricity pricing study, with the following three components:

- *Ring-fencing electricity - The key objective of this part is to establish the true cost and revenue of electricity supply in the municipality.*

- *The objective of the CoS study is to know the cost of supplying customers on each tariff and to compare this with the revenue from the current tariffs and thus the cross-subsidies.*
- *A Tariff study, to analyse the structure of the tariffs and how it differs from the cost structures and identify the cross-subsidies with-in the tariffs and then to provide new tariffs.*

All small customers (domestic and business) should have fully cost reflective tariffs, with the following structure:

- *A basic charge to reflect the fixed metering, billing, revenue collection and customer services cost*
- *A capacity charge based on the installed/limited capacity of the customer*
- *An energy charge that covers the full energy cost, losses and surplus requirement.*

All large customers should be charged a Time of Use (ToU) tariff with structure and slots as per the Eskom Megaflex tariff applicable to the Overstrand area.

(The basic charge will decrease over the 4 years of the phased implementation, as part of the electricity tariff structure, since the costs of service rendering for this service also have a large component representing overheads/fixed costs. The basic charge must be associated with the fixed costs to have electricity services available to the community, inclusive of capital costs for expansion and replacement of electricity infrastructure. All other costs (maintenance, operational requirements) related to daily network availability on a 24 hours basis and service rendering from the Eskom intake points, relate to Fixed Costs. Service rendering with regard to Electricity provision is a high-risk service with immediate and costly consequences.)

The recommendations of the Cost of Supply and Pricing Study indicate that, to comply with legislation and the requirements of NERSA, the following should be implemented:

- *Simplifying subsidies for indigent customers,*
- *Phasing out of the inclined block tariff for electrical energy and replacing it ultimately with a flat rate,*
- *Phasing in a Capacity Charge to enable consumers to choose the most appropriate and cost*
- *effective electrical capacity connection they require, and*
- *Large consumers should be charged a Time of Use (ToU) tariff with structure and slots as per the Eskom Megaflex tariff applicable to the Overstrand area. This tariff allows for High- and Low Seasons as well as Peak, Standard and Off-Peak periods.*

Electricity increase consumers in the Overstrand Municipal area, for 2025/26 recommended at 9.96%, is also applied in conjunction with the new cost reflective CoS tariffs for the respective brackets of the Inclining Block Tariffs (0-350 kWh, 351-600kWh, and >600kWh). The recommendation of tariffs, for final approval by Council on 28 May 2025, must be in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) of tariffs and charges for the budget year 2025/26.

Registered indigents were granted an increased electricity units allocation from 1 July 2024, with an increase from 50 kWh, to 70 kWh, per 30-day period free of charge, in the instance that they qualify for this indigent benefit. The following table shows the impact of the proposed increases in electricity tariffs for domestic consumers:

Table 8 Comparison between current electricity charges and increases (Domestic)

ELECTRICITY TARIFFS (ROUNDING APPLICABLE) (BEFORE NERSA approval)

Tariff Code	Detail		2025/2026		2024/2025		1.9960
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
EF	FIXED CHARGES						
EF1	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R	16.65	19.15	16.65	19.15	0.00%
E1	SINGLE PHASE : DOMESTIC						
E1A	Two-Part Tariff: Credit meters 60 Amp (13.8 kVA BDMD) (Including Resorts)						
EB1A	Basic Monthly charge per meter per month	R	413.97	476.07	466.10	536.02	-11.18%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC1D	Capacity Charge : 60Amp	R	328.80	378.12	149.40	171.81	120.08%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	c	232.91	267.85	212.53	244.41	9.59%
E1A3	IBT BLOCK 2 351 - 600 kWh	c	287.82	330.99	273.93	315.02	5.07%
E1A4	IBT BLOCK 3 > 600 kWh	c	327.17	376.25	384.67	442.37	-14.95%
E1B	Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)						
EB1B	Basic Monthly charge per meter per month	R	413.97	476.07	466.10	536.02	-11.18%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	230.38	120.08%
EC1A	Capacity Charge : 30Amp	R	164.40	189.06	74.70	230.38	120.08%
EC1B	Capacity Charge : 40Amp	R	219.20	252.08	99.60	230.38	120.08%
EC1C	Capacity Charge : 50Amp	R	274.00	315.10	124.50	230.38	120.08%
EC1D	Capacity Charge : 60Amp	R	328.80	378.12	149.40	230.38	120.08%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	c	223.97	257.57	200.33	230.38	11.80%
E1B3	IBT BLOCK 2 351 - 600 kWh	c	277.90	319.59	273.93	315.02	1.45%
E1B4	IBT BLOCK 3 > 600 kWh	c	318.97	366.82	369.76	425.22	-13.74%

A major effort has been made to contain the increase in basic charges, and with that, this service will have a minor surplus of 4.66%.

The full set proposed tariffs are included in Annexure C.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 6% for sanitation (basic & consumption) is proposed from 1 July 2025.

With the previous budget (2023/24) an intensified effort to contain the costs of this service for the consumer, which resulted in an average increase of 7.21% (6.8% Basic/Fixed, 7.5% unit costs) from 1 July 2023. This service previously operated at a loss due to among others, increased maintenance costs. This position necessitated an increase of 8.9% for the current period (2024/25).

Before-mentioned, as well as replacement of aged fleet during the current financial period, now allows for a moderate recommended increase of 6% for this service, with a projected surplus for the 2025/26 financial period as a result of improvements as mentioned.

As mentioned previously in this report, costs related to substantial fuel costs for generators at bulk sewer works (unavoidable due to prolonged loadshedding) as well as fuel costs for sewer tank services, are still identified as risks. The performance of this service, inclusive of tariffs for the next budget cycle will be closely monitored.

The following factors inform the proposed tariffs:

- Sanitation charges are calculated according to the percentage water discharged as indicated in the table below;
- Tariff structure comparability research was undertaken by the Infrastructure Directorate, where it was found that the current tariff structure compares very favourably, towards the consumer, against tariff structures locally and international; and
- Free sanitation to an increased benefit of 7 kℓ (70% of 10 kℓ) was approved and implemented on 1 July 2022 for registered indigents.

The following table compares the current and proposed tariffs:

Table 9 Comparison between current sanitation charges and increases (Domestic)

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.060
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					1.06
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	19.27	22.15	18.18	20.90	6.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	170.15	195.67	161.41	185.62	5.41%
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7A5	Double the basic charge levied where networks are available but client is not connected	339.96	390.95	320.72	368.83	6.00%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A6	0 - 7 kl - **subsidised**	19.27	22.15	18.18	20.90	6.00%
SE7A7	8 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to	19.27	22.15	18.18	20.90	6.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	19.27	22.15	18.18	20.90	6.00%
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	19.27	22.15	18.18	20.90	6.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	19.27	22.15	18.18	20.90	6.00%
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	19.27	22.15	18.18	20.90	6.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	170.15	195.67	160.52	184.60	6.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	170.15	195.67	160.52	184.60	6.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	170.14	195.66	160.51	184.58	6.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8F	**INFRASTRUCTURE**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	9.60	11.04	9.60	11.04	0.00%
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%

The full-proposed tariffs are included in Annexure C.

1.4.5 Waste Removal and Impact of Tariff Increases

A tariff increase of 6% is proposed for 2025/26. One of the major cost drivers in rendering the municipal waste removal service is a heavily regulated environment. The proposed increase will allow this service to perform at a modest surplus for 2025/26, an improvement from the deficit position in previous years.

This position still needs to be improved on in order to provide the necessary cash for replacement of refuse removal trucks.
Cell 4 of the Overberg District Municipality operates since 1 April 2019. Although this cell is still operational, a planning and implementation process is underway by the Overberg District Municipality, to provide for a new regional cell in time to ensure compliance to the licencing conditions.
The new Hermanus Waste Management Facility became operational during 2022/23. Refuse removal, refuse dumps and solid waste disposal mechanisms must comply with stringent legislative requirements such as the National Environmental Management: Waste Act, No 59 of 2008. Revision of the solid waste strategy to ensure that this service can be rendered in a sustainable manner is ongoing.

The following table compares current and proposed amounts payable from 1 July 2025:

Table 10 Comparison between current waste removal fees and increases (Domestic)

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		1.0600
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.06
		R	R	R	R	
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	268.26	308.50	253.08	291.04	6.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	268.26	308.50	253.08	291.04	6.00%

All proposed refuse tariffs are listed in Annexure C.

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on large, medium and small household consumers, as well as an indigent household receiving free basic services.

MONTHLY BASKET OF TARIFFS 2025/2026					
SINGLE RESIDENTIAL	Year	Year	**Increase/Decrease**	
High Consumption	2024/2025	2025/2026	Amount	%
Valuation R3,500,000				
Rates	1,045.76	1,147.20	101.44	9.70
Sewer **SE7A1+SE8A**	414.97	439.87	24.90	6.00
Infrastructure Basic Charge Water, Electricity & Sewer	53.54	53.54	0.00	0.00
Refuse **1X Per Week**	253.08	268.26	15.18	6.00
Water 20 kl	458.80	487.24	28.45	6.20
SUB TOTAL	**2,226.15**	**2,396.12**	**169.97**	**7.64**
VAT 15%	177.06	187.34	10.28	5.81
TOTAL	2,403.21	2,583.45	180.25	7.50
SRA Rate as might be applicable to be added	**590.19**			

Medium Consumption	2024/2025	2025/2026	Amount	%
Valuation R2,500,000				
Rates	742.64	814.68	72.04	9.70
Sewer **SE7A1+SE8A**	351.36	372.44	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer	53.54	53.54	0.00	0.00
Refuse **1X Per Week**	253.08	268.26	15.18	6.00
Water 15 kl	352.30	374.14	21.84	6.20
SUB TOTAL	**1,752.92**	**1,883.06**	**130.15**	**7.42**
VAT 15%	151.54	160.26	8.72	5.75
TOTAL	1,904.46	2,043.32	138.86	7.29
SRA Rate as might be applicable to be added				

Low Consumption	2024/2025	2025/2026	Amount	%
Valuation R1,000,000				
Rates	287.96	315.90	27.93	9.70
Sewer **SE7A1+SE8A**	351.36	372.44	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer	53.54	53.54	0.00	0.00
Refuse **1X Per Week**	253.08	268.26	15.18	6.00
Water 15 kl	352.30	374.14	21.84	6.20
SUB TOTAL	**1,298.24**	**1,384.28**	**86.04**	**6.63**
VAT 15%	151.54	160.26	8.72	5.75
TOTAL	1,449.78	1,544.53	94.76	6.54
SRA Rate as might be applicable to be added				

Life-Line Consumption (ONE PART) (Indigent)	2024/2025	2025/2026	Amount	%
Valuation R50,000				
Rates	0.00	0.00	0.00	0.00
Sewer **SE7A1**	0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer	41.70	41.70	0.00	0.00
Refuse **1X Per Week**	0.00	0.00	0.00	0.00
Water 8 kl	0.00	0.00	0.00	0.00
SUB TOTAL	**41.70**	**41.70**	**0.00**	**0.00**
VAT 15%	6.26	6.26	0.00	0.00
TOTAL	47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added				

All proposed basket of tariffs are listed in Annexure C.

Table 11 MBRR Table SA14 – Household bills

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	268.67	284.70	182.43	197.03	197.03	197.03	9.7%	216.14	229.11	242.85
Electricity: Basic levy	408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)	–	–	–	74.70	74.70	74.70	340.2%	328.80	87.07	92.29
Electricity: Consumption	2,134.79	2,294.26	2,638.39	2,865.02	2,865.02	2,865.02	(3.9%)	2,754.52	2,919.79	3,094.98
Water: Basic levy	148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption	435.81	449.88	559.86	593.52	593.52	593.52	6.2%	630.30	668.12	708.21
Sanitation	444.89	464.01	497.89	542.30	542.30	542.30	6.0%	574.82	609.31	645.87
Refuse removal	201.59	213.48	228.00	253.08	253.08	253.08	6.0%	268.26	284.36	301.42
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**4,095.81**	**4,354.15**	**4,830.31**	**5,220.97**	**5,220.97**	**5,220.97**	**3.59**	**5,426.93**	**5,592.34**	**5,924.66**
VAT on Services	574.07	610.42	697.18							
Total large household bill:	**4,669.88**	**4,964.57**	**5,527.49**	**5,220.97**	**5,220.97**	**5,220.97**	**3.9%**	**5,426.93**	**5,592.34**	**5,924.66**
% increase/-decrease		**6.3%**	**11.3%**	**(5.5%)**	**–**	**–**		**3.9%**	**3.0%**	**5.9%**
Monthly Account for Household - 'Affordable Range'										
Rates and services charges:										
Property rates	186.00	197.10	126.30	136.40	136.40	136.40	9.7%	149.64	149.64	149.64
Electricity: Basic levy	408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)	–	–	–	74.70	74.70	74.70	120.1%	164.40	87.07	92.29
Electricity: Consumption	831.44	893.56	1,104.80	1,249.01	1,249.01	1,249.01	7.3%	1,339.70	1,420.08	1,505.29
Water: Basic levy	148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption	330.17	343.78	413.46	438.32	438.32	438.32	6.2%	465.50	493.43	523.04
Sanitation	392.78	409.66	440.29	478.58	478.58	478.58	6.0%	507.37	537.81	570.08
Refuse removal	201.59	213.48	228.00	253.08	253.08	253.04	6.0%	268.26	284.36	301.42
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**2,552.04**	**2,705.40**	**3,036.59**	**3,325.41**	**3,325.41**	**3,325.37**	**6.7%**	**3,548.96**	**3,766.97**	**3,980.80**
VAT on Services	354.91	376.25	436.54							
Total small household bill:	**2,906.95**	**3,081.65**	**3,473.13**	**3,325.41**	**3,325.41**	**3,325.37**	**6.7%**	**3,548.96**	**3,766.97**	**3,980.80**
% increase/-decrease		**6.0%**	**12.7%**	**(4.3%)**	**–**	**(0.0%)**		**6.7%**	**6.1%**	**5.7%**
Monthly Account for Household - 'Indigent' Household receiving free basic services										
Rates and services charges:										
Property rates	103.34	109.50	70.17	–	–	–	–	–	–	–
Electricity: Basic levy	408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)	–	–	–	74.70	74.70	74.70	120.1%	164.40	87.07	92.29
Electricity: Consumption	506.31	544.15	678.02	701.15	701.15	701.15	11.8%	783.90	830.93	880.79
Water: Basic levy	148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption	229.02	210.88	267.06	283.12	283.12	283.12	6.2%	300.70	318.74	337.87
Sanitation	340.66	355.99	381.06	415.02	415.02	415.02	6.0%	439.93	466.33	494.31
Refuse removal	201.59	213.48	228.00	253.08	253.08	253.08	6.0%	268.26	284.36	301.42
Other	(1,016.56)	(1,154.19)	(1,356.85)	(1,467.05)	(1,467.05)	(1,467.05)	7.4%	(1,575.46)	(1,669.99)	(1,770.19)
sub-total	**920.88**	**874.09**	**937.66**	**901.80**	**901.80**	**901.80**	**8.9%**	**982.28**	**1,058.48**	**1,121.99**
VAT on Services										
Total small household bill:	**920.88**	**874.09**	**937.66**	**901.80**	**901.80**	**901.80**	**8.9%**	**982.28**	**1,058.48**	**1,121.99**
% increase/-decrease		**(5.1%)**	**7.3%**	**(3.8%)**	**–**	**–**		**8.9%**	**7.8%**	**6.0%**

Please Note: Infrastructure Levy 2 – is subsidised for Indigent Households

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2025/26 budget and MTREF is informed by the following:

- Balanced budget constraint (cash operating expenditure should not exceed cash operating revenue) unless there are sound reasons for utilising existing uncommitted cash-backed reserves to fund any deficit;
- The repairs and maintenance plan relating to the asset management strategy;
- Funding of the budget over the MTREF as informed by Section 18 and 19 of the MFMA;
- Reducing expenditure on non-core programmes;
- Implementing operational gains and efficiencies;
- Strict adherences to the principle of *no project plan no budget*; and
- Taking cognisance of cost containment guidelines and assessing the status of current measures.

The following table is a high-level summary of the 2025/26 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by functional classification item

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure									
Employee related costs	454,787	480,939	522,688	586,260	593,181	593,181	618,840	642,014	672,999
Remuneration of councillors	11,582	12,315	12,730	13,912	13,506	13,506	14,012	15,062	16,151
Bulk purchases - electricity	351,600	346,418	444,223	484,477	499,605	499,605	556,160	585,970	622,242
Inventory consumed	52,661	58,220	59,851	61,091	64,368	64,368	76,168	75,536	82,189
Debt impairment	28,248	52,100	(12,141)	53,394	67,400	67,400	70,770	74,309	78,024
Depreciation and amortisation	148,319	148,321	153,790	158,441	158,441	158,441	167,211	176,609	186,617
Interest	47,584	48,152	48,571	49,814	49,814	49,814	51,227	44,657	45,526
Contracted services	237,215	257,088	293,270	316,348	342,450	342,450	356,644	375,949	400,663
Transfers and subsidies	12,813	16,086	16,512	17,417	16,717	16,717	16,770	17,487	18,128
Irrecoverable debts written off	5,258	10,206	30,884	10,709	47,709	47,709	20,000	20,000	20,000
Operational costs	116,245	142,111	181,848	192,346	189,643	189,643	164,539	142,210	130,139
Losses on disposal of Assets	30,979	–	514	–	–	–	–	–	–
Other Losses	192	72	60	–	–	–	–	–	–
Total Expenditure	**1,497,483**	**1,572,027**	**1,752,801**	**1,944,209**	**2,042,834**	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**

The budgeted allocation for employee related costs and remuneration of councillors for the 2025/26 financial year totals R632.8m which equals 30 per cent of the total operating expenditure and is within the NT norm of 25 – 40 per cent. Of this total, the provisions relating to employee related costs amounts to R29.1m of which the majority of the amount is a long-term liability (post-retirement benefits) and therefore not cash remuneration.

IMPORTANT – An organisational review was done for Overstrand Municipality, and considered and approved by Council, with a restructuring process concluded and the majority of changes implemented during 2024. This resulted in a reviewed and updated organisational structure as discussed earlier in this report. Employee related costs provided for in this budget are based on the salary budget for the current financial period, inclusive of provision for the nationally negotiated annual salary increase from 1 July 2025, and notch increases. The Staff vacancies are frozen and may only be filled, following a motivation and confirmation that the necessary budget is available in each instance, submitted to Executive Management for approval.

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2024 to 30 June 2029 was signed in 2024 and must be implemented by all municipalities on a national level. The increase thus provided for in draft budget for 2025/26 as follows: An increase in the salary budget of 5,07%, and notch increases, with an average of 2.5%, have also budgeted for in view of the SALGBC agreement to be negotiated and finalised between the employer organization (SALGA) and the respective unions. Section 57 Employees' (Directors) remuneration is determined in terms of a fixed agreement. The afore-mentioned employees receive no bonuses, which principle was negotiated with them. Regulations have been promulgated, which provide for the Minister of Co-operative Governance to determine the total remuneration packages payable to any new employees to the posts of Municipal Manager and Section 57 Employees (Directors), with effect from 1 July 2014. Existing contracts however continue until they lapse.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

On 21 October 2024, the Minister of Cooperative Governance and Traditional Affairs published the upper limits notice for the salaries, allowances and benefits of councillors and a copy of Government Notice 5446, published in Government Gazette No 51419 dated 21 October 2024. The Overstrand Municipality is, in terms of the Criteria as summarized on the Grading Certificate, regarded as a Grade 4 Municipal Council, with an increase effective from 1 July 2024.

An increase in remuneration of councillors has been factored into the 2025/26 budget, providing for 5.07%, in the absence of specific indication at the time of the tabling of the Draft Budget

The provision of debt impairment and write-off of bad debts for consumer accounts has been determined based on an annual collection rate of close to 98 per cent and the Debt Write-off Policy of the Municipality. The provision for impairment has however been revisited.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate of asset consumption. Budget appropriations in this regard total R167,2m for the 2025/26 financial year and equates to 7,92 per cent of the total operating expenditure. Note that the implementation of the GRAP 17 accounting standard meant bringing a range of assets previously fully depreciated and not included in the assets register, back onto the assets register. This resulted in a significant increase in depreciation at implementation, relative to previous years. This aspect is further highlighted in para. 1.3 of this report.

Finance charges consist of the repayment of interest on long-term borrowing (cost of capital). Finance charges comprise 2.42 per cent of operating expenditure. The gearing ratio of borrowing to revenue is expected to be below 35% for 2025/26, which is below the outer proposed limit of National Treasury.

Bulk purchases are directly informed by the purchase of electricity from Eskom. Municipalities were notified by NERSA that Eskom tariff increases has been approved at 11.32% for bulk purchases. The increase indicated in this budget report now reflects the same price increase from 1 July 2025.

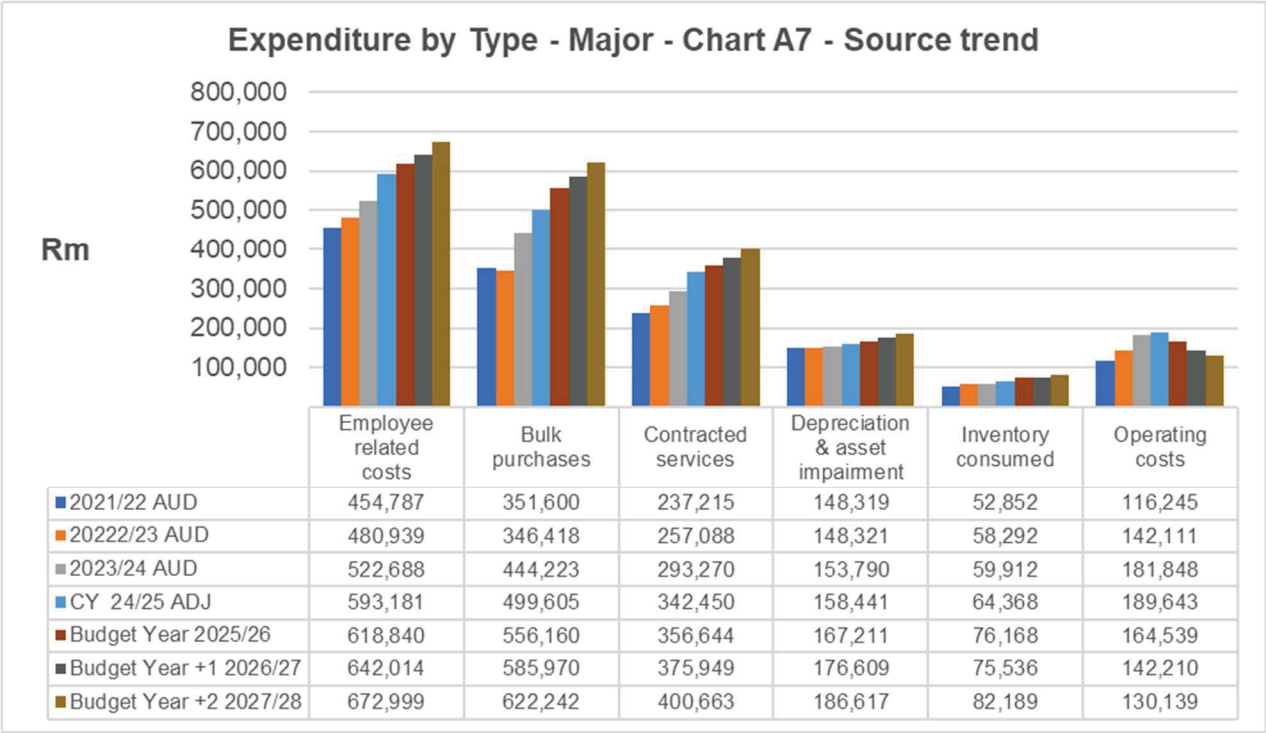
Other materials, now classified as Inventory in mSCOA, comprise amongst others the purchase of materials for maintenance, cleaning materials, fuel, printing etc. In previous financial years the expenditure on top structures relating to Housing Projects funded through the Human Settlement Grant (Construction Contracts) that fluctuates from year to year causes major discrepancies in the trend for this type of expenditure.

In line with the Municipality's repairs and maintenance plan, this group of expenditure has been prioritised to ensure sustainability of the Municipality's infrastructure. The introduction of further reclassification resulting from mSCOA caused a shift in expenditure budgeted under Repairs and maintenance as well as Contracted Services, in relation to figures in the past few years.

Contracted services have been identified as an area for the municipality to implement efficiencies. As part of the compilation of the 2024 /25 MTREF, this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued forthwith. In the 2025/26 financial year, this group of expenditure totals R356.4m. Further details relating to contracted services can be seen in Table 62 MBRR SA1.

Other Expenditure, now classified as Operational Costs in mSCOA, comprises of various line items relating to the daily operations of the municipality. The introduction and reclassification resulting from mSCOA has caused a shift in expenditure previously classified and budgeted under general expenses to Inventory (materials) and contracted services. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to other expenditure can be seen in Table 62 MBRR SA1. It is highlighted that the NT A Schedules, although revised, does not sufficiently reflect all mSCOA classifications relating to all types of expenditure.

The following table gives a breakdown of the major expenditure categories for the 2025/26 financial year.



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Inventory consumed	Operating costs
2021/22 AUD	454,787	351,600	237,215	148,319	52,852	116,245
20222/23 AUD	480,939	346,418	257,088	148,321	58,292	142,111
2023/24 AUD	522,688	444,223	293,270	153,790	59,912	181,848
CY 24/25 ADJ	593,181	499,605	342,450	158,441	64,368	189,643
Budget Year 2025/26	618,840	556,160	356,644	167,211	76,168	164,539
Budget Year +1 2026/27	642,014	585,970	375,949	176,609	75,536	142,210
Budget Year +2 2027/28	672,999	622,242	400,663	186,617	82,189	130,139

Figure 1 Main operational expenditure categories for the 2025/26 financial year

1.5.1 Priority given to repairs and maintenance

Alignment to this priority has been undertaken to preserve and maintain the Municipality's current infrastructure. The 2025/26 budget and MTREF provides for continuing in the area of asset maintenance, as informed by the asset maintenance strategy and repairs and maintenance plan of the Municipality.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance.

Table 13 Operational repairs and maintenance

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and Maintenance by Expenditure Item									
Employee related costs	113,771	116,569	122,183	132,398	140,089	140,089	149,107	157,123	164,901
Inventory Consumed (Project Maintenance)	22,089	23,186	28,196	25,845	22,170	22,170	27,014	31,091	35,253
Contracted Services	99,098	97,410	114,352	123,054	140,357	140,357	125,509	133,261	140,675
Other Expenditure	10,428	12,340	15,734	14,477	15,152	15,152	17,189	16,941	17,645
Total Repairs and Maintenance Expenditure	245,386	249,505	280,465	295,774	317,767	317,767	318,818	338,416	358,473

For 2025/26 MTREF, operational repairs and maintenance remain a strategic imperative owing to the aging of the Municipality's infrastructure. In relation to the total operating expenditure, repairs and maintenance comprises on average 15.09 per cent of the budget over the respective financial years of the MTREF.

The table below provides a breakdown of the repairs and maintenance in relation to asset classes:

Table 14 Repairs and maintenance per asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**141,079**	**137,671**	**159,666**	**173,170**	**182,234**	**182,234**	**193,053**	**209,847**	**223,874**
Roads Infrastructure	64,340	54,418	74,585	78,769	79,784	79,784	85,143	92,660	100,377
Roads	64,340	54,418	74,585	78,769	79,784	79,784	85,143	92,660	100,377
Storm water Infrastructure	6,870	6,157	5,588	6,361	11,679	11,679	13,746	14,479	15,222
Storm water Conveyance	6,870	6,157	5,588	6,361	11,679	11,679	13,746	14,479	15,222
Electrical Infrastructure	30,721	35,380	38,864	40,144	45,567	45,567	49,278	51,502	54,259
LV Networks	30,721	35,380	38,864	40,144	45,567	45,567	49,278	51,502	54,259
Water Supply Infrastructure	21,088	20,432	19,038	24,954	19,116	19,116	20,984	22,129	23,335
Water Treatment Works	272	33	–	331	–	–	–	–	–
Distribution	18,916	18,708	17,457	21,542	18,075	18,075	19,901	20,981	22,118
Distribution Points	1,900	1,691	1,581	3,081	1,042	1,042	1,083	1,148	1,217
Sanitation Infrastructure	11,710	12,634	12,280	14,322	15,431	15,431	12,419	16,948	17,871
Reticulation	6,507	6,759	6,576	8,338	8,522	8,522	8,521	9,361	9,829
Waste Water Treatment Works	5,203	5,875	5,703	5,984	6,909	6,909	3,898	7,587	8,042
Solid Waste Infrastructure	6,351	8,650	9,310	8,620	10,658	10,658	11,483	12,129	12,810
Waste Processing Facilities	1,574	2,662	3,003	3,100	3,100	3,100	3,100	3,317	3,549
Waste Drop-off Points	4,777	5,988	6,307	5,520	7,558	7,558	8,383	8,812	9,261
Community Assets	**50,376**	**53,486**	**55,786**	**66,438**	**62,935**	**62,935**	**63,754**	**66,930**	**70,335**
Community Facilities	37,455	40,568	43,765	49,396	47,904	47,904	48,316	50,789	53,442
Halls	4,464	5,950	5,954	7,405	5,113	5,113	5,464	5,737	6,172
Libraries	–	14	72	1,800	–	–	–	–	–
Cemeteries/Crematoria	1,037	943	978	994	2,869	2,869	3,111	3,257	3,402
Police	–	–	–	–	–	–	–	–	–
Parks	27,586	28,619	31,644	33,755	31,945	31,945	31,742	33,422	35,120
Public Open Space	3,886	4,553	4,667	4,401	4,667	4,667	4,186	4,361	4,538
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	482	488	450	1,041	3,308	3,308	3,812	4,011	4,210
Sport and Recreation Facilities	12,921	12,919	12,021	17,042	15,031	15,031	15,437	16,141	16,894
Outdoor Facilities	12,921	12,919	12,021	17,042	15,031	15,031	15,437	16,141	16,894
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**15,056**	**16,833**	**12,818**	**13,758**	**20,254**	**20,254**	**18,955**	**13,511**	**13,784**
Operational Buildings	15,056	16,833	12,818	13,758	20,254	20,254	18,955	13,511	13,784
Municipal Offices	15,048	16,773	12,726	13,720	20,254	20,254	18,955	13,511	13,784
Building Plan Offices	–	25	59	–	–	–	–	–	–
Depots	8	34	33	38	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Computer Software and Applications	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Computer Equipment	2,490	2,157	1,898	2,566	3,026	3,026	2,546	2,546	2,546
Computer Equipment	2,490	2,157	1,898	2,566	3,026	3,026	2,546	2,546	2,546
Furniture and Office Equipment	5,004	8,206	12,316	7,747	1,682	1,682	1,704	1,722	1,783
Furniture and Office Equipment	5,004	8,206	12,316	7,747	1,682	1,682	1,704	1,722	1,783
Machinery and Equipment	4,059	4,163	6,749	5,983	7,282	7,282	5,807	9,633	10,253
Machinery and Equipment	4,059	4,163	6,749	5,983	7,282	7,282	5,807	9,633	10,253
Transport Assets	21,406	20,160	23,455	17,145	31,037	31,037	22,339	23,637	25,014
Transport Assets	21,406	20,160	23,455	17,145	31,037	31,037	22,339	23,637	25,014
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**245,386**	**249,505**	**280,465**	**295,774**	**317,767**	**317,767**	**318,818**	**338,416**	**358,473**
R&M as a % of PPE	*6.8%*	*6.8%*	*7.6%*	*7.6%*	*8.1%*	*8.1%*	*8.3%*	*8.8%*	*9.5%*
R&M as % Operating Expenditure	*16.4%*	*15.9%*	*16.0%*	*15.2%*	*15.6%*	*15.6%*	*23.2%*	*16.0%*	*16.5%*

For the 2025/26 financial year, 15.09 per cent or R318.8m of the total budget will be spent on repairs and maintenance, of which R193.1m is for infrastructure. Roads infrastructure has received a significant proportion of the infrastructure allocation totalling 44.1 per cent (R85.1m), followed by community assets at 20 per cent (R63.8m) and electricity at 15.45 per cent (R49.3m) on the total repairs and maintenance allocation.

1.5.2 Free Basic Services: Basic Social Services Package

The social package assists households that are indigent or face other circumstances that limit their ability to pay for services. To receive these free/subsidised services the households are required to register in terms of the Municipality's Indigent Policy. The budgeted indigent households for 2025/26 is estimated at 5 800.

The following is an extract from NT Budget Circular 85:
"The change in the treatment of cost of free basic services indicates that municipalities must not disclose the support to indigents on table SA21 "Transfers and grants". The change in the treatment of free basic services has been fully implemented during the 2017/2018 financial year already.

Details relating to free services and basic service delivery measurement is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement).

The cost of the social package of the registered indigent households is fully covered by the local government equitable share received in terms of the annual Division of Revenue Act and that portion relating to a specific service has been apportioned as revenue to that specific service.

Table 15 MBRR Table SA21 – Transfers and grants made by the municipality

WC032 Overstrand - Supporting Table SA21 Transfers and grants made by the municipality

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to Organisations									
Operational	–	500	530	800	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations	–	500	530	800	–	–	–	–	–
Cash Transfers to Groups of Individuals									
Operational	12,813	14,286	15,982	16,617	16,717	16,717	16,770	17,487	18,128
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:	12,813	14,286	15,982	16,617	16,717	16,717	16,770	17,487	18,128
TOTAL CASH TRANSFERS AND GRANTS	12,813	14,786	16,512	17,417	16,717	16,717	16,770	17,487	18,128
Capital	–	1,300	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:	–	1,300	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS	–	1,300	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	12,813	16,086	16,512	17,417	16,717	16,717	16,770	17,487	18,128

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote and functional area:

Table 16 2025/26 Medium-term capital budget per function

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional									
Governance and administration	3,761	2,228	6,967	3,490	3,455	3,455	3,500	–	–
Executive and council	3	5	7	520	70	70	70	–	–
Finance and administration	3,759	2,223	6,960	2,970	3,385	3,385	3,430	–	–
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	63,534	40,838	43,100	32,711	56,954	56,954	72,520	15,000	22,392
Community and social services	1,458	3,890	1,371	2,235	1,351	1,351	6,625	–	–
Sport and recreation	5,047	3,318	5,741	13,397	17,509	17,509	33,901	2,000	9,392
Public safety	7,998	5,007	2,310	3,950	6,650	6,650	7,452	–	–
Housing	49,031	28,623	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	11,405	20,518	17,926	3,277	7,475	7,475	18,954	9,400	5,000
Planning and development	2,656	3,719	6,170	975	2,875	2,875	1,554	–	–
Road transport	8,748	16,799	11,755	2,302	4,600	4,600	17,400	9,400	5,000
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	113,677	125,737	125,525	145,151	155,335	155,335	163,372	122,643	104,983
Energy sources	28,253	55,692	49,583	53,461	51,031	51,031	60,218	30,551	38,983
Water management	36,721	31,608	29,092	43,575	40,700	40,700	63,653	51,142	23,800
Waste water management	45,732	32,801	46,735	45,534	58,723	58,723	34,560	38,850	38,300
Waste management	2,972	5,637	115	2,580	4,880	4,880	4,940	2,100	3,900
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	192,377	189,321	193,518	184,628	223,219	223,219	258,346	147,043	132,375

For 2025/26, an amount of R163.4m has been appropriated for the development of basic services infrastructure, which represents 63.2 per cent of the total capital budget of R258.3m. In the outer years, this amount totals R122.6m, 83.4 per cent and R104.9m, 79.3 per cent respectively for each of these financial years. Water infrastructure has the highest allocation at R63.6m in 2025/26, which equates to 38.9 per cent of the basic services infrastructure allocation, followed by electricity at 36.9 per cent, R60.2m, wastewater management 21.2 per cent, R34.6m and waste management allocation at 3 per cent, R4.9m. Over the MTREF, the capital housing grant expenditure relating to housing infrastructure provision amounts to R50.5m.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 25 MBRR A9 (Asset Management). In addition to the MBRR Table A9, MBRR Tables SA34a, b, c & e provides a detailed breakdown of the capital programme relating to new assets construction as well as operational repairs and maintenance by asset class. Some of the salient projects to be undertaken during 2025/26 includes, amongst others:

Top 10 Capital Projects

Project Description	Ward	AMOUNT
REFURBISHMENT OF BUFFELS RIVER WTW	Multi-ward KM Area	30,397,000
LCH SERVICES	Overstrand	24,542,000
ELECTRIFICATION OF LOW COST HOUSING AREAS	Overstrand	13,908,000
UPGRADING OF PUMPSTATIONS AND RISING MAINS	Overstrand	13,000,000
REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	12,700,000
UPGRADE MOUNT PLEASANT SPORT GROUNDS	Ward 04	12,200,000
UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)	Ward 08	10,629,000
NEW STILL STREET 66KV 11KV SUBSTATION	Ward 03	10,000,000
HERMANUS MV/LV UPGRADE REPLACEMENT	Ward 03	9,000,000
VEHICLES-ROADS	Overstrand	8,250,000

Furthermore, Annexure E contains a detailed breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget to be spent per vote over the MTREF.

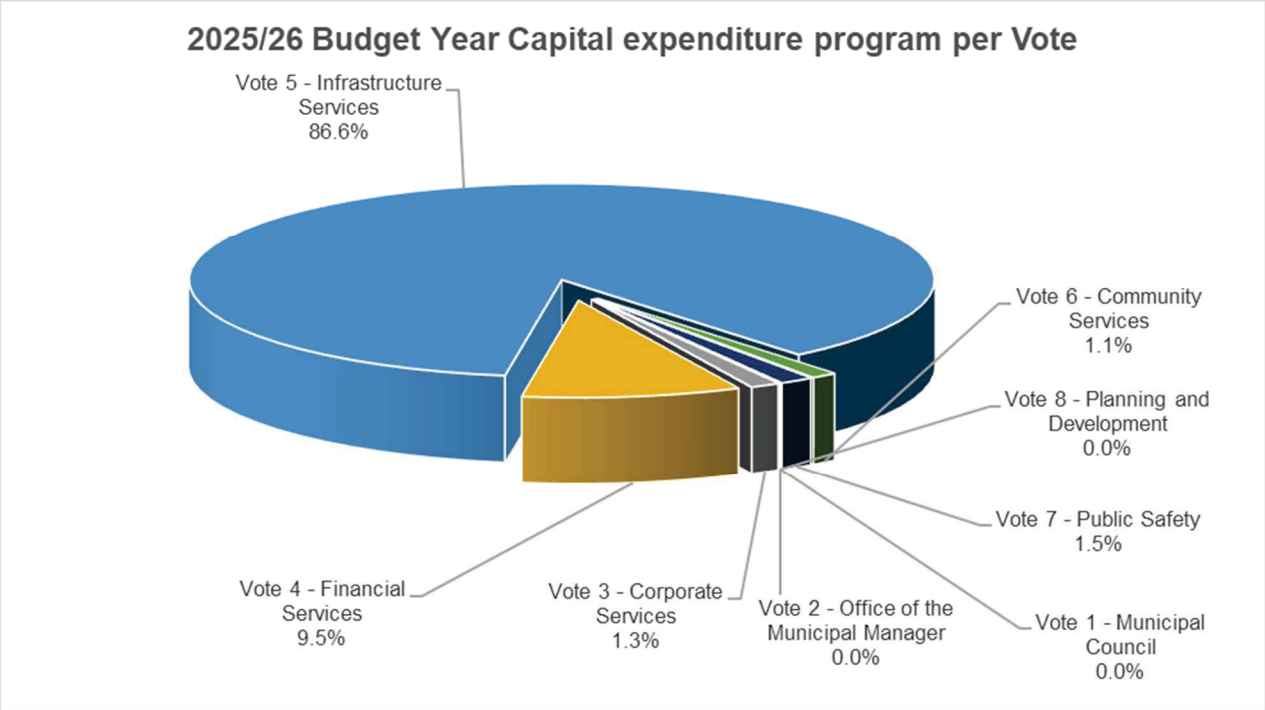


Figure 2 Capital Infrastructure Programme

1.6.1 Future operational cost of new infrastructure

An estimate has been included in Table 59 MBRR SA35. Furthermore, a long-term financial plan implementation policy has been developed to encompass costs over the long term. It needs to be noted that as part of the 2025/26 MTREF, this expenditure has been factored into the two outer years of the operational budget.

1.7 Annual Budget Tables

The following section of the report presents the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2025/26 budget and MTREF to be approved and/or noted by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 17 MBRR Table A1 - Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance									
Property rates	280,176	297,101	339,596	361,957	367,000	367,000	383,977	407,016	431,437
Service charges	825,476	840,648	1,001,922	1,040,890	1,111,546	1,111,546	1,199,626	1,275,712	1,352,255
Investment revenue	31,884	51,751	68,418	51,250	59,250	59,250	55,000	58,300	61,798
Transfer and subsidies - Operational	151,903	172,162	191,359	190,368	199,400	199,400	205,957	210,874	218,553
Other own revenue	139,661	188,650	166,288	192,796	209,807	209,807	173,311	153,129	139,700
Total Revenue (excluding capital transfers and	1,429,101	1,550,312	1,767,584	1,837,261	1,947,003	1,947,003	2,017,871	2,105,031	2,203,743
Employee costs	454,787	480,939	522,688	586,260	593,181	593,181	618,840	642,014	672,999
Remuneration of councillors	11,582	12,315	12,730	13,912	13,506	13,506	14,012	15,062	16,151
Depreciation and amortisation	148,319	148,321	153,790	158,441	158,441	158,441	167,211	176,609	186,617
Interest	47,584	48,152	48,571	49,814	49,814	49,814	51,227	44,657	45,526
Inventory consumed and bulk purchases	404,261	404,638	504,074	545,567	563,973	563,973	632,328	661,507	704,430
Transfers and subsidies	12,813	16,086	16,512	17,417	16,717	16,717	16,770	17,487	18,128
Other expenditure	418,137	461,576	494,436	572,798	647,203	647,203	611,953	612,468	628,825
Total Expenditure	1,497,483	1,572,027	1,752,801	1,944,209	2,042,834	2,042,834	2,112,340	2,169,802	2,272,678
Surplus/(Deficit)	(68,383)	(21,715)	14,783	(106,948)	(95,831)	(95,831)	(94,469)	(64,771)	(68,935)
Transfers and subsidies - capital (monetary allocations)	87,270	125,273	92,977	65,533	86,841	86,841	101,549	77,043	52,375
Transfers and subsidies - capital (in-kind)	2,060	6,130	21,280	–	3,658	3,658	–	–	–
Surplus/(Deficit) after capital transfers &	20,948	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	20,948	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)
Capital expenditure & funds sources									
Capital expenditure	192,377	189,321	193,518	184,628	223,219	223,219	258,346	147,043	132,375
Transfers recognised - capital	91,365	112,876	114,260	65,533	90,499	90,499	101,549	77,043	52,375
Borrowing	65,237	34,249	66,513	93,010	89,511	89,511	106,337	70,000	80,000
Internally generated funds	35,775	23,730	12,745	26,085	43,209	43,209	50,460	–	–
Total sources of capital funds	192,377	170,854	193,518	184,628	223,219	223,219	258,346	147,043	132,375
Financial position									
Total current assets	789,523	833,727	913,690	829,027	899,548	899,548	942,343	1,026,617	1,094,672
Total non current assets	3,946,923	4,012,995	4,073,258	4,237,717	4,275,864	4,275,864	4,166,089	4,130,484	4,079,612
Total current liabilities	309,129	306,872	311,250	434,783	434,783	434,783	326,629	348,117	364,620
Total non current liabilities	703,137	707,060	713,869	661,193	661,193	661,193	693,169	696,336	701,693
Community wealth/Equity	3,724,180	3,832,790	3,961,830	3,970,769	4,079,436	4,079,436	4,088,634	4,112,648	4,107,972
Cash flows									
Net cash from (used) operating	197,999	214,123	211,450	141,341	206,650	206,650	223,747	241,193	209,648
Net cash from (used) investing	(191,549)	(184,495)	(176,913)	(189,608)	(214,712)	(214,712)	(228,178)	(147,403)	(132,375)
Net cash from (used) financing	(2,893)	628	(4,414)	7,795	7,795	7,795	(59,454)	10,667	9,934
Cash/cash equivalents at the year end	616,280	646,535	676,658	660,378	676,391	676,391	723,115	827,571	914,779
Cash backing/surplus reconciliation									
Cash and investments available	676,792	714,746	753,703	744,849	760,862	760,862	731,515	827,571	914,779
Application of cash and investments	112,099	133,875	109,242	107,257	105,059	105,059	102,548	102,912	106,782
Balance - surplus (shortfall)	564,693	580,871	644,461	637,592	655,803	655,803	628,967	724,660	807,996
Asset management									
Asset register summary (WDV)	3,886,411	3,944,784	3,996,213	4,153,247	4,191,393	4,191,393	4,157,689	4,130,484	4,079,612
Depreciation	147,004	148,321	153,664	158,373	158,373	158,373	167,211	176,609	186,617
Renewal and Upgrading of Existing Assets	72,662	56,518	51,250	70,885	74,168	74,168	110,336	91,342	78,192
Repairs and Maintenance	245,386	249,505	280,465	295,774	317,767	317,767	318,818	338,416	358,473
Free services									
Cost of Free Basic Services provided	30,760	32,314	41,699	33,417	33,417	33,417	35,422	37,547	39,800
Revenue cost of free services provided	–	–	–	85,721	85,721	85,721	93,856	99,487	105,456
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's service delivery and commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
    a. The accounting surplus/deficit is negative over the MTREF, however on a positive trajectory, thus ultimately aimed at an accounting surplus position.
    b. Capital expenditure is balanced by capital funding sources, of which
        i. Transfers recognised is reflected on the Financial Performance Budget;
        ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
        iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive and stable indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation indicate the cash over the MTREF.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Table 18 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
Governance and administration	393,138	462,263	564,280	534,699	546,469	546,469	558,698	590,604	624,556
Executive and council	53,624	73,092	106,420	91,905	77,625	77,625	78,908	83,069	86,816
Finance and administration	339,514	389,170	457,860	442,794	468,844	468,844	479,790	507,536	537,741
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	164,894	182,416	159,424	193,553	218,751	218,751	190,872	131,068	123,015
Community and social services	9,726	9,270	9,474	9,154	9,293	9,293	9,667	9,797	10,407
Sport and recreation	15,568	14,939	18,510	24,504	27,744	27,744	42,443	18,294	26,663
Public safety	48,216	76,056	(7,188)	61,852	70,323	70,323	71,012	71,492	72,585
Housing	91,383	82,150	138,628	98,043	111,391	111,391	67,750	31,486	13,360
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	24,301	34,098	36,468	14,207	26,517	26,517	25,010	24,576	18,975
Planning and development	17,461	19,181	21,179	12,358	15,389	15,389	15,605	12,727	13,491
Road transport	6,342	14,877	15,248	1,802	9,990	9,990	6,430	9,848	5,483
Environmental protection	498	40	40	46	1,138	1,138	2,975	2,000	0
Trading services	936,098	1,002,939	1,121,669	1,160,336	1,245,766	1,245,766	1,344,840	1,435,825	1,489,571
Energy sources	557,894	576,269	661,409	689,348	739,445	739,445	803,779	847,370	897,368
Water management	156,426	182,255	206,017	204,493	225,167	225,167	254,990	264,806	252,630
Waste water management	123,924	141,829	145,524	142,748	154,476	154,476	151,900	181,383	189,066
Waste management	97,854	102,585	108,719	123,746	126,678	126,678	134,170	142,266	150,507
Other	–	0	0	–	–	–	–	–	–
Total Revenue - Functional	1,518,431	1,681,715	1,881,841	1,902,794	2,037,502	2,037,502	2,119,420	2,182,074	2,256,118
Expenditure - Functional									
Governance and administration	296,840	280,075	290,826	247,182	238,887	238,887	239,756	237,736	255,515
Executive and council	65,261	60,364	68,349	71,584	60,106	60,106	54,863	46,956	48,880
Finance and administration	228,680	216,561	219,138	170,452	174,264	174,264	180,030	185,761	201,405
Internal audit	2,898	3,150	3,339	5,145	4,517	4,517	4,863	5,019	5,230
Community and public safety	247,198	297,737	296,230	353,370	379,431	379,431	367,826	363,659	360,828
Community and social services	20,500	22,970	36,149	25,282	27,552	27,552	28,762	29,798	31,171
Sport and recreation	53,049	57,811	57,556	69,335	68,154	68,154	79,622	83,511	87,667
Public safety	126,920	156,969	92,802	167,271	197,002	197,002	209,210	224,545	234,013
Housing	46,729	59,987	109,723	91,482	86,724	86,724	50,232	25,804	7,977
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	183,133	179,614	204,094	219,096	222,421	222,421	238,076	245,574	259,910
Planning and development	47,152	47,425	48,212	53,667	51,468	51,468	58,293	56,773	59,362
Road transport	114,891	107,694	131,258	140,211	138,671	138,671	150,904	161,508	174,428
Environmental protection	21,090	24,496	24,623	25,218	32,282	32,282	28,879	27,292	26,120
Trading services	767,390	810,879	958,821	1,120,638	1,196,161	1,196,161	1,259,762	1,315,596	1,388,858
Energy sources	438,281	439,681	553,664	655,407	687,564	687,564	755,473	789,896	836,301
Water management	131,792	139,629	160,902	179,516	199,157	199,157	203,332	207,498	216,740
Waste water management	110,529	134,709	147,196	159,566	175,851	175,851	172,526	186,104	195,274
Waste management	86,788	96,861	97,059	126,149	133,588	133,588	128,430	132,099	140,543
Other	2,923	3,722	2,830	3,923	5,935	5,935	6,921	7,237	7,567
Total Expenditure - Functional	1,497,483	1,572,027	1,752,801	1,944,209	2,042,834	2,042,834	2,112,340	2,169,802	2,272,678
Surplus/(Deficit) for the year	20,948	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification) - mSCOA – Function/Sub Function

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification. The modified GFS functional classification, now Function/Sub Function, divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas, which enables National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 19 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
Vote 1 - Municipal Council	53,270	74,415	106,209	91,820	77,622	77,622	78,908	83,068	86,815
Vote 2 - Office of the Municipal Manager	–	–	–	–	1,931	1,931	515	546	579
Vote 3 - Corporate Services	3,603	1,496	1,492	1,364	1,764	1,764	1,274	1,345	1,419
Vote 4 - Financial Services	325,949	370,122	436,859	437,064	451,907	451,907	477,666	503,242	532,331
Vote 5 - Infrastructure Services	1,034,384	1,102,798	1,275,677	1,260,015	1,368,081	1,368,081	1,419,613	1,476,820	1,508,055
Vote 6 - Community Services	27,139	24,795	29,545	34,972	38,268	38,268	52,939	28,869	37,900
Vote 7 - Municipal Public Safety	48,857	76,056	(7,188)	61,852	70,323	70,323	71,012	71,492	72,585
Vote 8 - Planning and Development	25,229	32,033	39,248	15,707	27,606	27,606	17,494	16,692	16,433
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**1,518,431**	**1,681,715**	**1,881,841**	**1,902,794**	**2,037,502**	**2,037,502**	**2,119,420**	**2,182,074**	**2,256,118**
Expenditure by Vote ***to be appropriated***									
Vote 1 - Municipal Council	36,404	46,177	41,353	54,329	53,910	53,910	55,516	51,174	53,459
Vote 2 - Office of the Municipal Manager	10,117	9,709	14,201	25,593	30,559	30,559	33,702	35,365	36,868
Vote 3 - Corporate Services	54,553	58,075	56,963	72,318	76,578	76,578	82,589	85,570	88,975
Vote 4 - Financial Services	136,612	140,078	106,638	138,929	167,837	167,837	171,468	180,629	197,884
Vote 5 - Infrastructure Services	893,615	943,253	1,189,410	1,210,945	1,261,213	1,261,213	1,293,520	1,327,938	1,386,610
Vote 6 - Community Services	152,166	157,827	186,656	192,551	190,034	190,034	203,116	203,744	213,945
Vote 7 - Municipal Public Safety	123,167	153,723	94,947	175,704	191,120	191,120	201,555	216,833	225,625
Vote 8 - Planning and Development	90,848	63,185	62,634	73,840	71,584	71,584	70,875	68,549	69,312
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**1,497,483**	**1,572,027**	**1,752,801**	**1,944,209**	**2,042,834**	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**
Surplus/(Deficit) for the year	**20,948**	**109,688**	**129,040**	**(41,415)**	**(5,332)**	**(5,332)**	**7,080**	**12,272**	**(16,560)**

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) – mSCOA – Own Segment

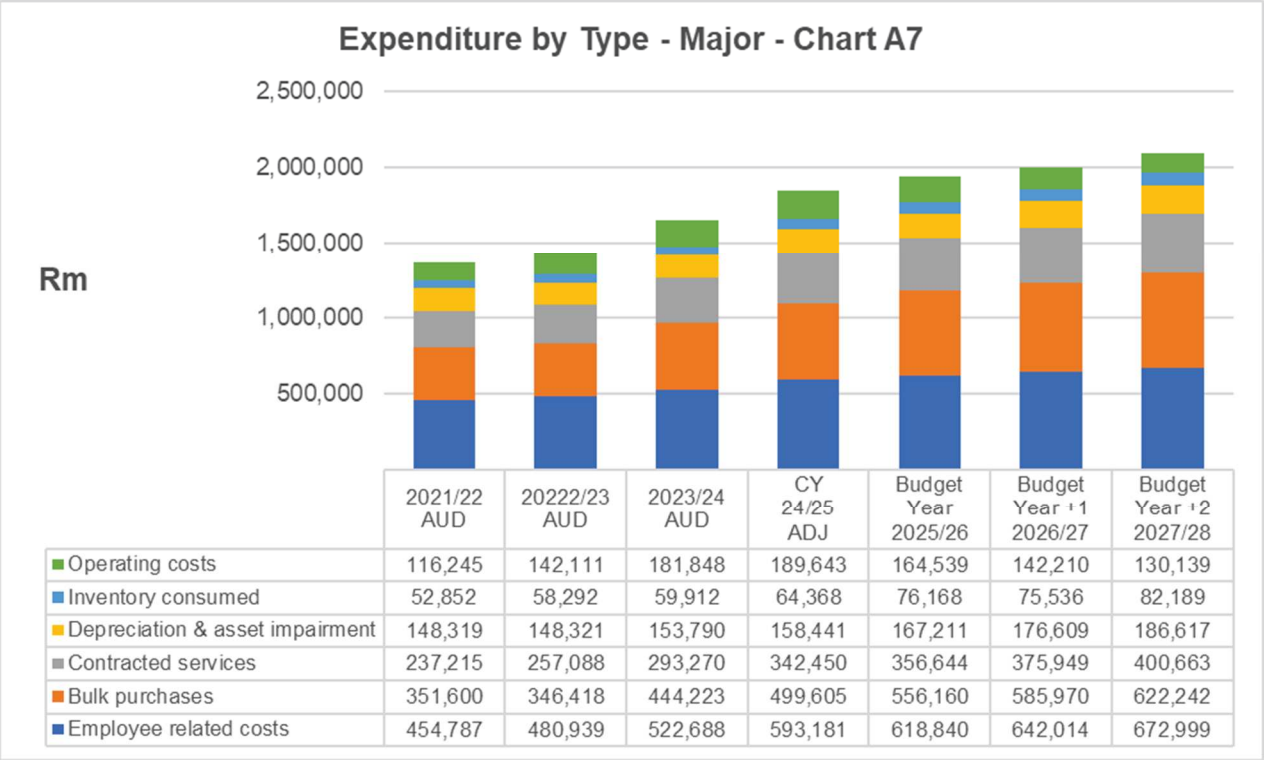
1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per own segment: municipal vote (directorate). This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised: capital) and so does not balance to the operating revenue shown on Table A4.

Table 20 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue									
Exchange Revenue									
Service charges - Electricity	512,791	495,999	607,716	636,747	679,000	679,000	745,540	791,153	838,623
Service charges - Water	142,484	158,070	182,282	176,718	197,000	197,000	209,109	221,026	234,288
Service charges - Waste Water Management	93,237	100,655	114,193	118,479	126,600	126,600	129,533	140,980	149,439
Service charges - Waste Management	76,964	85,923	97,731	108,946	108,946	108,946	115,444	122,552	129,905
Sale of Goods and Rendering of Services	68,874	80,449	131,093	102,760	97,788	97,788	63,725	40,330	23,509
Agency services	6,880	7,140	6,599	7,103	7,103	7,103	7,500	7,950	8,427
Interest	24	33	215	0	0	0	0	0	0
Interest earned from Receivables	3,370	5,796	10,299	9,400	11,500	11,500	12,500	13,250	14,045
Interest earned from Current and Non Current Assets	31,884	51,751	68,418	51,250	59,250	59,250	55,000	58,300	61,798
Dividends	–	–	–	–	–	–	–	–	–
Rent on Land	1,650	1,401	2,704	1,889	1,889	1,889	452	479	508
Rental from Fixed Assets	5,042	5,346	5,583	5,676	7,176	7,176	7,544	7,996	8,475
Licence and permits	1,002	1,143	923	779	779	779	780	827	876
Special rating levies		–	–	–	–	–	15,420	16,037	16,678
Operational Revenue	7,497	10,988	10,968	8,539	8,544	8,544	5,554	5,886	6,238
Non-Exchange Revenue									
Property rates	280,176	297,101	339,596	361,957	367,000	367,000	383,977	407,016	431,437
Surcharges and Taxes	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	35,124	58,043	(22,970)	44,889	52,460	52,460	52,537	52,636	52,741
Licences or permits	1,778	1,834	2,008	2,000	2,000	2,000	2,000	2,120	2,247
Transfer and subsidies - Operational	151,903	172,162	191,359	190,368	199,400	199,400	205,957	210,874	218,553
Interest	851	1,294	2,186	2,110	2,110	2,110	2,300	2,438	2,584
Fuel Levy	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	904	–	–	10,807	10,807	–	–	–
Other Gains	7,570	14,279	16,679	7,650	7,650	7,650	3,000	3,180	3,371
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,429,101**	**1,550,312**	**1,767,584**	**1,837,261**	**1,947,003**	**1,947,003**	**2,017,871**	**2,105,031**	**2,203,743**
Expenditure									
Employee related costs	454,787	480,939	522,688	586,260	593,181	593,181	618,840	642,014	672,999
Remuneration of councillors	11,582	12,315	12,730	13,912	13,506	13,506	14,012	15,062	16,151
Bulk purchases - electricity	351,600	346,418	444,223	484,477	499,605	499,605	556,160	585,970	622,242
Inventory consumed	52,661	58,220	59,851	61,091	64,368	64,368	76,168	75,536	82,189
Debt impairment	28,248	52,100	(12,141)	53,394	67,400	67,400	70,770	74,309	78,024
Depreciation and amortisation	148,319	148,321	153,790	158,441	158,441	158,441	167,211	176,609	186,617
Interest	47,584	48,152	48,571	49,814	49,814	49,814	51,227	44,657	45,526
Contracted services	237,215	257,088	293,270	316,348	342,450	342,450	356,644	375,949	400,663
Transfers and subsidies	12,813	16,086	16,512	17,417	16,717	16,717	16,770	17,487	18,128
Irrecoverable debts written off	5,258	10,206	30,884	10,709	47,709	47,709	20,000	20,000	20,000
Operational costs	116,245	142,111	181,848	192,346	189,643	189,643	164,539	142,210	130,139
Losses on disposal of Assets	30,979	–	514	–	–	–	–	–	–
Other Losses	192	72	60	–	–	–	–	–	–
Total Expenditure	**1,497,483**	**1,572,027**	**1,752,801**	**1,944,209**	**2,042,834**	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**
Surplus/(Deficit)	**(68,383)**	**(21,715)**	**14,783**	**(106,948)**	**(95,831)**	**(95,831)**	**(94,469)**	**(64,771)**	**(68,935)**
Transfers and subsidies - capital (monetary allocations)	87,270	125,273	92,977	65,533	86,841	86,841	101,549	77,043	52,375
Transfers and subsidies - capital (in-kind)	2,060	6,130	21,280	–	3,658	3,658	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**20,948**	109,688	129,040	**(41,415)**	**(5,332)**	**(5,332)**	**7,080**	**12,272**	**(16,560)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**20,948**	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**20,948**	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**20,948**	**109,688**	**129,040**	**(41,415)**	**(5,332)**	**(5,332)**	**7,080**	**12,272**	**(16,560)**

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total operating revenue is R1.947 billion in 2024/25 and indicates an increase to R2.018 billion in 2025/26.
2. Revenue to be generated from property rates is R367 million in the 2024/25 financial year and increases to R383.9 million by 2025/26 that represents 19.03 per cent of the operating revenue base of the Municipality and therefore remains a significant funding source for the municipality.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the Municipality totalling R1.112 billion for the 2024/25 financial year and indicates an increase to R1.200 billion by 2025/26. For the 2025/26 financial year services charges amount to 59.5 per cent of the operating revenue base.
4. Transfers recognised – operating grants includes the local government equitable share and other operating grants from national and provincial government.
5. The following graph illustrates the major expenditure items per type.



	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating costs	116,245	142,111	181,848	189,643	164,539	142,210	130,139
Inventory consumed	52,852	58,292	59,912	64,368	76,168	75,536	82,189
Depreciation & asset impairment	148,319	148,321	153,790	158,441	167,211	176,609	186,617
Contracted services	237,215	257,088	293,270	342,450	356,644	375,949	400,663
Bulk purchases	351,600	346,418	444,223	499,605	556,160	585,970	622,242
Employee related costs	454,787	480,939	522,688	593,181	618,840	642,014	672,999

Figure 3 Expenditure by major type

6. Bulk purchases have significantly increased over the 2021/22 to 2027/28 period escalating from R351.6 million to R622.2 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom over the past years. The change in the trend for contracted services also relates to the reclassification of expenditure resulting from mSCOA implementation.
7. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 21 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote									
Multi-year expenditure ***to be appropriated***									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	3,250	–	588	765	1,381	1,381	3,315	–	–
Vote 4 - Financial Services	42	–	10	1,560	2,175	2,175	8,420	–	–
Vote 5 - Infrastructure Services	146,819	4,059	170,843	154,385	172,698	172,698	215,840	147,043	132,375
Vote 6 - Community Services	2,117	–	–	735	335	335	2,925	–	–
Vote 7 - Municipal Public Safety	100	–	161	1,300	1,300	1,300	3,792	–	–
Vote 8 - Planning and Development	6,417	–	6,170	30	30	30	29	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**158,744**	**4,059**	**177,772**	**158,775**	**177,919**	**177,919**	**234,321**	**147,043**	**132,375**
Single-year expenditure ***to be appropriated***									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	7	465	15	15	15	–	–
Vote 3 - Corporate Services	–	1,812	6,362	2,200	1,884	1,884	–	–	–
Vote 4 - Financial Services	–	57	–	5,650	19,816	19,816	16,060	–	–
Vote 5 - Infrastructure Services	26,219	163,637	115	14,689	17,361	17,361	7,950	–	–
Vote 6 - Community Services	4,989	5,007	7,112	1,000	4,674	4,674	–	–	–
Vote 7 - Municipal Public Safety	965	2,365	2,150	1,850	1,550	1,550	–	–	–
Vote 8 - Planning and Development	1,458	12,384	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**33,633**	**185,262**	**15,746**	**25,854**	**45,299**	**45,299**	**24,025**	**–**	**–**
Total Capital Expenditure - Vote	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**
Capital Expenditure - Functional									
Governance and administration	**3,761**	**2,228**	**6,967**	**3,490**	**3,455**	**3,455**	**3,500**	**–**	**–**
Executive and council	3	5	7	520	70	70	70	–	–
Finance and administration	3,759	2,223	6,960	2,970	3,385	3,385	3,430	–	–
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**63,534**	**40,838**	**43,100**	**32,711**	**56,954**	**56,954**	**72,520**	**15,000**	**22,392**
Community and social services	1,458	3,890	1,371	2,235	1,351	1,351	6,625	–	–
Sport and recreation	5,047	3,318	5,741	13,397	17,509	17,509	33,901	2,000	9,392
Public safety	7,998	5,007	2,310	3,950	6,650	6,650	7,452	–	–
Housing	49,031	28,623	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**11,405**	**20,518**	**17,926**	**3,277**	**7,475**	**7,475**	**18,954**	**9,400**	**5,000**
Planning and development	2,656	3,719	6,170	975	2,875	2,875	1,554	–	–
Road transport	8,748	16,799	11,755	2,302	4,600	4,600	17,400	9,400	5,000
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**113,677**	**125,737**	**125,525**	**145,151**	**155,335**	**155,335**	**163,372**	**122,643**	**104,983**
Energy sources	28,253	55,692	49,583	53,461	51,031	51,031	60,218	30,551	38,983
Water management	36,721	31,608	29,092	43,575	40,700	40,700	63,653	51,142	23,800
Waste water management	45,732	32,801	46,735	45,534	58,723	58,723	34,560	38,850	38,300
Waste management	2,972	5,637	115	2,580	4,880	4,880	4,940	2,100	3,900
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**
Funded by:									
National Government	36,688	81,741	59,150	52,299	54,176	54,176	76,207	64,043	39,375
Provincial Government	1,290	5,036	33,827	13,129	32,560	32,560	25,342	13,000	13,000
District Municipality	–	–		–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	53,387	26,098	21,282	105	3,763	3,763	–	–	–
Transfers recognised - capital	**91,365**	**112,876**	**114,260**	**65,533**	**90,499**	**90,499**	**101,549**	**77,043**	**52,375**
Public contributions & donations	**–**	18,467							
Borrowing	65,237	34,249	66,513	93,010	89,511	89,511	106,337	70,000	80,000
Internally generated funds	35,775	23,730	12,745	26,085	43,209	43,209	50,460	–	–
Total Capital Funding	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. The capital expenditure amounts to R258.3 million in 2025/26.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality.
4. The capital programme is funded from national and provincial grants and transfers, public contributions and donations, borrowing and internally generated funds from previous year surpluses. For 2025/26, capital transfers total R101.5 million. Borrowing has been provided at R106.3 million (inclusive of rollover borrowing), finance leases (nil) and internally generated funding totaling R50.5 million. These funding sources are further discussed in detail in paragraph 2.6 (Overview of Budget Funding).
5. Rolled over borrowing amounts to R16.3m.

Table 22 MBRR Table A6 - Budgeted Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS									
Current assets									
Cash and cash equivalents	616,280	646,535	676,658	660,378	676,391	676,391	723,115	827,571	914,779
Trade and other receivables from exchange transactior	96,422	110,076	153,598	76,747	123,982	123,982	110,653	93,673	77,038
Receivables from non-exchange transactions	52,678	50,479	52,959	33,832	41,105	41,105	35,577	31,261	27,630
Current portion of non-current receivables	–	–	–	–	–	–	–	–	–
Inventory	10,938	11,594	15,711	11,199	11,199	11,199	15,588	15,624	15,649
VAT	12,472	13,587	14,019	1,783	1,783	1,783	1,800	1,817	1,836
Other current assets	733	1,455	745	45,087	45,087	45,087	55,610	56,670	57,740
Total current assets	**789,523**	**833,727**	**913,690**	**829,027**	**899,548**	**899,548**	**942,343**	**1,026,617**	**1,094,672**
Non current assets									
Investments	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Investment property	131,248	151,589	164,436	150,336	150,336	150,336	168,225	170,585	173,956
Property, plant and equipment	3,633,488	3,674,341	3,713,687	3,880,112	3,918,559	3,918,559	3,871,372	3,842,185	3,788,342
Biological assets	–	–	–	–	–	–	–	–	–
Living and non-living resources	610	542	415	1,106	806	806	980	912	844
Heritage assets	112,126	109,625	109,625	114,055	114,055	114,055	109,625	109,625	109,625
Intangible assets	8,940	8,687	8,050	7,637	7,637	7,637	7,488	7,177	6,845
Trade and other receivables from exchange transactior	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactior	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**3,946,923**	**4,012,995**	**4,073,258**	**4,237,717**	**4,275,864**	**4,275,864**	**4,166,089**	**4,130,484**	**4,079,612**
TOTAL ASSETS	**4,736,446**	**4,846,722**	**4,986,948**	**5,066,744**	**5,175,412**	**5,175,412**	**5,108,433**	**5,157,101**	**5,174,284**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Financial liabilities	50,494	57,949	50,444	154,566	154,566	154,566	61,383	72,116	80,828
Consumer deposits	64,682	65,804	69,338	58,712	58,712	58,712	69,665	71,715	73,765
Trade and other payables from exchange transactions	120,787	127,465	133,784	158,403	158,403	158,403	133,297	133,582	133,874
Trade and other payables from non-exchange transact	26,309	6,206	5,342	–	–	–	–	–	–
Provision	41,443	43,365	45,659	53,093	53,093	53,093	48,242	53,463	55,523
VAT	–	–	–	3,365	3,365	3,365	6,076	8,958	12,013
Other current liabilities	5,414	6,083	6,683	6,643	6,643	6,643	7,966	8,285	8,616
Total current liabilities	**309,129**	**306,872**	**311,250**	**434,783**	**434,783**	**434,783**	**326,629**	**348,117**	**364,620**
Non current liabilities									
Financial liabilities	429,906	421,957	421,513	331,786	331,786	331,786	360,476	358,360	357,532
Provision	157,026	170,841	172,518	188,240	188,240	188,240	186,928	186,381	186,502
Long term portion of trade payables	–	–	–	–	–	–	–	–	–
Other non-current liabilities	116,205	114,262	119,837	141,167	141,167	141,167	145,765	151,596	157,659
Total non current liabilities	**703,137**	**707,060**	**713,869**	**661,193**	**661,193**	**661,193**	**693,169**	**696,336**	**701,693**
TOTAL LIABILITIES	**1,012,266**	**1,013,932**	**1,025,118**	**1,095,976**	**1,095,976**	**1,095,976**	**1,019,798**	**1,044,453**	**1,066,313**
NET ASSETS	**3,724,180**	**3,832,790**	**3,961,830**	**3,970,769**	**4,079,436**	**4,079,436**	**4,088,634**	**4,112,648**	**4,107,972**
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	3,720,953	3,829,562	3,958,602	3,967,539	4,076,207	4,076,207	4,085,404	4,109,416	4,104,739
Reserves and funds	3,228	3,228	3,228	3,230	3,230	3,230	3,231	3,232	3,233
Other	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**3,724,180**	**3,832,790**	**3,961,830**	**3,970,769**	**4,079,436**	**4,079,436**	**4,088,634**	**4,112,648**	**4,107,972**

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is largely aligned to GRAP1, which is generally aligned to the international version, which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 64 is supported by an extensive table of notes from Table SA3, providing a detailed analysis of the major components of a number of items, including:
    - Call investments deposits;
    - Consumer debtors;
    - Property, plant and equipment;
    - Trade and other payables;
    - Provisions non-current;
    - Changes in net assets; and
    - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year-end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 23 MBRR Table A7 - Budgeted Cash Flow Statement

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	277,452	292,203	331,408	358,095	362,295	362,295	395,671	419,108	443,938
Service charges	813,102	812,299	933,715	1,032,355	1,102,689	1,102,689	1,191,297	1,266,811	1,342,820
Other revenue	88,928	114,226	148,838	120,379	120,379	120,379	95,718	72,678	54,427
Transfers and Subsidies - Operational	145,075	172,032	186,843	190,368	201,918	201,918	205,957	210,874	218,553
Transfers and Subsidies - Capital	96,836	105,269	96,616	65,533	92,274	92,274	101,549	77,043	52,375
Interest	36,128	58,874	81,119	51,250	51,250	51,250	55,000	58,300	61,798
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(1,199,126)	(1,277,763)	(1,501,927)	(1,609,408)	(1,656,924)	(1,656,924)	(1,753,448)	(1,801,478)	(1,900,609)
Interest	(47,584)	(48,152)	(48,571)	(49,814)	(49,814)	(49,814)	(51,227)	(44,657)	(45,526)
Transfers and Subsidies	(12,813)	(14,865)	(16,590)	(17,417)	(17,417)	(17,417)	(16,770)	(17,487)	(18,128)
NET CASH FROM/(USED) OPERATING ACTIV	**197,999**	**214,123**	**211,450**	**141,341**	**206,650**	**206,650**	**223,747**	**241,193**	**209,648**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,813	3,676	302	–	13,043	13,043	–	–	–
Decrease (increase) in non-current receivable	–		–	–	–	–	–	–	–
Decrease (increase) in non-current investmen	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	30,167	(360)	–
Payments									
Capital assets	(190,382)	(183,191)	(172,235)	(184,628)	(222,775)	(222,775)	(258,346)	(147,043)	(132,375)
NET CASH FROM/(USED) OPERATING ACTIV	**(191,549)**	**(184,495)**	**(176,913)**	**(189,608)**	**(214,712)**	**(214,712)**	**(228,178)**	**(147,403)**	**(132,375)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	50,000	50,000	50,000	65,000	65,000	65,000	90,000	70,000	80,000
Increase (decrease) in consumer deposits	1,064	1,122	3,535	(6,600)	(6,600)	(6,600)	5,200	2,050	2,050
Payments									
Repayment of borrowing	(53,957)	(50,494)	(57,949)	(50,605)	(50,605)	(50,605)	(154,654)	(61,383)	(72,116)
NET CASH FROM/(USED) FINANCING ACTIV	**(2,893)**	**628**	**(4,414)**	**7,795**	**7,795**	**7,795**	**(59,454)**	**10,667**	**9,934**
NET INCREASE/ (DECREASE) IN CASH HELI	**3,557**	**30,255**	**30,123**	**(40,473)**	**(267)**	**(267)**	**(63,885)**	**104,457**	**87,208**
Cash/cash equivalents at the year begin:	**612,723**	**616,280**	**646,535**	700,851	676,658	676,658	**787,000**	**723,115**	**827,571**
Cash/cash equivalents at the year	**616,280**	**646,535**	**676,658**	**660,378**	**676,391**	**676,391**	**723,115**	**827,571**	**914,779**

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the expected cash levels of the Municipality indicates an increase over the 2025/26 MTREF.
4. The 2025/26 MTREF has been informed by the planning principle of ensuring adequate cash over the medium-term.
5. Cash and cash equivalents totals R723.1 million as at the end of the 2025/26 financial year and is estimated to increase to R914.8 million by 2027/28.

Table 24 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available									
Cash/cash equivalents at the year end	616,280	646,535	676,658	660,378	676,391	676,391	723,115	827,571	914,779
Other current investments > 90 days	0	(0)	(0)	0	0	0	–	–	–
Non current Investments	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Cash and investments available:	**676,792**	**714,746**	**753,703**	**744,849**	**760,862**	**760,862**	**731,515**	**827,571**	**914,779**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	26,309	6,206	5,342	–	–	–	–	–	–
Unspent borrowing	–	30,175	56,641	27,610	27,610	27,610	16,337	–	–
Statutory requirements	–	–	14,020	6,919	11,659	11,659	–	–	–
Other working capital requirements	11,963	15,967	8,748	44,481	37,543	37,543	90,166	102,912	106,782
Other provisions	13,315	13,315	(52,554)	(56,225)	(56,225)	(56,225)	–	–	–
Long term investments committed	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**112,099**	**133,875**	**109,242**	**107,257**	**105,059**	**105,059**	**114,903**	**102,912**	**106,782**
Surplus(shortfall)	**564,693**	**580,871**	**644,461**	**637,592**	**655,803**	**655,803**	**616,612**	**724,660**	**807,996**

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would be either a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. As part of the budgeting and planning guidelines that informs the compilation of the 2025/26 MTREF the end objective of the medium-term framework is to ensure the budget is funded and aligned to section 18 of the MFMA.
5. As can be seen the budget has been modelled to ensure that the budget is funded.

Table 25 MBRR Table A9 - Asset Management

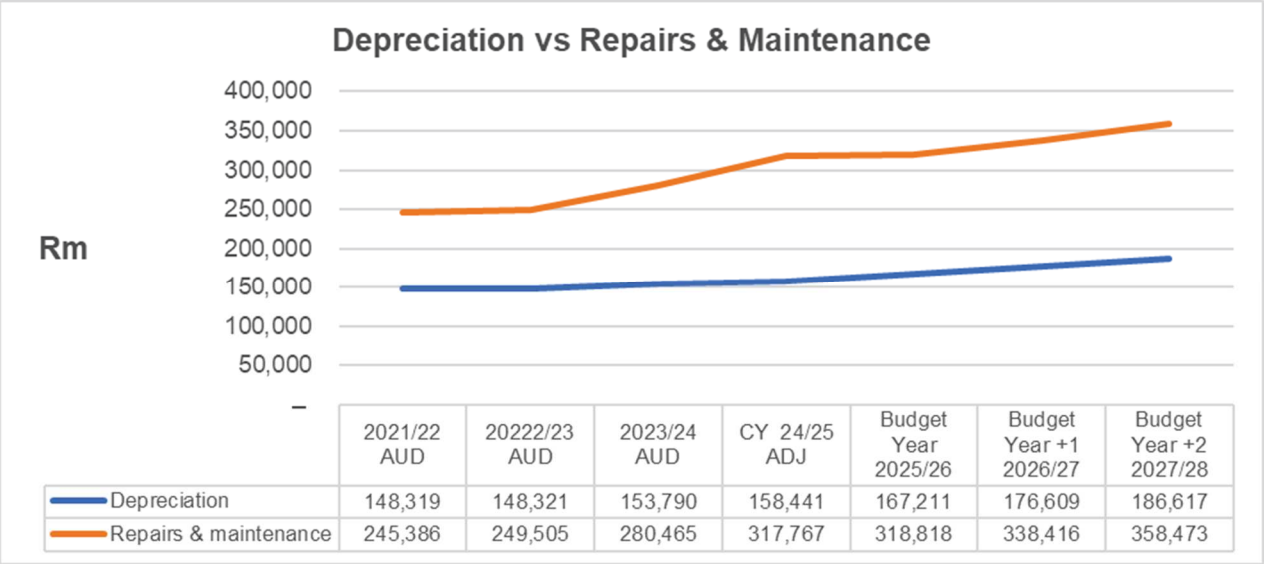
Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE									
Total New Assets	119,714	132,803	142,268	113,744	149,051	149,051	148,010	55,701	54,183
Roads Infrastructure	7,714	16,799	11,795	952	3,250	3,250	8,500	6,400	5,000
Storm water Infrastructure	4,724	1,113	5,968	10,213	13,536	13,536	6,200	–	–
Electrical Infrastructure	18,244	53,049	45,316	32,748	29,325	29,325	33,018	20,451	17,483
Water Supply Infrastructure	3,171	9,484	16,099	24,900	22,025	22,025	17,806	7,000	9,800
Sanitation Infrastructure	8,923	3,956	8,141	8,500	6,500	6,500	7,750	2,500	–
Solid Waste Infrastructure	2,972	1,226	50	565	1,055	1,055	4,940	2,100	3,900
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	300	300	–	–	–
Infrastructure	***45,748***	***85,627***	***87,369***	***77,878***	***75,991***	***75,991***	***78,215***	***38,451***	***36,183***
Community Facilities	4,140	2,674	797	3,350	2,900	2,900	2,950	3,000	–
Sport and Recreation Facilities	5,047	5,068	3,451	2,947	6,769	6,769	9,072	–	5,000
Community Assets	***9,187***	***7,742***	***4,248***	***6,297***	***9,669***	***9,669***	***12,022***	***3,000***	***5,000***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	1,410	2,211	6,567	2,250	3,750	3,750	3,750	1,250	–
Housing	49,031	26,523	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Other Assets	***50,440***	***28,734***	***40,245***	***15,379***	***35,194***	***35,194***	***28,292***	***14,250***	***13,000***
Biological or Cultivated Assets	21	–	–	700	400	400	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	71	–	–	–	–	–	–
Intangible Assets	–	–	***71***	–	–	–	–	–	–
Computer Equipment	3,240	2,212	4,550	3,250	3,250	3,250	3,201	–	–
Furniture and Office Equipment	2,910	715	408	865	1,396	1,396	1,345	–	–
Machinery and Equipment	1,363	729	3,588	1,225	335	335	325	–	–
Transport Assets	6,806	7,043	1,787	8,150	22,816	22,816	24,310	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	300	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	300	-	-
Total Renewal of Existing Assets	30,964	17,393	15,235	19,375	20,368	20,368	46,797	45,092	16,700
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,000	1,042	1,500	1,500	2,492	2,492	1,500	2,000	2,500
Water Supply Infrastructure	29,964	15,725	12,448	17,175	17,175	17,175	44,597	42,392	13,500
Sanitation Infrastructure	–	626	1,287	700	700	700	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***30,964***	***17,393***	***15,235***	***19,375***	***20,368***	***20,368***	***46,797***	***45,092***	***16,700***
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
Total Upgrading of Existing Assets	**41,698**	**39,125**	**36,015**	**51,509**	**53,800**	**53,800**	**63,539**	**46,250**	**61,492**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	1,000	–	–
Electrical Infrastructure	7,173	1,600	2,767	15,464	15,464	15,464	16,300	8,100	19,000
Water Supply Infrastructure	3,586	6,928	541	500	500	500	500	500	500
Sanitation Infrastructure	30,939	28,219	30,351	25,621	27,621	27,621	18,910	35,650	37,600
Solid Waste Infrastructure	–	1,859	65	25	25	25	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***41,698***	***38,606***	***33,725***	***41,609***	***43,609***	***43,609***	***36,710***	***44,250***	***57,100***
Community Facilities	–	319	–	–	–	–	4,000	–	–
Sport and Recreation Facilities	–	200	2,290	9,900	10,190	10,190	22,829	2,000	4,392
Community Assets	**–**	***519***	***2,290***	***9,900***	***10,190***	***10,190***	***26,829***	***2,000***	***4,392***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–
Intangible Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**
Roads Infrastructure	7,714	16,799	11,795	952	3,250	3,250	8,500	6,400	5,000
Storm water Infrastructure	4,724	1,113	5,968	10,213	13,536	13,536	7,200	–	–
Electrical Infrastructure	26,417	55,692	49,583	49,711	47,281	47,281	50,818	30,551	38,983
Water Supply Infrastructure	36,721	32,137	29,088	42,575	39,700	39,700	62,903	49,892	23,800
Sanitation Infrastructure	39,862	32,801	39,780	34,821	34,821	34,821	27,360	38,850	38,300
Solid Waste Infrastructure	2,972	3,085	115	590	1,080	1,080	4,940	2,100	3,900
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	300	300	–	–	–
Infrastructure	***118,410***	***141,626***	***136,329***	***138,863***	***139,969***	***139,969***	***161,722***	***127,793***	***109,983***
Community Facilities	4,140	2,994	797	3,350	2,900	2,900	6,950	3,000	–
Sport and Recreation Facilities	5,047	5,268	5,741	12,847	16,959	16,959	31,901	2,000	9,392
Community Assets	***9,187***	***8,261***	***6,538***	***16,197***	***19,859***	***19,859***	***38,851***	***5,000***	***9,392***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	1,410	2,211	6,567	2,250	3,750	3,750	3,750	1,250	–
Housing	49,031	26,523	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Other Assets	***50,440***	***28,734***	***40,245***	***15,379***	***35,194***	***35,194***	***28,292***	***14,250***	***13,000***
Biological or Cultivated Assets	**21**	**–**	**–**	**700**	**400**	**400**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	71	–	–	–	–	–	–
Intangible Assets	**–**	**–**	***71***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**3,240**	**2,212**	**4,550**	**3,250**	**3,250**	**3,250**	**3,201**	**–**	**–**
Furniture and Office Equipment	**2,910**	**715**	**408**	**865**	**1,396**	**1,396**	**1,345**	**–**	**–**
Machinery and Equipment	**1,363**	**729**	**3,588**	**1,225**	**335**	**335**	**325**	**–**	**–**
Transport Assets	**6,806**	**7,043**	**1,787**	**8,150**	**22,816**	**22,816**	**24,310**	**–**	**–**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	-	-	-	300	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	300	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
ASSET REGISTER SUMMARY - PPE (WDV)	5	3,886,411	3,944,784	3,996,213	4,153,247	4,191,393	4,191,393	4,157,689	4,130,484	4,079,612
Roads Infrastructure		1,029,544	1,030,337	1,025,787	875,222	877,520	877,520	916,446	869,175	816,211
Storm water Infrastructure		247,600	247,788	246,502	246,734	250,419	250,419	257,028	247,950	238,691
Electrical Infrastructure		485,064	533,170	555,186	603,240	600,810	600,810	540,688	542,478	552,126
Water Supply Infrastructure		500,923	512,678	520,541	554,132	553,332	553,332	611,871	634,669	630,291
Sanitation Infrastructure		427,473	468,023	487,367	503,640	503,640	503,640	507,626	531,249	553,560
Solid Waste Infrastructure		40,054	39,649	37,096	44,240	44,240	44,240	37,547	36,274	36,833
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2,730,657***	***2,831,644***	***2,872,478***	***2,827,209***	***2,829,962***	***2,829,962***	***2,871,206***	***2,861,795***	***2,827,713***
Community Assets		226,208	233,953	229,978	–	–	–	275,192	263,474	254,475
Heritage Assets		112,126	109,625	109,625	114,055	114,055	114,055	109,625	109,625	109,625
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		127,088	151,589	164,436	150,336	150,336	150,336	168,225	170,585	173,956
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		157,525	81,149	80,885	923,673	939,337	939,337	139,372	150,084	159,546
Biological or Cultivated Assets		–	–	–	–	5,231	5,231	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		8,940	8,687	8,050	7,709	7,709	7,709	7,488	7,177	6,845
Computer Equipment		10,483	10,578	11,355	–	–	–	17,806	17,806	17,806
Furniture and Office Equipment		1,818	1,682	3,353	20,289	20,420	20,420	2,627	(175)	(3,257)
Machinery and Equipment		9,473	10,500	10,142	7,577	7,577	7,577	7,699	5,907	3,935
Transport Assets		97,940	99,145	95,012	101,294	115,960	115,960	146,984	132,809	117,641
Land		403,543	405,689	410,484	–	–	–	410,484	410,484	410,484
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		610	542	415	1,106	806	806	980	912	844
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3,886,411**	**3,944,784**	**3,996,213**	**4,153,247**	**4,191,393**	**4,191,393**	**4,157,689**	**4,130,484**	**4,079,612**
EXPENDITURE OTHER ITEMS										
Depreciation	7	147,004	148,321	153,664	158,373	158,373	158,373	167,211	176,609	186,617
Repairs and Maintenance by Asset Class	3	**245,386**	**249,505**	**280,465**	**295,774**	**317,767**	**317,767**	**318,818**	**338,416**	**358,473**
Roads Infrastructure		64,340	54,418	74,585	78,769	79,784	79,784	85,143	92,660	100,377
Storm water Infrastructure		6,870	6,157	5,588	6,361	11,679	11,679	13,746	14,479	15,222
Electrical Infrastructure		30,721	35,380	38,864	40,144	45,567	45,567	49,278	51,502	54,259
Water Supply Infrastructure		21,088	20,432	19,038	24,954	19,116	19,116	20,984	22,129	23,335
Sanitation Infrastructure		11,710	12,634	12,280	14,322	15,431	15,431	12,419	16,948	17,871
Solid Waste Infrastructure		6,351	8,650	9,310	8,620	10,658	10,658	11,483	12,129	12,810
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***141,079***	***137,671***	***159,666***	***173,170***	***182,234***	***182,234***	***193,053***	***209,847***	***223,874***
Community Facilities		37,455	40,568	43,765	49,396	47,904	47,904	48,316	50,789	53,442
Sport and Recreation Facilities		12,921	12,919	12,021	17,042	15,031	15,031	15,437	16,141	16,894
Community Assets		***50,376***	***53,486***	***55,786***	***66,438***	***62,935***	***62,935***	***63,754***	***66,930***	***70,335***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		15,056	16,833	12,818	13,758	20,254	20,254	18,955	13,511	13,784
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***15,056***	***16,833***	***12,818***	***13,758***	***20,254***	***20,254***	***18,955***	***13,511***	***13,784***
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Intangible Assets		***5,915***	***6,829***	***7,777***	***8,967***	***9,317***	***9,317***	***10,661***	***10,591***	***10,884***
Computer Equipment		**2,490**	**2,157**	**1,898**	**2,566**	**3,026**	**3,026**	**2,546**	**2,546**	**2,546**
Furniture and Office Equipment		**5,004**	**8,206**	**12,316**	**7,747**	**1,682**	**1,682**	**1,704**	**1,722**	**1,783**
Machinery and Equipment		**4,059**	**4,163**	**6,749**	**5,983**	**7,282**	**7,282**	**5,807**	**9,633**	**10,253**
Transport Assets		**21,406**	**20,160**	**23,455**	**17,145**	**31,037**	**31,037**	**22,339**	**23,637**	**25,014**
Libraries		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**392,390**	**397,826**	**434,129**	**454,148**	**476,141**	**476,141**	**486,029**	**515,025**	**545,091**
Renewal and upgrading of Existing Assets as % of total capex		*37.8%*	*29.9%*	*26.5%*	*38.4%*	*33.2%*	*33.2%*	*42.7%*	*62.1%*	*59.1%*
Renewal and upgrading of Existing Assets as % of deprecn		*49.4%*	*38.1%*	*33.4%*	*44.8%*	*46.8%*	*46.8%*	*66.0%*	*51.7%*	*41.9%*
R&M as a % of PPE & Investment Property		*6.4%*	*6.3%*	*7.0%*	*7.1%*	*7.6%*	*7.6%*	*7.6%*	*8.2%*	*8.8%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*8.3%*	*7.8%*	*8.4%*	*8.9%*	*9.4%*	*9.4%*	*10.4%*	*10.4%*	*10.7%*

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal/upgrading of existing assets, as well as spending on repairs and maintenance by asset class.
2. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF.



	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation	148,319	148,321	153,790	158,441	167,211	176,609	186,617
Repairs & maintenance	245,386	249,505	280,465	317,767	318,818	338,416	358,473

Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 26 MBRR Table A10 - Basic Service Delivery Measurement

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
Water:									
Piped water inside dwelling	30,990	31,829	31,324	32,466	32,466	32,466	32,888	33,217	33,549
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3,536	3,242	3,242	3,536	3,137	3,536	3,220	4,229	4,374
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	34,526	35,071	34,566	36,002	35,603	36,002	36,108	37,446	37,923
Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
No water supply	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**34,526**	**35,071**	**34,566**	**36,002**	**35,603**	**36,002**	**36,108**	**37,446**	**37,923**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	31,394	32,323	31,646	32,969	32,969	32,969	33,562	33,898	34,237
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3,536	3,242	3,242	3,536	3,137	3,536	3,220	4,229	4,374
Minimum Service Level and Above sub-total	34,930	35,565	34,888	36,505	36,106	36,505	36,782	38,127	38,611
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**34,930**	**35,565**	**34,888**	**36,505**	**36,106**	**36,505**	**36,782**	**38,127**	**38,611**
Energy:									
Electricity (at least min.service level)	5,618	5,502	5,174	5,060	5,060	5,060	4,946	4,832	4,718
Electricity - prepaid (min.service level)	20,821	21,854	22,381	23,149	23,149	23,149	23,363	23,597	23,811
Minimum Service Level and Above sub-total	26,439	27,356	27,555	28,209	28,209	28,209	28,309	28,429	28,529
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**26,439**	**27,356**	**27,555**	**28,209**	**28,209**	**28,209**	**28,309**	**28,429**	**28,529**
Refuse:									
Removed at least once a week	34,819	35,601	35,261	36,313	36,313	36,313	36,676	37,043	37,413
Minimum Service Level and Above sub-total	34,819	35,601	35,261	36,313	36,313	36,313	36,676	37,043	37,413
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**34,819**	**35,601**	**35,261**	**36,313**	**36,313**	**36,313**	**36,676**	**37,043**	**37,413**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	7,595	7,278	7,400	4,800	4,800	4,800	5,800	5,800	5,800
Sanitation (free minimum level service)	7,400	7,400	7,400	4,800	4,800	4,800	5,800	5,800	5,800
Electricity/other energy (50kwh per household per month)	7,400	7,400	7,400	4,800	4,800	4,800	5,800	5,800	5,800
Refuse (removed at least once a week)	7,400	7,400	7,400	4,800	4,800	4,800	5,800	5,800	5,800
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	3,065	3,214	5,224	3,432	3,432	3,432	3,638	3,856	4,088
Sanitation (free sanitation service to **indigent households**)	5,253	6,729	9,814	7,330	7,330	7,330	7,770	8,236	8,730
Electricity/other energy (50kwh per **indigent** household per month)	5,513	7,509	7,509	8,077	8,077	8,077	8,562	9,076	9,620
Refuse (removed once a week **for indigent households**)	16,929	14,861	19,152	14,577	14,577	14,577	15,452	16,379	17,362
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**30,760**	**32,314**	**41,699**	**33,417**	**33,417**	**33,417**	**35,422**	**37,547**	**39,800**
Highest level of free service provided per household									
Property rates (R value threshold)	220,000			300,000	300,000	300,000	350,000	350,000	350,000
Water (kilolitres per household per month)	6	6	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)	4	4	7	7	7	7	7	7	7
Sanitation (Rand per household per month)	132	138	148	155	155	155	164	174	185
Electricity (kwh per household per month)	50	50	50	70	70	70	70	70	70
Refuse (average litres per week)	210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)	–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of**	–	–	–	77,069	77,069	77,069	82,617	87,575	92,829
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	3,412	3,412	3,412	4,379	4,642	4,921
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	2,932	2,932	2,932	3,755	3,981	4,219
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	2,308	2,308	2,308	3,104	3,290	3,487
Refuse **(in excess of one removal a week for indigent households)**	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	**–**	**–**	**–**	**85,721**	**85,721**	**85,721**	**93,856**	**99,487**	**105,456**

The Figures for households above, relating to household service targets, includes both formal and informal households.

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. Good progress is being made with the eradication of current services backlogs. Housing remains a challenge.
    a. Electricity services – the current backlog has provisionally been eliminated.
3. The budget provides for 5 800 households to be registered as indigent in 2025/26 and therefore entitled to receiving Free Basic Services.
4. It is anticipated that the cost of these Free Basic Services will amount to R100.4m in 2025/26. This is covered by the municipality's equitable share allocation from national government.
5. In addition to the Free Basic Services, other rates rebates also apply to households.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Full-time Councillors, Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA, the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2024) a time schedule that sets out the process to prepare the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 28 August 2024. Key dates applicable to the process are as follows:

- **July 2024** – Budget Office submits current 3-year Capital Budget to the Strategic Office.
- **September 2024** - Ward committees met to review and reprioritise their ward priorities for 2025/26
- **November 2024** - Top management meeting to discuss budget proposals and affordability
- **25 Nov- 02 Dec 2024** - Public ward feedback meetings- ward committees obtained public input on their reviewed ward priorities for 2025/26.
- **November/December 2024** – Various Budget Steering Committee and Management meetings relating to draft Capex and Opex budgets;
- **December 2024**–Tariff workshop;
- **November 2024/February 2025**– Review of all budget related policies;
- **December 2024 –** Mid-year review by the BSC of the 2024/25 progress and review of 2025/2026 draft operational expenditure including financial forecasting and scenario considerations;
- **January/February 2025** – Tariffs, consider budget related policies changes and overview of draft 2025/26 Capex & Opex;
- **January 2025**- Council considered the 2024/25 Mid-year Review;
- **January 2025** – Finalisation of adjustments budget;
- **February/March 2025** – Final tariffs review;
- **February/March 2025** – BSC review/finalises draft Capex/Opex;
- **30 March 2025** – Budget office finalises budget report;

- **31 March 2025** - Tabling in Council of the draft 2025/26 IDP, SDBIP and 2025/26 MTREF for public consultation;
- **03 April 2025 – 06 May 2025** – Draft Budget available to the public and any other stakeholders for perusal and the submission of comments and representations;
- **06 May 2025** - Closing date for written comments;
- **07 May 2025** – BSC considered all comments received and amendments to the Draft Budget;
- **8-22 May 2024** – Finalisation of the 2025/26 IDP and 2025/26 MTREF, taking into consideration comments received from the public, comments from NT & PT and updated information from the most recent DoRA and financial framework;
- **10-22 May 2025** – Budget Office compiles final report and schedules and final review of budget report and schedules ;
- **23 May 2025** – Final budget distribution; and
- **29 May 2025** - Tabling of the 2025/26 MTREF in Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

For the 2025/26 IDP review, the strategic direction (Vision, Mission, Mayor's 3 C's and Strategic objectives) of the current 5-year amended Integrated Development Plan (IDP) remains unchanged.

The 2025/26 Draft IDP reflects the wording Overstrand for all in the Mission statement to read: *"Creation of sustainable communities by delivering optimal services to support economic, social and environmental goals in a politically stable environment as an OVERSTRAND FOR ALL."*

The Mayor's 3 C priorities of Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand support the implementation of the current 5 strategic objectives. The 3 C's priorities – Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand has an overarching linkage with the existing programmes.

Funding are allocated in this budget for specific projects in this regard, whilst in other instances, the focus on the Cost and Ease of doing business with Overstrand are reflected in the revision of various tariffs relating to before-mentioned, as well as the envisaged promotion of measures/tariff structures already in place, to create awareness in our communities.

The draft IDP (2025/26) was tabled on 31 March 2025 and the Final Budget to be considered by Council on 29 May 2025 for adoption. The IDP process resumed after approval of the IDP/Budget Time Schedule for the 2026/27 MTREF in August 2024.

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation, which directly inform the Service Delivery and Budget Implementation Plan (SDBIP). The IDP/Budget time schedule applicable to the Draft IDP included the following key IDP processes and deliverables:

- Ward committees reviewed and reprioritised their community needs;
- Written inputs from the respective directorates for compilation of the draft amended IDP;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the draft Top Layer SDBIP, and
- The review of the performance management and monitoring processes.

2.1.3 Financial Modelling and Key Planning Drivers

Strategic objectives of the compilation of the 2025/26 MTREF include the undertaking of extensive financial modelling to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2025/26 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate (global risks and trends, inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2023/24 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 129 and 130 was taken into consideration in the planning and prioritisation process.

The municipality has expanded on the implementation of Repairs and Maintenance allocated as projects in terms of the mSCOA version 6.9. These allocations are guided by the respective owner departments.

Emphasis is placed on the Municipal Cost Containment Regulations, 2019 as published in June 2019, and which took effect on 1 July 2019. Cost containment has already been implemented across the organisation over the past four years. The measures as per the Cost Containment Circular in place prior to 2021/22, was incorporated largely in existing policies, prior to the existence of the Overstrand Cost Containment Policy.

2.1.4 Community Consultation on the Draft Budget

The Draft 2025/26 MTREF was tabled in Council on 31 March 2025 and made available to the community as follows:

Copies of the document could be viewed:

- At all municipal administration offices
- All public libraries within the municipality
- At the website: www.overstrand.gov.za

The tabling of the draft budget was advertised in all local newspapers and a copy of the advertisement was placed on the notice boards at municipal offices and libraries. All documents in the appropriate format (electronic) were provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide an opportunity for comment.

The Executive Mayor, also MMC for Finance, other full time Councillors, Municipal Manager, CFO, Directors and officials from the Strategic Planning Office, engaged the community at the Draft IDP Review and Draft Budget 2025/26 Public Consultation process during April 2025, to present the draft budget for engagement with the public. These engagements were published through the media in the different administrative areas.

The public will have the opportunity to comment, in writing, on Overstrand Municipality's Draft Amended Integrated Development Plan (IDP) for 2025/26 and the Draft Budget for 2025/26 until 06 May 2025.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realised through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership, and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery. Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality. It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality strategically complies with the key national and provincial priorities. The aim of thee five-year IDP cycle is to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2015 Vision;
- National Spatial Development Perspective (NSDP);
- The National Priority Outcomes; and
- National Development Plan

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner, which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2026/27 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 27 IDP Strategic Objectives

2025/26 MTREF
The provision of democratic, accountable and ethical governance
The provision and maintenance of municipal services
The encouragement of structured community participation in the matters of the municipality
The creation and maintenance of a safe and healthy environment
The promotion of tourism, economic and social development

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process, which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

SO1 The provision of democratic, accountable and ethical governance

- 1.an Effective co-operative government within the Constitutional Mandate
- 1.b Effective communication and community development
- 1.c Sound municipal administration/ Institutional development
- 1.d Effective Financial Management

SO 2 The provision and maintenance of Municipal Services

- 2.a Effective development of Municipal Infrastructure
- 2.b Promote proactive maintenance of Municipal infrastructure
- 2.c Promote the development, maintenance and management of Public Launching Sites
- 2.d. Street and Storm water maintenance
- 2.e. Replacement of deteriorating fleet items

SO 3 The encouragement of structured community participation in the matters of the municipality

- 3.a Enhance the involvement of Ward Committees in public participation
- 3.b Enhance customer care

SO 4 The creation and maintenance of a safe and healthy environment

- 4.a Enhancement of road safety (Traffic Services)
- 4.b Law enforcement
- 4.c Enhancement of Fire & Disaster Management
- 4.d Environmental Management

SO 5 The promotion of tourism, economic and social development

- 5.a. Development of integrated Human Settlements
- 5.b Spatial Planning
- 5.c Local Economic Development and Tourism
- 5.d. Social development in a municipal context
- 5.e Enhance Sport, Recreation and Culture

In addition to the IDP, the Municipality undertakes an extensive planning and developmental strategy, which primarily focuses on a longer-term horizon of 15 to 20 years for infrastructure planning. This process is aimed at influencing the development path to restructure current patterns of settlement, activity and access to resources in the Municipality to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectorial plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts, which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.
- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area-based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2025/26 MTREF is informed by the IDP and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 28 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1	393,138	462,263	564,280	534,699	546,469	546,469	558,698	590,604	624,556
The provision and maintenance of	Basic Service Delivery	2	936,098	1,002,939	1,121,669	1,160,336	1,245,766	1,245,766	1,344,840	1,435,825	1,489,571
The encouragement of structured	Good Governance	3									
The creation and maintenance of a	Safe and Healthy Environment	4	73,510	100,266	20,796	95,510	107,360	107,360	123,123	99,582	109,655
The promotion of tourism,	Economic Development and Social	5	115,685	116,248	175,096	112,250	137,908	137,908	92,760	56,062	32,335
Total Revenue (excluding capital transfers and contributions)			**1,518,431**	**1,681,715**	**1,881,841**	**1,902,794**	**2,037,502**	**2,037,502**	**2,119,420**	**2,182,074**	**2,256,118**

Table 29 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1	296,466	279,682	290,570	246,423	238,128	238,128	239,756	237,736	255,515
The provision and maintenance of	Basic Service Delivery	2	767,390	810,879	958,821	1,120,638	1,196,161	1,196,161	1,259,762	1,315,596	1,388,858
The encouragement of structured	Good Governance	3	374	393	256	758	758	758			
The creation and maintenance of a	Safe and Healthy Environment	4	200,470	237,750	186,507	261,888	292,708	292,708	317,594	337,855	352,851
The promotion of tourism,	Economic Development and Social	5	232,784	243,322	316,647	314,501	315,079	315,079	295,229	278,615	275,454
Total Expenditure			**1,497,483**	**1,572,027**	**1,752,801**	**1,944,209**	**2,042,834**	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**

Table 30 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1	3,761	2,228	6,967	3,490	3,455	3,455	3,500		
The provision and maintenance of	Basic Service Delivery	2	113,677	125,737	125,525	145,151	155,335	155,335	161,872	122,643	104,983
The encouragement of structured	Good Governance	3							3,500		
The creation and maintenance of a	Safe and Healthy Environment	4	14,504	12,215	9,422	19,582	25,510	25,510	47,178	2,000	9,392
The promotion of tourism,	Economic Development and Social	5	60,435	49,141	51,604	16,406	38,919	38,919	42,296	22,400	18,000
Total Capital Expenditure			**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality does target, monitor, assess and review organisational performance, which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly at each quarter, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting, and reporting cycle can be graphically illustrated as follows:

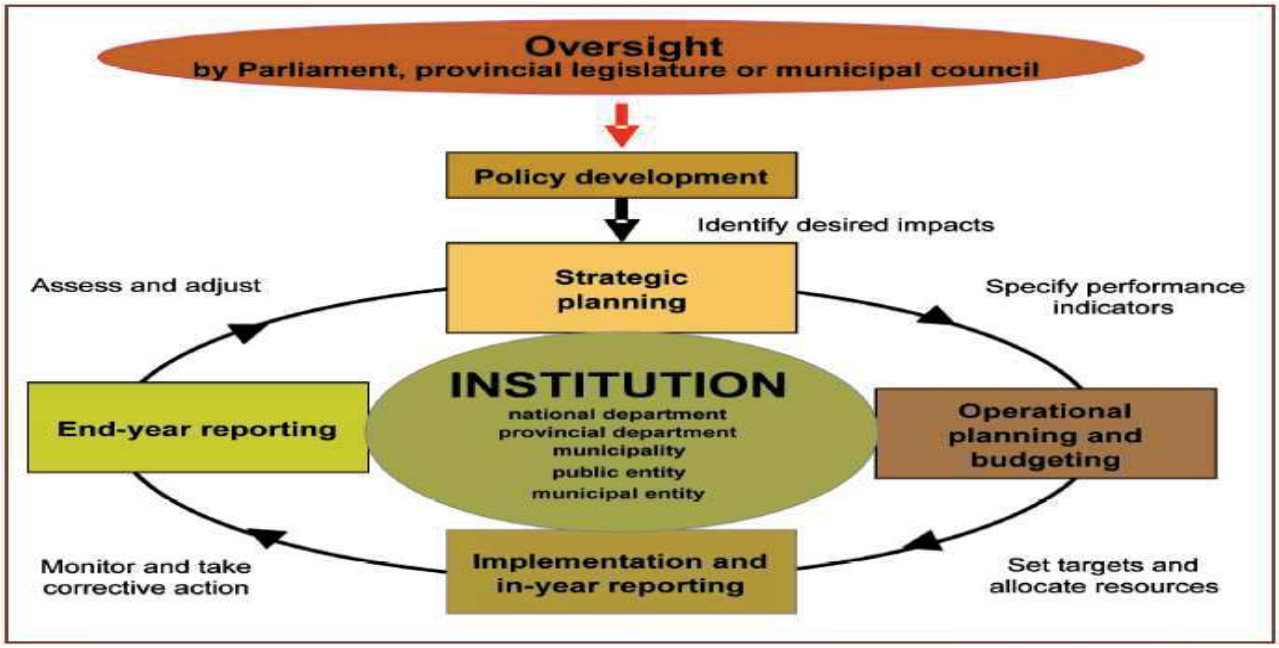


Figure 5 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system, which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

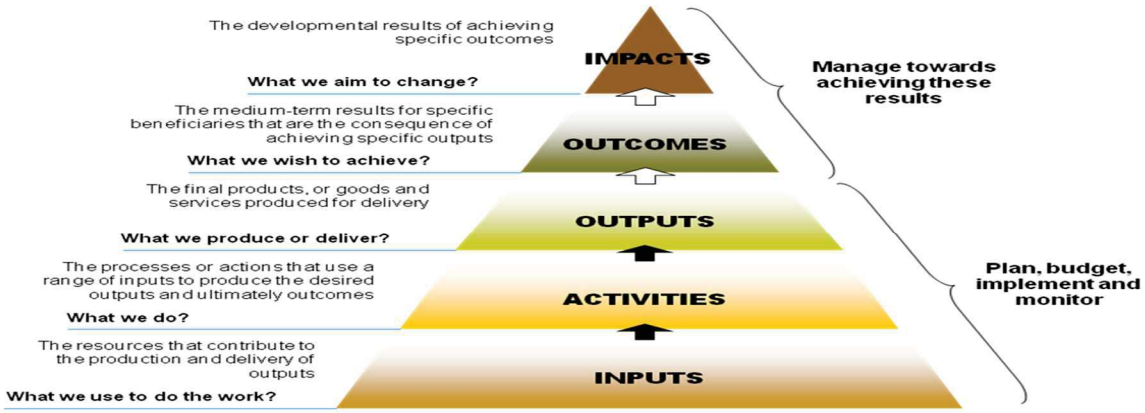


Figure 6 Definition of performance information concepts

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 31 MBRR Table SA7 - Measurable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Council and Municipal Municipal										
Office of the Municipal Manager										
Municipal Manager										
Submit four progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	4	3	4	4	4	4	4	4	4
Sign section 56 performance agreements with all directors by the end of July 2024	Number of agreements signed	6	5	5	5	5	5	3	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit three progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	4	3	4	4	4	4	4	4	4
Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2024 to be completed by Sept 2024 and the current period October to December 2024 to be completed by February 2025	Number of appraisals	12	11	9	10	10	10	6	12	12
Draft the annual report and submit to the Auditor-General by end August 2024	Draft Annual Report submitted	1	1	1	1	1	1	1	1	1
Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	% of the capital budget spent	80.9%	89.2%	89.91%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum	83	112	70	56	56	56	70	70	70
Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	no target	1	1	1	1	1	1	1	1
Submit the Final MTREF Budget by the end of May	Final Budget submitted	no target	1	1	1	1	1	1	1	1
Develop a Tourism strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy	no target	1	0	0	0	0	0	0	0
Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request portal	no target	1	0	0	0	0	0	0	0
Communication strategy approved by the Executive Mayor by 30 June 2023	Approved Communication strategy	no target	1	0	0	0	0	0	0	0
Corporate Services										
Director: Corporate Services										
Human Resources										
92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	91.4%	91.0%	90.50%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	98.7%	99.99%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed	70	69	67	75	75	75	75	75	75

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Services										
Director: Community Services										
Operational Conditional Grant										
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	100.0%	92.29%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Refuse removal										
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	34,819	35,601	36,662	36,313	36,313	36,313	36,676	37,043	37,413
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	52	52	52	52	52	52	52
Infrastructure Services										
Chief Engineer: Infrastructure Services										
Roads maintenance										
m² of roads patched and resealed according to *Water treatment*	m² of roads patched and	94,665	77,662	128,419	110,000	110,000	110,000	120,000	130,000	130,000
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	80.1%	75.5%	77.81%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%
Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	97.83%	96.99%	97.03%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Limit unaccounted water to less than 26% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	24.04%	24.48%	30.59%	25.0%	25.0%	25.0%	32.0%	32.0%	32.0%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	7.2%	6.4%	7.61%	7.5%	7.5%	7.5%	7.65%	7.5%	7.5%
Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	22,475	23,163	22,500	22,500	22,500	22,500	23,500	23,500	23,500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100.0%	100.0%	86.57%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water provision										
Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	30,990	31,829	32,887	32,466	32,466	32,466	32,888	33,217	33,549
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	464	658	718	262	262	262	262	262	262
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	82	99	81	80	80	80	80	80	80
Sanitation provision										
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	31,394	32,323	33,539	32,969	32,969	32,969	33,562	33,898	34,237
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	983	1,107	1,112	785	785	785	785	785	785
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	143	171	133	105	105	105	105	105	105

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Municipal Public Safety										
Director: Municipal Public Safety										
Municipal Public Safety										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	123	132	164	130	130	130	150	150	150
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	15,882,634	17,614,623	20,313,411	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Review Community Safety Plan in three year cycle by end of June 2025 in conjuction with the Department of Community Safety	Plan reviewed			no target	1	1	1	0	0	0
Disaster and Fire Management										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Financial Services										
Chief Financial Officer (CFO)										
Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	5.73	5.70	5.75	4.6	4.6	4.6	4.6	4.6	4.6
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	27.78	28.63	32.45	16.00	16.00	16.00	16.00	16.00	16.00
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	11.4%	13.61%	15.17%	11.0%	11.0%	11.0%	14.0%	14.0%	14.0%
Submit a reviewed long term financial plan to the CFO by the end of October 2024	Reviewed long term financial plan submitted	1	1	1	1	1	1	1	1	1
Financial statements submitted to the Auditor General by end August 2023	Financial statements submitted	1	1	1	1	1	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of indgent households	7,367	1,491	4,715	4,800	4,800	4,800	5,800	5,800	5,800
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98.98%	98.96%	96.13%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	new kpi	new kpi	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Planning and Development										
Director: Planning and Development										
Local Economic Development										
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	134	185	185	180	180	180	180	180	180
EPWP										
The number of job opportunities created through the EPWP programme and as per set targets (business plan as per grant agreement - FTE's, translates to 1079 work opportunities)	Number of temporary jobs created	837	1,059	902	1,079	1,079	1,079	900	900	900
And so on for the rest of the Votes										

The following table sets out the municipality's main performance objectives and benchmarks for the 2025/26 MTREF.

Table 32 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.8%	6.3%	6.1%	5.2%	4.9%	4.9%	9.7%	4.9%	5.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	6.4%	6.0%	5.5%	5.2%	5.2%	10.2%	5.0%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	139.8%	118.5%	392.3%	249.2%	150.4%	150.4%	178.4%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.6	2.7	2.9	1.9	2.1	2.1	2.9	2.9	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.6	2.7	2.9	1.9	2.1	2.1	2.9	2.9	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	2.3	2.5	2.7	1.7	1.8	1.8	2.6	2.6	2.7
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	99.0%	99.0%	96.1%	98.0%	98.0%	98.0%	98.5%	98.5%	98.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		121.9%	119.9%	111.7%	121.6%	121.1%	121.1%	125.6%	128.1%	129.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.5%	14.7%	14.0%	10.7%	10.5%	10.5%	11.0%	10.4%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	98.2%	99.0%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		19.6%	19.7%	19.8%	24.0%	23.4%	23.4%	18.4%	16.1%	14.6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	18,502,897	11,109,039	11,855,448	14,834,382	14,834,382	14,834,382	14,734,382	14,634,382	14,634,382
	Total Volume Losses (kW) non technical		3,163,602	6,164,599						
	Total Cost of Losses (Rand '000)	19,835,602	16,846,054	24,800,795	20,484,237	20,484,237	20,484,237	23,315,792	24,547,004	24,547,004
	% Volume (units purchased and generated less units sold)/units purchased and generated	7.20%	6.43%	7.60%	6.49%	6.49%	6.49%	5.88%	5.87%	5.87%
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources									
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1,768,177	1,840,996	1,662,086	1,761,812	1,761,812	1,761,812	1,691,812	1,641,812	1,641,812
	Total Cost of Losses (Rand '000)	3,062,156	4,637,635	3,245,885	4,404,529	4,404,529	4,404,529	4,229,529	4,104,529	4104528.907
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.04%	24.47%	24.00%	25.04%	25.04%	25.04%	24.75%	24.30%	24.30%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.8%	31.0%	29.6%	31.9%	30.5%	30.5%	30.7%	30.5%	30.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.5%	31.8%	30.3%	32.7%	31.2%	31.2%	31.4%	31.2%	31.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.2%	16.1%	15.9%	16.1%	16.3%	16.3%	15.8%	16.1%	16.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.7%	12.7%	11.4%	11.3%	10.7%	10.7%	10.8%	10.5%	10.5%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.4%	8.2%	7.3%	4.1%	4.4%	4.4%	4.2%	3.7%	3.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.9	5.7	5.4	4.6	4.5	4.5	4.9	5.2	5.5

2.3.1 Performance indicators and benchmarks

The outcome of the compiled budget is reflected I the above table.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty in paying for services and apply for registration as indigent households in terms of the Indigent Policy of the Municipality. Only registered indigents qualify for the free basic services.

For the 2025/26 financial year, 5 800 indigents have been provided for in the budget. In terms of the municipality's indigent policy, registered households are entitled to 10kℓ free water, 70 kWh of electricity on qualifying in terms of the particular Indigent Policy requirements, weekly refuse removal and, where applicable, sewer services which includes sewage output based on 70% of the water consumption and the latest infrastructure levy for water and wastewater. Further subsidies are capped at the full revenue cost of the basic services provided above. Households with a property valuation of R220 000 were phased out and are offered the opportunity to apply for full indigent status from 2022/23.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table 26 MBRR A10 (Basic Service Delivery Measurement).

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through standpipes) are not taken into account in the table noted above due to the measuring criteria.

2.3.3 Providing clean water and managing wastewater

The Department of Water and Sanitation conducts performance rating of water and sewage treatment works, presenting a Blue Drop or Green Drop award (2014/15 most recent for water and 2022 most recent for sanitation) respectively to potable water treatment works and wastewater treatment works that meet certain criteria of excellence.

The municipality has achieved Blue Drop and Green Drop awards during the latest review, indicating that the municipality's drinking water is of good quality.

The following is briefly the challenges facing the municipality:

- Some infrastructure is old and insufficient to treat the increased volumes of waste water to the necessary compliance standard - the municipality has actively prioritise this as far as possible
- Shortage of skilled personnel makes proper operations and maintenance difficult – the maintenance contract awarded in this regard thus attending to this challenge.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Customer Care, Credit Control and Debt Collection Policy

The 2025/26 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 98 per cent on current billings year to date. In addition the collection of debt in excess of 90 days has been prioritised, as well as and incentive for debt older than two years paid, where interest could be waived, subject to a signed agreement for the remainder of the debt.

2.4.2 Asset Management Policy

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

A proxy for asset consumption can be considered as the level of depreciation each asset incurs on an annual basis. Preserving the investment in existing infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the revenue base.

2.4.3 Budget Policy

The budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the Municipality continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

2.4.4 Supply Chain Management Policy & Preferential Procurement Policy

The Supply Chain Management Policy was first adopted by Council in 2008. The policy is continually revised to incorporate amending legislation.

The municipality approved the Preferential Procurement Policy on 14 December 2022 as a separate policy, effective from 16 January 2023. The policy will also be continually revised to incorporate amending legislation.

2.4.5 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

2.4.6 Investment, Liquidity & Cash Management Policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are prudently and adequately managed.

2.4.7 Tariff Policy

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

2.4.8 Long term Financial Planning & Implementation Policy

Funding for the compiling of a The Long-term Financial Planning Policy was acquired from the Provincial Government. A long-term financial plan has been compiled in 2014/15, after a service provider had been appointed. The policy is reviewed annually.

2.4.9 Contract Management Policy

This policy has been introduced to further enhance the supply chain management function.

2.4.10 Pay Day Policy

This policy has been introduced to give effect to the council resolution in this regard.

The following policies among others have also been subject to review:

- Property Rates Policy;
- Tariff Policy
- Customer Care, Credit Control, Debt Collection Policy
- Indigent Policy
- Funding and Reserves Policy;
- Borrowing Policy;
- Indigent Policy;
- Travelling & Subsistence;
- Petty Cash
- Special rating Area Policy
- Unauthorised, Irregular and Fruitless & Wasteful Expenditure Policy
- Cost Containment Policy
- Investment Incentive Policy
- Fleet Management Policy

2.5 Overview of budget assumptions

2.5.1 External factors

South Africa's economy is forecast to grow at an average of 1.8 per cent over the next three years as momentum starts to pick up after more than a decade of stagnant growth. The medium-term outlook is supported by higher investment and household consumption, aided by a stable inflation outlook, moderate employment gains and improving household balance sheets. Continued easing of structural constraints will support the economy by fostering additional investment – including in infrastructure.

To bolster growth and employment, government's economic strategy prioritises:

• Maintaining macroeconomic stability and reducing volatility to reduce the cost of living and encourage investment.

• Implementing structural reforms to increase efficiency and promote a competitive economy, while addressing constraints to job creation and employment.

• Building state capability by identifying and solving problems in the delivery of core functions, supported by digital transformation.

• Supporting growth-enhancing public infrastructure investment to increase productivity and long-term economic prospects.

2.5.2 General inflation outlook and its impact on the municipal activities

There are six key factors that have been taken into consideration in the compilation of the 2025/26 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and fuel;
- The negative impact of loadshedding - loss of income from unserved energy due to loadshedding and impact of loadshedding on WWTW facilities and water purification plants, costs for the use of back-up power (gensets) and additional costs for distribution network maintenance – to be noted that before-mentioned is still regarded as a risk, as previously referred to in this report;
- The increase in the cost of remuneration. Employee related costs comprise 30 per cent of total operating expenditure in the 2025/26 MTREF and therefore increases above inflation places a disproportionate upward pressure on the expenditure budget.

~~2.5.2~~ Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The municipality chiefly engages in amortisation-style loans requiring both regular principal and interest payments. Surplus cash is invested and re-invested at short intervals.

2.5.3 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate linked to CPI over the medium term. It is also assumed that current economic conditions, and relative inflationary conditions, will continue for the forecasted term.

The revenue collection rate is currently expressed as a percentage (98.65%) of annual billings up to February 2025. Before mentioned is due to the change in the Indigent Policy in phasing out automatic

allocation of benefits to households in properties with a value below R220 000, as well as the ongoing slow economic recovery.

2.5.4 Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' mainly limits consumption to the level of free basic services.

2.5.5 Salary increases

The South African Local Government Bargaining Council (SALGBC) Salary and Wage Collective Agreement for municipalities for the period 01 July 2024 to 30 June 2029 was signed in 2024 and must be implemented by all municipalities on a national level.

The proposed increase in the salary budget is 5.07%, and notch increases, which average 2.5%, have also been budgeted, in view of the signing of the multi-year agreement.

2.5.6 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

2.5.7 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of 99 per cent could be achieved on operating expenditure and 95 per cent on the capital programme for the 2025/26 MTREF.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 33 Breakdown of the operating revenue over the medium-term

Description R thousand	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue			
Exchange Revenue			
Service charges - Electricity	745,540	791,153	838,623
Service charges - Water	209,109	221,026	234,288
Service charges - Waste Water Management	129,533	140,980	149,439
Service charges - Waste Management	115,444	122,552	129,905
Sale of Goods and Rendering of Services	63,725	40,330	23,509
Agency services	7,500	7,950	8,427
Interest	0	0	0
Interest earned from Receivables	12,500	13,250	14,045
Interest earned from Current and Non Current Assets	55,000	58,300	61,798
Dividends	–	–	–
Rent on Land	452	479	508
Rental from Fixed Assets	7,544	7,996	8,475
Licence and permits	780	827	876
Special rating levies	15,420	16,037	16,678
Operational Revenue	5,554	5,886	6,238
Non-Exchange Revenue			
Property rates	383,977	407,016	431,437
Surcharges and Taxes	–	–	–
Fines, penalties and forfeits	52,537	52,636	52,741
Licences or permits	2,000	2,120	2,247
Transfer and subsidies - Operational	205,957	210,874	218,553
Interest	2,300	2,438	2,584
Fuel Levy	–	–	–
Operational Revenue	–	–	–
Gains on disposal of Assets	–	–	–
Other Gains	3,000	3,180	3,371
Discontinued Operations	–	–	–
Total Revenue (excluding capital transfers and contributions)	**2,017,871**	**2,105,031**	**2,203,743**

The following graph is a breakdown of the operational revenue per main category for the 2025/26 financial year.

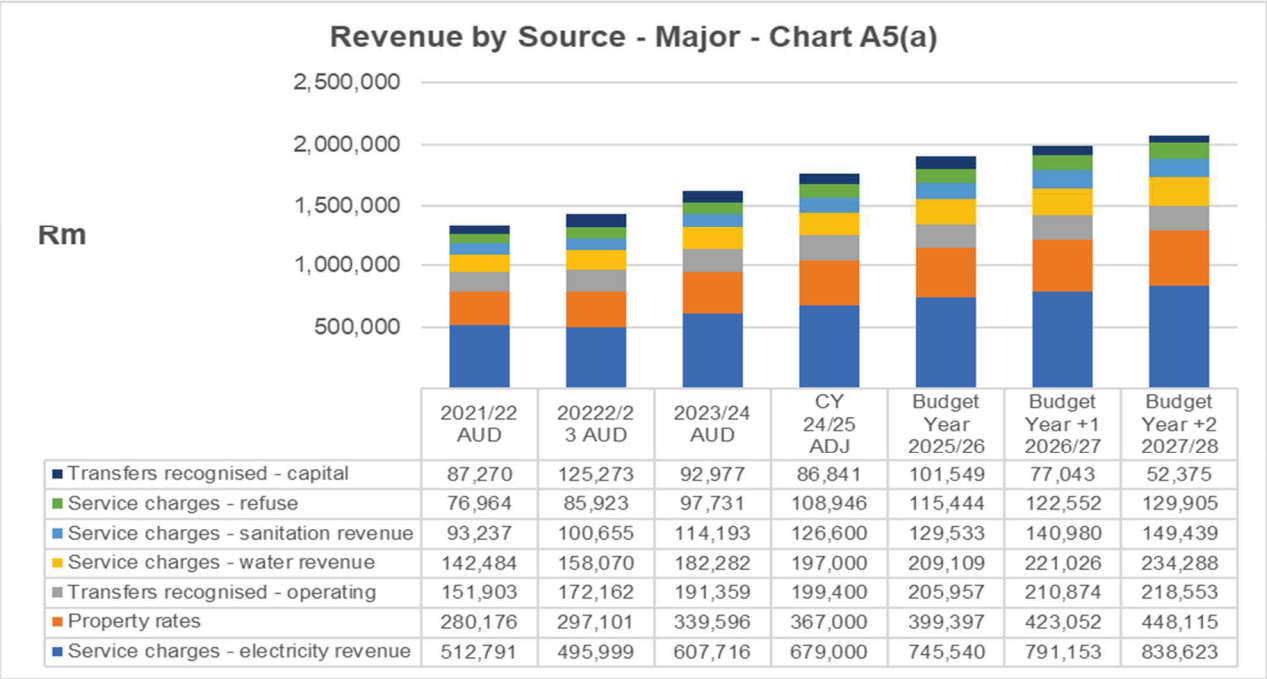


Figure 7 Breakdown of operating revenue over the 2025/26 MTREF

The following grants have been published in the DORA:

DORA & PROVINCIAL ALLOCATIONS

	2025/2026 MTREF		
NATIONAL	**2025/2026**	**2026/2027**	**2027/2028**
EQUITABLE SHARE	179,268,000	188,717,000	197,218,000
FMG	1,800,000	1,900,000	2,100,000
EPWP	2,588,000		
MIG	34,082,000	28,250,000	29,392,000
INEP	13,908,000	9,551,000	9,983,000
WATER INFRASTRUCTURE GRANT	28,427,000	26,242,000	0
	260,073,000	**254,660,000**	**238,693,000**
PROVINCIAL			
RESOURCE FUNDING FOR ESTASBLISH & SUPPORT OF K9 UNIT	4,350,000	4,473,000	4,666,000
LE REACTION UNIT	4,317,000	4,516,000	4,719,000
HUMAN SETTLEMENTS DEVELOPMENT GRANT	44,090,000	21,146,000	3,000,000
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	23,242,000	10,000,000	10,000,000
CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	130,000	130,000	146,000
COMMUNITY LIBRARY SERVICES GRANT	8,824,000	8,912,000	9,748,000
COMMUNITY DEVELOPMENT WORKERS	76,000	76,000	76,000
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT	672,000		
TITLE DEEDS RESTORATION GRANT	97,000		
WC NON MOTORISED INFRASTRUCTURE GRANT			
MUN FIRE SERVICES CAPACITY SUPPORT GRANT	500,000		
THUSONG SERVICE CENTRES GRANT	150,000	150,000	150,000
REGIONAL SOCIO ECONOMIC PROJECTS (RSEP)	800,000		
	87,248,000	**49,403,000**	**32,505,000**
	347,321,000	**304,063,000**	**271,198,000**

Note 4: INFORMAL SETTLEMENTS UPDRADING PARTNERSHIP GRANT: PROVINCES
(BENEFICIARIES) In addition to the above, the Department plans to spend the following amounts per Municipality

Demarcation Code	Municipality	2025/26 Allocation (R'000)	2025/26 Spend by Department Allocations (R'000)	2025/26 Municipality Allocations (R'000)
METRO	City of Cape Town	102,123	102,123	
WC031	Theewaterskloof	69,400	24,700	44,700
WC032	Overstand	23 302	60	23 242
WC033	Cape Agulhas	7 771	7 771	
Total Allocated		202,596	134654	67942

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation, solid waste removal, property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).
The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of 99 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements; and
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004), as amended (MPRA).

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Table 34 Proposed tariff increases for 2025/26

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	268.67	284.70	182.43	197.03	197.03	197.03	9.7%	216.14	229.11	242.85
Electricity: Basic levy	408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)	–	–	–	74.70	74.70	74.70	340.2%	328.80	87.07	92.29
Electricity: Consumption	2,134.79	2,294.26	2,638.39	2,865.02	2,865.02	2,865.02	(3.9%)	2,754.52	2,919.79	3,094.98
Water: Basic levy	148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption	435.81	449.88	559.86	593.52	593.52	593.52	6.2%	630.30	668.12	708.21
Sanitation	444.89	464.01	497.89	542.30	542.30	542.30	6.0%	574.82	609.31	645.87
Refuse removal	201.59	213.48	228.00	253.08	253.08	253.08	6.0%	268.26	284.36	301.42
Other	53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total	**4,095.81**	**4,354.15**	**4,830.31**	**5,220.97**	**5,220.97**	**5,220.97**	**3.59**	**5,426.93**	**5,592.34**	**5,924.66**
VAT on Services	574.07	610.42	697.18							
Total large household bill:	**4,669.88**	**4,964.57**	**5,527.49**	**5,220.97**	**5,220.97**	**5,220.97**	**3.9%**	**5,426.93**	**5,592.34**	**5,924.66**
% increase/-decrease		**6.3%**	**11.3%**	**(5.5%)**	**–**	**–**		**3.9%**	**3.0%**	**5.9%**

Refer to Annexure C for Tariffs increases

The levying of property rates is considered a strategic revenue source.

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket.

Operational grants and subsidies have shown increases over the MTREF. It needs to be noted that in real terms the grants receipts from national government are growing over the MTREF. This can be seen in the increase in equitable share over the MTREF.

Investment revenue contributes to the revenue base. It needs to be noted that these allocations have been conservatively estimated. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

The tables below provide detail investment information and investment particulars by maturity.

Table 35 MBRR SA15 – Detail Investment Information

Investment type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality									
Securities - National Government	–	–	–	–	–	–	–	–	–
Listed Corporate Bonds	–	–	–	–	–	–	–	–	–
Deposits - Bank	410,251	410,280	410,281	400,000	400,000	400,000	460,000	460,000	460,000
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Repurchase Agreements - Banks	–	–	–	–	–	–	–	–	–
Municipal Bonds	–	–	–	–	–	–	–	–	–
Municipality sub-total	**470,763**	**478,491**	**487,326**	**484,471**	**484,471**	**484,471**	**468,400**	**460,000**	**460,000**

Table 36 MBRR SA16 – Investment particulars by maturity

WC032 Overstrand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
me of institution & investmen	Yrs/Months												
Parent municipality													
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	25,699,475	1,433,537		1,500,000	**28,633,011.28**
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment			30/06/2025	45,271,208	1,672,239		3,120,000	**50,063,446.28**
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	5,366,041	48,229		360,000	**5,774,270.70**
Deposits - Bank		Bank investments	Yes	Fixed				30/06/2024	410,280,517	48,635,253	-958,915,770	900,000,000	**400,000,000.00**
Municipality sub-total									**486,617,241**		**-958,915,770**	**904,980,000**	**484,470,728**
TOTAL INVESTMENTS AND INTEREST									**486,617,241**		**-958,915,770**	**904,980,000**	**484,470,728**

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity. The surplus is intended to partly fund capital expenditure from own sources as well as ensure adequate cash backing of reserves and funds.

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2025/26 medium-term capital programme:

Table 37 Sources of capital revenue over the MTREF

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funded by:									
National Government	36,688	81,741	59,150	52,299	54,176	54,176	76,207	64,043	39,375
Provincial Government	1,290	5,036	33,827	13,129	32,560	32,560	25,342	13,000	13,000
District Municipality	–	–		–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	53,387	26,098	21,282	105	3,763	3,763	–	–	–
Transfers recognised - capital	**91,365**	**112,876**	**114,260**	**65,533**	**90,499**	**90,499**	**101,549**	**77,043**	**52,375**
Public contributions & donations	–	18,467							
Borrowing	65,237	34,249	66,513	93,010	89,511	89,511	106,337	70,000	80,000
Internally generated funds	35,775	23,730	12,745	26,085	43,209	43,209	50,460	–	–
Total Capital Funding	**192,377**	**189,321**	**193,518**	**184,628**	**223,219**	**223,219**	**258,346**	**147,043**	**132,375**

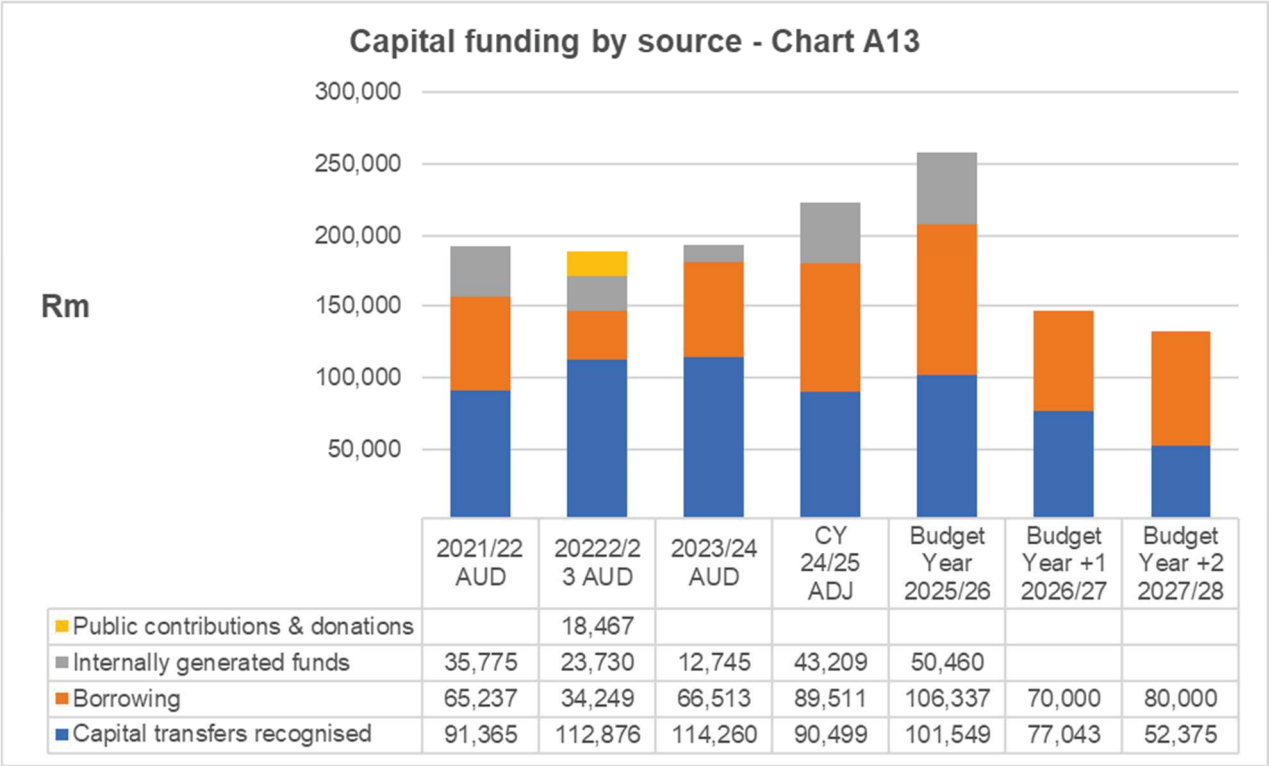


Figure 8 Sources of capital revenue for the 2025/26 financial year

Capital grants and receipts equates to 39.3 per cent of the total funding source which represents R101.5 million for the 2025/26 financial year.

Table 38 MBRR Table SA18 - Capital transfers and grant receipts

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
Capital Transfers and Grants									
National Government:	43,754	78,254	62,835	52,299	50,191	50,191	76,207	64,043	39,375
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	18,519	27,331	24,380	19,334	19,334	19,334	13,908	9,551	9,983
Municipal Infrastructure Grant [Schedule 5B]	20,053	23,484	23,203	24,965	24,932	24,932	33,872	28,250	29,392
Water Services Infrastructure Grant [Schedule 5B]	5,182	27,439	4,500	8,000	5,925	5,925	28,427	26,242	–
Municipal Disaster Relief Grant	–	–	10,753	–	–	–	–	–	–
Municipal Emergency Housing Grant	–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	47,754	27,266	33,650	13,129	32,544	32,544	25,342	13,000	13,000
Capacity Building	–	–	–	–	–	–	–	–	–
Capacity Building and Other	–		–	–			–	–	–
Disaster and Emergency Services	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	47,154	26,666	33,650	13,129	31,444	31,444	24,542	13,000	13,000
Non-Motorised Transport Infrastructure	–	–	–	–	1,100	1,100	–	–	–
Waste Water Infrastructure	600	600	–	–	–	–	–	–	–
Regional Socio Economic Projects							800		
District Municipality:	–	–	–	–	–	–	–	–	–
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	91,508	105,520	96,485	65,428	82,735	82,735	101,549	77,043	52,375

Borrowing still remains a significant funding source (one-third) for the own capital programme over the medium-term with an estimated R240 million new borrowing.

The following table is a detailed analysis of the Municipality's borrowing liability.

Table 39 MBRR Table SA17 - Detail of borrowings

Borrowing - Categorised by type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality									
Annuity and Bullet Loans	329,906	321,957	321,513	231,786	231,786	231,786	260,476	358,360	357,532
Long-Term Loans (non-annuity)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	–	–
Municipality sub-total	**429,906**	**421,957**	**421,513**	**331,786**	**331,786**	**331,786**	**360,476**	**358,360**	**357,532**
Total Borrowing	**429,906**	**421,957**	**421,513**	**331,786**	**331,786**	**331,786**	**360,476**	**358,360**	**357,532**
Unspent Borrowing - Categorised by type									
Parent municipality									
Long-Term Loans (annuity/reducing balance)	–	30,175	56,641	27,610	27,610	27,610	16,337	–	–
Municipality sub-total	**–**	**30,175**	**56,641**	**27,610**	**27,610**	**27,610**	**16,337**	**–**	**–**
Total Unspent Borrowing	**–**	**30,175**	**56,641**	**27,610**	**27,610**	**27,610**	**16,337**	**–**	**–**

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance, cash backed reserves and proceeds on land sales. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below.

It should be noted that the level of borrowings increases over the MTREF, from R90m in 2025/26 to R70m in 2026/27 and R80m in 2027/28.

The following graph illustrates the growth in outstanding borrowing for the 2020/21 to 2027/28 period.

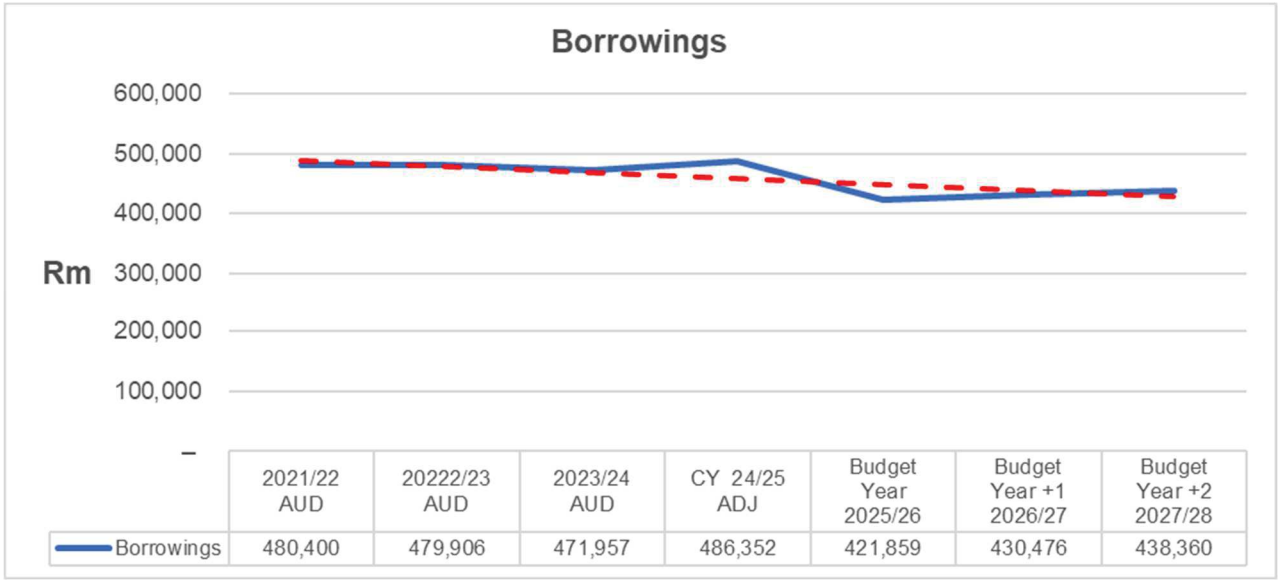


Figure 9 Growth in outstanding borrowing (long-term liabilities)

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councillors and management.

Table 40 MBRR Table A7 - Budgeted cash flow statement

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	277,452	292,203	331,408	358,095	362,295	362,295	395,671	419,108	443,938
Service charges	813,102	812,299	933,715	1,032,355	1,102,689	1,102,689	1,191,297	1,266,811	1,342,820
Other revenue	88,928	114,226	148,838	120,379	120,379	120,379	95,718	72,678	54,427
Transfers and Subsidies - Operational	145,075	172,032	186,843	190,368	201,918	201,918	205,957	210,874	218,553
Transfers and Subsidies - Capital	96,836	105,269	96,616	65,533	92,274	92,274	101,549	77,043	52,375
Interest	36,128	58,874	81,119	51,250	51,250	51,250	55,000	58,300	61,798
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(1,199,126)	(1,277,763)	(1,501,927)	(1,609,408)	(1,656,924)	(1,656,924)	(1,753,448)	(1,801,478)	(1,900,609)
Interest	(47,584)	(48,152)	(48,571)	(49,814)	(49,814)	(49,814)	(51,227)	(44,657)	(45,526)
Transfers and Subsidies	(12,813)	(14,865)	(16,590)	(17,417)	(17,417)	(17,417)	(16,770)	(17,487)	(18,128)
NET CASH FROM/(USED) OPERATING ACTIV	**197,999**	**214,123**	**211,450**	**141,341**	**206,650**	**206,650**	**223,747**	**241,193**	**209,648**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,813	3,676	302	–	13,043	13,043	–	–	–
Decrease (increase) in non-current receivable	–		–	–	–	–	–	–	–
Decrease (increase) in non-current investmen	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	(4,980)	30,167	(360)	–
Payments									
Capital assets	(190,382)	(183,191)	(172,235)	(184,628)	(222,775)	(222,775)	(258,346)	(147,043)	(132,375)
NET CASH FROM/(USED) OPERATING ACTIV	**(191,549)**	**(184,495)**	**(176,913)**	**(189,608)**	**(214,712)**	**(214,712)**	**(228,178)**	**(147,403)**	**(132,375)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	50,000	50,000	50,000	65,000	65,000	65,000	90,000	70,000	80,000
Increase (decrease) in consumer deposits	1,064	1,122	3,535	(6,600)	(6,600)	(6,600)	5,200	2,050	2,050
Payments									
Repayment of borrowing	(53,957)	(50,494)	(57,949)	(50,605)	(50,605)	(50,605)	(154,654)	(61,383)	(72,116)
NET CASH FROM/(USED) FINANCING ACTIV	**(2,893)**	**628**	**(4,414)**	**7,795**	**7,795**	**7,795**	**(59,454)**	**10,667**	**9,934**
NET INCREASE/ (DECREASE) IN CASH HELI	**3,557**	**30,255**	**30,123**	**(40,473)**	**(267)**	**(267)**	**(63,885)**	**104,457**	**87,208**
Cash/cash equivalents at the year begin:	**612,723**	**616,280**	**646,535**	700,851	676,658	676,658	**787,000**	**723,115**	**827,571**
Cash/cash equivalents at the year	**616,280**	**646,535**	**676,658**	**660,378**	**676,391**	**676,391**	**723,115**	**827,571**	**914,779**

The above table shows the cash and cash equivalents of the Municipality from the 2020/21 to 2027/28 financial years. For the 2025/26 MTREF the budget has been prepared to ensure acceptable levels of cash and cash equivalents over the medium-term with cash levels anticipated to slightly decline.

2.6.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42, which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- The predicted cash and investments available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded' It is also important to analyse trends to understand the consequences. The working capital has to be optimally managed.

Table 41 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

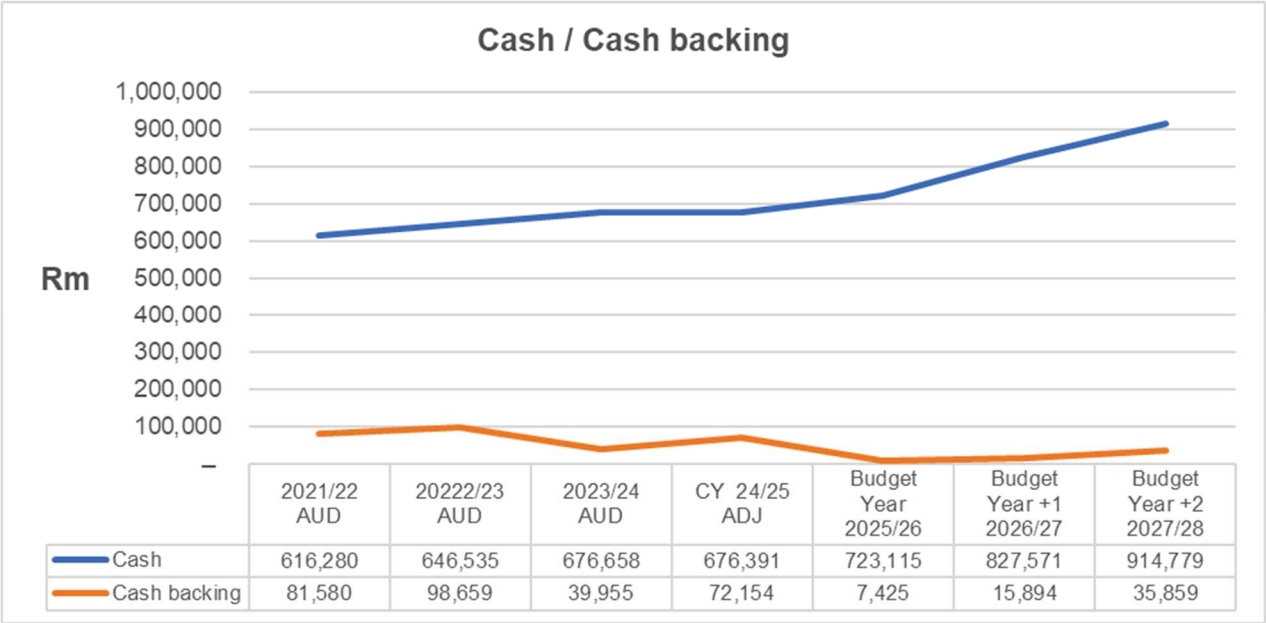
Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available									
Cash/cash equivalents at the year end	616,280	646,535	676,658	660,378	676,391	676,391	723,115	827,571	914,779
Other current investments > 90 days	0	(0)	(0)	0	0	0	–	–	–
Non current Investments	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Cash and investments available:	**676,792**	**714,746**	**753,703**	**744,849**	**760,862**	**760,862**	**731,515**	**827,571**	**914,779**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	26,309	6,206	5,342	–	–	–	–	–	–
Unspent borrowing	–	30,175	56,641	27,610	27,610	27,610	16,337	–	–
Statutory requirements	–	–	14,020	6,919	11,659	11,659	–	–	–
Other working capital requirements	11,963	15,967	8,748	44,481	37,543	37,543	90,166	102,912	106,782
Other provisions	13,315	13,315	(52,554)	(56,225)	(56,225)	(56,225)	–	–	–
Long term investments committed	60,512	68,211	77,045	84,471	84,471	84,471	8,400	–	–
Reserves to be backed by cash/investments	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:	**112,099**	**133,875**	**109,242**	**107,257**	**105,059**	**105,059**	**114,903**	**102,912**	**106,782**
Surplus(shortfall)	**564,693**	**580,871**	**644,461**	**637,592**	**655,803**	**655,803**	**616,612**	**724,660**	**807,996**

From the above table it can be seen that the cash and investments total R760.9 million in the 2024/25 financial year and R731.5 million in 2025/26, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. Stringent measures have been implemented by NT regarding unspent grants.
- Borrowings are only drawn down once substantial expenditure has incurred against the particular projects.
- Provisions for statutory requirements could include VAT owing to SARS at year-end.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation, at least two months operational expenditure is covered at all times. It needs to be noted that although this can be considered prudent, the desired cash levels should be 90 days to ensure continued liquidity of the municipality. Any underperformance in relation to collections could place upward pressure on the ability of the Municipality to meet its creditor obligations.
- Long-term investments consist primarily of the sinking funds for the repayment of future borrowings. The sinking fund value is held within long-term investments and must be 'held to maturity' and is not available for spending.

When considering the funding requirements of section 18 and 19 of the MFMA, it needs to be noted that for all practical purposes the 2025/26 MTREF is funded, from a pure cash flow perspective (cash out flow versus cash inflow) and is therefore credible. The challenge for the Municipality will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven-year perspective.



	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash	616,280	646,535	676,658	676,391	723,115	827,571	914,779
Cash backing	81,580	98,659	39,955	72,154	7,425	15,894	35,859

Figure 10 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 42 MBRR SA10 – Funding compliance measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	616,280	646,535	676,658	660,378	676,391	676,391	723,115	827,571	914,779
Cash + investments at the yr end less applications - R'000	18(1)b	2	564,693	580,871	644,461	637,592	655,803	655,803	628,967	724,660	807,996
Cash year end/monthly employee/supplier payments	18(1)b	3	5.9	5.7	5.4	4.6	4.5	4.5	4.9	5.2	5.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20,948	109,688	129,040	(41,415)	(5,332)	(5,332)	7,080	12,272	(16,560)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.1%)	11.9%	(1.4%)	(0.6%)	(6.0%)	1.1%	0.3%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.1%	93.9%	96.2%	96.3%	96.2%	96.2%	98.1%	98.1%	98.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.6%	4.6%	(0.9%)	3.8%	4.6%	4.6%	4.5%	4.4%	4.4%
Capital payments % of capital expenditure	18(1)c;19	8	99.0%	96.8%	89.0%	100.0%	99.8%	99.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	49.5%	65.4%	63.1%	54.6%	49.0%	49.0%	57.4%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							88.5%	94.7%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	7.7%	28.7%	(46.5%)	49.3%	0.0%	(11.4%)	(14.6%)	(16.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.4%	6.3%	7.0%	7.1%	7.6%	7.6%	8.2%	8.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	16.1%	9.2%	7.9%	10.5%	9.1%	9.1%	18.1%	30.7%	12.6%
Supporting indicators											
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	2.9%	17.9%	4.6%	5.4%	0.0%	7.1%	6.3%	6.0%
% incr Property Tax	18(1)a		0.0%	6.0%	14.3%	6.6%	1.4%	0.0%	4.6%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	(3.3%)	22.5%	4.8%	6.6%	0.0%	9.8%	6.1%	6.0%
% incr Service charges - Water	18(1)a		0.0%	10.9%	15.3%	(3.1%)	11.5%	0.0%	6.1%	5.7%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	8.0%	13.5%	3.8%	6.9%	0.0%	2.3%	8.8%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	11.6%	13.7%	11.5%	0.0%	0.0%	6.0%	6.2%	6.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1,105,652	1,137,749	1,341,518	1,402,847	1,478,546	1,478,546	1,583,603	1,682,728	1,783,691
Service charges			1,105,652	1,137,749	1,341,518	1,402,847	1,478,546	1,478,546	1,583,603	1,682,728	1,783,691
Property rates			280,176	297,101	339,596	361,957	367,000	367,000	383,977	407,016	431,437
Service charges - electricity revenue			512,791	495,999	607,716	636,747	679,000	679,000	745,540	791,153	838,623
Service charges - water revenue			142,484	158,070	182,282	176,718	197,000	197,000	209,109	221,026	234,288
Service charges - sanitation revenue			93,237	100,655	114,193	118,479	126,600	126,600	129,533	140,980	149,439
Service charges - refuse removal			76,964	85,923	97,731	108,946	108,946	108,946	115,444	122,552	129,905
Service charges - other											
Interest			6,880	7,140	6,599	7,103	7,103	7,103	7,500	7,950	8,427
Capital expenditure excluding capital grant funding			101,011	76,446	79,258	119,095	132,720	132,720	156,797	70,000	80,000
Cash receipts from ratepayers	18(1)a		1,179,482	1,218,728	1,413,961	1,510,828	1,585,364	1,585,364	1,682,686	1,758,597	1,841,185
Ratepayer & Other revenue	18(1)a		1,226,807	1,297,347	1,470,140	1,568,917	1,647,220	1,647,220	1,715,699	1,792,477	1,877,730
Change in consumer debtors (current and non-current)			N/A	11,456	46,001	(95,978)	54,508	–	(12,668)	(21,296)	(20,266)
Operating and Capital Grant Revenue	18(1)a		239,173	297,436	284,337	255,901	286,241	286,241	307,506	287,917	270,928
Capital expenditure - total	20(1)(vi)		192,377	189,321	193,518	184,628	223,219	223,219	258,346	147,043	132,375
Capital expenditure - renewal	20(1)(vi)		30,964	17,393	15,235	19,375	20,368	20,368	46,797	45,092	16,700
Supporting benchmarks											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									183,866	190,617	199,318
Provincial operating grants									61,906	36,403	19,235
Provincial capital grants									25,342	13,000	13,000
District Municipality grants									–	–	–
Total gazetted/advised national, provincial and district grants									347,321	304,063	270,928
Average annual collection rate (arrears inclusive)											
DoRA operating											
Operational Revenue:General Revenue:Equitable Share									179,268	188,717	197,218
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									2,588	–	–
Local Government Financial Management Grant [Schedule 5B]									1,800	1,900	2,100
Municipal Infrastructure Grant [Schedule 5B]									210	–	–
									183,866	**190,617**	**199,318**
DoRA Capital											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]									13,908	9,551	9,983
Municipal Infrastructure Grant [Schedule 5B]									33,872	28,250	29,392
Water Services Infrastructure Grant [Schedule 5B]									28,427	26,242	–
Trend											
Change in consumer debtors (current and non-current)			N/A	11,456	46,001	(95,978)	54,508	–	(12,668)	(21,296)	(20,266)
Total Operating Revenue			1,429,101	1,550,312	1,767,584	1,837,261	1,947,003	1,947,003	2,017,871	2,105,031	2,203,743
Total Operating Expenditure			1,497,483	1,572,027	1,752,801	1,944,209	2,042,834	2,042,834	2,112,340	2,169,802	2,272,678
Operating Performance Surplus/(Deficit)			(68,383)	(21,715)	14,783	(106,948)	(95,831)	(95,831)	(94,469)	(64,771)	(68,935)
Cash and Cash Equivalents (30 June 2012)									–		
Revenue											
% Increase in Total Operating Revenue				8.5%	14.0%	3.9%	6.0%	0.0%	3.6%	4.3%	4.7%
% Increase in Property Rates Revenue				6.0%	14.3%	6.6%	1.4%	0.0%	39.2%	6.0%	6.0%
% Increase in Electricity Revenue				(3.3%)	22.5%	4.8%	6.6%	0.0%	9.8%	6.1%	6.0%
% Increase in Property Rates & Services Charges				2.9%	17.9%	4.6%	5.4%	0.0%	7.1%	6.3%	6.0%
Expenditure											
% Increase in Total Operating Expenditure				5.0%	11.5%	10.9%	5.1%	0.0%	3.4%	2.7%	4.7%
% Increase in Employee Costs				5.8%	8.7%	12.2%	1.2%	0.0%	4.3%	3.7%	4.8%
% Increase in Electricity Bulk Purchases				(1.5%)	28.2%	9.1%	3.1%	0.0%	11.3%	5.4%	6.2%
Average Cost Per Budgeted Employee Position (Remuneration)					473878.4888	1382689.149			1449273.269		
Average Cost Per Councillor (Remuneration)					0	0			0		
R&M % of PPE			6.4%	6.3%	7.0%	7.1%	7.6%	7.6%	7.6%	8.2%	8.8%
Asset Renewal and R&M as a % of PPE			8.3%	7.8%	8.4%	8.9%	9.4%	9.4%	10.4%	10.4%	10.7%
Debt Impairment % of Total Billable Revenue			2.6%	4.6%	(0.9%)	3.8%	4.6%	4.6%	4.5%	4.4%	4.4%
Capital Revenue											
Internally Funded & Other (R'000)			65,237	34,249	66,513	93,010	89,511	89,511	106,337	70,000	80,000
Borrowing (R'000)			91,365	112,876	114,260	65,533	90,499	90,499	101,549	77,043	52,375
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			720.1%	942.2%	2040.3%	1064.4%	723.8%	723.8%	722.7%	0.0%	0.0%
Borrowing % of Non Grant Funding			255.4%	475.7%	896.5%	251.2%	209.4%	209.4%	201.2%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure											
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other			96.1%	93.9%	96.2%	96.3%	96.2%	96.2%	98.1%	98.1%	98.1%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating			6.8%	6.3%	6.1%	5.2%	4.9%	4.9%	9.7%	4.9%	5.2%
Borrowing Receipts % of Capital Expenditure			49.5%	65.4%	63.1%	54.6%	49.0%	49.0%	57.4%	100.0%	100.0%
Reserves											
Surplus/(Deficit)			564,693	580,871	644,461	637,592	655,803	655,803	628,967	724,660	807,996
Free Services											
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue			1,429,101	1,550,312	1,767,584	1,837,261	1,947,003	1,947,003	2,017,871	2,105,031	2,203,743
Total Operating Expenditure			1,497,483	1,572,027	1,752,801	1,944,209	2,042,834	2,042,834	2,112,340	2,169,802	2,272,678
Surplus/(Deficit) Budgeted Operating Statement			(68,383)	(21,715)	14,783	(106,948)	(95,831)	(95,831)	(94,469)	(64,771)	(68,935)
Surplus/(Deficit) Considering Reserves and Cash Backing			564,693	580,871	644,461	637,592	655,803	655,803	628,967	724,660	807,996
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓

2.7 Expenditure on grants and reconciliations of unspent funds

Table 43 MBRR SA19 - Expenditure on transfers and grant programmes

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**11,627**	**11,665**	**11,261**	**4,098**	**4,226**	**4,226**	**4,598**	**1,900**	**2,100**
Operational Revenue:General Revenue:Equitable Share	6,547	–	–	–	–	–			
Energy Efficiency and Demand-side [Schedule 5B]	–	2,799	4,401	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,530	2,593	3,366	1,898	1,898	1,898	2,588	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,550	1,700	1,700	1,700	1,800	1,900	2,100
Municipal Disaster Grant [Schedule 5B]	–	–	1,292	300	428	428	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	1,000	1,144	652	200	200	200	210	–	–
Water Services Infrastructure Grant	–	3,579	–	–	–	–	–	–	–
Provincial Government:	**57,002**	**73,992**	**126,439**	**101,886**	**105,032**	**105,032**	**61,906**	**36,403**	**19,235**
Community Library Services Grant	6,580	8,258	8,398	8,608	8,608	8,608	8,824	8,912	9,478
Library Support Grant	2,222	–	–	–	–	–	–	–	–
Thusong Services Centres Grant		60	90	–	–	–	150	150	150
Resource funding for the establish & support of K9 Unit	3,059	2,420	3,345	3,772	4,172	4,172	4,350	4,473	4,666
Municipal Electricity Masterplan Grant	1,000	–	–						
Financial Management Capacity Building Grant	–	24	–	–	–	–	–	–	–
Community Development Workers	76	75	76	76	76	76	76	76	76
Municipal Energy Resilience Grant	650	–	–	–	–	–	–	–	–
LG Public Employment Grant	1,300	–	–	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure	145	140	400	450	7,440	7,440	130	130	146
Financial Management Capability Grant	676	450	139	160	260	260	672		
Municipal Service Delivery & Capacity Building Grant	181	121	179		500	500			
Municipal Intervention Grant		200							
Resource funding for the est of Law Enforcement Rural Safety Unit	400	4,745	4,282	4,223	4,223	4,223	4,317	4,516	4,719
Emergency Municipal Load-shedding relief grant		2,042	4,658						
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	40,713	55,457	104,289	84,410	79,443	79,443	42,790	18,146	
Title Deeds Restoration Grant	–	–	362	187	187	187	97	–	–
Library Service Replacement Funding	–	–	219	–	123	123	–	–	–
Municipal Fire Service Capacity Support Grant	–	–	–	–	–	–	500	–	–
District Municipality:	**90**	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	90	35	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**1,092**	**1,092**	**2,975**	**2,000**	**–**
Departmental Agencies and Accounts	–	–	–	–	400	400	2,600	2,000	–
Foreign Government and International Organisations	–	–	–	–	692	692	375	–	–
Total operating expenditure of Transfers and Grants:	**68,719**	**85,692**	**137,699**	**105,984**	**110,349**	**110,349**	**69,479**	**40,303**	**21,335**
Capital expenditure of Transfers and Grants									
National Government:	**36,688**	**81,741**	**59,150**	**52,299**	**53,876**	**53,876**	**76,207**	**64,043**	**39,375**
Integrated National Electrifcation Programme (Municipal Grant) [Schedule 5B]	11,453	34,397	24,380	19,334	19,334	19,334	13,908	9,551	9,983
Municipal Infrastructure Grant [Schedule 5B]	20,053	23,484	19,518	24,965	28,617	28,617	33,872	28,250	29,392
Water Services Infrastructure Grant [Schedule 5B]	5,182	23,860	4,500	8,000	5,925	5,925	28,427	26,242	–
Municipal Disaster Relief Grant	–	–	10,753	–	–	–	–	–	–
Provincial Government:	**50,581**	**31,195**	**33,827**	**13,129**	**32,560**	**32,560**	**25,342**	**13,000**	**13,000**
Municipal Service Delivery & Capacity Building Grant	63	1,194	56	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	49,292	26,098	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Library Service Replacement Funding	–	–	14		16	16			
Municipal Intervention Grant	–	171	79	–	–	–	–	–	–
Resource funding for the establish & support of K9 Unit	624	–	–	–	–	–	–	–	–
Resource funding for the est of Law Enforcement Reaction Unit	603	3,132	–	–	–	–	–	–	–
Non-Motorised Transport Infrastructure	–	–	–	–	1,100	1,100	–	–	–
Sports and Recreation	–	600	–	–	–	–	–	–	–
Regional Socio Economic Projects							800		
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**105**	**105**	**–**	**–**	**–**
Public Corporations	–	–	–	–	105	105	–	–	–
Total capital expenditure of Transfers and Grants	**87,270**	**112,936**	**92,977**	**65,428**	**86,541**	**86,541**	**101,549**	**77,043**	**52,375**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**155,989**	**198,628**	**230,677**	**171,412**	**196,890**	**196,890**	**171,028**	**117,346**	**73,710**

Table 44 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(6,870)	(4,017)	(201)	–	–	–	–	–	–
Current year receipts	128,977	150,183	169,423	172,592	172,592	172,592	183,866	190,617	199,318
Conditions met - transferred to revenue	10,627	(15,774)	9,969	–	–	–			
Conditions still to be met - transferred to liabilities	–	323	–	–	–	–	–	–	–
Closing Balance	132,734	130,715	179,191	172,592	172,592	172,592	183,866	190,617	199,318
Provincial Government:									
Balance unspent at beginning of the year	(2,235)	(5,552)	(4,745)	–	–	–	–	–	–
Current year receipts	58,632	81,340	126,129	101,886	104,409	104,409	61,906	36,403	19,505
Conditions met - transferred to revenue	–	–	21,750	–	–	–			
Conditions still to be met - transferred to liabilities	309	3,663	–	–	–	–	–	–	–
Closing Balance	56,706	79,452	143,133	101,886	104,409	104,409	61,906	36,403	19,505
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	(35)	–	–	–	–	–	–	–
Conditions met - transferred to revenue	–	35	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	(187)	(187)	(187)	–	–	–	–	–	–
Current year receipts	–	–	–	–	1,092	1,092	2,975	2,000	–
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(187)	(187)	(187)	–	1,092	1,092	2,975	2,000	–
Total operating transfers and grants revenue	**10,627**	**(15,739)**	**31,719**	**274,478**	**278,093**	**278,093**	**248,747**	**229,020**	**218,823**
Total operating transfers and grants - CTBM	**–**	**–**	**–**	**274,478**	**278,093**	**278,093**	**248,747**	**229,020**	**218,823**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	–	(7,066)	–	–	–	–	–	–	–
Current year receipts	43,754	78,254	62,835	52,299	50,191	50,191	76,207	64,043	39,375
Conditions met - transferred to revenue	37,688	109,180	48,398	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	81,442	180,369	111,233	52,299	50,191	50,191	76,207	64,043	39,375
Provincial Government:									
Balance unspent at beginning of the year	–	(600)	(569)	–	–	–	–	–	–
Current year receipts	47,754	27,266	33,650	13,129	32,544	32,544	25,342	13,000	13,000
Conditions met - transferred to revenue	–	–	33,827	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	(3,300)	168	–	–	–	–	–	–
Closing Balance	47,754	23,366	67,076	13,129	32,544	32,544	25,342	13,000	13,000
District Municipality:									
Balance unspent at beginning of the year	–	–	–	–	–	–	–	–	–
Current year receipts	–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue			–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	–	–	–	–	–	–	–	–	–
Other grant providers:									
Balance unspent at beginning of the year	(14,738)	(12,442)	(105)	(105)	(105)	(105)	–	–	–
Current year receipts	–	–	–	105	105	105	–	–	–
Conditions met - transferred to revenue	2,296	12,337	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(12,442)	(105)	(105)	–	–	–	–	–	–
Total capital transfers and grants revenue	**39,984**	**121,517**	**82,225**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	**116,754**	**203,630**	**178,204**	**65,428**	**82,735**	**82,735**	**101,549**	**77,043**	**52,375**
TOTAL TRANSFERS AND GRANTS REVENUE	**50,611**	**105,778**	**113,943**	**274,478**	**278,093**	**278,093**	**248,747**	**229,020**	**218,823**
TOTAL TRANSFERS AND GRANTS - CTBM	**116,754**	**203,630**	**178,204**	**339,906**	**360,828**	**360,828**	**350,296**	**306,063**	**271,198**

2.8 Councillor and employee benefits

Table 45 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	10,454	10,979	11,461	12,643	12,237	12,237	12,742	13,793	14,882
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Cellphone Allowance	1,085	1,336	1,269	1,269	1,269	1,269	1,269	1,269	1,269
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	**11,538**	**12,315**	**12,730**	**13,912**	**13,506**	**13,506**	**14,012**	**15,062**	**16,151**
Senior Managers of the Municipality									
Basic Salaries and Wages	12,317	12,034	12,340	13,713	11,549	11,549	12,377	12,977	13,608
Pension and UIF Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	96	162	205	167	33	33	229	240	252
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Cellphone Allowance	182	179	201	212	187	187	221	221	221
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Scarcity	–	–	–	–	–	–	–	–	–
Acting and post related allowance	–	–	–	–	–	–	–	–	–
In kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**12,595**	**12,376**	**12,746**	**14,092**	**11,769**	**11,769**	**12,827**	**13,438**	**14,080**
Other Municipal Staff									
Basic Salaries and Wages	266,765	283,550	309,632	351,978	369,378	369,378	382,372	401,152	420,408
Pension and UIF Contributions	45,123	47,755	50,672	60,983	52,930	52,930	57,015	58,725	61,608
Medical Aid Contributions	14,510	15,638	16,959	19,652	17,925	17,925	19,278	19,691	20,659
Overtime	35,197	42,829	43,751	35,012	41,624	41,624	42,318	47,268	49,631
Performance Bonus	20,532	21,761	23,263	27,554	23,955	23,955	25,746	26,324	27,609
Motor Vehicle Allowance	8,136	7,976	7,726	8,869	7,736	7,736	8,438	8,849	9,283
Cellphone Allowance	2,003	1,976	2,291	2,374	2,280	2,280	2,426	2,549	2,674
Housing Allowances	1,707	1,774	1,825	1,996	1,967	1,967	2,116	2,214	2,323
Other benefits and allowances	24,133	29,364	30,593	29,815	31,317	31,317	32,237	33,747	35,421
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	16,302	10,362	17,791	27,240	27,240	27,240	28,672	22,385	23,352
Entertainment	–	–	–	–	–	–	–	–	–
Scarcity	3,575	3,796	4,103	4,367	3,990	3,990	4,295	4,513	4,737
Acting and post related allowance	2,074	1,781	1,334	2,329	1,070	1,070	1,101	1,158	1,215
In kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	**440,056**	**468,563**	**509,942**	**572,169**	**581,411**	**581,411**	**606,013**	**628,576**	**658,919**
Total Parent Municipality	**464,190**	**493,254**	**535,418**	**600,172**	**606,687**	**606,687**	**632,851**	**657,076**	**689,151**
TOTAL SALARY, ALLOWANCES & BENEFITS	**464,190**	**493,254**	**535,418**	**600,172**	**606,687**	**606,687**	**632,851**	**657,076**	**689,151**
TOTAL MANAGERS AND STAFF	**452,651**	**480,939**	**522,688**	**586,260**	**593,181**	**593,181**	**618,840**	**642,014**	**672,999**

Table 46 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers)

WC032 Overstrand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors							
Speaker	1	848,062	–	47,004	–	–	895,066
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	1,060,070	–	47,004	–	–	1,107,074
Deputy Executive Mayor	1	848,062	–	47,004	–	–	895,066
Executive Committee	4	3,181,668	–	188,016	–	–	3,369,684
Total for all other councillors	20	6,804,571	–	940,080	–	–	7,744,651
Total Councillors	**27**	**12,742,433**	**–**	**1,269,108**			**14,011,541**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	2,285,177	–	47,004	228,518	–	2,560,699
Chief Finance Officer	1	1,147,814	–	28,980	–	–	1,176,794
Corporate Services	1	2,138,565	–	28,980	–	–	2,167,545
Infrastructure Services	1	2,255,614	–	28,980	–	–	2,284,594
Public Safety	1	2,061,594	–	28,980	–	–	2,090,574
Planning & development	1	1,147,812	–	28,980	–	–	1,176,792
Community Services	1	1,340,562	–	28,980	–	–	1,369,542
Total Senior Managers of the Municipality	**7**	**12,377,138**	**–**	**220,884**	**228,518**		**12,826,540**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**34**	**25,119,571**	**–**	**1,489,992**	**228,518**		**26,838,081**

Table 47 MBRR SA24 – Summary of personnel numbers

WC032 Overstrand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	8		27	8		27	8	
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	7	6		7	6		7	5	
Other Managers	53	47		53	47		52	44	
Professionals	*30*	*25*	–	*30*	*25*	–	*27*	*19*	–
Finance	24	21		24	21		20	15	
Spatial/town planning	2	2		2	2		2	2	
Information Technology	1	1		1	1		2	1	
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	3	1		3	1		3	1	
Technicians	*197*	*181*	–	*197*	*181*	–	*218*	*170*	–
Finance									
Spatial/town planning	11	11		11	11		13	11	
Information Technology	6	4		6	4		7	6	
Roads	10	10		10	10		11	10	
Electricity	30	28		30	28		34	29	
Water	20	18		20	18		20	15	
Sanitation	1	1		1	1		1	1	
Refuse	5	5		5	5		6	5	
Other	114	104		114	104		126	93	
Clerks (Clerical and administrative)	279	250		279	250		295	235	
Service and sales workers	148	128		148	128		153	122	
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators	62	56		62	56		78	73	
Elementary Occupations	424	402		424	402		427	385	
TOTAL PERSONNEL NUMBERS	**1,227**	**1,103**	**–**	**1,227**	**1,103**	**–**	**1,284**	**1,061**	**–**
% increase				–	–	–	4.6%	(3.8%)	–
Total municipal employees headcount	**1,200**	**1,095**		**1,200**	**1,095**		**1,257**	**1,053**	
Finance personnel headcount	114	**103**		**114**	**103**		**137**	**105**	
Human Resources personnel headcount	**20**	**19**		**20**	**19**		**19**	**23**	

2.9 Monthly targets for revenue, expenditure and cash flow …. /

Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue															
Exchange Revenue															
Service charges - Electricity	62,128	62,128	62,128	62,128	62,128	62,128	62,128	62,128	62,128	62,128	62,128	62,128	745,540	791,153	838,623
Service charges - Water	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	17,426	209,109	221,026	234,288
Service charges - Waste Water Management	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	10,794	129,533	140,980	149,439
Service charges - Waste Management	9,620	9,620	9,620	9,620	9,620	9,620	9,620	9,620	9,620	9,620	9,620	9,620	115,444	122,552	129,905
Sale of Goods and Rendering of Services	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,311	63,725	40,330	23,509
Agency services	625	625	625	625	625	625	625	625	625	625	625	625	7,500	7,950	8,427
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	1,042	12,500	13,250	14,045
Interest earned from Current and Non Current Assets	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	55,000	58,300	61,798
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	38	38	38	38	38	38	38	38	38	38	38	38	452	479	508
Rental from Fixed Assets	629	629	629	629	629	629	629	629	629	629	629	629	7,544	7,996	8,475
Licence and permits	65	65	65	65	65	65	65	65	65	65	65	65	780	827	876
Special rating levies	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	15,420	16,037	16,678
Operational Revenue	463	463	463	463	463	463	463	463	463	463	463	463	5,554	5,886	6,238
Non-Exchange Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates	31,998	31,998	31,998	31,998	31,998	31,998	31,998	31,998	31,998	31,998	31,998	31,998	383,977	407,016	431,437
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	4,378	4,378	4,378	4,378	4,378	4,378	4,378	4,378	4,378	4,378	4,378	4,378	52,537	52,636	52,741
Licences or permits	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,120	2,247
Transfer and subsidies - Operational	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	205,957	210,874	218,553
Interest	192	192	192	192	192	192	192	192	192	192	192	192	2,300	2,438	2,584
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–	–	3,000	3,000	3,180	3,371
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**167,906**	**170,907**	**2,017,871**	**2,105,031**	**2,203,743**
Expenditure															
Employee related costs	51,570	51,570	51,570	51,570	51,570	51,570	51,570	51,570	51,570	51,570	51,570	51,570	618,840	642,014	672,999
Remuneration of councillors	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	14,012	15,062	16,151
Bulk purchases - electricity	46,347	46,347	46,347	46,347	46,347	46,347	46,347	46,347	46,347	46,347	46,347	46,347	556,160	585,970	622,242
Inventory consumed	6,347	6,347	6,347	6,347	6,347	6,347	6,347	6,347	6,347	6,347	6,347	6,348	76,168	75,536	82,189
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	70,770	70,770	74,309	78,024
Depreciation and amortisation	13,934	13,934	13,934	13,934	13,934	13,934	13,934	13,934	13,934	13,934	13,934	13,935	167,211	176,609	186,617
Interest	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269	4,269	51,227	44,657	45,526
Contracted services	29,720	29,720	29,720	29,720	29,720	29,720	29,720	29,720	29,720	29,720	29,720	29,721	356,644	375,949	400,663
Transfers and subsidies	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	16,770	17,487	18,128
Irrecoverable debts written off	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	20,000	20,000
Operational costs	13,711	13,711	13,711	13,711	13,711	13,711	13,711	13,711	13,711	13,711	13,711	13,713	164,539	142,210	130,139
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	(62,122)	–	–	–
Total Expenditure	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**175,778**	**178,783**	**2,112,340**	**2,169,802**	**2,272,678**
Surplus/(Deficit)	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,872)**	**(7,876)**	**(94,469)**	**(64,771)**	**(68,935)**
Transfers and subsidies - capital (monetary allocations)	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	101,549	77,043	52,375
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributio	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**

Table 49 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC032 Overstrand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote															
Vote 1 - Municipal Council	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	78,908	83,068	86,815
Vote 2 - Office of the Municipal Manager	43	43	43	43	43	43	43	43	43	43	43	43	515	546	579
Vote 3 - Corporate Services	106	106	106	106	106	106	106	106	106	106	106	106	1,274	1,345	1,419
Vote 4 - Financial Services	39,805	39,805	39,805	39,805	39,805	39,805	39,805	39,805	39,805	39,805	39,805	39,806	477,666	503,242	532,331
Vote 5 - Infrastructure Services	118,301	118,301	118,301	118,301	118,301	118,301	118,301	118,301	118,301	118,301	118,301	118,301	1,419,613	1,476,820	1,508,055
Vote 6 - Community Services	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	4,412	52,939	28,869	37,900
Vote 7 - Municipal Public Safety	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	71,012	71,492	72,585
Vote 8 - Planning and Development	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,494	16,692	16,433
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,619**	**2,119,420**	**2,182,074**	**2,256,118**
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Council	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	4,626	55,516	51,174	53,459
Vote 2 - Office of the Municipal Manager	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,809	2,808	33,702	35,365	36,868
Vote 3 - Corporate Services	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	6,882	82,589	85,570	88,975
Vote 4 - Financial Services	14,289	14,289	14,289	14,289	14,289	14,289	14,289	14,289	14,289	14,289	14,289	14,289	171,468	180,629	197,884
Vote 5 - Infrastructure Services	107,793	107,793	107,793	107,793	107,793	107,793	107,793	107,793	107,793	107,793	107,793	107,795	1,293,520	1,327,938	1,386,610
Vote 6 - Community Services	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,926	16,928	203,116	203,744	213,945
Vote 7 - Municipal Public Safety	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,796	16,797	201,555	216,833	225,625
Vote 8 - Planning and Development	5,906	5,906	5,906	5,906	5,906	5,906	5,906	5,906	5,906	5,906	5,906	5,907	70,875	68,549	69,312
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,033**	**2,112,340**	**2,169,802**	**2,272,678**
Surplus/(Deficit) before assoc.	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**
Surplus/(Deficit) after income tax	–	–	–	–	–	–	–	–	–	–	–	7,080	7,080	12,272	(16,560)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**

Table 50 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional															
Governance and administration	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**46,558**	**558,698**	**590,604**	**624,556**
Executive and council	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	6,576	78,908	83,069	86,816
Finance and administration	39,982	39,982	39,982	39,982	39,982	39,982	39,982	39,982	39,982	39,982	39,982	39,983	479,790	507,536	537,741
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**15,906**	**190,872**	**131,068**	**123,015**
Community and social services	806	806	806	806	806	806	806	806	806	806	806	806	9,667	9,797	10,407
Sport and recreation	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	3,537	42,443	18,294	26,663
Public safety	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	5,918	71,012	71,492	72,585
Housing	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	5,646	67,750	31,486	13,360
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**2,084**	**25,010**	**24,576**	**18,975**
Planning and development	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,301	15,605	12,727	13,491
Road transport	536	536	536	536	536	536	536	536	536	536	536	536	6,430	9,848	5,483
Environmental protection	248	248	248	248	248	248	248	248	248	248	248	248	2,975	2,000	0
Trading services	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**112,070**	**1,344,840**	**1,435,825**	**1,489,571**
Energy sources	66,982	66,982	66,982	66,982	66,982	66,982	66,982	66,982	66,982	66,982	66,982	66,982	803,779	847,370	897,368
Water management	21,249	21,249	21,249	21,249	21,249	21,249	21,249	21,249	21,249	21,249	21,249	21,249	254,990	264,806	252,630
Waste water management	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	12,658	151,900	181,383	189,066
Waste management	11,181	11,181	11,181	11,181	11,181	11,181	11,181	11,181	11,181	11,181	11,181	11,181	134,170	142,266	150,507
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,618**	**176,619**	**2,119,420**	**2,182,074**	**2,256,118**
Expenditure - Functional															
Governance and administration	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**30,274**	**(93,257)**	**239,756**	**237,736**	**255,515**
Executive and council	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	6,147	(12,757)	54,863	46,956	48,880
Finance and administration	23,721	23,721	23,721	23,721	23,721	23,721	23,721	23,721	23,721	23,721	23,721	(80,905)	180,030	185,761	201,405
Internal audit	405	405	405	405	405	405	405	405	405	405	405	405	4,863	5,019	5,230
Community and public safety	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**30,899**	**27,933**	**367,826**	**363,659**	**360,828**
Community and social services	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	2,397	28,762	29,798	31,171
Sport and recreation	6,635	6,635	6,635	6,635	6,635	6,635	6,635	6,635	6,635	6,635	6,635	6,636	79,622	83,511	87,667
Public safety	17,681	17,681	17,681	17,681	17,681	17,681	17,681	17,681	17,681	17,681	17,681	14,714	209,210	224,545	234,013
Housing	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	4,186	50,232	25,804	7,977
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**20,281**	**14,985**	**238,076**	**245,574**	**259,910**
Planning and development	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	5,299	3	58,293	56,773	59,362
Road transport	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,575	12,576	150,904	161,508	174,428
Environmental protection	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	28,879	27,292	26,120
Trading services	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**93,997**	**225,794**	**1,259,762**	**1,315,596**	**1,388,858**
Energy sources	56,232	56,232	56,232	56,232	56,232	56,232	56,232	56,232	56,232	56,232	56,232	136,921	755,473	789,896	836,301
Water management	15,129	15,129	15,129	15,129	15,129	15,129	15,129	15,129	15,129	15,129	15,129	36,915	203,332	207,498	216,740
Waste water management	13,080	13,080	13,080	13,080	13,080	13,080	13,080	13,080	13,080	13,080	13,080	28,642	172,526	186,104	195,274
Waste management	9,556	9,556	9,556	9,556	9,556	9,556	9,556	9,556	9,556	9,556	9,556	23,317	128,430	132,099	140,543
Other	**577**	**577**	**577**	**577**	**577**	**577**	577	577	577	577	577	577	6,921	7,237	7,567
Total Expenditure - Functional	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,028**	**176,033**	**2,112,340**	**2,169,802**	**2,272,678**
Surplus/(Deficit) before assoc.	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7,080**	**12,272**	**(16,560)**

Table 51 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	58	58	683	58	58	740	58	58	683	58	58	740	3,315	–	–
Vote 4 - Financial Services	–	–	–	–	–	4,210	–	–	–	–	–	4,210	8,420	–	–
Vote 5 - Infrastructure Services	3,572	3,422	11,497	3,832	8,872	52,329	4,322	10,022	14,697	19,622	9,922	73,729	215,840	147,043	132,375
Vote 6 - Community Services	–	–	81	–	–	581	–	–	81	–	–	2,181	2,925	–	–
Vote 7 - Municipal Public Safety	–	–	73	–	–	1,573	–	–	73	–	–	2,073	3,792	–	–
Vote 8 - Planning and Development	–	–	–	–	–	15	–	–	–	–	–	15	29	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**3,631**	**3,481**	**12,335**	**3,891**	**8,931**	**59,448**	**4,381**	**10,081**	**15,535**	**19,681**	**9,981**	**82,948**	**234,321**	**147,043**	**132,375**
Single-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	4	–	–	4	–	–	4	–	–	4	15	–	–
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	305	305	305	1,305	305	1,305	305	305	305	2,305	305	8,705	16,060	–	–
Vote 5 - Infrastructure Services	–	–	200	50	250	3,200	450	–	400	–	200	3,200	7,950	–	–
Vote 6 - Community Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Municipal Public Safety	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**305**	**305**	**509**	**1,355**	**555**	**4,509**	**755**	**305**	**709**	**2,305**	**505**	**11,909**	**24,025**	**–**	**–**
Total Capital Expenditure	**3,936**	**3,786**	**12,844**	**5,246**	**9,486**	**63,957**	**5,136**	**10,386**	**16,244**	**21,986**	**10,486**	**94,857**	**258,346**	**147,043**	**132,375**

Table 52 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional															
Governance and administration	58	58	687	58	58	829	58	58	687	58	58	829	3,500	–	–
Executive and council	–	–	4	–	–	31	–	–	4	–	–	31	70	–	–
Finance and administration	58	58	683	58	58	798	58	58	683	58	58	798	3,430	–	–
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	382	382	6,012	382	5,382	11,448	1,282	5,382	6,512	10,382	382	24,590	72,520	15,000	22,392
Community and social services	–	–	81	–	–	81	–	–	81	–	–	6,381	6,625	–	–
Sport and recreation	77	77	5,552	77	77	9,488	977	77	6,052	77	77	11,288	33,901	2,000	9,392
Public safety	305	305	378	305	305	1,878	305	305	378	305	305	2,378	7,452	–	–
Housing	–	–	–	–	5,000	–	–	5,000	–	10,000	–	4,542	24,542	13,000	13,000
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	–	–	50	250	7,902	450	–	200	–	200	9,902	18,954	9,400	5,000
Planning and development	–	–	–	–	–	777	–	–	–	–	–	777	1,554	–	–
Road transport	–	–	–	50	250	7,125	450	–	200	–	200	9,125	17,400	9,400	5,000
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	3,495	3,345	6,145	4,755	3,795	43,778	3,345	4,945	8,845	11,545	9,845	59,536	163,372	122,643	104,983
Energy sources	1,509	1,509	2,509	2,509	1,509	10,409	1,509	1,509	2,509	8,509	6,509	19,717	60,218	30,551	38,983
Water management	1,936	1,786	2,086	1,886	1,986	20,449	1,786	1,886	2,286	1,986	1,786	23,799	63,653	51,142	23,800
Waste water management	50	50	1,550	360	300	10,450	50	1,550	4,050	1,050	1,550	13,550	34,560	38,850	38,300
Waste management	–	–	–	–	–	2,470	–	–	–	–	–	2,470	4,940	2,100	3,900
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3,936	3,786	12,844	5,246	9,486	63,957	5,136	10,386	16,244	21,986	10,486	94,857	258,346	147,043	132,375
Funded by:															
National Government	–	–	5,250	–	–	25,900	–	–	5,250	5,000	5,000	29,808	76,207	64,043	39,375
Provincial Government	–	–	–	–	5,000	400	–	5,000	–	10,000	–	4,942	25,342	13,000	13,000
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	–	–	5,250	–	5,000	26,300	–	5,000	5,250	15,000	5,000	34,750	101,549	77,043	52,375
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	3,495	3,345	5,945	3,755	3,795	28,365	3,345	3,945	7,145	3,545	3,345	36,315	106,337	70,000	80,000
Internally generated funds	441	441	1,649	1,491	691	9,293	1,791	1,441	3,849	3,441	2,141	23,793	50,460	–	–
Total Capital Funding	3,936	3,786	12,844	5,246	9,486	63,957	5,136	10,386	16,244	21,986	10,486	94,857	258,346	147,043	132,375

Table 53 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	32,973	32,973	32,973	32,973	32,973	32,973	32,973	32,973	32,973	32,973	32,973	32,973	395,671	419,108	443,938
Service charges - electricity revenue	62,086	62,086	62,086	62,086	62,086	62,086	62,086	62,086	62,086	62,086	62,086	62,086	745,029	790,596	838,032
Service charges - water revenue	17,126	17,126	17,126	17,126	17,126	17,126	17,126	17,126	17,126	17,126	17,126	17,126	205,517	217,229	230,263
Service charges - sanitation revenue	10,608	10,608	10,608	10,608	10,608	10,608	10,608	10,608	10,608	10,608	10,608	10,608	127,298	138,469	146,786
Service charges - refuse revenue	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	9,454	113,453	120,518	127,740
Rental of facilities and equipment	666	666	666	666	666	666	666	666	666	666	666	666	7,996	8,475	8,983
Interest earned - external investments	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	55,000	58,300	61,798
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	668	668	668	668	668	668	668	668	668	668	668	668	8,017	5,890	3,658
Licences and permits	232	232	232	232	232	232	232	232	232	232	232	232	2,780	2,947	3,124
Agency services	625	625	625	625	625	625	625	625	625	625	625	625	7,500	7,950	8,427
Transfers and Subsidies - Operational	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	17,163	205,957	210,874	218,553
Other revenue	5,785	5,785	5,785	5,785	5,785	5,785	5,785	5,785	5,785	5,785	5,785	5,786	69,426	47,416	30,235
Cash Receipts by Source	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,970**	**161,971**	**1,943,643**	**2,027,772**	**2,121,537**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	8,462	101,549	77,043	52,375
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	90,000	90,000	70,000	80,000
Increase (decrease) in consumer deposits	433	433	433	433	433	433	433	433	433	433	433	433	5,200	2,050	2,050
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	30,167	(360)	–
Total Cash Receipts by Source	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**173,380**	**263,381**	**2,170,559**	**2,176,505**	**2,255,962**
Cash Payments by Type															
Employee related costs	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(50,381)	(604,571)	(635,864)	(666,604)
Remuneration of councillors	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(1,168)	(14,012)	(15,062)	(16,151)
Finance charges	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(4,269)	(51,227)	(44,657)	(45,526)
Bulk purchases - Electricity	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(46,347)	(556,160)	(585,970)	(622,242)
Bulk purchases - Water & Sewer												–	–		
Other materials	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,347)	(6,348)	(76,168)	(75,536)	(82,189)
Contracted services	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,720)	(29,721)	(356,644)	(375,949)	(400,663)
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(1,397)	(16,770)	(17,487)	(18,128)
Other expenditure	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,158)	(12,159)	(145,894)	(113,096)	(112,761)
Cash Payments by Type	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,787)**	**(151,790)**	**(1,821,445)**	**(1,863,622)**	**(1,964,263)**
Other Cash Flows/Payments by Type															
Capital assets	(3,936)	(3,786)	(12,844)	(5,246)	(9,486)	(63,957)	(5,136)	(10,386)	(16,244)	(21,986)	(10,486)	(94,857)	(258,346)	(147,043)	(132,375)
Repayment of borrowing	–	–	(3,166)	–	(1,496)	(21,895)	–	–	(3,351)	–	(1,572)	(123,175)	(154,654)	(61,383)	(72,116)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(155,722)**	**(155,572)**	**(167,796)**	**(157,032)**	**(162,769)**	**(237,638)**	**(156,922)**	**(162,172)**	**(171,381)**	**(173,772)**	**(163,844)**	**(369,822)**	**(2,234,444)**	**(2,072,048)**	**(2,168,754)**
NET INCREASE/(DECREASE) IN CASH HELD	**17,658**	**17,808**	**5,584**	**16,348**	**10,611**	**(64,258)**	**16,458**	**11,208**	**1,999**	**(392)**	**9,536**	**(106,442)**	**(63,885)**	**104,457**	**87,208**
Cash/cash equivalents at the month/year begin:	787,000	804,658	822,465	828,049	844,397	855,008	790,749	807,207	818,414	820,413	820,021	829,557	787,000	723,115	827,571
Cash/cash equivalents at the month/year end:	804,658	822,465	828,049	844,397	855,008	790,749	807,207	818,414	820,413	820,021	829,557	723,115	723,115	827,571	914,779

2.10 Annual budgets and SDBIP

The Draft SDBIP for 2025/26 will be tabled at the Council Meeting on 31 March 2025 as per the legal prescript.

2.11 Contracts having future budgetary implications

In terms of the Municipality's Supply Chain Management Policy, all contracts awarded beyond the medium-term revenue and expenditure framework (three years) are listed in Table 73. In ensuring adherence to this contractual period limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

2.12 Capital expenditure details

The following four tables present details of the Municipality's capital expenditure programme, firstly on new assets, then the renewal of assets, the repair and maintenance of assets and finally, the depreciation of assets.

Table 54 MBRR SA 34a - Capital expenditure on new assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**45,748**	**85,627**	**87,369**	**77,878**	**75,991**	**75,991**	**78,215**	**38,451**	**36,183**
Roads Infrastructure	7,714	16,799	11,795	952	3,250	3,250	8,500	6,400	5,000
Roads	7,714	16,799	4,760	952	3,250	3,250	8,500	6,400	5,000
Road Structures	–	–	7,035	–	–	–	–	–	–
Storm water Infrastructure	4,724	1,113	5,968	10,213	13,536	13,536	6,200	–	–
Drainage Collection	–	–	2,280	–	–	–	–	–	–
Storm water Conveyance	4,724	1,113	3,687	10,213	13,536	13,536	6,200	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	18,244	53,049	45,316	32,748	29,325	29,325	33,018	20,451	17,483
MV Substations	16,453	32,685	17,417	7,414	2,032	2,032	10,000	–	900
MV Switching Stations	–	–	519	–	–	–	–	–	–
MV Networks	1,791	20,365	27,380	25,334	27,293	27,293	20,018	20,451	16,583
LV Networks	–	–	–	–	–	–	3,000	–	–
Water Supply Infrastructure	3,171	9,484	16,099	24,900	22,025	22,025	17,806	7,000	9,800
Boreholes	2,180	3,961	7,027	10,100	10,525	10,525	5,273	3,000	–
Reservoirs	–	–	360	–	–	–	–	1,000	4,500
Pump Stations	–	5,431	–	–	–	–	–	–	2,000
Water Treatment Works	–	–	2,775	8,000	5,500	5,500	8,983	–	–
Distribution	991	92	5,937	6,800	6,000	6,000	3,550	3,000	3,300
Sanitation Infrastructure	8,923	3,956	8,141	8,500	6,500	6,500	7,750	2,500	–
Reticulation	8,923	3,956	7,094	500	500	500	950	2,200	–
Waste Water Treatment Works	–	–	1,047	8,000	6,000	6,000	6,800	300	–
Solid Waste Infrastructure	2,972	1,226	50	565	1,055	1,055	4,940	2,100	3,900
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	2,972	1,226	50	505	1,033	1,033	3,300	500	2,500
Waste Processing Facilities	–	–	–	–	–	–	840	–	–
Waste Drop-off Points	–	–	–	–	–	–	800	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	1,600	1,400
Electricity Generation Facilities	–	–	–	60	23	23	–	–	–
Information and Communication Infrastructure	–	–	–	–	300	300	–	–	–
Data Centres	–	–	–	–	300	300	–	–	–
Community Assets	**9,187**	**7,742**	**4,248**	**6,297**	**9,669**	**9,669**	**12,022**	**3,000**	**5,000**
Community Facilities	4,140	2,674	797	3,350	2,900	2,900	2,950	3,000	–
Halls	1,564	–	–	1,450	1,000	1,000	–	–	–
Testing Stations	1,046	–	–	–	–	–	–	–	–
Libraries	–	914	96	–	–	–	–	–	–
Police	–	–	–	–	–	–	200	–	–
Parks	–	86	106	550	550	550	1,300	–	–
Public Open Space	206	1,079	–	–	–	–	–	–	–
Public Ablution Facilities	918	595	595	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	800	–	–
Taxi Ranks/Bus Terminals	406	–	–	1,350	1,350	1,350	650	3,000	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	5,047	5,068	3,451	2,947	6,769	6,769	9,072	–	5,000
Outdoor Facilities	5,047	5,068	3,451	2,947	6,769	6,769	9,072	–	5,000
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**50,440**	**28,734**	**40,245**	**15,379**	**35,194**	**35,194**	**28,292**	**14,250**	**13,000**
Operational Buildings	1,410	2,211	6,567	2,250	3,750	3,750	3,750	1,250	–
Municipal Offices	1,410	2,211	934	750	2,250	2,250	–	–	–
Workshops	–	–	5,633	1,500	1,500	1,500	3,750	1,250	–
Housing	49,031	26,523	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Social Housing	49,031	26,523	33,678	13,129	31,444	31,444	24,542	13,000	13,000
Biological or Cultivated Assets	21	–	–	700	400	400	–	–	–
Biological or Cultivated Assets	21	–	–	700	400	400	–	–	–
Intangible Assets	–	–	71	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	71	–	–	–	–	–	–
Computer Software and Applications	–	–	71	–	–	–	–	–	–
Computer Equipment	3,240	2,212	4,550	3,250	3,250	3,250	3,201	–	–
Computer Equipment	3,240	2,212	4,550	3,250	3,250	3,250	3,201	–	–
Furniture and Office Equipment	2,910	715	408	865	1,396	1,396	1,345	–	–
Furniture and Office Equipment	2,910	715	408	865	1,396	1,396	1,345	–	–
Machinery and Equipment	1,363	729	3,588	1,225	335	335	325	–	–
Machinery and Equipment	1,363	729	3,588	1,225	335	335	325	–	–
Transport Assets	6,806	7,043	1,787	8,150	22,816	22,816	24,310	–	–
Transport Assets	6,806	7,043	1,787	8,150	22,816	22,816	24,310	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	300	-	-
Mature	-	-	-	-	-	-	300	-	-
Policing and Protection	–	–	–	–	–	–	300	–	–
Total Capital Expenditure on new assets	**119,714**	**132,803**	**142,268**	**113,744**	**149,051**	**149,051**	**148,010**	**55,701**	**54,183**

Table 55 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**30,964**	**17,393**	**15,235**	**19,375**	**20,368**	**20,368**	**46,797**	**45,092**	**16,700**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,000	1,042	1,500	1,500	2,492	2,492	1,500	2,000	2,500
MV Switching Stations	1,000	1,042	1,500	1,500	2,492	2,492	1,500	2,000	2,500
Water Supply Infrastructure	29,964	15,725	12,448	17,175	17,175	17,175	44,597	42,392	13,500
Pump Stations	–	1,262	403	500	500	500	500	500	500
Water Treatment Works	9,309	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	20,655	14,462	12,045	16,675	16,675	16,675	44,097	41,892	13,000
Sanitation Infrastructure	–	626	1,287	700	700	700	700	700	700
Pump Station	–	626	1,287	700	700	700	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	**30,964**	**17,393**	**15,235**	**19,375**	**20,368**	**20,368**	**46,797**	**45,092**	**16,700**
Renewal of Existing Assets as % of total capex	*74.3%*	*9.2%*	*7.9%*	*10.5%*	*9.1%*	*9.1%*	*18.1%*	*30.7%*	*12.6%*
Renewal of Existing Assets as % of deprecn"	*21.1%*	*11.7%*	*9.9%*	*12.2%*	*12.9%*	*12.9%*	*28.0%*	*25.5%*	*8.9%*

Table 56 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**141,079**	**137,671**	**159,666**	**173,170**	**182,234**	**182,234**	**193,053**	**209,847**	**223,874**
Roads Infrastructure	64,340	54,418	74,585	78,769	79,784	79,784	85,143	92,660	100,377
Roads	64,340	54,418	74,585	78,769	79,784	79,784	85,143	92,660	100,377
Storm water Infrastructure	6,870	6,157	5,588	6,361	11,679	11,679	13,746	14,479	15,222
Storm water Conveyance	6,870	6,157	5,588	6,361	11,679	11,679	13,746	14,479	15,222
Electrical Infrastructure	30,721	35,380	38,864	40,144	45,567	45,567	49,278	51,502	54,259
LV Networks	30,721	35,380	38,864	40,144	45,567	45,567	49,278	51,502	54,259
Water Supply Infrastructure	21,088	20,432	19,038	24,954	19,116	19,116	20,984	22,129	23,335
Water Treatment Works	272	33	–	331	–	–	–	–	–
Distribution	18,916	18,708	17,457	21,542	18,075	18,075	19,901	20,981	22,118
Distribution Points	1,900	1,691	1,581	3,081	1,042	1,042	1,083	1,148	1,217
Sanitation Infrastructure	11,710	12,634	12,280	14,322	15,431	15,431	12,419	16,948	17,871
Reticulation	6,507	6,759	6,576	8,338	8,522	8,522	8,521	9,361	9,829
Waste Water Treatment Works	5,203	5,875	5,703	5,984	6,909	6,909	3,898	7,587	8,042
Solid Waste Infrastructure	6,351	8,650	9,310	8,620	10,658	10,658	11,483	12,129	12,810
Waste Processing Facilities	1,574	2,662	3,003	3,100	3,100	3,100	3,100	3,317	3,549
Waste Drop-off Points	4,777	5,988	6,307	5,520	7,558	7,558	8,383	8,812	9,261
Community Assets	**50,376**	**53,486**	**55,786**	**66,438**	**62,935**	**62,935**	**63,754**	**66,930**	**70,335**
Community Facilities	37,455	40,568	43,765	49,396	47,904	47,904	48,316	50,789	53,442
Halls	4,464	5,950	5,954	7,405	5,113	5,113	5,464	5,737	6,172
Libraries	–	14	72	1,800	–	–	–	–	–
Cemeteries/Crematoria	1,037	943	978	994	2,869	2,869	3,111	3,257	3,402
Police	–	–	–	–	–	–	–	–	–
Parks	27,586	28,619	31,644	33,755	31,945	31,945	31,742	33,422	35,120
Public Open Space	3,886	4,553	4,667	4,401	4,667	4,667	4,186	4,361	4,538
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	482	488	450	1,041	3,308	3,308	3,812	4,011	4,210
Sport and Recreation Facilities	12,921	12,919	12,021	17,042	15,031	15,031	15,437	16,141	16,894
Outdoor Facilities	12,921	12,919	12,021	17,042	15,031	15,031	15,437	16,141	16,894
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**15,056**	**16,833**	**12,818**	**13,758**	**20,254**	**20,254**	**18,955**	**13,511**	**13,784**
Operational Buildings	15,056	16,833	12,818	13,758	20,254	20,254	18,955	13,511	13,784
Municipal Offices	15,048	16,773	12,726	13,720	20,254	20,254	18,955	13,511	13,784
Building Plan Offices	–	25	59	–	–	–	–	–	–
Depots	8	34	33	38	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Computer Software and Applications	5,915	6,829	7,777	8,967	9,317	9,317	10,661	10,591	10,884
Computer Equipment	2,490	2,157	1,898	2,566	3,026	3,026	2,546	2,546	2,546
Computer Equipment	2,490	2,157	1,898	2,566	3,026	3,026	2,546	2,546	2,546
Furniture and Office Equipment	5,004	8,206	12,316	7,747	1,682	1,682	1,704	1,722	1,783
Furniture and Office Equipment	5,004	8,206	12,316	7,747	1,682	1,682	1,704	1,722	1,783
Machinery and Equipment	4,059	4,163	6,749	5,983	7,282	7,282	5,807	9,633	10,253
Machinery and Equipment	4,059	4,163	6,749	5,983	7,282	7,282	5,807	9,633	10,253
Transport Assets	21,406	20,160	23,455	17,145	31,037	31,037	22,339	23,637	25,014
Transport Assets	21,406	20,160	23,455	17,145	31,037	31,037	22,339	23,637	25,014
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**245,386**	**249,505**	**280,465**	**295,774**	**317,767**	**317,767**	**318,818**	**338,416**	**358,473**
R&M as a % of PPE	*6.8%*	*6.8%*	*7.6%*	*7.6%*	*8.1%*	*8.1%*	*8.3%*	*8.8%*	*9.5%*
R&M as % Operating Expenditure	*16.4%*	*15.9%*	*16.0%*	*15.2%*	*15.6%*	*15.6%*	*23.2%*	*16.0%*	*16.5%*

Table 57 MBRR SA34d – Depreciation by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class									
Infrastructure	**123,129**	**122,707**	**125,238**	**132,242**	**132,242**	**132,242**	**138,760**	**145,682**	**152,968**
Roads Infrastructure	**36,312**	**39,206**	**40,379**	**46,014**	**46,014**	**46,014**	**49,695**	**53,671**	**57,965**
Roads	36,312	39,206	40,379	46,014	46,014	46,014	49,695	53,671	57,965
Storm water Infrastructure	7,231	8,446	8,695	8,725	8,725	8,725	8,899	9,077	9,259
Drainage Collection	7,231	8,446	8,695	8,725	8,725	8,725	8,899	9,077	9,259
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	28,582	26,923	27,567	27,643	27,643	27,643	28,196	28,760	29,335
Power Plants	–	–	–	–	–	–	–	–	–
LV Networks	26,305	26,420	26,988	27,643	27,643	27,643	28,196	28,760	29,335
Capital Spares	2,277	503	579	–	–	–	–	–	–
Water Supply Infrastructure	28,222	24,404	23,198	25,050	25,050	25,050	26,052	27,094	28,178
Dams and Weirs	–	–	–	–	–	–	–	–	–
Distribution	27,021	24,055	22,699	25,050	25,050	25,050	26,052	27,094	28,178
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	1,201	349	499	–	–	–	–	–	–
Sanitation Infrastructure	19,712	20,394	22,730	21,502	21,502	21,502	22,577	23,706	24,891
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	19,448	20,389	21,049	21,502	21,502	21,502	22,577	23,706	24,891
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	264	5	1,680	–	–	–	–	–	–
Solid Waste Infrastructure	3,070	3,334	2,668	3,307	3,307	3,307	3,340	3,374	3,340
Landfill Sites	2,898	3,280	2,661	3,307	3,307	3,307	3,340	3,374	3,340
Capital Spares	172	54	8	–	–	–	–	–	–
Community Assets	10,888	13,075	14,232	13,817	13,817	13,817	15,199	16,719	18,391
Community Facilities	**10,888**	**13,075**	**14,232**	**13,817**	**13,817**	**13,817**	**15,199**	**16,719**	**18,391**
Halls	10,888	13,075	14,232	13,817	13,817	13,817	15,199	16,719	18,391
Indoor Facilities	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	3,567	3,526	3,526	3,538	3,538	3,538	3,538	3,538	3,538
Operational Buildings	**3,567**	**3,526**	**3,526**	**3,538**	**3,538**	**3,538**	**3,538**	**3,538**	**3,538**
Municipal Offices	3,567	3,526	3,526	3,538	3,538	3,538	3,538	3,538	3,538
Staff Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	68	68	–	–	–	–	–	–	–
Biological or Cultivated Assets	68	68	–	–	–	–	–	–	–
Intangible Assets	290	253	708	271	271	271	290	311	332
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	290	253	708	271	271	271	290	311	332
Water Rights	–	–	–	–	–	–	–	–	–
Computer Software and Applications	290	253	708	271	271	271	290	311	332
Computer Equipment	**22**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	22	100	–	–	–	–	–	–	–
Furniture and Office Equipment	2,067	2,207	2,388	2,316	2,316	2,316	2,547	2,802	3,082
Furniture and Office Equipment	2,067	2,207	2,388	2,316	2,316	2,316	2,547	2,802	3,082
Machinery and Equipment	925	1,314	1,452	1,473	1,473	1,473	1,621	1,783	1,961
Machinery and Equipment	925	1,314	1,452	1,473	1,473	1,473	1,621	1,783	1,961
Transport Assets	6,048	5,071	6,120	4,716	4,716	4,716	5,188	5,706	6,277
Transport Assets	6,048	5,071	6,120	4,716	4,716	4,716	5,188	5,706	6,277
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	–	127	68	68	68	68	68	68
Mature	**-**	**-**	**127**	**68**	**68**	**68**	**68**	**68**	**68**
Policing and Protection	-	-	127	68	68	68	68	68	68
Total Depreciation	147,004	148,321	153,664	158,373	158,373	158,373	167,211	176,609	186,617

Table 58 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**41,698**	**38,606**	**33,725**	**41,609**	**43,609**	**43,609**	**36,710**	**44,250**	**57,100**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	1,000	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	1,000	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	7,173	1,600	2,767	15,464	15,464	15,464	16,300	8,100	19,000
MV Switching Stations	–	–	2,767	–	–	–	–	–	–
MV Networks	7,173	1,600	–	15,464	15,464	15,464	16,300	8,100	19,000
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	3,586	6,928	541	500	500	500	500	500	500
Pump Stations	–	1,000	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	3,586	5,928	541	500	500	500	500	500	500
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	30,939	28,219	30,351	25,621	27,621	27,621	18,910	35,650	37,600
Pump Station	23,626	17,291	1,059	11,026	13,026	13,026	13,000	3,000	10,000
Reticulation	4,790	350	117	600	600	600	600	800	600
Waste Water Treatment Works	2,524	10,578	29,176	13,995	13,995	13,995	5,310	31,850	27,000
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	–	1,859	65	25	25	25	–	–	–
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	1,859	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	65	25	25	25	–	–	–
Community Assets	**–**	**519**	**2,290**	**9,900**	**10,190**	**10,190**	**26,829**	**2,000**	**4,392**
Community Facilities	–	319	–	–	–	–	4,000	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	3,000	–	–
Public Open Space	–	–	–	–	–	–	1,000	–	–
Taxi Ranks/Bus Terminals	–	319	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	200	2,290	9,900	10,190	10,190	22,829	2,000	4,392
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	200	2,290	9,900	10,190	10,190	22,829	2,000	4,392
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	–	–	–	–	–	–	–	–	–
Transport Assets	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	**41,698**	**39,125**	**36,015**	**51,509**	**53,800**	**53,800**	**63,539**	**46,250**	**61,492**
Upgrading of Existing Assets as % of total capex	*0.0%*	*20.7%*	*18.6%*	*27.9%*	*24.1%*	*24.1%*	*24.6%*	*31.5%*	*46.5%*
Upgrading of Existing Assets as % of deprecn"	*28.4%*	*26.4%*	*23.4%*	*32.5%*	*34.0%*	*34.0%*	*38.0%*	*26.2%*	*33.0%*

Table 59 MBRR SA35 - Future financial implications of the capital budget

Vote Description	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure							
Vote 1 - Municipal Council	–	–	–				
Vote 2 - Office of the Municipal Manager	15	–	–				
Vote 3 - Corporate Services	3,315	–	–	530	562	596	631
Vote 4 - Financial Services	24,480	–	–				
Vote 5 - Infrastructure Services	223,790	147,043	132,375	140,318	148,737	157,661	167,120
Vote 6 - Community Services	2,925	–	–				
Vote 7 - Municipal Public Safety	3,792	–	–				
Vote 8 - Planning and Development	29	–	–				
Vote 9 - Costing Services	–	–	–				
Vote 10 - Main Ledger Services	–	–	–				
List entity summary if applicable							
Total Capital Expenditure	**258,346**	**147,043**	**132,375**	**140,848**	**149,298**	**158,256**	**167,752**
Future operational costs by vote							
Vote 1 - Municipal Council	55,516	51,174	53,459	56,666	60,066	63,670	67,490
Vote 2 - Office of the Municipal Manager	28,316	35,365	36,868	39,080	41,424	43,910	46,544
Vote 3 - Corporate Services	79,345	85,070	88,475	93,784	99,411	105,375	111,698
Vote 4 - Financial Services	147,148	180,629	197,884	209,757	222,342	235,683	249,824
Vote 5 - Infrastructure Services	1,085,585	1,180,897	1,254,237	1,329,492	1,409,261	1,493,817	1,583,446
Vote 6 - Community Services	201,791	203,744	213,945	226,782	240,389	254,812	270,101
Vote 7 - Municipal Public Safety	197,963	216,833	225,625	239,162	253,512	268,723	284,846
Vote 8 - Planning and Development	68,497	66,549	69,312	73,471	77,879	82,552	87,505
Vote 9 - Costing Services	131,796	137,635	145,338	154,058	163,302	173,100	183,486
Vote 10 - Main Ledger Services	–	–	–				
List entity summary if applicable							
Total future operational costs	1,995,956	2,157,896	2,285,143	2,422,251	2,567,586	2,721,642	2,884,940
Future revenue by source							
Exchange Revenue	119,343	791,153	838,623	888,940	942,276	998,813	1,058,742
Service charges - Electricity	745,540	791,153	838,623	920,808	1,011,047	1,110,129	1,218,922
Service charges - Water	209,109	221,026	234,288	248,696	263,991	280,227	297,460
Service charges - Waste Water Management	129,533	140,980	149,439	152,906	156,454	160,083	163,797
Service charges - Waste Management	115,444	122,552	129,905	137,648	145,851	154,544	163,755
Agency services	7,500	7,950	8,427	8,898	9,396	9,921	10,475
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	1,326,469	2,074,815	2,199,304	2,357,896	2,529,015	2,713,717	2,913,152
Net Financial Implications	**927,832**	**230,123**	**218,214**	**205,203**	**187,870**	**166,181**	**139,540**

Table 60 MBRR SA36 - Detailed capital budget per municipal vote

R thousand													2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:															
EXECUTIVE & COUNCIL											7	70			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			55		
	MINOR ASSETS-OFFICE OF THE MUNIC	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			15		
FINANCE AND ADMINISTRATION											6,960	3,385			
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			500		
	DATA CENTRE SERVER END OF LIFE RE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			2,000		
	MINOR ASSETS FINANCIAL SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			170		
	MINOR ASSETS CORPORATE SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			59		
	MINOR ASSETS ICT ORGANIZATION WID	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			701		
PUBLIC SAFETY											2,310	6,650			
	PURCHASE OF DOGS -EXPLOSIVE & RO	New	*Social cohesion and safe communities*	*Governance*	4	*Biological or Cultivated Assets*	*Police*	Overstrand	19.248734	*-34.414272*			300		
	UPGRADING OF FIRE STATION BUILDIN	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	Overstrand	19.248734	*-34.414272*			3,000		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	19.248734	*-34.414272*			3,500		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	19.248734	*-34.414272*			160		
	WARD PROJECTS-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Community Facilities*	*Other*	Overstrand	19.248734	*-34.414272*			200		
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			292		
PLANNING & DEVELOPMENT											6,170	2,875			
	MINOR ASSETS PLANNING AND DEVELO	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			29		
	ZWELIHLE BUSINESS HUB		*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 12	19,212000	*-34.424000*			800		
	MINOR ASSETS INFRASTRUCTURE SER	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			725		
COMMUNITY SERVICES											1,371	1,351			
	VEHICLES-COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	19.248734	*-34.414272*			6,000		
	WARD PROJECTS-COMMUNITY SERVICI	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Overstrand	19.248734	*-34.414272*			300		
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	19.248734	*-34.414272*			325		
SPORT & RECREATION											5,741	17,509			
	UPGRADE HAWSTON SPORT COMPLEX	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219000	*-34.419000*			929		4,392
	UPGRADE HAWSTON SPORT COMPLEX(	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.219000	*-34.419000*			9,700		
	UPGRADE MOUNT PLEASANT SPORT G	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.132225	*-34.386086*			1,700	2,000	
	UPGRADE MOUNT PLEASANT SPORT G	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.132225	*-34.386086*			10,500		
	UPGRADING OF SLIPWAY	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Piers*	Ward 09	19.026475	*-34.338431*			1,000		
	REFURBISHMENT OF PLAYPARKS-OVER	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	19.248734	*-34.414272*			1,000		
	WARD PROJECTS-SPORTS & RECREATI	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Overstrand	19.248734	*-34.414272*			300		
	UPGRADE OF KLEINMOND SPORT FACI	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	19.021389	*-34.341944*			1,900		
	UPGRADE OF KLEINMOND SPORT FACI	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	19.021389	*-34.341944*			6,872		
	UPGRADE SPORTGROUNDS	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 06	19.212000	*-34.427000*					5,000
HOUSING											33,678	31,444			
	LCH SERVICES CONSTRUCTION CONTR	New	*integration, human settlements and local gove*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	19.248734	*-34.414272*			24,542	13,000	13,000
ROADS											11,755	4,600			
	REHABILITATE ROADS AND SIDEWALKS	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.360833	*-34.591667*				2,400	2,000
	REHABILITATE ROADS & STORMWATER	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 06	19.212000	*-34.429000*			6,000		
	REHABILITATE ROADS	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.219000	*-34.419000*				2,000	2,000
	REHABILITATE ROADS PROTEADORP	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	19.209000	*-34.423000*				2,000	1,000
	HERMANUS TAXI RANK	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.216839	*-34.421342*				3,000	
	VEHICLES-ROADS	New	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	19.248734	*-34.414272*			8,250		
	WARD PROJECTS-ROADS & SIDEWALKS	New	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Other*	Overstrand	19.248734	*-34.414272*			1,200		
	SPEED CALMING-OVERSTRAND	New	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Other*	Overstrand	19.248734	*-34.414272*			800		
	HAWSTON CIRCLES	New	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.132225	*-34.386086*			500		
	TAXI HOLDING FACILTY	New	*g the social wage through reliable and quality b*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.219000	*34.419000*			650		

Detailed capital budget per municipal vote (continued)

R thousand												2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
WATER											29,092	40,700			
	REFURBISHMENT OF BULK WATER INFI	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			1,000	1,000	1,000
	FENCING AT WATER INSTALLATIONS	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			500	500	500
	REPLACEMENT OF OVERSTRAND WATE	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			12,700	10,000	7,000
	WATER FACILITIES CONTINGENCY	Renewal	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			500	500	500
	REFURBISHMENT OF BUFFELS RIVER V	Renewal	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Iulti-ward Kleinmond Are	19.019000	-34.329000			1,000	4,650	5,000
	REFURBISHMENT OF BUFFELS RIVER V	Renewal	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Iulti-ward Kleinmond Are	19.019000	-34.329000			970		
	REFURBISHMENT OF BUFFELS RIVER V	Renewal	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Pump Stations	Iulti-ward Kleinmond Are	19.019000	-34.329000			28,427	26,242	
	PREEKSTOEL WTW OFFICE SPACE	Renewal	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Municipal Offices	Iulti-ward Hermanus Are	19.237000	-34.376000			750	1,250	
	UPGRADE HERMANUS WELL FIELDS PH	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Iulti-ward Hermanus Are	19.237000	-34.376000			2,000	3,000	
	UPGRADE HERMANUS WELL FIELDS PH	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Iulti-ward Hermanus Are	19.237000	-34.376000			3,273		
	REPLACEMENT OF WATER PIPES PROT	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Distribution	Overstrand	19.248734	-34.414272			800		
	PEARLY BEACH GROUNDWATER DEVE	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	19.539000	-34.663000			2,750		
	PEARLY BEACH WTW PROCESS UPGRA	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	19.539000	-34.663000			1,483		
	SEA WATER DESALINATION PLANT	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 03	19.216839	-34.421342				3,000	3,300
	NEW RESERVOIR ONRUS RIVER	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 13	19.216839	-34.421342				1,000	3,500
	NEW RESERVOIR VOORBERG	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 10	18.881000	-34.354500					1,000
	NEW BOOSTER PUMP STATION AND PIP	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Distribution	Iulti-ward Gansbaai Are	18.881000	-34.354500					2,000
	NEW DISINFECTION SYSTEM AT PREEK	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Iulti-ward Hermanus Are	19.207000	-34.409000			7,000		
	BAARDSKEERDERSBOS WTW ADD STOF	New	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	19.570000	-34.586000			500		
	TELEMETRY SYSTEM UPGRADE-WATER	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			300	300	
SEWERAGE											40,767	44,187			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Overstrand	19.248734	-34.414272			700	700	700
	FENCING AT SEWERAGE INSTALLATION	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Overstrand	19.248734	-34.414272			600	800	600
	UPGRADING OF PUMPSTATIONS & RISI	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Overstrand	19.248734	-34.414272			13,000	3,000	10,000
	HERMANUS WWTW UPGRADE SCREENS	Replacement	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Iulti-ward Hermanus Are	19.209000	-34.427000			1,310		
	HAWSTON WWTW REFURBISH AND UPG	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Ward 08	19.132225	-34.386086			4,000	17,000	11,000
	HAWSTON WWTW REFURBISH AND UPG	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Ward 08	19.132225	-34.386086				16,850	15,000
	TELEMETRY SYSTEM UPGRADE-SEWER	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Overstrand	19.248734	-34.414272			200	200	
	HAWSTON SEWER NETWORK EXTENSIO	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Ward 08	19.129000	-34.376000					1,000
	ELUXOLWENI WWTW UPGRADE	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Ward 11	19.492000	-34.650000			500		
	UPGRADING OF SEWER SYSTEM IN MO	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Ward 10	18.881000	-34.355000			750		
	NEW DISINFECTION SYSTEMS AT WAST	Upgrading	g the social wage through reliable and quality b	Inclusion and access	2	Sanitation Infrastructure	aste Water Treatment Wo	Overstrand	19.248734	-34.414272			6,000		

R thousand													2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
STORMWATER											5,968	14,536			
	STORMWATER SYSTEM UPGRADING	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 08	19.132225	*-34.386086*			1,000		
	WARD PROJECTS-STORMWATER	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Storm water Infrastructure*	*Storm water Conveyance*	Overstrand	19.248734	*-34.414272*			1,200		
	STORMWATER AND SUBSURFACE DRA	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Storm water Infrastructure*	*Storm water Conveyance*	Ward 11	19.395000	*-34.592000*			5,000		
WASTE MANAGEMENT															
	UPGRADING OF KLEINMOND TRANSFE	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Transfer Stations*	lulti-ward Kleinmond Are	19.026475	*-34.338431*	115	4,880		500	
	GANSBAAI LANDFILL WEIGHBRIDGE NE	New	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Drop-off Points*	ulti-ward Gansbaai b Are	19.395000	*-34.592000*			840		
	HERMANUS TRANSFER STATION PERIM	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Multi-ward HM Area	19.217636	*-34.424755*			3,300		
	HERMANUS TRANSFER STATION UPGR	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Transfer Stations*	Multi-ward HM Area	19.217636	*-34.424755*					2,500
	HAWSTON DROP OFF FENCE UPGRADE	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 08	19.128190	*-34.377339*			600		
	PRINGLE BAY DROP OFF UPGRADE	Upgrading	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Drop-off Points*	Ward 10	18.844105	*-34.342662*			200		
	ORGANIC WASTE DIVERSION PROJECT	New	*g the social wage through reliable and quality b*	*Inclusion and access*	**2**	*Solid Waste Infrastructure*	*Waste Processing Facilities*	Overstrand	19.248734	*-34.414272*				1,600	1,400
Total Capital expenditure											**193,518**	**223,219**	**258,346**	**147,043**	**132,375**

Table 61 MBRR SA37 - Projects delayed from previous financial year

R thousand											Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
PUBLIC SAFETY		**New**													
	VEHICLES-PUBLIC SAFETY		*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	*Overstrand*	*19.248734*	*-34.414272*	800	800	160		
ELECTRICITY															
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gansbaai Area*	*19.347086*	*-34.598572*	3,000	3,000	5,110	6,800	3,500
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	*Ward 13*	*19.216839*	*-34.421342*	1,500	1,500	3,000		
	NEW STILL STREET 66KV 11KV SUBSTATION	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*19.216839*	*-34.421342*	5,000	1,018	10,000		900
	ELECTRIFICATION OF HOUSING AREAS	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	*Overstrand*	*19.248734*	*-34.414272*	3,000	3,000	3,000		
WATER															
	REFURBISHMENT OF BUFFELS RIVER WTW	**Renewal**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	*Multi-ward Kleinmond Area*	*19.019000*	*-34.329000*	5,000	4,100	1,970	4,650	5,000
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	*Multi-ward Hermanus Area*	*19.237000*	*-34.376000*	2,100	4,600	5,273	3,000	
	PEARLY BEACH WTW PROCESS UPGRADE	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	*Ward 11*	*19.539000*	*-34.663000*	5,000	2,500	1,483		

2.13 Legislation compliance status

Compliance with the MFMA implementation requirements have been adhered to through the following activities:

1. In year reporting
   Reporting to National Treasury in electronic format is being fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) is being fully complied with and includes monthly-published financial performance on the Municipality's website.

2. Internship programme
   The Municipality is participating in the Municipal Financial Management Internship programme and currently has five interns in the programme.

3. Budget and Treasury Office
   The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee
   An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan
   A SDBIP document was tabled in council as part of the IDP.

6. Annual Report
   Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMA Training
   In excess of 120 municipal officials of Overstrand Municipality have completed the MFMA training.

8. Policies
   All budget related policies have been reviewed and are to be tabled in Council on 31 March 2025.

2.14 Other supporting documents

Table 62 MBRR Table SA1 - Supporting detail to budgeted financial performance

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:									
Non-exchange revenue by source									
Property rates									
Total Property Rates	280,176	297,101	339,596	361,957	367,000	367,000	383,977	407,016	431,437
less Revenue Foregone ***(exemptions, reductions and rebates and***	–	–	–	–	–	–	–	–	–
Net Property Rates	**280,176**	**297,101**	**339,596**	**361,957**	**367,000**	**367,000**	**383,977**	**407,016**	**431,437**
Exchange revenue service charges									
Service charges - Electricity									
Total Service charges - Electricity	518,304	503,509	615,226	644,825	687,077	687,077	754,102	800,229	848,243
less Revenue Foregone ***(in excess of 50 kwh per indigent household per***	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (50 kwh per indigent household per	5,513	7,509	7,509	8,077	8,077	8,077	8,562	9,076	9,620
Net Service charges - Electricity	**512,791**	**495,999**	**607,716**	**636,747**	**679,000**	**679,000**	**745,540**	**791,153**	**838,623**
Service charges - Water									
Total Service charges - Water	145,550	161,284	187,506	180,150	200,432	200,432	212,747	224,882	238,375
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household***	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (6 kilolitres per indigent household per	3,065	3,214	5,224	3,432	3,432	3,432	3,638	3,856	4,088
Net Service charges - Water	**142,484**	**158,070**	**182,282**	**176,718**	**197,000**	**197,000**	**209,109**	**221,026**	**234,288**
Service charges - Waste Water Management									
Total Service charges - Waste Water Management	98,489	107,385	124,007	125,809	133,930	133,930	137,303	149,216	158,169
less Revenue Foregone ***(in excess of free sanitation service to indigent***	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (free sanitation service to indigent	5,253	6,729	9,814	7,330	7,330	7,330	7,770	8,236	8,730
Net Service charges - Waste Water Management	**93,237**	**100,655**	**114,193**	**118,479**	**126,600**	**126,600**	**129,533**	**140,980**	**149,439**
Service charges - Waste Management									
Total refuse removal revenue	93,894	100,785	116,883	123,523	123,523	123,523	130,896	138,931	147,267
Total landfill revenue	–	–	–	–	–	–	–	–	–
less Revenue Foregone ***(in excess of one removal a week to indigent***	–	–	–	–	–	–	–	–	–
less Cost of Free Basic Services (removed once a week to indigent	16,929	14,861	19,152	14,577	14,577	14,577	15,452	16,379	17,362
Net Service charges - Waste Management	**76,964**	**85,923**	**97,731**	**108,946**	**108,946**	**108,946**	**115,444**	**122,552**	**129,905**

Supporting detail to budgeted financial performance (Continued)

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE ITEMS:									
Employee related costs									
Basic Salaries and Wages	281,218	295,585	321,972	365,690	380,927	380,927	394,749	414,129	434,015
Pension and UIF Contributions	49,835	47,755	56,004	67,580	58,433	58,433	62,923	64,821	68,004
Medical Aid Contributions	14,510	15,638	16,959	19,652	17,925	17,925	19,278	19,691	20,659
Overtime	35,197	42,829	43,751	35,012	41,624	41,624	42,318	47,268	49,631
Performance Bonus	20,628	21,923	23,469	27,721	23,988	23,988	25,974	26,564	27,861
Motor Vehicle Allowance	8,136	7,976	7,726	8,869	7,736	7,736	8,438	8,849	9,283
Cellphone Allowance	2,185	2,155	2,492	2,586	2,467	2,467	2,647	2,770	2,895
Housing Allowances	1,707	1,774	1,825	1,996	1,967	1,967	2,116	2,214	2,323
Other benefits and allowances	19,421	29,364	25,261	23,219	25,813	25,813	26,329	27,652	29,026
Payments in lieu of leave	–	–	–	–	–	–	–	–	–
Long service awards	3,689	3,283	4,010	4,604	4,604	4,604	4,831	4,144	4,310
Post-retirement benefit obligations	12,613	7,079	13,780	22,636	22,636	22,636	23,841	18,241	19,043
Entertainment	–	–	–	–	–	–	–	–	–
Scarcity	3,575	3,796	4,103	4,367	3,990	3,990	4,295	4,513	4,737
Acting and post related allowance	2,074	1,781	1,334	2,329	1,070	1,070	1,101	1,158	1,215
In kind benefits	–	–	–	–	–	–	–	–	–
sub-total	**454,787**	**480,939**	**522,688**	**586,260**	**593,181**	**593,181**	**618,840**	**642,014**	**672,999**
Total Employee related costs	**454,787**	**480,939**	**522,688**	**586,260**	**593,181**	**593,181**	**618,840**	**642,014**	**672,999**
Depreciation and amortisation									
Depreciation of Property, Plant & Equipment	141,928	146,163	149,263	158,170	158,170	158,170	166,921	176,298	186,285
Lease amortisation	290	253	708	271	271	271	290	311	332
Capital asset impairment	6,101	1,904	3,819	–	–	–	–	–	–
Total Depreciation and amortisation	**148,319**	**148,321**	**153,790**	**158,441**	**158,441**	**158,441**	**167,211**	**176,609**	**186,617**
Bulk purchases - electricity									
Electricity Bulk Purchases	351,600	346,418	444,223	484,477	499,605	499,605	556,160	585,970	622,242
Total bulk purchases	**351,600**	**346,418**	**444,223**	**484,477**	**499,605**	**499,605**	**556,160**	**585,970**	**622,242**
Transfers and grants									
Cash transfers and grants	12,813	14,786	16,512	17,417	16,717	16,717	16,770	17,487	18,128
Non-cash transfers and grants	–	1,300	–	–	–	–	–	–	–
Total transfers and grants	**12,813**	**16,086**	**16,512**	**17,417**	**16,717**	**16,717**	**16,770**	**17,487**	**18,128**
Contracted services									
Outsourced Services	104,229	125,768	144,038	154,567	162,514	162,514	177,462	188,490	199,717
Consultants and Professional Services	32,365	38,390	33,142	40,437	38,460	38,460	40,842	39,303	49,039
Contractors	100,622	92,930	116,090	121,344	141,476	141,476	138,341	148,157	151,906
sub-total	**237,215**	**257,088**	**293,270**	**316,348**	**342,450**	**342,450**	**356,644**	**375,949**	**400,663**

Supporting detail to budgeted financial performance (Continued)

Description R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operational Costs									
Collection costs	5,363	4,915	5,787	7,809	7,809	7,809	9,610	10,187	10,798
Contributions to 'other' provisions	13,315	13,315	1,140	15,629	15,629	15,629	10,575	7,707	8,798
Audit fees	3,810	5,257	4,609	5,500	6,030	6,030	5,775	6,065	6,370
Other Operational Costs									
Operating Leases	96	136	97	287	282	282	8,370	8,850	9,361
Operational Cost	93,661	118,486	170,216	163,121	159,894	159,894	130,209	109,401	94,812
Statutory Payments other than Income Taxes	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Operational Costs	**116,245**	**142,111**	**181,848**	**192,346**	**189,643**	**189,643**	**164,539**	**142,210**	**130,139**
Repairs and Maintenance by Expenditure Item									
Employee related costs	113,771	116,569	122,183	132,398	140,089	140,089	149,107	157,123	164,901
Inventory Consumed (Project Maintenance)	22,089	23,186	28,196	25,845	22,170	22,170	27,014	31,091	35,253
Contracted Services	99,098	97,410	114,352	123,054	140,357	140,357	125,509	133,261	140,675
Other Expenditure	10,428	12,340	15,734	14,477	15,152	15,152	17,189	16,941	17,645
Total Repairs and Maintenance Expenditure	245,386	249,505	280,465	295,774	317,767	317,767	318,818	338,416	358,473
Inventory Consumed									
Inventory Consumed - Water	–	–	–	9,460	9,460	9,460	9,697	9,939	10,188
Inventory Consumed - Other	14,310	20,373	16,158	15,903	15,903	15,903	15,903	15,903	15,903
Total Inventory Consumed & Other Material	**14,310**	**20,373**	**16,158**	**25,364**	**25,364**	**25,364**	**25,600**	**25,843**	**26,091**

Table 63 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

R thousand	Vote 1 - Municipal Council	Vote 2 - Office of the Municipal Manager	Vote 3 - Corporate Services	Vote 4 - Financial Services	Vote 5 - Infrastructure Services	Vote 6 - Community Services	Vote 7 - Municipal Public Safety	Vote 8 - Planning and Development	Vote 9 - Costing Services	Vote 10 - Main Ledger Services	Total
Revenue											
Exchange Revenue											
Service charges - Electricity	–	–	–	1,000	744,540	–	–	–	–	–	**745,540**
Service charges - Water	–	–	–	12	209,097	–	–	–	–	–	**209,109**
Service charges - Waste Water Management	–	–	–	–	129,533	–	0	–	–	–	**129,533**
Service charges - Waste Management	–	–	–	–	115,444	–	–	–	–	–	**115,444**
Sale of Goods and Rendering of Services	–	15	270	1,122	42,796	8,791	115	10,617	–	–	**63,725**
Agency services	–	–	–	–	–	0	7,500	–	–	–	**7,500**
Interest	–	–	–	0	–	–	–	–	–	–	**0**
Interest earned from Receivables	–	–	–	12,500	–	0	–	–	–	–	**12,500**
Interest earned from Current and Non Current Assets	–	–	–	55,000	–	–	–	–	–	–	**55,000**
Dividends	–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land	–	450	–	–	–	2	–	0	–	–	**452**
Rental from Fixed Assets	–	–	–	–	–	7,543	–	0	–	–	**7,544**
Licence and permits	–	50	–	–	–	500	230	–	–	–	**780**
Special rating levies	–		–	15,420	–			–	–	–	**15,420**
Operational Revenue	15	–	1,004	1,152	2,450	15	880	37	–	–	**5,554**
Non-Exchange Revenue											
Property rates	–	–	–	383,977	–	–	–	–	–	–	**383,977**
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	0	–	–	0	560	18	51,120	838	–	–	**52,537**
Licences or permits	–	–	–	–	–	–	2,000	–	–	–	**2,000**
Transfer and subsidies - Operational	78,893	–	–	2,472	100,715	8,997	9,167	5,713	–	–	**205,957**
Interest	–	–	–	2,300	–	–	–	–	–	–	**2,300**
Fuel Levy	–	–	–	–	–	–	–	–	–	–	**–**
Service charges	–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Gains	–	–	–	2,711	–	–	–	289	–	–	**3,000**
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contr	**78,908**	**515**	**1,274**	**477,666**	**1,345,136**	**25,867**	**71,012**	**17,494**	**–**	**–**	**2,017,871**
Expenditure											
Employee related costs	29,153	26,821	47,085	72,159	156,010	119,052	116,307	52,251	–	–	**618,840**
Remuneration of councillors	14,012	–	–	–	–	–	–	–	–	–	**14,012**
Bulk purchases - electricity	–	–	–	–	556,160	–	–	–	–	–	**556,160**
Inventory consumed	30	220	2,693	2,068	41,999	14,569	12,958	1,630	–	–	**76,168**
Debt impairment	–	–	–	6,885	19,238	–	44,588	127	–	–	**70,838**
Depreciation and amortisation	1	55	2,042	1,573	138,848	22,224	2,139	262	–	–	**167,143**
Interest	–	–	–	–	51,227	–	–	–	–	–	**51,227**
Contracted services	181	4,345	6,474	33,713	237,515	42,410	18,138	13,870	–	–	**356,644**
Transfers and subsidies	1,350	–	–	15,420	–	–	–	–	–	–	**16,770**
Irrecoverable debts written off	–	–	–	981	18,853	–	–	166	–	–	**20,000**
Operational costs	10,789	2,260	24,295	38,669	73,671	4,860	7,426	2,569	–	–	**164,539**
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Losses	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**55,516**	**33,702**	**82,589**	**171,468**	**1,293,520**	**203,116**	**201,555**	**70,875**	**–**	**–**	**2,112,340**
Surplus/(Deficit)	**23,391**	**(33,187)**	**(81,315)**	**306,198**	**51,616**	**(177,249)**	**(130,542)**	**(53,381)**	**–**	**–**	**(94,469)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	**74,477**	**27,072**	–	–	–	–	**101,549**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions	–	–	–	–	–	–	–	–	–	–	**–**
Income Tax	**23,391**	**(33,187)**	**(81,315)**	**306,198**	**126,093**	**(150,177)**	**(130,542)**	**(53,381)**	**–**	**–**	**7,080**

Table 64 MBRR Table SA3 – Supporting detail to Statement of Financial Position

Description	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
ASSETS									
Trade and other receivables from exchange transactions									
Electricity	32,657	40,919	57,672	63,977	84,122	84,122	91,282	99,239	108,024
Water	27,720	32,760	47,065	29,386	38,414	38,414	32,955	28,649	24,571
Waste	12,784	16,166	22,663	9,746	20,819	20,819	20,882	21,068	21,380
Waste Water	17,140	21,258	28,887	15,299	26,674	26,674	26,887	27,298	27,854
Other trade receivables from exchange transactions	35,654	37,081	55,083	11,304	17,304	17,304	20,473	19,686	18,937
Gross: Trade and other receivables from exchange transactio	**125,954**	**148,184**	**211,370**	**129,712**	**187,333**	**187,333**	**192,479**	**195,939**	**200,766**
Less: Impairment for debt	**(29,532)**	**(38,107)**	**(57,772)**	**(52,965)**	**(63,351)**	**(63,351)**	**(81,827)**	**(102,266)**	**(123,727)**
Impairment for Electricity	(10,450)	(13,688)	(21,151)	(15,905)	(19,745)	(19,745)	(26,943)	(34,501)	(42,437)
Impairment for Water	(9,087)	(11,167)	(17,261)	(10,182)	(12,648)	(12,648)	(17,272)	(22,127)	(27,224)
Impairment for Waste	(4,089)	(5,692)	(8,312)	(9,303)	(11,205)	(11,205)	(14,768)	(18,510)	(22,439)
Impairment for Waste Water	(5,452)	(7,186)	(10,594)	(9,303)	(11,359)	(11,359)	(15,213)	(19,259)	(23,507)
Impairment for other trade receivalbes from exchange transaction	(454)	(374)	(455)	(8,271)	(8,393)	(8,393)	(7,631)	(7,870)	(8,121)
Total net Trade and other receivables from Exchange Trx	**96,422**	**110,076**	**153,598**	**76,747**	**123,982**	**123,982**	**110,653**	**93,673**	**77,038**
-									
Receivables from non-exchange transactions									
Property rates	37,188	41,355	47,159	43,897	47,219	47,219	52,843	58,516	64,567
Less: Impairment of Property rates	(11,359)	(14,012)	(17,295)	(14,660)	(18,280)	(18,280)	(25,064)	(32,187)	(39,666)
Net Property rates	**25,829**	**27,342**	**29,864**	**29,237**	**28,939**	**28,939**	**27,779**	**26,329**	**24,901**
Other receivables from non-exchange transactions	96,819	141,267	108,977	162,421	169,992	169,992	173,985	217,865	264,745
Impairment for other receivalbes from non-exchange transactions	(69,970)	(118,130)	(85,882)	(157,827)	(157,827)	(157,827)	(166,187)	(212,933)	(262,016)
Net other receivables from non-exchange transactions	**26,848**	**23,137**	**23,095**	**4,595**	**12,166**	**12,166**	**7,798**	**4,932**	**2,729**
Total net Receivables from non-exchange transactions	**52,678**	**50,479**	**52,959**	**33,832**	**41,105**	**41,105**	**35,577**	**31,261**	**27,630**
Inventory									
Water									
Opening Balance	206	**248**	**314**	**253**	**253**	**253**	302	**370**	**409**
System Input Volume	**42**	**66**	**54**	**11,973**	**11,973**	**11,973**	**12,272**	**12,579**	**12,893**
Water Treatment Works	42	66	54	(1)	(1)	(1)	(1)	(1)	(1)
Bulk Purchases	–	–	–	–	–	–	–	–	–
Natural Sources	–	–	–	11,974	11,974	11,974	12,273	12,580	12,894
Authorised Consumption	**–**	**–**	**–**	**(9,460)**	**(9,460)**	**(9,460)**	**(9,697)**	**(9,939)**	**(10,188)**
Billed Authorised Consumption	**–**	**–**	**–**	**(9,254)**	**(9,254)**	**(9,254)**	**(9,485)**	**(9,722)**	**(9,965)**
Billed Metered Consumption	**–**	**–**	**–**	**(9,254)**	**(9,254)**	**(9,254)**	**(9,485)**	**(9,722)**	**(9,965)**
Free Basic Water	–	–	–	–	–	–	–	–	–
Subsidised Water	–	–	–	–	–	–	–	–	–
Revenue Water	–	–	–	(9,254)	(9,254)	(9,254)	(9,485)	(9,722)	(9,965)
Billed Unmetered Consumption	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
UnBilled Authorised Consumption	**–**	**–**	**–**	**(207)**	**(207)**	**(207)**	**(212)**	**(217)**	**(223)**
Unbilled Metered Consumption	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption	–	–	–	(207)	(207)	(207)	(212)	(217)	(223)
Water Losses	**–**	**–**	**–**	**(2,463)**	**(2,463)**	**(2,463)**	**(2,506)**	**(2,601)**	**(2,677)**
Apparent losses	**–**	**–**	**–**	**(2,513)**	**(2,513)**	**(2,513)**	**(2,576)**	**(2,641)**	**(2,707)**
Unauthorised Consumption	–	–	–	(2,513)	(2,513)	(2,513)	(2,576)	(2,641)	(2,707)
Customer Meter Inaccuracies	–	–	–	–	–	–	–	–	–
Real losses	**–**	**–**	**–**	**50**	**50**	**50**	**70**	**40**	**30**
Data Transfer and Management Errors	–	–	–	50	50	50	70	40	30
Unavoidable Annual Real Losses	–	–	–	–	–	–	–	–	–
Non-revenue Water	**–**	**–**	**–**	**(2,670)**	**(2,670)**	**(2,670)**	**(2,718)**	**(2,818)**	**(2,899)**
Correction of Prior period errors	–	–	–	–	–	–	–	–	–
Closing Balance Water	**248**	**314**	**368**	**302**	**302**	**302**	**370**	**409**	**438**
Agricultural									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural	–	–	–	–	–	–	–	–	–
Consumables									
Standard Rated									
Opening Balance	9,374	**8,918**	**10,113**	**8,284**	**8,284**	**8,284**	8,381	**14,498**	**14,594**
Acquisitions	13,854	21,568	20,564	16,000	16,000	16,000	21,600	16,000	16,000
Issues	(14,310)	(20,373)	(16,158)	(15,903)	(15,903)	(15,903)	(15,903)	(15,903)	(15,903)
Adjustments	–	–	–	–	–	–	420	–	–
Write-offs	–	–	–	–	–	–	–	–	–
Correction of Prior period errors	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated	**8,918**	**10,113**	**14,519**	**8,381**	**8,381**	**8,381**	**14,498**	**14,594**	**14,691**
Zero Rated									
Opening Balance	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated	–	–	–	–	–	–	–	–	–
Finished Goods									
Closing balance - Finished Goods	–	–	–	–	–	–	–	–	–
Materials and Supplies									
Closing balance - Materials and Supplies	–	–	–	–	–	–	–	–	–
Work-in-progress									
Closing balance - Work-in-progress	–	–	–	–	–	–	–	–	–
Housing Stock									
Opening Balance	3,157	**1,766**	**1,167**	**2,517**	**2,517**	**2,517**	820	**720**	**620**
Acquisitions	273	–	–	–	–	–	–	–	–
Transfers	32,972	(67)	(343)	–	–	–	(100)	(100)	(100)
Sales	(34,635)	(531)	–	–	–	–	–	–	–
Correction of Prior period errors	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock	**1,766**	**1,167**	**824**	**2,517**	**2,517**	**2,517**	**720**	**620**	**520**
Land									
Closing Balance - Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance - Inventory & Consumables	**10,932**	**11,594**	**15,711**	**11,199**	**11,199**	**11,199**	**15,588**	**15,624**	**15,649**
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	6,291,976	6,465,649	6,648,434	6,790,595	6,829,042	6,829,042	7,129,209	7,276,252	7,408,627
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	(2,658,488)	(2,791,307)	(2,934,747)	(2,910,483)	(2,910,483)	(2,910,483)	(3,257,837)	(3,434,067)	(3,620,285)
Total Property, plant and equipment (PPE)	**3,633,488**	**3,674,341**	**3,713,687**	**3,880,112**	**3,918,559**	**3,918,559**	**3,871,372**	**3,842,185**	**3,788,342**
LIABILITIES									
Current liabilities - Financial liabilities									
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities	50,494	57,949	50,444	154,566	154,566	154,566	61,383	72,116	80,828
Total Current liabilities - Financial liabilities	**50,494**	**57,949**	**50,444**	**154,566**	**154,566**	**154,566**	**61,383**	**72,116**	**80,828**
Trade and other payables									
Trade and other payables from exchange transactions	120,787	127,465	133,784	158,403	158,403	158,403	133,297	133,582	133,874
Other trade payables from exchange transactions	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent condi	26,309	6,206	5,342	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Other	–	–	–	–	–	–	–	–	–
VAT	–	–	–	3,365	3,365	3,365	6,076	8,958	12,013
Total Trade and other payables	**147,096**	**133,672**	**139,126**	**161,768**	**161,768**	**161,768**	**139,373**	**142,539**	**145,887**
Non current liabilities - Financial liabilities									
Borrowing	429,906	421,957	421,513	331,786	331,786	331,786	360,476	358,360	357,532
Other financial liabilities	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities	**429,906**	**421,957**	**421,513**	**331,786**	**331,786**	**331,786**	**360,476**	**358,360**	**357,532**
Non current liabilities - Long Term portion of trade payables									
Total Non current liabilities - Long Term portion of trade pay	–	–	–	–	–	–	–	–	–
Provisions									
Retirement benefits	–	–	–	–	–	–	–	–	–
List other major provision items									
Refuse landfill site rehabilitation	137,226	150,133	151,340	165,880	165,880	165,880	162,088	160,554	159,649
Other	19,799	20,707	21,179	22,360	22,360	22,360	24,841	25,827	26,853
Total Provisions	**157,026**	**170,841**	**172,518**	**188,240**	**188,240**	**188,240**	**186,928**	**186,381**	**186,502**
CHANGES IN NET ASSETS									
Accumulated surplus/(deficit)									
Accumulated surplus/(deficit) - opening balance	3,698,334	3,720,952	3,829,562	3,998,825	3,974,631	3,974,631	4,059,867	4,085,404	4,109,416
GRAP adjustments	1,671	(1,078)	–	–	–	–	–	–	–
Restated balance	3,700,005	3,719,873	3,829,562	3,998,825	3,974,631	3,974,631	4,059,867	4,085,404	4,109,416
Surplus/(Deficit)	20,390	111,298	129,040	(41,415)	(3,557)	(3,557)	7,080	12,272	(16,560)
Transfers to/from Reserves	(0)	(0)	(0)	10,119	105,122	105,122	18,457	11,741	11,883
Depreciation offsets	–	–	–	–	–	–	–	–	–
Other adjustments	557	(1,609)	–	10	10	10	–	–	–
Accumulated Surplus/(Deficit)	**3,720,953**	**3,829,562**	**3,958,602**	**3,967,539**	**4,076,207**	**4,076,207**	**4,085,404**	**4,109,416**	**4,104,739**
Reserves									
Housing Development Fund	3,228	3,228	3,228	3,230	3,230	3,230	3,231	3,232	3,233
Total Reserves	**3,228**	**3,228**	**3,228**	**3,230**	**3,230**	**3,230**	**3,231**	**3,232**	**3,233**
TOTAL COMMUNITY WEALTH/EQUITY	**3,724,180**	**3,832,790**	**3,961,830**	**3,970,769**	**4,079,436**	**4,079,436**	**4,088,634**	**4,112,648**	**4,107,972**

Table 65 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Demographics											
Population	0	55,735	74,547	80,432	111	132	135	137	140	142	145
Females aged 5 - 14	0	4,050	5,843	5,228	7	8	8	8	8	8	8
Males aged 5 - 14	0	4,055	5,894	5,278	7	8	8	8	8	8	8
Females aged 15 - 34	0	9,473	11,567	13,141	18	20	21	21	21	22	22
Males aged 15 - 34	0	9,520	11,230	13,648	19	20	20	21	21	21	22
Unemployment	0	5,165	8,099	4,237	6	27	25	25	26	26	26
Monthly household income (no. of households)											
No income	0	2,214	2,551	3,251	3	7	7	7	7	7	8
R1 - R1 600	0	6,098	7,025	8,955	8	19	20	20	20	21	21
R1 601 - R3 200	0	3,766	4,339	5,530	5	12	12	12	12	13	13
R3 201 - R6 400	0	3,383	3,897	4,968	5	11	11	11	11	11	12
R6 401 - R12 800	0	2,306	2,657	3,386	3	7	7	8	8	8	8
R12 801 - R25 600	0	917	1,056	1,347	1	3	3	3	3	3	3
R25 601 - R51 200	0	209	241	307	0	1	1	1	1	1	1
R52 201 - R102 400	0	83	96	122	0	0	0	0	0	0	0
R102 401 - R204 800	0	44	51	65	0	0	0	0	0	0	0
R204 801 - R409 600	0	36	41	53	0	0	0	0	0	0	0
R409 601 - R819 200	0	-	-	-	-	-	-	-	-	-	-
> R819 200	0	-	-	-	-	-	-	-	-	-	-
Poverty profiles (no. of households)											
< R2 060 per household per month	0	9,393	10,821	9,393	12,947	29,565	30,074	30,615	31,166	31,727	32,298
	0	-	-	-	-	-	-	-	-	-	-
Household/demographics (000)											
Number of people in municipal area	0	55,735	75,014	80,358	111	132	135	137	140	142	145
Number of poor people in municipal area	0										
Number of households in municipal area	0	19,056	21,953	27,983	26	60	61	62	63	64	66
Number of poor households in municipal area	0	-	-	-	-	-	-	-	-	-	-
Definition of poor household (R per month)	0	-	-	-	-	-	-	-	-	-	-
Housing statistics											
Formal	0	15,593	17,964	22,436	23,691	54,103	55,035	56,026	57,035	58,061	59,106
Informal	0	2	3	4	3,779	3,536	3,242	3,137	3,220	4,229	4,374
Total number of households		18,034	21,271	26,004	27,470	57,639	58,277	59,163	60,255	62,290	63,480
Dwellings provided by municipality	0	-	-	-	350	250	486	382	139		-
Dwellings provided by province/s	0	-	-	-	-	-	-	-	-	-	-
Dwellings provided by private sector	0	-	-	-	-	-	-	-	-	-	-
Total new housing dwellings		-	-	-	350	250	486	382	139	-	-
Economic											
Inflation/inflation outlook (CPIX)					4.5%	4.5%	5.3%	4.4%	4.3%	4.6%	4.4%
Interest rate - borrowing					9.8%	11.4%	10.5%	10.6%	10.5%	10.5%	10.5%
Interest rate - investment					4.8%	7.3%	9.0%	8.3%	7.4%	7.4%	7.4%
Remuneration increases					3.5%	4.9%	5.4%	6.0%	5.1%	5.0%	5.0%
Consumption growth (electricity)					1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)					2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Collection rates											
Property tax/service charges					99.4%	99.5%	100.0%	99.0%	99.0%	99.0%	99.0%
Rental of facilities & equipment					3.5%	4.9%	5.4%	6.0%	6.0%	6.0%	6.0%
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors					97.1%	97.1%	97.1%	98.7%	98.7%	98.7%	98.7%
Revenue from agency services					97.1%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%

Table 66 MBRR SA11 – Property rates summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:									
Date of valuation:	02/07/2015	02/07/2015	02/07/2022	02/07/2022					
Financial year valuation used	**2016/2017**	**2016/2017**	**2022/2023**	**2022/2023**			**2022/2023**		
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)	No	No	No	No			No		
No. of assistant valuers (FTE)	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	6	6	6	6			6		
No. of internal valuers (FTE)	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3			3		
No. of additional valuers (FTE)	-	-	-	-			-		
Valuation appeal board established? (Y/N)	Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)	60	60	12	24			36		
No. of properties	43,655	43,655	44,983	42,225			44,754		
No. of sectional title values	2,752	2,752	702	2,883			3,055		
No. of unreasonably difficult properties s7(2)	-	-	-	-			-		
No. of supplementary valuations	1	1	1	1			1		
No. of valuation roll amendments	15	15	-	-			-		
No. of objections by rate payers	-	-	1,888	-			-		
No. of appeals by rate payers	-	-	170	-			-		
No. of successful objections	-	-	1,203	-			-		
No. of successful objections > 10%	-	-	360	-			-		
Supplementary valuation	2,552	2,552	657	-			-		
Public service infrastructure value (Rm)	306	306	96	96			102		
Municipality owned property value (Rm)	928	928	1,160	1,142			1,211		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	306	306	96	96	96	96	102	108	115
Valuation reductions-nature reserves/park (Rm)	436	436	680	583	583	583	618	655	695
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)	505	505	511	533	533	533	565	599	635
Valuation reductions-public worship (Rm)	194	194	270	177	177	177	188	199	211
Valuation reductions-other (Rm)	1,169	1,169	1,185	2,137	2,137	2,137			
Total valuation reductions:	**2,462**	**2,610**	**2,610**	**2,743**	**2,743**	**2,743**	**2,908**	**3,082**	**3,267**
Total value used for rating (Rm)	53,082	53,082	90,339	90,318	90,318	90,318	95,737	101,481	107,570
Total land value (Rm)	24,419	24,419	32,974	34,126	34,126	34,126	36,173	38,344	40,644
Total value of improvements (Rm)	31,099	31,099	57,365	59,719	59,719	59,719	63,302	67,100	71,126
Total market value (Rm)	53,458	53,458	92,914	93,845	93,845	93,845	99,475	105,444	111,771
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	YES					
Differential rates used? (Y/N)	Yes	Yes	Yes	YES					
Limit on annual rate increase (s20)? (Y/N)	No	No	No	NO	NO	NO			
Special rating area used? (Y/N)	Yes	Yes	Yes	YES					
Phasing-in properties s21 (number)	No	No	No	NO	NO	NO	–	–	–
Rates policy accompanying budget? (Y/N)	Yes	Yes	Yes	YES					
Fixed amount minimum value (R'000)	–	–	–	–			–		
Non-residential prescribed ratio s19? (%)	0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:									
Rate revenue budget (R '000)	263,562	275,384	409,443	439,026	439,026	439,026	467,991	496,070	525,834
Rate revenue expected to collect (R'000)	263,562	275,384	409,443	439,026	439,026	439,026	467,991	496,070	525,834
Expected cash collection rate (%)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	12,074	12,590	13,345	14,443	14,443	14,443	15,020	15,621	16,246
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–			
Rebates, exemptions - pensioners (R'000)	–	–	1,178	1,273	1,273	1,273	1,396	1,480	1,569
Rebates, exemptions - bona fide farm. (R'000)	–	–							
Rebates, exemptions - other (R'000)	–	–	67,758	75,796	75,796	75,796	82,617	87,575	92,829
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–			

Table 67 MBRR SA12a – Property rates by category (current year)

Description	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2024/25												
Valuation:												
No. of properties	1,022	-	-	33,865	183	157	1,936	780	4,282	-	-	42
No. of sectional title property values	460	-	-	2,423	-	-	-	-	-	-	-	3
No. of unreasonably difficult properties s7(2)	-	-	-	-	-	-	-	-	-	-	-	–
No. of supplementary valuations	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	–
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-		-	-	–
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	–
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	–
Estimated no. of properties not valued	1	-	-	100	-	-	-	-	-	-	-	0
Years since last valuation **(select)**	2	2	2	2	2	2	2	2	2	2	2	
Frequency of valuation **(select)**	4	4	4	4	4	4	4	4	4	4	4	
Method of valuation used **(select)**	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)	–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)	96	-	-	-	-	-	-	-	-	-	-	96,207
Valuation reductions-nature reserves/park (Rm)	583	-	-	-	-	-		-	-	-	-	583,151
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	–
Valuation reductions-R15,000 threshold (Rm)	-	-	-	53	-	-	-	-	-		-	53,090
Valuation reductions-public worship (Rm)	177	-	-	-	-	-	-	-	-	-	-	177,072
Valuation reductions-other (Rm)	-	-	-	2,137	-	-	-	-	-	-	-	2,137,409
Total valuation reductions:												
Total value used for rating (Rm)	4,847	-	-	80,094	1,000	515	-	96	3,522	-	-	90,074,710
Total land value (Rm)	201	-	-	26,290	752	176	-	81	3,522	-	-	31,022,525
Total value of improvements (Rm)	4,645	-	-	53,804	285	339	-	15	-	-	-	59,088,585
Total market value (Rm)	4,847	-	-	80,094	1,000	515	-	96	3,522	-	-	90,074,710
Rating:												
Average rate												
Rate revenue budget (R '000)	48,260			360,771	1,129		4,289		24,576			439,026
Rate revenue expected to collect (R'000)	48,260			360,771	1,129		4,289		24,576			439,026
Expected cash collection rate (%)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0
Special rating areas (R'000)				14,443								14,443
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	–	–	–	1,273	–	–	–	–	–	–	–	1,273
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	–	–	–	75,796	–	–	–	–	–	–	–	75,796
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)												–

Table 68 MBRR SA12b – Property rates by category (budget year)

Description	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2025/26												
Valuation:												
No. of properties	1,083	-	-	35,896	193	166	2,052	826	4,538	-	-	45
No. of sectional title property values	487	-	-	2,568	-	-	-	-	-	-	-	3
No. of unreasonably difficult properties s7(2)	-	-	-	-		-	-	-	-	-	-	–
No. of supplementary valuations	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	NOT RECEIVI	–
Supplementary valuation (Rm)	-	-	-	-	-	-	-	-		-	-	–
No. of valuation roll amendments	-	-	-	-	-	-	-	-	-	-	-	–
No. of objections by rate-payers	-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers	-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers finalised	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections > 10%	-	-	-	-	-	-	-	-	-	-	-	–
Estimated no. of properties not valued	1	-	-	100	-	-	-	-	-	-	-	0
Years since last valuation **(select)**	2	2	2	2	2	2	2	2	2	2	2	
Frequency of valuation **(select)**	4	4	4	4	4	4	4	4	4	4	4	
Method of valuation used **(select)**	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)	–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)	102	-	-	-	-	-	-	-	-	-	-	101,979
Valuation reductions-nature reserves/park (Rm)	62	-	-	-	-	-		-	-	-	-	61,840
Valuation reductions-mineral rights (Rm)	-	-	-	-	-	-	-	-	-	-	-	–
Valuation reductions-R15,000 threshold (Rm)	-	-	-	56	-	-	-	-	-		-	56,275
Valuation reductions-public worship (Rm)	188	-	-	-	-	-	-	-	-	-	-	187,696
Valuation reductions-other (Rm)	-	-	-	2,266	-	-	-	-	-	-	-	2,265,653
Total valuation reductions:												
Total value used for rating (Rm)	5,137	-	-	84,900	1,060	546	-	102	3,734	-	-	95,479,192
Total land value (Rm)	214	-	-	27,867	797	187	-	86	3,734	-	-	32,883,876
Total value of improvements (Rm)	4,924	-	-	57,032	302	360	-	16	-	-	-	62,633,900
Total market value (Rm)	5,137	-	-	84,900	1,060	546	-	102	3,734	-	-	95,479,192
Rating:												
Average rate												
Rate revenue budget (R '000)	60,893			378,066	1,043		5,211		36,397			481,611
Rate revenue expected to collect (R'000)	60,893			378,066	1,043		5,211		36,397			481,611
Expected cash collection rate (%)	100.0%			100.0%	100.0%		100.0%					0
Special rating areas (R'000)				15,020								15,020
Rebates, exemptions - indigent (R'000)												–
Rebates, exemptions - pensioners (R'000)				1,396								1,396
Rebates, exemptions - bona fide farm. (R'000)												–
Rebates, exemptions - other (R'000)				82,617								82,617
Phase-in reductions/discounts (R'000)												–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	84,014	–	–	–	–	–	–	–	84,014

Table 69 MBRR SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*								
Residential properties								
Residential properties - vacant land								
Formal/informal settlements								
Small holdings								
Farm properties - used								
Farm properties - not used								
Industrial properties								
Business and commercial properties								
Communal land - residential								
Communal land - small holdings								
Communal land - farm property								
Communal land - business and commercial								
Communal land - other								
State-owned properties								
Municipal properties								
Public service infrastructure								
Privately owned towns serviced by the owner								
State trust land								
Restitution and redistribution properties								
Protected areas								
National monuments properties								
Property rates by usage								
Business and commercial properties								
Industrial properties								
Mining properties								
Residential properties								
Agricultural properties								
Public benefit organisations								
Public service purpose properties								
Public service infrastructure properties								
Vacant land								
Sport Clubs and Fields (Bitou only)								
Sectional Title Garages (Drakenstein only)								
Exemptions, reductions and rebates *(Rands)*								
Residential properties								
R15 000 threshhold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate								
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption								
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
Other rebates or exemptions								
Water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		148	156	166	176	187	198	210
Service point - vacant land *(Rands/month)*		148	156	166	176	187	198	210
Water usage - flat rate tariff *(c/kl)*								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	0 - 6 kl	6	6	7	7	8	8	9
Water usage - Block 2 (c/kl)	7 - 18 kl	12	13	12	15	16	17	18
Water usage - Block 3 (c/kl)	19 - 30 kl	19	20	21	-	-	-	-
Water usage - Block 4 (c/kl)	31 - 45 kl	31	33	-	-	-	-	-
Water usage - Block 5 (c/kl)	19 - 45 kl	-	-	19	31	33	35	37
Water usage - Block 6 (c/kl)	45 - 60 kl	53	55	59	62	66	70	74
Other	>60 kl	70	74	78	83	88	93	99
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		132	138	148	161	170	180	191
Service point - vacant land *(Rands/month)*		132	138	147	161	170	180	191
Waste water - flat rate tariff *(c/kl)*		1,489	1,556	1,669	1,818	1,927	2,043	2,165
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	89	93	99	108	115	122	129
Volumetric charge - Block 2 (c/kl)	Service per pump	608	636	677	738	782	829	879
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								
Other								
Electricity tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		408	439	504	466	414	439	465
Service point - vacant land *(Rands/month)*		408	439	504	466	414	439	465
FBE		-	-	-	2	5	6	6
Life-line tariff - meter	Household income threshold							
Life-line tariff - prepaid	(describe structure)	146	157	157	49			
Flat rate tariff - meter *(c/kwh)*		-	-	-	2	5	6	6
Flat rate tariff - prepaid *(c/kwh)*	one-part							
Meter - IBT Block 1 (c/kwh)								
Meter - IBT Block 2 (c/kwh)								
Meter - IBT Block 3 (c/kwh)	Credit Meter							
Meter - IBT Block 4 (c/kwh)	0 - 350 kWh	157	168	194	213	233	247	262
Meter - IBT Block 5 (c/kwh)	351 - 600 kWh	230	247	285	274	288	305	323
Prepaid - IBT Block 1 (c/kwh)	> 600 kWh	283	304	350	385	327	347	368
Prepaid - IBT Block 2 (c/kwh)	Prepaid Meter							
Prepaid - IBT Block 3 (c/kwh)	0 - 350 kWh	145	155	179	200	224	237	252
Prepaid - IBT Block 4 (c/kwh)	351 - 600 kWh	217	233	268	280	278	295	312
Prepaid - IBT Block 5 (c/kwh)	> 600 kWh	272	292	336	370	319	338	358
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		202	213	228	253	268	284	301
80l bin - once a week								
250l bin - once a week		202	213	228	253	268	284	301

Table 70 MBRR SA13b – Service tariffs by category (explanatory)

Description	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*								
R15 000 threshhold rebate		15,000	15,000	15,000				
General residential rebate		35,000	35,000	35,000				
Indigent rebate or exemption			0	0				
Pensioners/social grants rebate or exemption		220,000	220,000					
Residential Properties exemption (Residential Properties				40 - 100%				
Bona fide farmers rebate or exemption								
Other rebates or exemptions		75%	75%	75%				
		1	1	1				
Water tariffs								
		148	156	166	176	187	198	210
		148	156	166	176	187	198	210
	0 - 6 kl	6	6	7	7	8	8	9
	7 - 18 kl	12	13	14	15	16	17	18
	19 - 30 kl	20	21					
	31 - 45 kl	31	33					
	19 - 45 kl			19	31	33	35	37
	46 - 60 kl	53	55	59	62	66	70	74
	> 60 kl	70	74	78	83	88	93	99
Waste water tariffs								
	Basic charge	132	138	148	161	170	180	191
		132	138	148	161	170	180	191
	70% of water usage	15	16	17	18	19	20	22
	Basic charge pumps	89	93	99	108	115	122	129
	Service per pump	608	636	677	738	782	829	879
Electricity tariffs								
	Basic	408	439	504	466	414	439	465
		408	439	504	466	414	439	465
	FBE based on household income							
	one-part (cents)	146	157	157	199	224	237	252
	Credit Meter							
	0 - 350 kWh (cents)	157	168	194	213	233	247	262
	351 - 600 kWh (cents)	230	247	285	274	288	305	323
	> 600 kWh (cents)	283	304	350	385	327	347	368
	Prepaid Meter						-	-
	0 - 350 kWh (cents)	145	155	179	200	224	237	252
	351 - 600 kWh (cents)	217	233	268	274	278	295	312
	> 600 kWh (cents)	272	292	336	370	319	338	358

Table 71 MBRR SA32 – List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatmer	Yrs	15	Outsourcing of sub function water and waste water treatmer	07 December 2033	1,370,804
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	108,587
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

Table 72 MBRR SA38 – Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Ref 4	Program/Project description	Prior year outcomes Audited Outcome 2023/24	 Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28	Project information Ward location
Vote 1 - Municipal Council								
		Municipal Running Cost	41,353	56,030	55,493	51,151	53,436	
		Typical Work Streams		24	23	23	23	
Vote 2 - Office of the Municipal Manager								
		Municipal Running Cost	7,442	18,836	31,936	33,525	34,939	
		Repairs & Maintenance		36	36	36	37	
		Typical Work Streams	9	13	1,730	1,803	1,892	
Vote 3 - Corporate Services								
		Municipal Running Cost	51,374	60,059	66,792	69,535	72,446	
		Repairs & Maintenance	10,222	12,726	13,289	13,219	13,512	
		Typical Work Streams	2,117	2,370	2,509	2,817	3,017	
Vote 4 - Financial Services								
		Municipal Running Cost	89,290	109,239	122,229	128,856	143,338	
		Repairs & Maintenance	692	21,384	31,274	33,059	34,951	
		Typical Work Streams	16,656	18,133	17,965	18,715	19,595	
Vote 5 - Infrastructure Services								
		Municipal Running Cost	741,526	1,113,433	1,050,752	1,089,263	1,151,393	
		Repairs & Maintenance	32,452	113,657	195,793	216,132	230,601	
		Typical Work Streams	112,712	50,014	46,974	22,545	4,618	
Vote 6 - Public Safety								
		Municipal Running Cost	78,818	154,967	185,237	196,607	206,723	
		Repairs & Maintenance	1,421	8,877	1,655	2,092	2,255	
		Typical Work Streams	14,707	20,501	14,663	18,134	16,646	
Vote 7 - Planning and Development								
		Municipal Running Cost	9,491	57,874	51,972	54,492	57,125	
		Repairs & Maintenance	206	2,572	3,634	2,341	2,443	
		Typical Work Streams	4,472	6,666	15,269	11,715	9,742	
Vote 8 - Community Services								
		Municipal Running Cost	301,672	149,950	94,893	95,664	101,045	
		Repairs & Maintenance	210,880	39,283	81,220	80,103	83,754	
		Typical Work Streams	25,288	26,192	27,003	27,977	29,146	
Parent operational expenditure	1		**1,752,801**	**2,042,834**	**2,112,340**	**2,169,802**	**2,272,678**	

Table 73 MBRR SA33 – Contracts having future budgetary implications

WC032 Overstrand - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.	219,396	105,692	114,552	124,171	127,881	135,289	143,137	151,451	16,026	169,593	63,615		1,370,804
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY	27,303	7,708	8,196	8,726	9,276	9,863	10,390	10,872	11,419	4,834			108,587
Contract 3													–
Total Operating Expenditure Implication	246,698	113,401	122,748	132,898	137,157	145,152	153,527	162,323	27,445	174,427	63,615	–	1,479,391
Capital Expenditure Obligation By Contract													
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	**246,698**	**113,401**	**122,748**	**132,898**	**137,157**	**145,152**	**153,527**	**162,323**	**27,445**	**174,427**	**63,615**	**–**	1,479,391

2.15 Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2025/2026 MTREF** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: DGI O'NEILL

Municipal Manager of **Overstrand Municipality (WC032)**

Signature: _____

Date: 23 May 2025

ANNEXURE A

AMENDMENTS TO THE DRAFT BUDGET

PROPOSED 2025/2026 FINAL BUDGET CHANGES

OPEX

		DEPARTMENT	Draft 2025/2026	Draft 2026/2027	Draft 2027/2028	Change 2025/2026	Change 2026/2027	Change 2027/2028	Final 2025/2026	Final 2026/2027	Final 2027/2028	Comments
1	Expenditure : Employee Related Cost : Municipal Staff : E	INFRA:PRINCIPAL ENGINEE	5 143 248	0	0	-205 800	0	0	4 937 448	0	0	Re-allocation of MIG operational portion
2	Expenditure : Employee Related Cost : Municipal Staff : S	INFRA:PRINCIPAL ENGINEE	16 416	0	0	-2 100	0	0	14 316	0	0	Re-allocation of MIG operational portion
3	Expenditure : Employee Related Cost : Municipal Staff : S	INFRA:PRINCIPAL ENGINEE	0	0	0	205 800	0	0	205 800	0	0	Re-allocation of MIG operational portion
4	Expenditure : Employee Related Cost : Municipal Staff : S	INFRA:PRINCIPAL ENGINEE	0	0	0	2 100	0	0	2 100	0	0	Re-allocation of MIG operational portion
5	Expenditure : Operational Cost : Skills Development Fund	INFRA:PRINCIPAL ENGINEE	0	2 100	2 100	0	-2 100	-2 100	0	0	0	Re-allocation of MIG operational portion
6	Expenditure : Employee Related Cost : Municipal Staff : E	FIN:SUPPLY CHAIN MANAGE	419 186	468 502	567 134	-419 186	-468 502	-567 134	0	0	0	Re-allocation of FMG according to the Support plan
7	Expenditure : Employee Related Cost : Municipal Staff : S	FIN:SUPPLY CHAIN MANAGE	742	829	1 003	-742	-829	-1 003	0	0	0	Re-allocation of FMG according to the Support plan
8	Expenditure : Employee Related Cost : Municipal Staff : S	FIN:SUPPLY CHAIN MANAGE	418 662	467 917	566 425	64 186	114 090	213 898	482 848	582 007	780 323	Re-allocation of FMG according to the Support plan
9	Expenditure : Operational Cost : External Computer Servi	FIN:SUPPLY CHAIN MANAGE	950 000	950 000	950 000	170 000	170 000	170 000	1 120 000	1 120 000	1 120 000	Re-allocation of FMG according to the Support plan
10	Expenditure : Employee Related Cost : Municipal Staff : S	FIN:SUPPLY CHAIN MANAGE	4 258	4 759	5 761	742	241	-761	5 000	5 000	5 000	Re-allocation of FMG according to the Support plan
11	Expenditure : Operational Cost : Skills Development Fund	FIN:SUPPLY CHAIN MANAGE	0	0	0	5 000	5 000	5 000	5 000	5 000	5 000	Re-allocation of FMG according to the Support plan
12	Expenditure : Operational Cost : Bursaries (Employees)	FIN:SUPPLY CHAIN MANAGE	0	0	0	180 000	180 000	180 000	180 000	180 000	180 000	Re-allocation of FMG according to the Support plan
13	Expenditure : Employee Related Cost : Municipal Staff : S	P&D:ENVIRONMENTAL MAN	87 660	0	0	-1 754	0	0	85 906	0	0	UNEP Funding
14	Expenditure:Employee Related Cost:Municipal Staff:Socia	P&D:ENVIRONMENTAL MAN	0	0	0	877	0	0	877	0	0	UNEP Funding
15	Expenditure:Operational Cost:Skills Development Fund L	P&D:ENVIRONMENTAL MAN	0	0	0	877	0	0	877	0	0	UNEP Funding
16	Expenditure : Employee Related Cost : Municipal Staff : S	P&D:ENVIRONMENTAL MAN	25 500	0	0	0	0	0	25 500	0	0	UNEP Funding
17	Expenditure:Employee Related Cost:Municipal Staff:Salar	P&D:ENVIRONMENTAL MAN	0	0	0	2 000	0	0	2 000	0	0	UNEP Funding
18	Expenditure : Contracted Services : Consultants and Prof	P&D:ENVIRONMENTAL MAN	512 214	0	0	-252 812	0	0	259 402	0	0	UNEP Funding
19	Expenditure:Contracted Services:Contractors:Forestry	P&D:ENVIRONMENTAL MAN	0	0	0	1 600 000	2 000 000	0	1 600 000	2 000 000	0	BOCMA Funding
20	Expenditure : Contracted Services : Consultants and Prof	P&D:ENVIRONMENTAL MAN	0	0	0	1 000 000	0	0	1 000 000	0	0	BOCMA Funding
21	Expenditure:Inventory Consumed:Materials and Supplies	COMM:COMMUNITY SERVIC	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
22	Expenditure:Inventory Consumed:Materials and Supplies	COMM:COMMUNITY SERVIC	0	0	0	100	100	100	100	100	100	New MRC project to be created
23	Expenditure:Inventory Consumed:Materials and Supplies	COMM:INTERGRATED HUM/	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
24	Expenditure:Inventory Consumed:Materials and Supplies	COMM:INTERGRATED HUM/	0	0	0	100	100	100	100	100	100	New MRC project to be created
25	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:H	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
26	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:H	0	0	0	100	100	100	100	100	100	New MRC project to be created
27	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:K	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
28	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:K	0	0	0	100	100	100	100	100	100	New MRC project to be created
29	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:S	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
30	Expenditure:Inventory Consumed:Materials and Supplies	COMM:REFUSE REMOVAL:S	0	0	0	100	100	100	100	100	100	New MRC project to be created
31	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HERMANUS CBD CLE	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
32	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HERMANUS CBD CLE	0	0	0	100	100	100	100	100	100	New MRC project to be created
33	Expenditure:Inventory Consumed:Materials and Supplies	COMM:PARKS AND OPEN SI	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
34	Expenditure:Inventory Consumed:Materials and Supplies	COMM:PARKS AND OPEN SI	0	0	0	100	100	100	100	100	100	New MRC project to be created
35	Expenditure:Inventory Consumed:Materials and Supplies	COMM:SPORTSFIELDS	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
36	Expenditure:Inventory Consumed:Materials and Supplies	COMM:SPORTSFIELDS	0	0	0	100	100	100	100	100	100	New MRC project to be created
37	Expenditure:Inventory Consumed:Materials and Supplies	COMM:BUILDING MAINTENA	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
38	Expenditure:Inventory Consumed:Materials and Supplies	COMM:BUILDING MAINTENA	0	0	0	100	100	100	100	100	100	New MRC project to be created
39	Expenditure:Inventory Consumed:Materials and Supplies	COMM:CEMETERIES	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
40	Expenditure:Inventory Consumed:Materials and Supplies	COMM:CEMETERIES	0	0	0	100	100	100	100	100	100	New MRC project to be created
41	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HALLS,FACILITIES&B	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
42	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HALLS,FACILITIES&B	0	0	0	100	100	100	100	100	100	New MRC project to be created
43	Expenditure:Inventory Consumed:Materials and Supplies	COMM:FACILITIES & HALLS	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
44	Expenditure:Inventory Consumed:Materials and Supplies	COMM:FACILITIES & HALLS	0	0	0	100	100	100	100	100	100	New MRC project to be created
45	Expenditure:Inventory Consumed:Materials and Supplies	COMM:CLEANING SERVICES	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
46	Expenditure:Inventory Consumed:Materials and Supplies	COMM:CLEANING SERVICES	0	0	0	100	100	100	100	100	100	New MRC project to be created
47	Expenditure:Inventory Consumed:Materials and Supplies	COMM:COMMUNITY SERVIC	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
48	Expenditure:Inventory Consumed:Materials and Supplies	COMM:COMMUNITY SERVIC	0	0	0	100	100	100	100	100	100	New R&M project to be created
49	Expenditure:Inventory Consumed:Materials and Supplies	COMM:SPORTS DEVELOPM	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
50	Expenditure:Inventory Consumed:Materials and Supplies	COMM:SPORTS DEVELOPM	0	0	0	100	100	100	100	100	100	New R&M project to be created
51	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HALLS,FACILITIES&B	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
52	Expenditure:Inventory Consumed:Materials and Supplies	COMM:HALLS,FACILITIES&B	0	0	0	100	100	100	100	100	100	New R&M project to be created
53	Expenditure:Inventory Consumed:Materials and Supplies	FIN:EXPENDITURE, FLEET &	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
54	Expenditure:Inventory Consumed:Materials and Supplies	FIN:EXPENDITURE, FLEET &	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
55	Expenditure:Inventory Consumed:Materials and Supplies	FIN:EXPENDITURE, FLEET &	0	0	0	100	100	100	100	100	100	New MRC project to be created

			Draft 2025/2026	Draft 2026/2027	Draft 2027/2028	Change 2025/2026	Change 2026/2027	Change 2027/2028	Final 2025/2026	Final 2026/2027	Final 2027/2028	
56	Expenditure:Inventory Consumed:Materials and Supplies	FIN:EXPENDITURE, FLEET &	0	0	0	100	100	100	100	100	100	New R&M project to be created
57	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ELECTRICAL:GB&ST	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
58	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ELECTRICAL:GB&ST	0	0	0	100	100	100	100	100	100	New MRC project to be created
59	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ELECTRICAL:HM&KM	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
60	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ELECTRICAL:HM&KM	0	0	0	100	100	100	100	100	100	New MRC project to be created
61	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:HERMAN	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
62	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:HERMAN	0	0	0	100	100	100	100	100	100	New MRC project to be created
63	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:KLEINMC	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
64	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:KLEINMC	0	0	0	100	100	100	100	100	100	New MRC project to be created
65	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:GANSBA	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
66	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:SEWERAGE:GANSBA	0	0	0	100	100	100	100	100	100	New MRC project to be created
67	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:HERM	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
68	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:HERM	0	0	0	100	100	100	100	100	100	New MRC project to be created
69	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:KLEIN	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
70	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:KLEIN	0	0	0	100	100	100	100	100	100	New MRC project to be created
71	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:GANS	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
72	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:STORMWATER:GANS	0	0	0	100	100	100	100	100	100	New MRC project to be created
73	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:HERMANUS	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
74	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:HERMANUS	0	0	0	100	100	100	100	100	100	New MRC project to be created
75	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:KLEINMOND	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
76	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:KLEINMOND	0	0	0	100	100	100	100	100	100	New MRC project to be created
77	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:GANSBAAI &	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
78	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WATER:GANSBAAI &	0	0	0	100	100	100	100	100	100	New MRC project to be created
79	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:HERMANUS	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
80	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:HERMANUS	0	0	0	100	100	100	100	100	100	New MRC project to be created
81	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:KLEINMOND	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
82	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:KLEINMOND	0	0	0	100	100	100	100	100	100	New MRC project to be created
83	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:GANSBAAI &	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
84	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:ROADS:GANSBAAI &	0	0	0	100	100	100	100	100	100	New MRC project to be created
85	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WASTE MANAGEMEN	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
86	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:WASTE MANAGEMEN	0	0	0	100	100	100	100	100	100	New MRC project to be created
87	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:PRINCIPAL ENGINEE	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
88	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:PRINCIPAL ENGINEE	0	0	0	100	100	100	100	100	100	New R&M project to be created
89	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:PRINCIPAL TECHNOL	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
90	Expenditure:Inventory Consumed:Materials and Supplies	INFRA:PRINCIPAL TECHNOL	0	0	0	100	100	100	100	100	100	New R&M project to be created
91	Expenditure:Inventory Consumed:Materials and Supplies	MM:STRATEGIC SUPPORT S	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
92	Expenditure:Inventory Consumed:Materials and Supplies	MM:STRATEGIC SUPPORT S	0	0	0	100	100	100	100	100	100	New MRC project to be created
93	Expenditure:Inventory Consumed:Materials and Supplies	P&D:BUILDING CONTROL	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
94	Expenditure:Inventory Consumed:Materials and Supplies	P&D:BUILDING CONTROL	0	0	0	100	100	100	100	100	100	New R&M project to be created
95	Expenditure:Inventory Consumed:Materials and Supplies	P&D:TOURISM	100	100	100	-100	-100	-100	0	0	0	Re-alocation between R&M & MRC Projects
96	Expenditure:Inventory Consumed:Materials and Supplies	P&D:TOURISM	0	0	0	100	100	100	100	100	100	New R&M project to be created
97	**TOTAL EXPENDITURE**		**7 581 686**	**1 897 907**	**2 096 223**	**2 349 188**	**1 997 900**	**-2 100**	**9 930 874**	**3 895 807**	**2 094 123**	
98												
	REVENUE:											
100	Revenue : Non-exchange Revenue : Transfers and Subsi	COMM:LIBRARY SERVICES	0	0	0	0	-8 912 000	-9 478 000	0	-8 912 000	-9 478 000	Outer years Library Grant Funding
101	Revenue : Non-exchange Revenue : Transfers and Subsi	P&D:ENVIRONMENTAL MAN	-625 374	0	0	250 812	0	0	-374 562	0	0	UNEP Funding
102	Revenue:Non-exchange Revenue:Transfers and Subsidie	P&D:ENVIRONMENTAL MAN	0	0	0	-2 600 000	-2 000 000	0	-2 600 000	-2 000 000	0	BOCMA Funding
103	Revenue : Non-exchange Revenue : Transfers and Subsi	INFRA:ROADS:HERMANUS	0	0	-3 000 000	0	-5 000 000	1 000 000	0	-5 000 000	-2 000 000	Re-allocation of MIG Funding
104	Revenue : Non-exchange Revenue : Transfers and Subsi	INFRA:ROADS:KLEINMOND	0	-7 000 000	0	0	5 000 000	-1 000 000	0	-2 000 000	-1 000 000	Re-allocation of MIG Funding
108	**TOTAL REVENUE**		**-625 374**	**-7 000 000**	**-3 000 000**	**-2 349 188**	**-10 912 000**	**-9 478 000**	**-2 974 562**	**-17 912 000**	**-12 478 000**	
109												
110	**BOTTOMLINE ON OPEX**		**6 956 312**	**-5 102 093**	**-903 777**	**0**	**-8 914 100**	**-9 480 100**	**6 956 312**	**-14 016 193**	**-10 383 877**	
111												

		DRAFT BUDGET			CHANGE			FINAL BUDGET		
115	**SUMMARY OF CHANGES ON 2025 - 2026 BUDGET**									
116		**2025/2026**	**2026/2027**	**2027/2028**	**2025/2026**	**2026/2027**	**2027/2028**	**2025/2026**	**2026/2027**	**2027/2028**
117	**EXPENDITURE**	**2 109 991 093**	**2 167 804 250**	**2 272 679 932**	**2 349 188**	**1 997 900**	**-2 100**	**2 112 340 281**	**2 169 802 150**	**2 272 677 832**
118	**REVENUE**	**-2 117 071 088**	**-2 171 161 806**	**-2 246 639 570**	**-2 349 188**	**-10 912 000**	**-9 478 000**	**-2 119 420 276**	**-2 182 073 806**	**-2 256 117 570**
119	**Surplus/Deficit**	**-7 079 995**	**-3 357 556**	**26 040 362**	**0**	**-8 914 100**	**-9 480 100**	**-7 079 995**	**-12 271 656**	**16 560 262**

CAPEX:

			Draft 2025/2026	Draft 2026/2027	Draft 2027/2028	Change 2025/2026	Change 2026/2027	Change 2027/2028	Final 2025/2026	Final 2026/2027	Final 2027/2028	
120	**ROLL OVERS**	**WARD**										
121	VEHICLES-PUBLIC SAFETY	Overstrand	3 500 000	0	0	160 000	0	0	3 660 000	0	0	Project identified to roll over as requested
122	GANSBAAI STANFORD MV LV UPGRADE REPLACEME	Multi-ward GB Area	4 000 000	0	0	1 110 125	0	0	5 110 125	0	0	Project identified to roll over as requested
123	REFURBISHMENT OF BUFFELS RIVER WTW	Multi-ward KM Area	1 000 000	0	0	970 000	0	0	1 970 000	0	0	Project identified to roll over as requested
124	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Multi-ward HM Area	2 000 000	0	0	3 273 000	0	0	5 273 000	0	0	Project identified to roll over as requested
125	PEARLY BEACH WTW PROCESS UPGRADE	Ward 11	0	0	0	1 483 490	0	0	1 483 490	0	0	Project identified to roll over as requested
126	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-C	Ward 13	1 500 000	0	0	1 500 000	0	0	3 000 000	0	0	Project identified to roll over as requested
127	NEW STILL STREET 66KV 11KV SUBSTATION	Ward 03	8 981 798	0	0	1 018 202	0	0	10 000 000	0	0	Project identified to roll over as requested
128	ELECTRIFICATION OF HOUSING AREAS	Overstrand	0	0	0	3 000 000	0	0	3 000 000	0	0	Project identified to roll over as requested
129	**CORRECTION ON CAPITAL BUDGET FOR OUTER YEARS**											
130	UPS REPLACEMENT	Overstrand	500 000	500 000	500 000	0	-500 000	-500 000	500 000	0	0	Correction on Capital Budget for outer years.
131	**REALLOCATIONS ON CAPITAL BUDGET**											
132	REFURBISHMENT OF BUFFELS RIVER WTW	Multi-ward KM Area	3 000 000	0	0	-2 000 000	0	0	1 000 000	0	0	Rellocations identified
133	REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	9 500 000	10 000 000	7 000 000	2 000 000	0	0	11 500 000	10 000 000	7 000 000	Rellocations identified
134	DE KELDERS WTW MEMBRANE REPLACEMENT	Ward 14	1 200 000	0	0	-1 200 000	0	0	0	0	0	Rellocations identified
135	REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	11 500 000	10 000 000	7 000 000	1 200 000	0	0	12 700 000	10 000 000	7 000 000	Rellocations identified
136	REHABILITATE ROADS		0	4 000 000	0	0	-2 000 000	2 000 000	0	2 000 000	2 000 000	Rellocations within the MIG budget
137	REHABILITATE ROADS PROTEADORP		0	3 000 000	0	0	-1 000 000	1 000 000	0	2 000 000	1 000 000	Rellocations within the MIG budget
138	HERMANUS TAXI RANK		0	0	3 000 000	0	3 000 000	-3 000 000	0	3 000 000	0	Rellocations within the MIG budget
139	HAWSTON WWTW REFURBISH AND UPGRADE	Ward 08	4 000 000	17 000 000	11 000 000	0	-2 000 000	1 000 000	4 000 000	15 000 000	12 000 000	Rellocations identified
140	HAWSTON SEWER NETWORK EXTENSION	Ward 08	0	0	1 000 000	0	2 000 000	-1 000 000	0	2 000 000	0	Rellocations identified
141	COMMUNITY PROJECTS	Overstrand	5 371 000	0	0	-5 371 000	0	0	0	0	0	
142	**WARD PROJECTS:(R378 571 X 14wards=R 5 300 000)**											See detailed allocations below
143	WARD PROJECTS-ROADS & SIDEWALKS	Overstrand	0	0	0	2 000 000	0	0	1 200 000	0	0	Allocation of ward projects to functions.
144	WARD PROJECTS-STORMWATER	Overstrand	0	0	0	1 200 000	0	0	1 200 000	0	0	Allocation of ward projects to functions.
145	WARD PROJECTS-ELECTRICITY (Streetlights)	Overstrand	0	0	0	300 000	0	0	300 000	0	0	Allocation of ward projects to functions.
146	WARD PROJECTS-SPORTS & REC	Overstrand	0	0	0	1 300 000	0	0	300 000	0	0	Allocation of ward projects to functions.
147	WARD PROJECTS-COMMUNITY SERVICES (Beaches,I	Overstrand	0	0	0	300 000	0	0	300 000	0	0	Allocation of ward projects to functions.
148	WARD PROJECTS-PUBLIC SAFETY	Overstrand	0	0	0	200 000	0	0	200 000	0	0	Allocation of ward projects to functions.
149	MINOR ASSETS ICT ORGANIZATION WIDE	Overstrand	0	0	0	71 000	0	0	701 000	0	0	Rellocation of funding to functions
150												
151	**BOTTOMLINE ON CAPEX**		56 052 798	44 500 000	29 500 000	12 514 817	-500 000	-500 000	67 397 615	44 000 000	29 000 000	
152												
153	**SUMMARY OF CHANGES ON 2025 - 2026 BUDGET**		**DRAFT BUDGET**			**CHANGE**			**FINAL BUDGET**			
154	**CAPITAL**		245 830 798	147 543 000	132 875 000	12 514 817	-500 000	-500 000	258 345 615	147 043 000	132 375 000	

ANNEXURE B

A1 SCHEDULE & A2 BUDGET CHARTS

The A Schedule Budget Tables is a National Treasury template, and now, also incorporated into the financial systems of the vendors, and in many instances, sheet & cell protected. It should be noted that some tables contain inconsistent formula errors, which calculates the data incorrectly in some tables. As the inclusion of the Budget tables in the Budget Report, which should be system generated, is a requirement of the Budget Regulations, the tables are displayed according to the formulae and formatting from the protected excel worksheets & cells from the schedules produced by the financial system. To the extent possible, incorrect formulas have been edited or changed by the municipal staff, to improve the quality of the information presented.

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:	WC032 Overstrand
CFO Name:	D LOUW
Tel:	028 313 8040
Fax:	0
E-Mail:	cfo@overstrand.gov.za
Budget for MTREF starting:	2025
Budget Year:	2025/26
Does this municipality have Entities?	No
If YES: Identify type of report:	Consolidated Informati

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

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
Vote 1 - Municipal Council	**Vote 1**	**Municipal Council**	
Vote 2 - Office of the Municipal Manager	1.1	Council:Council's General	1.1 - Council:Council's General
Vote 3 - Corporate Services	1.2	Council:Mayors Office	1.2 - Council:Mayors Office
Vote 4 - Financial Services	1.3	Council:Pensioners & Continued Members	1.3 - Council:Pensioners & Continued Members
Vote 5 - Infrastructure Services	1.4	[Name of sub-vote]	
Vote 6 - Community Services	1.5	[Name of sub-vote]	
Vote 7 - Municipal Public Safety	1.6	[Name of sub-vote]	
Vote 8 - Planning and Development	1.7	[Name of sub-vote]	
Vote 9 - Costing Services	1.8	[Name of sub-vote]	
Vote 10 - Main Ledger Services	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	**Vote 2**	**Office of the Municipal Manager**	
Vote 13 - [NAME OF VOTE 13]	2.1	MM:Municipal Manager	2.1 - MM:Municipal Manager
Vote 14 - [NAME OF VOTE 14]	2.2	MM:Internal Audit	2.2 - MM:Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3	MM:Strategic Support Services	2.3 - MM:Strategic Support Services
	2.4	MM:Legal Services & Contract Management	2.4 - MM:Legal Services & Contract Management
	Vote 3	**Corporate Services**	
	3.1	Corp:Director:Corporate Services	3.1 - Corp:Director:Corporate Services
	3.2	Corp:Risk Management	3.2 - Corp:Risk Management
	3.3	Corp:Human Resources Management	3.3 - Corp:Human Resources Management
	3.4	Corp:Info & Communication Technolgy	3.4 - Corp:Info & Communication Technolgy
	3.5	Corp:Business Architecture & CRM	3.5 - Corp:Business Architecture & CRM
	3.6	Corp:Administrative Support Services	3.6 - Corp:Administrative Support Services
	3.7	Corp:Municipal Court	3.7 - Corp:Municipal Court
	Vote 4	**Financial Services**	
	4.1	Fin:Chief Financial Officer	4.1 - Fin:Chief Financial Officer
	4.2	Fin:Financial Accounting	4.2 - Fin:Financial Accounting
	4.3	Fin:Revenue Management	4.3 - Fin:Revenue Management
	4.4	Fin:Expenditure, Fleet & Asset Management	4.4 - Fin:Expenditure, Fleet & Asset Management
	4.5	Fin:Supply Chain Management	4.5 - Fin:Supply Chain Management
	Vote 5	**Infrastructure Services**	
	5.1	Infra:Chief Engineer:Infrastructure Services	5.1 - Infra:Chief Engineer:Infrastructure Services
	5.2	Infra:Civil Infrastructure Planning, Project Management & Housing Deve	5.2 - Infra:Civil Infrastructure Planning, Project Management & Ho
	5.3	Infra:Waste Management	5.3 - Infra:Waste Management
	5.4	Infra:Civil Engineering Services	5.4 - Infra:Civil Engineering Services
	5.5	Infra:Water	5.5 - Infra:Water
	5.6	Infra:Sewerage	5.6 - Infra:Sewerage
	5.7	Infra:Roads	5.7 - Infra:Roads
	5.8	Infra:Stormwater	5.8 - Infra:Stormwater
	5.9	Infra:Electricity	5.9 - Infra:Electricity
	5.10	Infra:Mechanical Workshop Fleet Management	5.10 - Infra:Mechanical Workshop Fleet Management
	Vote 6	**Community Services**	
	6.1	Comm:Director:Community Services	6.1 - Comm:Director:Community Services
	6.2	Comm:Community Services	6.2 - Comm:Community Services
	6.3	Comm:Resorts	6.3 - Comm:Resorts
	6.4	Comm:Parks and Open Spaces & Cemetries	6.4 - Comm:Parks and Open Spaces & Cemetries
	6.5	Comm:Sportsfields	6.5 - Comm:Sportsfields
	6.6	Comm:Beaches & Slipways	6.6 - Comm:Beaches & Slipways
	6.7	Comm:Refuse Removal & CBD Cleansing	6.7 - Comm:Refuse Removal & CBD Cleansing
	6.8	Comm:Intergrated Human Settlements & Development	6.8 - Comm:Intergrated Human Settlements & Development
	6.9	Comm:Library Services	6.9 - Comm:Library Services
	6.10	Comm:Halls,Facilities&Building Maintenance	6.10 - Comm:Halls,Facilities&Building Maintenance
	Vote 7	**Municipal Public Safety**	
	7.1	MPS:Director: Municipal Public Safety	7.1 - MPS:Director: Municipal Public Safety
	7.2	MPS:Traffic Services	7.2 - MPS:Traffic Services
	7.3	MPS:Law Enforcement Services	7.3 - MPS:Law Enforcement Services
	7.4	MPS:Fire & Rescue	7.4 - MPS:Fire & Rescue
	7.5	MPS:Disaster Management	7.5 - MPS:Disaster Management
	7.6	MPS:Safety,Security & CCTV	7.6 - MPS:Safety,Security & CCTV
	Vote 8	**Planning and Development**	
	8.1	P&D:Director:Planning & Development	8.1 - P&D:Director:Planning & Development
	8.2	P&D:Town Planning & Spatial Planning	8.2 - P&D:Town Planning & Spatial Planning
	8.3	P&D:Environmental Management & Conservation	8.3 - P&D:Environmental Management & Conservation
	8.4	P&D:Building Control	8.4 - P&D:Building Control
	8.5	P&D:Socio-Economic Programme	8.5 - P&D:Socio-Economic Programme
	8.6	P&D:Tourism	8.6 - P&D:Tourism
	8.7	P&D:Property Management	8.7 - P&D:Property Management
	Vote 9	**Costing Services**	
	9.1	Departmental Charges & Recoveries	9.1 - Departmental Charges & Recoveries
	9.2	Internal Billing	9.2 - Internal Billing
	9.3	Activity Based Costing	9.3 - Activity Based Costing
	Vote 10	**Main Ledger Services**	
	10.1	Main Ledger	10.1 - Main Ledger

WC032 Overstrand - Contact Information

A. GENERAL INFORMATION

Municipality	WC032 Overstrand
Grade	4
Province	WC WESTERN CAPE
Web Address	www.overstrand.gov.za
E-mail Address	bking@overstrand.gov.za

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P.O.BOX 20
City / Town	HERMANUS
Postal Code	7200
Street address	
Building	MUNICIPAL OFFICE
Street No. & Name	MAGNOLIA STREET
City / Town	HERMANUS
Postal Code	7200
General Contacts	
Telephone number	028 313 8000
Fax number	028 313 8128

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mr
Name	GRANT MICHAEL COHEN	Name	WHILES JANSEN
Telephone number	028 313 8002	Telephone number	028 313 8002
Cell number	072 436 9068	Cell number	071 728 4568
Fax number	086 603 6114	Fax number	028 313 8128
E-mail address	gcohen@overstrand.gov.za	E-mail address	wjansen@overstrand.gov.za

Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mrs	Title	Mr
Name	ANNELIE RABIE	Name	WHILES JANSEN
Telephone number	028 313 8001	Telephone number	028 313 8002
Cell number	083 457 8711	Cell number	071 728 4568
Fax number	028 313 8067	Fax number	028 313 8128
E-mail address	annelierabie@overstrand.gov.za	E-mail address	wjansen@overstrand.gov.za

Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mr
Name	LINDILE NTSABO	Name	WHILES JANSEN
Telephone number	028 313 8094	Telephone number	028 313 8002
Cell number	081 491 0949	Cell number	071 728 4568
Fax number	028 313 8067	Fax number	028 313 8128
E-mail address	lntsabo@overstrand.gov.za	E-mail address	wjansen@overstrand.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	0	ID Number	0
Title	Mr	Title	Mrs
Name	DEAN GABRIEL IAN O'NEILL	Name	BELINDA SPANELLIS
Telephone number	028 313 8003	Telephone number	028 313 8909
Cell number	076 911 6497	Cell number	0
Fax number	0	Fax number	0
E-mail address	mm@overstrand.gov.za	E-mail address	

Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	0	ID Number	0
Title	Mrs	Title	Mrs
Name	D LOUW	Name	DORET TALJAARD
Telephone number	028 313 8040	Telephone number	028 313 8074
Cell number	082 551 4499	Cell number	0
Fax number	0	Fax number	0
E-mail address	cfo@overstrand.gov.za	E-mail address	dtaljaard@overstrand.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	BERNARD KING	Name	VERONICA ALLEN
Telephone number	028 313 8154	Telephone number	028 313 8131
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	bking@overstrand.gov.za	E-mail address	vallen@overstrand.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mrs	Title	Ms
Name	GEORGIA BUCCHIANERI	Name	KELLY JOHNSON
Telephone number	028 313 8913	Telephone number	028 313 8138
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	gbucchianeri@overstrand.gov.za	E-mail address	kjohnson@overstrand.gov.za

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
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Telephone number	028 313 8151	Telephone number	028 313 8071
Cell number	0	Cell number	0
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E-mail address	ltait@overstrand.gov.za	E-mail address	rlouw@overstrand.gov.za

WC032 Overstrand - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance									
Property rates	280 176	297 101	339 596	361 957	367 000	367 000	383 977	407 016	431 437
Service charges	825 476	840 648	1 001 922	1 040 890	1 111 546	1 111 546	1 199 626	1 275 712	1 352 255
Investment revenue	31 884	51 751	68 418	51 250	59 250	59 250	55 000	58 300	61 798
Transfer and subsidies - Operational	151 903	172 162	191 359	190 368	199 400	199 400	205 957	210 874	218 553
Other own revenue	139 661	188 650	166 288	192 796	209 807	209 807	173 311	153 129	139 700
Total Revenue (excluding capital transfers and	1 429 101	1 550 312	1 767 584	1 837 261	1 947 003	1 947 003	2 017 871	2 105 031	2 203 743
Employee costs	454 787	480 939	522 688	586 260	593 181	593 181	618 840	642 014	672 999
Remuneration of councillors	11 582	12 315	12 730	13 912	13 506	13 506	14 012	15 062	16 151
Depreciation and amortisation	148 319	148 321	153 790	158 441	158 441	158 441	167 211	176 609	186 617
Interest	47 584	48 152	48 571	49 814	49 814	49 814	51 227	44 657	45 526
Inventory consumed and bulk purchases	404 261	404 638	504 074	545 567	563 973	563 973	632 328	661 507	704 430
Transfers and subsidies	12 813	16 086	16 512	17 417	16 717	16 717	16 770	17 487	18 128
Other expenditure	418 137	461 576	494 436	572 798	647 203	647 203	611 953	612 468	628 825
Total Expenditure	1 497 483	1 572 027	1 752 801	1 944 209	2 042 834	2 042 834	2 112 340	2 169 802	2 272 678
Surplus/(Deficit)	(68 383)	(21 715)	14 783	(106 948)	(95 831)	(95 831)	(94 469)	(64 771)	(68 935)
Transfers and subsidies - capital (monetary allocations)	87 270	125 273	92 977	65 533	86 841	86 841	101 549	77 043	52 375
Transfers and subsidies - capital (in-kind)	2 060	6 130	21 280	–	3 658	3 658	–	–	–
Surplus/(Deficit) after capital transfers & contributions	20 948	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	20 948	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)
Capital expenditure & funds sources									
Capital expenditure	192 377	189 321	193 518	184 628	223 219	223 219	258 346	147 043	132 375
Transfers recognised - capital	91 365	112 876	114 260	65 533	90 499	90 499	101 549	77 043	52 375
Borrowing	65 237	34 249	66 513	93 010	89 511	89 511	106 337	70 000	80 000
Internally generated funds	35 775	23 730	12 745	26 085	43 209	43 209	50 460	–	–
Total sources of capital funds	192 377	170 854	193 518	184 628	223 219	223 219	258 346	147 043	132 375
Financial position									
Total current assets	789 523	833 727	913 690	829 027	899 548	899 548	942 343	1 026 617	1 094 672
Total non current assets	3 946 923	4 012 995	4 073 258	4 237 717	4 275 864	4 275 864	4 166 089	4 130 484	4 079 612
Total current liabilities	309 129	306 872	311 250	434 783	434 783	434 783	326 629	348 117	364 620
Total non current liabilities	703 137	707 060	713 869	661 193	661 193	661 193	693 169	696 336	701 693
Community wealth/Equity	3 724 180	3 832 790	3 961 830	3 970 769	4 079 436	4 079 436	4 088 634	4 112 648	4 107 972
Cash flows									
Net cash from (used) operating	197 999	214 123	211 450	141 341	206 650	206 650	223 747	241 193	209 648
Net cash from (used) investing	(191 549)	(184 495)	(176 913)	(189 608)	(214 712)	(214 712)	(228 178)	(147 403)	(132 375)
Net cash from (used) financing	(2 893)	628	(4 414)	7 795	7 795	7 795	(59 454)	10 667	9 934
Cash/cash equivalents at the year end	616 280	646 535	676 658	660 378	676 391	676 391	723 115	827 571	914 779
Cash backing/surplus reconciliation									
Cash and investments available	676 792	714 746	753 703	744 849	760 862	760 862	731 515	827 571	914 779
Application of cash and investments	112 099	133 875	109 242	107 257	105 059	105 059	114 903	102 912	106 782
Balance - surplus (shortfall)	564 693	580 871	644 461	637 592	655 803	655 803	616 612	724 660	807 996
Asset management									
Asset register summary (WDV)	3 886 411	3 944 784	3 996 213	4 153 247	4 191 393	4 191 393	4 157 689	4 130 484	4 079 612
Depreciation	147 004	148 321	153 664	158 373	158 373	158 373	167 211	176 609	186 617
Renewal and Upgrading of Existing Assets	72 662	56 518	51 250	70 885	74 168	74 168	110 336	91 342	78 192
Repairs and Maintenance	245 386	249 505	280 465	295 774	317 767	317 767	318 818	338 416	358 473
Free services									
Cost of Free Basic Services provided	30 760	32 314	41 699	33 417	33 417	33 417	35 422	37 547	39 800
Revenue cost of free services provided	–	–	–	85 721	85 721	85 721	93 856	99 487	105 456
Households below minimum service level									
Water:	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–

WC032 Overstrand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		**393 138**	**462 263**	**564 280**	**534 699**	**546 469**	**546 469**	**558 698**	**590 604**	**624 556**
Executive and council		53 624	73 092	106 420	91 905	77 625	77 625	78 908	83 069	86 816
Finance and administration		339 514	389 170	457 860	442 794	468 844	468 844	479 790	507 536	537 741
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**164 894**	**182 416**	**159 424**	**193 553**	**218 751**	**218 751**	**190 872**	**131 068**	**123 015**
Community and social services		9 726	9 270	9 474	9 154	9 293	9 293	9 667	9 797	10 407
Sport and recreation		15 568	14 939	18 510	24 504	27 744	27 744	42 443	18 294	26 663
Public safety		48 216	76 056	(7 188)	61 852	70 323	70 323	71 012	71 492	72 585
Housing		91 383	82 150	138 628	98 043	111 391	111 391	67 750	31 486	13 360
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**24 301**	**34 098**	**36 468**	**14 207**	**26 517**	**26 517**	**25 010**	**24 576**	**18 975**
Planning and development		17 461	19 181	21 179	12 358	15 389	15 389	15 605	12 727	13 491
Road transport		6 342	14 877	15 248	1 802	9 990	9 990	6 430	9 848	5 483
Environmental protection		498	40	40	46	1 138	1 138	2 975	2 000	0
Trading services		**936 098**	**1 002 939**	**1 121 669**	**1 160 336**	**1 245 766**	**1 245 766**	**1 344 840**	**1 435 825**	**1 489 571**
Energy sources		557 894	576 269	661 409	689 348	739 445	739 445	803 779	847 370	897 368
Water management		156 426	182 255	206 017	204 493	225 167	225 167	254 990	264 806	252 630
Waste water management		123 924	141 829	145 524	142 748	154 476	154 476	151 900	181 383	189 066
Waste management		97 854	102 585	108 719	123 746	126 678	126 678	134 170	142 266	150 507
Other	4	**–**	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**1 518 431**	**1 681 715**	**1 881 841**	**1 902 794**	**2 037 502**	**2 037 502**	**2 119 420**	**2 182 074**	**2 256 118**
Expenditure - Functional										
Governance and administration		**296 840**	**280 075**	**290 826**	**247 182**	**238 887**	**238 887**	**239 756**	**237 736**	**255 515**
Executive and council		65 261	60 364	68 349	71 584	60 106	60 106	54 863	46 956	48 880
Finance and administration		228 680	216 561	219 138	170 452	174 264	174 264	180 030	185 761	201 405
Internal audit		2 898	3 150	3 339	5 145	4 517	4 517	4 863	5 019	5 230
Community and public safety		**247 198**	**297 737**	**296 230**	**353 370**	**379 431**	**379 431**	**367 826**	**363 659**	**360 828**
Community and social services		20 500	22 970	36 149	25 282	27 552	27 552	28 762	29 798	31 171
Sport and recreation		53 049	57 811	57 556	69 335	68 154	68 154	79 622	83 511	87 667
Public safety		126 920	156 969	92 802	167 271	197 002	197 002	209 210	224 545	234 013
Housing		46 729	59 987	109 723	91 482	86 724	86 724	50 232	25 804	7 977
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**183 133**	**179 614**	**204 094**	**219 096**	**222 421**	**222 421**	**238 076**	**245 574**	**259 910**
Planning and development		47 152	47 425	48 212	53 667	51 468	51 468	58 293	56 773	59 362
Road transport		114 891	107 694	131 258	140 211	138 671	138 671	150 904	161 508	174 428
Environmental protection		21 090	24 496	24 623	25 218	32 282	32 282	28 879	27 292	26 120
Trading services		**767 390**	**810 879**	**958 821**	**1 120 638**	**1 196 161**	**1 196 161**	**1 259 762**	**1 315 596**	**1 388 858**
Energy sources		438 281	439 681	553 664	655 407	687 564	687 564	755 473	789 896	836 301
Water management		131 792	139 629	160 902	179 516	199 157	199 157	203 332	207 498	216 740
Waste water management		110 529	134 709	147 196	159 566	175 851	175 851	172 526	186 104	195 274
Waste management		86 788	96 861	97 059	126 149	133 588	133 588	128 430	132 099	140 543
Other	4	**2 923**	**3 722**	**2 830**	**3 923**	**5 935**	**5 935**	**6 921**	**7 237**	**7 567**
Total Expenditure - Functional	3	**1 497 483**	**1 572 027**	**1 752 801**	**1 944 209**	**2 042 834**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit) for the year		**20 948**	**109 688**	**129 040**	**(41 415)**	**(5 332)**	**(5 332)**	**7 080**	**12 272**	**(16 560)**

WC032 Overstrand - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		**393 138**	**462 263**	**564 280**	**534 699**	**546 469**	**546 469**	**558 698**	**590 604**	**624 556**
Executive and council		53 624	73 092	106 420	91 905	77 625	77 625	78 908	83 069	86 816
Mayor and Council		53 270	72 865	106 209	91 820	77 622	77 622	78 908	83 068	86 815
Municipal Manager, Town Secretary and Chief Executive		354	227	211	85	3	3	1	1	1
Finance and administration		339 514	389 170	457 860	442 794	468 844	468 844	479 790	507 536	537 741
Administrative and Corporate Support		2 835	652	271	272	272	272	229	238	247
Asset Management		–	–	–	–	–	–	–	–	–
Finance		325 777	368 467	436 859	437 019	451 862	451 862	477 615	503 188	532 274
Fleet Management		–	2 552	0	0	0	0	0	0	0
Human Resources		2 473	1 294	1 491	1 363	1 463	1 463	1 272	1 342	1 417
Information Technology		817	200	0	–	300	300	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	–	–	–	–	–	–	–	–
Property Services		398	1 387	489	524	524	524	334	354	375
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	0	–	–	–	–	–	–
Supply Chain Management		150	70	89	45	45	45	50	53	56
Valuation Service		7 064	14 549	18 662	3 570	14 378	14 378	289	2 360	3 371
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**164 894**	**182 416**	**159 424**	**193 553**	**218 751**	**218 751**	**190 872**	**131 068**	**123 015**
Community and social services		**9 726**	**9 270**	**9 474**	**9 154**	**9 293**	**9 293**	**9 667**	**9 797**	**10 407**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		402	330	375	252	252	252	260	276	292
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		394	274	298	246	246	246	526	549	572
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		8 930	8 666	8 801	8 656	8 795	8 795	8 881	8 972	9 542
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**15 568**	**14 939**	**18 510**	**24 504**	**27 744**	**27 744**	**42 443**	**18 294**	**26 663**
Beaches and Jetties		887	871	832	603	121	121	883	936	993
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		4 947	4 691	6 158	5 620	5 713	5 713	5 416	5 741	6 085
Recreational Facilities		7 366	8 545	9 155	7 852	11 550	11 550	9 025	9 567	10 141
Sports Grounds and Stadiums		2 369	833	2 365	10 430	10 361	10 361	27 119	2 050	9 445
Public safety		**48 216**	**76 056**	**(7 188)**	**61 852**	**70 323**	**70 323**	**71 012**	**71 492**	**72 585**
Civil Defence		–	–	0	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		4 686	10 298	7 627	7 995	8 395	8 395	8 667	8 989	9 385
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		1 020	303	1 920	207	707	707	615	122	129
Licensing and Control of Animals		1 263	369	1 007	111	111	111	200	212	225
Police Forces, Traffic and Street Parking Control		41 248	65 086	(17 743)	53 539	61 110	61 110	61 530	62 169	62 846
Pounds		–	–	–	–	–	–	–	–	–
Housing		**91 383**	**82 150**	**138 628**	**98 043**	**111 391**	**111 391**	**67 750**	**31 486**	**13 360**
Housing		91 383	82 150	138 628	98 043	111 391	111 391	67 750	31 486	13 360
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**24 301**	**34 098**	**36 468**	**14 207**	**26 517**	**26 517**	**25 010**	**24 576**	**18 975**
Planning and development		**17 461**	**19 181**	**21 179**	**12 358**	**15 389**	**15 389**	**15 605**	**12 727**	**13 491**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	1 931	1 931	515	546	579
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	121	179	–	–	–	–	–	–
Economic Development/Planning		4 529	2 593	3 366	1 898	1 898	1 898	2 588	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		12 933	15 236	16 982	10 260	10 260	10 260	11 492	12 181	12 912
Project Management Unit		–	1 231	652	200	1 300	1 300	1 010	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**6 342**	**14 877**	**15 248**	**1 802**	**9 990**	**9 990**	**6 430**	**9 848**	**5 483**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		6 342	14 877	15 248	1 802	9 990	9 990	6 430	9 848	5 483
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**498**	**40**	**40**	**46**	**1 138**	**1 138**	**2 975**	**2 000**	**0**
Biodiversity and Landscape		498	40	40	46	1 138	1 138	2 975	2 000	0
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**936 098**	**1 002 939**	**1 121 669**	**1 160 336**	**1 245 766**	**1 245 766**	**1 344 840**	**1 435 825**	**1 489 571**
Energy sources		**557 894**	**576 269**	**661 409**	**689 348**	**739 445**	**739 445**	**803 779**	**847 370**	**897 368**
Electricity		557 894	573 470	657 005	689 348	739 445	739 445	803 779	847 370	897 368
Street Lighting and Signal Systems		–	2 799	4 404	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**156 426**	**182 255**	**206 017**	**204 493**	**225 167**	**225 167**	**254 990**	**264 806**	**252 630**
Water Treatment		–	–	–	–	128	128	–	–	–
Water Distribution		156 426	182 255	206 017	204 493	225 039	225 039	254 990	264 806	252 630
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**123 924**	**141 829**	**145 524**	**142 748**	**154 476**	**154 476**	**151 900**	**181 383**	**189 066**
Public Toilets		–	0	–	–	–	–	–	–	–
Sewerage		123 713	141 422	139 806	135 675	144 079	144 079	151 500	180 959	188 616
Storm Water Management		212	408	5 718	7 073	10 396	10 396	400	424	450
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**97 854**	**102 585**	**108 719**	**123 746**	**126 678**	**126 678**	**134 170**	**142 266**	**150 507**
Recycling		–	–	0	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		2 361	1 712	158	200	200	200	20	21	23
Solid Waste Removal		95 493	100 873	108 561	123 547	126 478	126 478	134 150	142 244	150 484
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**0**	**0**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	0	0	–	–	–	–	–	–
Total Revenue - Functional	2	**1 518 431**	**1 681 715**	**1 881 841**	**1 902 794**	**2 037 502**	**2 037 502**	**2 119 420**	**2 182 074**	**2 256 118**

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure - Functional										
Municipal governance and administration		**296 840**	**280 075**	**290 826**	**247 182**	**238 887**	**238 887**	**239 756**	**237 736**	**255 515**
Executive and council		65 261	60 364	68 349	71 584	60 106	60 106	54 863	46 956	48 880
Mayor and Council		36 404	33 142	41 353	52 078	51 659	51 659	53 015	48 561	50 699
Municipal Manager, Town Secretary and Chief Executive		28 857	27 223	26 997	19 506	8 447	8 447	1 848	(1 605)	(1 819)
Finance and administration		228 680	216 561	219 138	170 452	174 264	174 264	180 030	185 761	201 405
Administrative and Corporate Support		44 606	48 589	39 788	26 435	10 341	10 341	11 945	10 245	10 637
Asset Management		207	186	636	1 500	1 500	1 500	1 500	1 500	1 500
Finance		71 247	84 190	94 816	65 835	76 251	76 251	71 189	78 638	90 269
Fleet Management		9 688	10 053	6 350	6 823	5 994	5 994	6 165	6 586	6 993
Human Resources		14 140	14 682	15 747	9 080	10 978	10 978	11 213	11 981	12 611
Information Technology		23 529	24 910	27 228	21 365	21 276	21 276	21 128	21 119	21 626
Legal Services		5 483	4 631	5 303	4 735	6 716	6 716	7 491	8 022	8 279
Marketing, Customer Relations, Publicity and Media Co-ordination		2 192	2 223	2 192	2 219	1 408	1 408	1 348	1 390	1 424
Property Services		43 333	12 363	10 520	18 474	24 237	24 237	27 203	27 459	29 015
Risk Management		524	982	930	1 227	1 427	1 427	1 547	1 616	1 686
Security Services		3 752	3 348	4 360	5 608	4 958	4 958	6 141	6 731	6 471
Supply Chain Management		9 980	10 404	11 268	7 152	9 178	9 178	13 162	10 474	10 895
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		2 898	3 150	3 339	5 145	4 517	4 517	4 863	5 019	5 230
Governance Function		2 898	3 150	3 339	5 145	4 517	4 517	4 863	5 019	5 230
Community and public safety		**247 198**	**297 737**	**296 230**	**353 370**	**379 431**	**379 431**	**367 826**	**363 659**	**360 828**
Community and social services		**20 500**	**22 970**	**36 149**	**25 282**	**27 552**	**27 552**	**28 762**	**29 798**	**31 171**
Aged Care		1	1	1	1	1	1	1	1	1
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	500	530	800	950	950	1 000	1 110	1 232
Cemeteries, Funeral Parlours and Crematoriums		1 037	943	978	994	2 870	2 870	3 111	3 257	3 402
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		9 963	12 381	24 724	12 440	12 513	12 513	13 281	13 731	14 499
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		9 500	9 145	9 916	11 047	11 218	11 218	11 369	11 700	12 037
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**53 049**	**57 811**	**57 556**	**69 335**	**68 154**	**68 154**	**79 622**	**83 511**	**87 667**
Beaches and Jetties		6 427	7 597	7 153	8 737	8 990	8 990	9 278	9 693	10 145
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		29 609	31 090	33 926	36 917	35 658	35 658	46 107	48 451	50 952
Recreational Facilities		11 145	12 838	10 637	15 119	15 181	15 181	15 529	16 207	16 942
Sports Grounds and Stadiums		5 868	6 287	5 839	8 562	8 326	8 326	8 707	9 160	9 628
Public safety		**126 920**	**156 969**	**92 802**	**167 271**	**197 002**	**197 002**	**209 210**	**224 545**	**234 013**
Civil Defence		15 383	19 208	23 979	23 296	29 766	29 766	29 516	32 084	33 699
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		22 256	26 083	27 875	26 337	30 508	30 508	40 863	43 506	45 855
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		34 976	35 792	40 719	37 767	54 060	54 060	51 767	56 973	57 698
Licensing and Control of Animals		–	35	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		54 305	75 850	230	79 870	82 668	82 668	87 064	91 982	96 760
Pounds		–	–	–	–	–	–	–	–	–
Housing		**46 729**	**59 987**	**109 723**	**91 482**	**86 724**	**86 724**	**50 232**	**25 804**	**7 977**
Housing		46 729	59 987	109 723	91 482	86 724	86 724	50 232	25 804	7 977
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–
Economic and environmental services		**183 133**	**179 614**	**204 094**	**219 096**	**222 421**	**222 421**	**238 076**	**245 574**	**259 910**
Planning and development		**47 152**	**47 425**	**48 212**	**53 667**	**51 468**	**51 468**	**58 293**	**56 773**	**59 362**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2 542	2 756	2 991	2 259	2 355	2 355	2 454	2 588	2 703
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		2 212	1 868	1 645	2 178	3 947	3 947	5 539	4 092	4 245
Economic Development/Planning		9 561	7 876	8 605	9 638	6 943	6 943	8 339	6 036	6 314
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		22 400	23 640	23 167	30 293	25 649	25 649	27 365	28 694	30 005
Project Management Unit		10 437	11 284	11 805	9 300	12 573	12 573	14 596	15 364	16 096
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road transport		**114 891**	**107 694**	**131 258**	**140 211**	**138 671**	**138 671**	**150 904**	**161 508**	**174 428**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		1 345	1 177	1 949	1 443	2 165	2 165	2 270	2 388	2 506
Roads		113 547	106 517	129 309	138 768	136 506	136 506	148 634	159 120	171 923
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**21 090**	**24 496**	**24 623**	**25 218**	**32 282**	**32 282**	**28 879**	**27 292**	**26 120**
Biodiversity and Landscape		20 579	23 467	23 732	23 708	30 272	30 272	27 069	25 336	24 085
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		511	1 028	891	1 510	2 010	2 010	1 810	1 956	2 034
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**767 390**	**810 879**	**958 821**	**1 120 638**	**1 196 161**	**1 196 161**	**1 259 762**	**1 315 596**	**1 388 858**
Energy sources		**438 281**	**439 681**	**553 664**	**655 407**	**687 564**	**687 564**	**755 473**	**789 896**	**836 301**
Electricity		436 108	435 215	547 005	653 305	685 387	685 387	753 095	787 325	833 533
Street Lighting and Signal Systems		2 173	4 466	6 659	2 102	2 177	2 177	2 378	2 571	2 769
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**131 792**	**139 629**	**160 902**	**179 516**	**199 157**	**199 157**	**203 332**	**207 498**	**216 740**
Water Treatment		76 360	74 641	87 789	99 352	106 806	106 806	114 924	116 555	123 674
Water Distribution		50 599	58 827	65 566	71 071	83 168	83 168	79 210	81 471	83 768
Water Storage		4 833	6 161	7 548	9 093	9 183	9 183	9 197	9 472	9 298
Waste water management		**110 529**	**134 709**	**147 196**	**159 566**	**175 851**	**175 851**	**172 526**	**186 104**	**195 274**
Public Toilets		1 409	488	850	1 566	3 313	3 313	3 812	4 011	4 210
Sewerage		65 033	75 358	81 145	80 765	102 735	102 735	95 255	105 446	111 097
Storm Water Management		14 130	15 143	15 104	15 522	20 917	20 917	23 478	24 424	25 392
Waste Water Treatment		29 957	43 720	50 096	61 714	48 886	48 886	49 981	52 223	54 575
Waste management		**86 788**	**96 861**	**97 059**	**126 149**	**133 588**	**133 588**	**128 430**	**132 099**	**140 543**
Recycling		73	84	172	202	202	202	282	227	314
Solid Waste Disposal (Landfill Sites)		45 629	49 011	42 505	65 852	70 509	70 509	66 933	67 566	72 697
Solid Waste Removal		41 087	47 766	54 383	60 096	62 878	62 878	61 216	64 306	67 533
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**2 923**	**3 722**	**2 830**	**3 923**	**5 935**	**5 935**	**6 921**	**7 237**	**7 567**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		2 923	3 722	2 830	3 923	5 935	5 935	6 921	7 237	7 567
Total Expenditure - Functional	3	**1 497 483**	**1 572 027**	**1 752 801**	**1 944 209**	**2 042 834**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit) for the year		**20 948**	**109 688**	**129 040**	**(41 415)**	**(5 332)**	**(5 332)**	**7 080**	**12 272**	**(16 560)**

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Municipal Council		53 270	74 415	106 209	91 820	77 622	77 622	78 908	83 068	86 815
Vote 2 - Office of the Municipal Manager		–	–	–	–	1 931	1 931	515	546	579
Vote 3 - Corporate Services		3 603	1 496	1 492	1 364	1 764	1 764	1 274	1 345	1 419
Vote 4 - Financial Services		325 949	370 122	436 859	437 064	451 907	451 907	477 666	503 242	532 331
Vote 5 - Infrastructure Services		1 034 384	1 102 798	1 275 677	1 260 015	1 368 081	1 368 081	1 419 613	1 476 820	1 508 055
Vote 6 - Community Services		27 139	24 795	29 545	34 972	38 268	38 268	52 939	28 869	37 900
Vote 7 - Municipal Public Safety		48 857	76 056	(7 188)	61 852	70 323	70 323	71 012	71 492	72 585
Vote 8 - Planning and Development		25 229	32 033	39 248	15 707	27 606	27 606	17 494	16 692	16 433
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
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	**1 518 431**	**1 681 715**	**1 881 841**	**1 902 794**	**2 037 502**	**2 037 502**	**2 119 420**	**2 182 074**	**2 256 118**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Municipal Council		36 404	46 177	41 353	54 329	53 910	53 910	55 516	51 174	53 459
Vote 2 - Office of the Municipal Manager		10 117	9 709	14 201	25 593	30 559	30 559	33 702	35 365	36 868
Vote 3 - Corporate Services		54 553	58 075	56 963	72 318	76 578	76 578	82 589	85 570	88 975
Vote 4 - Financial Services		136 612	140 078	106 638	138 929	167 837	167 837	171 468	180 629	197 884
Vote 5 - Infrastructure Services		893 615	943 253	1 189 410	1 210 945	1 261 213	1 261 213	1 293 520	1 327 938	1 386 610
Vote 6 - Community Services		152 166	157 827	186 656	192 551	190 034	190 034	203 116	203 744	213 945
Vote 7 - Municipal Public Safety		123 167	153 723	94 947	175 704	191 120	191 120	201 555	216 833	225 625
Vote 8 - Planning and Development		90 848	63 185	62 634	73 840	71 584	71 584	70 875	68 549	69 312
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
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	**1 497 483**	**1 572 027**	**1 752 801**	**1 944 209**	**2 042 834**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit) for the year	2	**20 948**	**109 688**	**129 040**	**(41 415)**	**(5 332)**	**(5 332)**	**7 080**	**12 272**	**(16 560)**

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Municipal Council		**53 270**	**74 415**	**106 209**	**91 820**	**77 622**	**77 622**	**78 908**	**83 068**	**86 815**
1.1 - Council:Council's General		53 270	74 415	106 209	91 820	77 622	77 622	78 908	83 068	86 815
1.2 - Council:Mayors Office		–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members		–	–	–	–	–	–	–	–	–
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Vote 2 - Office of the Municipal Manager		**–**	**–**	**–**	**–**	**1 931**	**1 931**	**515**	**546**	**579**
2.1 - MM:Municipal Manager		–	–	–	–	–	–	–	–	–
2.2 - MM:Internal Audit		–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services		–	–	–	–	1 931	1 931	515	546	579
2.4 - MM:Legal Services & Contract Management		–	–	–	–	–	–	–	–	–
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Vote 3 - Corporate Services		**3 603**	**1 496**	**1 492**	**1 364**	**1 764**	**1 764**	**1 274**	**1 345**	**1 419**
3.1 - Corp:Director:Corporate Services		3 603	1 496	1 492	0	0	0	0	0	0
3.2 - Corp:Risk Management		–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management		–	–	–	1 363	1 463	1 463	1 272	1 342	1 417
3.4 - Corp:Info & Communication Technolgy		–	–	–	–	300	300	–	–	–
3.5 - Corp:Business Architecture & CRM		–	–	–	–	–	–	–	–	–
3.6 - Corp:Administrative Support Services		–	–	–	1	1	1	3	3	3
3.7 - Corp:Municipal Court		–	–	–	–	–	–	–	–	–
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Vote 4 - Financial Services		**325 949**	**370 122**	**436 859**	**437 064**	**451 907**	**451 907**	**477 666**	**503 242**	**532 331**
4.1 - Fin:Chief Financial Officer		325 949	370 122	436 859	160	–	–	–	–	–
4.2 - Fin:Financial Accounting		–	–	–	55 400	63 400	63 400	58 143	59 120	61 798
4.3 - Fin:Revenue Management		–	–	–	379 642	386 945	386 945	417 621	442 115	468 321
4.4 - Fin:Expenditure, Fleet & Asset Management		–	–	–	117	117	117	52	53	55
4.5 - Fin:Supply Chain Management		–	–	–	1 745	1 445	1 445	1 850	1 953	2 156
		–	–	–	–	–	–	–	–	–

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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Vote 5 - Infrastructure Services		**1 034 384**	**1 102 798**	**1 275 677**	**1 260 015**	**1 368 081**	**1 368 081**	**1 419 613**	**1 476 820**	**1 508 055**
5.1 - Infra:Chief Engineer:Infrastructure Services		1 034 384	1 102 798	1 275 677	138	138	138	0	0	0
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development		–	–	–	97 739	112 315	112 315	68 342	31 146	13 000
5.3 - Infra:Waste Management		–	–	–	123 746	126 678	126 678	134 170	142 266	150 507
5.4 - Infra:Civil Engineering Services		–	–	–	7 250	13 440	13 440	130	130	146
5.5 - Infra:Water		–	–	–	197 693	219 039	219 039	254 990	264 806	252 630
5.6 - Infra:Sewerage		–	–	–	135 675	144 079	144 079	151 500	180 959	188 616
5.7 - Infra:Roads		–	–	–	1 352	2 550	2 550	6 300	9 718	5 337
5.8 - Infra:Stormwater		–	–	–	7 073	10 396	10 396	400	424	450
5.9 - Infra:Electricity		–	–	–	689 348	739 445	739 445	803 779	847 370	897 368
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	–	–	–	–	–	–
Vote 6 - Community Services		**27 139**	**24 795**	**29 545**	**34 972**	**38 268**	**38 268**	**52 939**	**28 869**	**37 900**
6.1 - Comm:Director:Community Services		27 139	24 795	29 545	161	79	79	77	77	77
6.2 - Comm:Community Services		–	–	–	–	–	–	–	–	–
6.3 - Comm:Resorts		–	–	–	7 215	7 215	7 215	8 440	8 947	9 483
6.4 - Comm:Parks and Open Spaces & Cemetries		–	–	–	5 873	5 965	5 965	5 676	6 016	6 377
6.5 - Comm:Sportsfields		–	–	–	10 430	14 018	14 018	27 119	2 050	9 445
6.6 - Comm:Beaches & Slipways		–	–	–	1 239	797	797	1 468	1 556	1 650
6.7 - Comm:Refuse Removal & CBD Cleansing		–	–	–	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Development		–	–	–	504	504	504	418	340	360
6.9 - Comm:Library Services		–	–	–	8 656	8 795	8 795	8 881	8 972	9 542
6.10 - Comm:Halls,Facilities&Building Maintenance		–	–	–	894	894	894	860	911	966
Vote 7 - Municipal Public Safety		**48 857**	**76 056**	**(7 188)**	**61 852**	**70 323**	**70 323**	**71 012**	**71 492**	**72 585**
7.1 - MPS:Director: Municipal Public Safety		48 857	76 056	(7 188)	–	–	–	–	–	–
7.2 - MPS:Traffic Services		–	–	–	53 539	61 110	61 110	61 530	62 169	62 846
7.3 - MPS:Law Enforcement Services		–	–	–	8 106	8 506	8 506	8 867	9 201	9 610
7.4 - MPS:Fire & Rescue		–	–	–	207	707	707	615	122	129
7.5 - MPS:Disaster Management		–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV		–	–	–	–	–	–	–	–	–
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Vote 8 - Planning and Development		**25 229**	**32 033**	**39 248**	**15 707**	**27 606**	**27 606**	**17 494**	**16 692**	**16 433**
8.1 - P&D:Director:Planning & Development		25 229	32 033	39 248	0	0	0	0	0	0
8.2 - P&D:Town Planning & Spatial Planning		–	–	–	2 142	2 142	2 142	2 366	2 508	2 659
8.3 - P&D:Environmental Management & Conservation		–	–	–	46	1 138	1 138	2 975	2 000	0

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
8.4 - P&D:Building Control		–	–	–	7 980	7 980	7 980	9 125	9 673	10 253
8.5 - P&D:Socio-Economic Programme		–	–	–	1 969	1 969	1 969	2 738	150	150
8.6 - P&D:Tourism		–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management		–	–	–	3 570	14 378	14 378	289	2 360	3 371
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Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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Total Revenue by Vote	2	**1 518 431**	**1 681 715**	**1 881 841**	**1 902 794**	**2 037 502**	**2 037 502**	**2 119 420**	**2 182 074**	**2 256 118**
Expenditure by Vote	1									
Vote 1 - Municipal Council		**36 404**	**46 177**	**41 353**	**54 329**	**53 910**	**53 910**	**55 516**	**51 174**	**53 459**
1.1 - Council:Council's General		36 404	46 177	41 353	53 172	52 756	52 756	54 310	49 914	52 143
1.2 - Council:Mayors Office		–	–	–	1 156	1 154	1 154	1 205	1 259	1 315
1.3 - Council:Pensioners & Continued Members		–	–	–	1	1	1	1	1	1
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Vote 2 - Office of the Municipal Manager		**10 117**	**9 709**	**14 201**	**25 593**	**30 559**	**30 559**	**33 702**	**35 365**	**36 868**
2.1 - MM:Municipal Manager		10 117	9 709	14 201	3 429	3 887	3 887	4 277	4 471	4 670
2.2 - MM:Internal Audit		–	–	–	5 145	4 517	4 517	4 863	5 019	5 230
2.3 - MM:Strategic Support Services		–	–	–	13 884	17 376	17 376	19 112	20 023	20 963
2.4 - MM:Legal Services & Contract Management		–	–	–	3 134	4 779	4 779	5 450	5 853	6 005
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Vote 3 - Corporate Services		**54 553**	**58 075**	**56 963**	**72 318**	**76 578**	**76 578**	**82 589**	**85 570**	**88 975**
3.1 - Corp:Director:Corporate Services		54 553	58 075	56 963	4 776	2 980	2 980	2 965	3 096	3 232
3.2 - Corp:Risk Management		–	–	–	1 227	1 427	1 427	1 547	1 616	1 686
3.3 - Corp:Human Resources Management		–	–	–	16 796	18 622	18 622	19 700	20 849	21 981
3.4 - Corp:Info & Communication Technolgy		–	–	–	35 519	32 068	32 068	33 664	34 174	35 365
3.5 - Corp:Business Architecture & CRM		–	–	–	4 188	11 865	11 865	14 364	15 004	15 392
3.6 - Corp:Administrative Support Services		–	–	–	6 336	5 802	5 802	6 226	6 488	6 748
3.7 - Corp:Municipal Court		–	–	–	3 478	3 813	3 813	4 123	4 344	4 572
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Vote 4 - Financial Services		**136 612**	**140 078**	**106 638**	**138 929**	**167 837**	**167 837**	**171 468**	**180 629**	**197 884**
4.1 - Fin:Chief Financial Officer		136 612	140 078	106 638	2 948	2 895	2 895	2 693	2 826	2 961
4.2 - Fin:Financial Accounting		–	–	–	9 330	9 549	9 549	10 735	10 724	11 254

WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
4.3 - Fin:Revenue Management		–	–	–	61 712	70 751	70 751	73 960	74 390	85 885
4.4 - Fin:Expenditure, Fleet & Asset Management		–	–	–	41 190	61 288	61 288	55 343	65 926	69 664
4.5 - Fin:Supply Chain Management		–	–	–	23 748	23 354	23 354	28 737	26 764	28 120
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Vote 5 - Infrastructure Services		**893 615**	**943 253**	**1 189 410**	**1 210 945**	**1 261 213**	**1 261 213**	**1 293 520**	**1 327 938**	**1 386 610**
5.1 - Infra:Chief Engineer:Infrastructure Services		893 615	943 253	1 189 410	3 394	3 765	3 765	4 037	4 211	4 384
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development		–	–	–	221 943	219 838	219 838	195 507	179 711	170 913
5.3 - Infra:Waste Management		–	–	–	66 435	75 633	75 633	69 573	70 518	75 630
5.4 - Infra:Civil Engineering Services		–	–	–	73 340	65 104	65 104	68 309	72 087	75 657
5.5 - Infra:Water		–	–	–	63 623	77 947	77 947	69 627	66 745	68 381
5.6 - Infra:Sewerage		–	–	–	80 397	93 713	93 713	86 876	95 704	100 453
5.7 - Infra:Roads		–	–	–	98 658	88 248	88 248	102 911	110 661	120 548
5.8 - Infra:Stormwater		–	–	–	16 212	20 917	20 917	23 478	24 424	25 392
5.9 - Infra:Electricity		–	–	–	584 226	616 048	616 048	673 202	703 878	745 254
5.10 - Infra:Mechanical Workshop Fleet Management		–	–	–	2 715	–	–	–	–	–
Vote 6 - Community Services		**152 166**	**157 827**	**186 656**	**192 551**	**190 034**	**190 034**	**203 116**	**203 744**	**213 945**
6.1 - Comm:Director:Community Services		152 166	157 827	186 656	21 158	12 568	12 568	6 655	2 293	2 393
6.2 - Comm:Community Services		–	–	–	2 456	1 731	1 731	11 744	12 236	12 846
6.3 - Comm:Resorts		–	–	–	14 161	13 321	13 321	13 193	13 766	14 390
6.4 - Comm:Parks and Open Spaces & Cemetries		–	–	–	37 428	36 964	36 964	37 677	39 672	41 699
6.5 - Comm:Sportsfields		–	–	–	7 185	5 845	5 845	6 059	6 388	6 734
6.6 - Comm:Beaches & Slipways		–	–	–	9 653	10 774	10 774	11 534	12 049	12 606
6.7 - Comm:Refuse Removal & CBD Cleansing		–	–	–	44 193	42 896	42 896	43 766	45 986	48 285
6.8 - Comm:Intergrated Human Settlements & Development		–	–	–	10 110	8 851	8 851	9 199	9 528	9 956
6.9 - Comm:Library Services		–	–	–	11 047	11 218	11 218	11 369	11 700	12 037
6.10 - Comm:Halls,Facilities&Building Maintenance		–	–	–	35 160	45 867	45 867	51 920	50 126	52 999
Vote 7 - Municipal Public Safety		**123 167**	**153 723**	**94 947**	**175 704**	**191 120**	**191 120**	**201 555**	**216 833**	**225 625**
7.1 - MPS:Director: Municipal Public Safety		123 167	153 723	94 947	4 652	4 504	4 504	4 628	4 853	5 045
7.2 - MPS:Traffic Services		–	–	–	80 901	84 309	84 309	88 634	93 650	98 521
7.3 - MPS:Law Enforcement Services		–	–	–	45 275	45 121	45 121	52 527	56 859	60 304
7.4 - MPS:Fire & Rescue		–	–	–	35 071	43 659	43 659	39 673	41 827	44 094
7.5 - MPS:Disaster Management		–	–	–	2 515	6 277	6 277	7 189	9 901	8 037
7.6 - MPS:Safety,Security & CCTV		–	–	–	7 289	7 250	7 250	8 903	9 743	9 624
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WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 8 - Planning and Development		**90 848**	**63 185**	**62 634**	**73 840**	**71 584**	**71 584**	**70 875**	**68 549**	**69 312**
8.1 - P&D:Director:Planning & Development		90 848	63 185	62 634	8 072	5 049	5 049	5 722	6 004	6 285
8.2 - P&D:Town Planning & Spatial Planning		–	–	–	14 542	13 439	13 439	14 569	15 304	16 030
8.3 - P&D:Environmental Management & Conservation		–	–	–	25 218	32 282	32 282	28 879	27 292	26 120
8.4 - P&D:Building Control		–	–	–	10 484	9 988	9 988	9 795	10 294	10 790
8.5 - P&D:Socio-Economic Programme		–	–	–	6 088	6 352	6 352	7 295	4 823	5 007
8.6 - P&D:Tourism		–	–	–	3 923	–	–	–	–	–
8.7 - P&D:Property Management		–	–	–	5 514	4 473	4 473	4 615	4 833	5 081
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Vote 9 - Costing Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - Departmental Charges & Recoveries		–	–	–	–	–	–	–	–	–
9.2 - Internal Billing		–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing		–	–	–	–	–	–	–	–	–
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Vote 10 - Main Ledger Services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Main Ledger		–	–	–	–	–	–	–	–	–
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Vote 11 - [NAME OF VOTE 11]		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
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WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
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Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
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Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
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Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
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WC032 Overstrand - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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Total Expenditure by Vote	2	1 497 483	1 572 027	1 752 801	1 944 209	2 042 834	2 042 834	2 112 340	2 169 802	2 272 678
Surplus/(Deficit) for the year	2	20 948	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)

WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue										
Exchange Revenue										
Service charges - Electricity	2	512 791	495 999	607 716	636 747	679 000	679 000	745 540	791 153	838 623
Service charges - Water	2	142 484	158 070	182 282	176 718	197 000	197 000	209 109	221 026	234 288
Service charges - Waste Water Management	2	93 237	100 655	114 193	118 479	126 600	126 600	129 533	140 980	149 439
Service charges - Waste Management	2	76 964	85 923	97 731	108 946	108 946	108 946	115 444	122 552	129 905
Sale of Goods and Rendering of Services		68 874	80 449	131 093	102 760	97 788	97 788	63 725	40 330	23 509
Agency services		6 880	7 140	6 599	7 103	7 103	7 103	7 500	7 950	8 427
Interest		24	33	215	0	0	0	0	0	0
Interest earned from Receivables		3 370	5 796	10 299	9 400	11 500	11 500	12 500	13 250	14 045
Interest earned from Current and Non Current Assets		31 884	51 751	68 418	51 250	59 250	59 250	55 000	58 300	61 798
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		1 650	1 401	2 704	1 889	1 889	1 889	452	479	508
Rental from Fixed Assets		5 042	5 346	5 583	5 676	7 176	7 176	7 544	7 996	8 475
Licence and permits		1 002	1 143	923	779	779	779	780	827	876
Special rating levies			–	–	–	–	–	15 420	16 037	16 678
Operational Revenue		7 497	10 988	10 968	8 539	8 544	8 544	5 554	5 886	6 238
Non-Exchange Revenue										
Property rates	2	280 176	297 101	339 596	361 957	367 000	367 000	383 977	407 016	431 437
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		35 124	58 043	(22 970)	44 889	52 460	52 460	52 537	52 636	52 741
Licences or permits		1 778	1 834	2 008	2 000	2 000	2 000	2 000	2 120	2 247
Transfer and subsidies - Operational		151 903	172 162	191 359	190 368	199 400	199 400	205 957	210 874	218 553
Interest		851	1 294	2 186	2 110	2 110	2 110	2 300	2 438	2 584
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	904	–	–	10 807	10 807	–	–	–
Other Gains		7 570	14 279	16 679	7 650	7 650	7 650	3 000	3 180	3 371
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**1 429 101**	**1 550 312**	**1 767 584**	**1 837 261**	**1 947 003**	**1 947 003**	**2 017 871**	**2 105 031**	**2 203 743**
Expenditure										
Employee related costs	2	454 787	480 939	522 688	586 260	593 181	593 181	618 840	642 014	672 999
Remuneration of councillors		11 582	12 315	12 730	13 912	13 506	13 506	14 012	15 062	16 151
Bulk purchases - electricity	2	351 600	346 418	444 223	484 477	499 605	499 605	556 160	585 970	622 242
Inventory consumed	8	52 661	58 220	59 851	61 091	64 368	64 368	76 168	75 536	82 189
Debt impairment	3	28 248	52 100	(12 141)	53 394	67 400	67 400	70 770	74 309	78 024
Depreciation and amortisation		148 319	148 321	153 790	158 441	158 441	158 441	167 211	176 609	186 617
Interest		47 584	48 152	48 571	49 814	49 814	49 814	51 227	44 657	45 526
Contracted services		237 215	257 088	293 270	316 348	342 450	342 450	356 644	375 949	400 663
Transfers and subsidies		12 813	16 086	16 512	17 417	16 717	16 717	16 770	17 487	18 128
Irrecoverable debts written off		5 258	10 206	30 884	10 709	47 709	47 709	20 000	20 000	20 000
Operational costs		116 245	142 111	181 848	192 346	189 643	189 643	164 539	142 210	130 139
Losses on disposal of Assets		30 979	–	514	–	–	–	–	–	–
Other Losses		192	72	60	–	–	–	–	–	–
Total Expenditure		**1 497 483**	**1 572 027**	**1 752 801**	**1 944 209**	**2 042 834**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit)		**(68 383)**	**(21 715)**	**14 783**	**(106 948)**	**(95 831)**	**(95 831)**	**(94 469)**	**(64 771)**	**(68 935)**
Transfers and subsidies - capital (monetary allocations)	6	87 270	125 273	92 977	65 533	86 841	86 841	101 549	77 043	52 375
Transfers and subsidies - capital (in-kind)	6	2 060	6 130	21 280	–	3 658	3 658	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**20 948**	109 688	129 040	**(41 415)**	**(5 332)**	**(5 332)**	**7 080**	**12 272**	**(16 560)**
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**20 948**	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**20 948**	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**20 948**	**109 688**	**129 040**	**(41 415)**	**(5 332)**	**(5 332)**	**7 080**	**12 272**	**(16 560)**

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote										
Multi-year expenditure ***to be appropriated***	2									
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		3 250	–	588	765	1 381	1 381	3 315	–	–
Vote 4 - Financial Services		42	–	10	1 560	2 175	2 175	8 420	–	–
Vote 5 - Infrastructure Services		146 819	4 059	170 843	154 385	172 698	172 698	215 840	147 043	132 375
Vote 6 - Community Services		2 117	–	–	735	335	335	2 925	–	–
Vote 7 - Municipal Public Safety		100	–	161	1 300	1 300	1 300	3 792	–	–
Vote 8 - Planning and Development		6 417	–	6 170	30	30	30	29	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
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		**158 744**	**4 059**	**177 772**	**158 775**	**177 919**	**177 919**	**234 321**	**147 043**	**132 375**
Single-year expenditure ***to be appropriated***	2									
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	7	465	15	15	15	–	–
Vote 3 - Corporate Services		–	1 812	6 362	2 200	1 884	1 884	–	–	–
Vote 4 - Financial Services		–	57	–	5 650	19 816	19 816	16 060	–	–
Vote 5 - Infrastructure Services		26 219	163 637	115	14 689	17 361	17 361	7 950	–	–
Vote 6 - Community Services		4 989	5 007	7 112	1 000	4 674	4 674	–	–	–
Vote 7 - Municipal Public Safety		965	2 365	2 150	1 850	1 550	1 550	–	–	–
Vote 8 - Planning and Development		1 458	12 384	–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–
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		**33 633**	**185 262**	**15 746**	**25 854**	**45 299**	**45 299**	**24 025**	**–**	**–**
Total Capital Expenditure - Vote	3,7	**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**
Capital Expenditure - Functional										
Governance and administration		**3 761**	**2 228**	**6 967**	**3 490**	**3 455**	**3 455**	**3 500**	**–**	**–**
Executive and council		3	5	7	520	70	70	70	–	–

WC032 Overstrand - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance and administration		3 759	2 223	6 960	2 970	3 385	3 385	3 430	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**63 534**	**40 838**	**43 100**	**32 711**	**56 954**	**56 954**	**72 520**	**15 000**	**22 392**
Community and social services		1 458	3 890	1 371	2 235	1 351	1 351	6 625	–	–
Sport and recreation		5 047	3 318	5 741	13 397	17 509	17 509	33 901	2 000	9 392
Public safety		7 998	5 007	2 310	3 950	6 650	6 650	7 452	–	–
Housing		49 031	28 623	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**11 405**	**20 518**	**17 926**	**3 277**	**7 475**	**7 475**	**18 954**	**9 400**	**5 000**
Planning and development		2 656	3 719	6 170	975	2 875	2 875	1 554	–	–
Road transport		8 748	16 799	11 755	2 302	4 600	4 600	17 400	9 400	5 000
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**113 677**	**125 737**	**125 525**	**145 151**	**155 335**	**155 335**	**163 372**	**122 643**	**104 983**
Energy sources		28 253	55 692	49 583	53 461	51 031	51 031	60 218	30 551	38 983
Water management		36 721	31 608	29 092	43 575	40 700	40 700	63 653	51 142	23 800
Waste water management		45 732	32 801	46 735	45 534	58 723	58 723	34 560	38 850	38 300
Waste management		2 972	5 637	115	2 580	4 880	4 880	4 940	2 100	3 900
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	3,7	**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**
Funded by:										
National Government		36 688	81 741	59 150	52 299	54 176	54 176	76 207	64 043	39 375
Provincial Government		1 290	5 036	33 827	13 129	32 560	32 560	25 342	13 000	13 000
District Municipality		–	–		–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		53 387	26 098	21 282	105	3 763	3 763	–	–	–
Transfers recognised - capital	4	**91 365**	**112 876**	**114 260**	**65 533**	**90 499**	**90 499**	**101 549**	**77 043**	**52 375**
Public contributions & donations	5	–	18 467							
Borrowing	6	65 237	34 249	66 513	93 010	89 511	89 511	106 337	70 000	80 000
Internally generated funds		35 775	23 730	12 745	26 085	43 209	43 209	50 460	–	–
Total Capital Funding	7	**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**

WC032 Overstrand - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS										
Current assets										
Cash and cash equivalents		616 280	646 535	676 658	660 378	676 391	676 391	723 115	827 571	914 779
Trade and other receivables from exchange transactio	1	96 422	110 076	153 598	76 747	123 982	123 982	110 653	93 673	77 038
Receivables from non-exchange transactions	1	52 678	50 479	52 959	33 832	41 105	41 105	35 577	31 261	27 630
Current portion of non-current receivables		–	–	–	–	–	–	–	–	–
Inventory	2	10 938	11 594	15 711	11 199	11 199	11 199	15 588	15 624	15 649
VAT		12 472	13 587	14 019	1 783	1 783	1 783	1 800	1 817	1 836
Other current assets		733	1 455	745	45 087	45 087	45 087	55 610	56 670	57 740
Total current assets		**789 523**	**833 727**	**913 690**	**829 027**	**899 548**	**899 548**	**942 343**	**1 026 617**	**1 094 672**
Non current assets										
Investments		60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Investment property		131 248	151 589	164 436	150 336	150 336	150 336	168 225	170 585	173 956
Property, plant and equipment	3	3 633 488	3 674 341	3 713 687	3 880 112	3 918 559	3 918 559	3 871 372	3 842 185	3 788 342
Biological assets		–	–	–	–	–	–	–	–	–
Living and non-living resources		610	542	415	1 106	806	806	980	912	844
Heritage assets		112 126	109 625	109 625	114 055	114 055	114 055	109 625	109 625	109 625
Intangible assets		8 940	8 687	8 050	7 637	7 637	7 637	7 488	7 177	6 845
Trade and other receivables from exchange transactio		–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactio		–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–
Total non current assets		**3 946 923**	**4 012 995**	**4 073 258**	**4 237 717**	**4 275 864**	**4 275 864**	**4 166 089**	**4 130 484**	**4 079 612**
TOTAL ASSETS		**4 736 446**	**4 846 722**	**4 986 948**	**5 066 744**	**5 175 412**	**5 175 412**	**5 108 433**	**5 157 101**	**5 174 284**
LIABILITIES										
Current liabilities										
Bank overdraft		–	–	–	–	–	–	–	–	–
Financial liabilities		50 494	57 949	50 444	154 566	154 566	154 566	61 383	72 116	80 828
Consumer deposits		64 682	65 804	69 338	58 712	58 712	58 712	69 665	71 715	73 765
Trade and other payables from exchange transactions	4	120 787	127 465	133 784	158 403	158 403	158 403	133 297	133 582	133 874
Trade and other payables from non-exchange transact	5	26 309	6 206	5 342	–	–	–	–	–	–
Provision		41 443	43 365	45 659	53 093	53 093	53 093	48 242	53 463	55 523
VAT		–	–	–	3 365	3 365	3 365	6 076	8 958	12 013
Other current liabilities		5 414	6 083	6 683	6 643	6 643	6 643	7 966	8 285	8 616
Total current liabilities		**309 129**	**306 872**	**311 250**	**434 783**	**434 783**	**434 783**	**326 629**	**348 117**	**364 620**
Non current liabilities										
Financial liabilities	6	429 906	421 957	421 513	331 786	331 786	331 786	360 476	358 360	357 532
Provision	7	157 026	170 841	172 518	188 240	188 240	188 240	186 928	186 381	186 502
Long term portion of trade payables		–	–	–	–	–	–	–	–	–
Other non-current liabilities		116 205	114 262	119 837	141 167	141 167	141 167	145 765	151 596	157 659
Total non current liabilities		**703 137**	**707 060**	**713 869**	**661 193**	**661 193**	**661 193**	**693 169**	**696 336**	**701 693**
TOTAL LIABILITIES		**1 012 266**	**1 013 932**	**1 025 118**	**1 095 976**	**1 095 976**	**1 095 976**	**1 019 798**	**1 044 453**	**1 066 313**
NET ASSETS		**3 724 180**	**3 832 790**	**3 961 830**	**3 970 769**	**4 079 436**	**4 079 436**	**4 088 634**	**4 112 648**	**4 107 972**
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	8	3 720 953	3 829 562	3 958 602	3 967 539	4 076 207	4 076 207	4 085 404	4 109 416	4 104 739
Reserves and funds	9	3 228	3 228	3 228	3 230	3 230	3 230	3 231	3 232	3 233
Other		–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**3 724 180**	**3 832 790**	**3 961 830**	**3 970 769**	**4 079 436**	**4 079 436**	**4 088 634**	**4 112 648**	**4 107 972**

WC032 Overstrand - Table A6-Inventory

Store Type	Classification	2022/23	2021/22	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultura	-	-	-	-	-	-	-	-	-
Agricultural Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Consumables Standard Rated	Opening balance - Consumables Standard Rated	9 374	8 918	10 113	8 284	8 284	8 284	8 381	14 498	14 594
	Acquisitions - Consumables Standard Ratec	13 854	21 568	20 564	16 000	16 000	16 000	21 600	16 000	16 000
	Adjustments - Consumables Standard Ratec	(14 310)	(20 373)	(16 158)	(15 903)	(15 903)	(15 903)	(15 903)	(15 903)	(15 903)
	Issues - Consumables Standard Rated	-	-	-	-	-	-	420	-	-
	Write Off - Consumables Standard Ratec	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		**8 918**	**10 113**	**14 519**	**8 381**	**8 381**	**8 381**	**14 498**	**14 594**	**14 691**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Ratec	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Ratec	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-
	Issues -Finished Goods	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-
Finished Goods Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Housing Stock	Opening balance - Housing Stock	3 157	1 766	1 167	2 517	2 517	2 517	820	720	620
	Acquisitions - Housing Stock	273	-	-	-	-	-	-	-	-
	Sales - Housing Stock	32 972	(67)	(343)	-	-	-	(100)	(100)	(100)
	Transfer - Housing stock	(34 635)	(531)	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-
Housing Stock Total		**1 766**	**1 167**	**824**	**2 517**	**2 517**	**2 517**	**720**	**620**	**520**
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-
Land Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Water	Opening balance - Water	206	248	314	253	253	253	302	370	409
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	11 974	11 974	11 974	12 273	12 580	12 894
	Acquisitions - Water treatment works	42	66	54	(1)	(1)	(1)	(1)	(1)	(1)
	Billed Authorised Consumption:Billed Metered	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered	-	-	-	(9 254)	(9 254)	(9 254)	(9 485)	(9 722)	(9 965)
	Billed Authorised Consumption:Billed Metered	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	50	50	50	70	40	30
	Non-revenue Water	-	-	-	(2 670)	(2 670)	(2 670)	(2 718)	(2 818)	(2 899)
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered	-	-	-	(207)	(207)	(207)	(212)	(217)	(223)
	Water Losses:Apparent Losses:Customer Meter	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	(2 513)	(2 513)	(2 513)	(2 576)	(2 641)	(2 707)
	Water Losses:Real Losses:Leakage and Overflows at	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-
Water Total		**248**	**314**	**368**	**302**	**302**	**302**	**370**	**409**	**438**
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-
Work-in-progress Total		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total		**10 932**	**11 594**	**15 711**	**11 199**	**11 199**	**11 199**	**15 588**	**15 624**	**15 649**

WC032 Overstrand - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		277 452	292 203	331 408	358 095	362 295	362 295	395 671	419 108	443 938
Service charges		813 102	812 299	933 715	1 032 355	1 102 689	1 102 689	1 191 297	1 266 811	1 342 820
Other revenue		88 928	114 226	148 838	120 379	120 379	120 379	95 718	72 678	54 427
Transfers and Subsidies - Operational	1	145 075	172 032	186 843	190 368	201 918	201 918	205 957	210 874	218 553
Transfers and Subsidies - Capital	1	96 836	105 269	96 616	65 533	92 274	92 274	101 549	77 043	52 375
Interest		36 128	58 874	81 119	51 250	51 250	51 250	55 000	58 300	61 798
Dividends		–	–	–	–	–	–	–	–	–
Payments										
Suppliers and employees		(1 199 126)	(1 277 763)	(1 501 927)	(1 609 408)	(1 656 924)	(1 656 924)	(1 753 448)	(1 801 478)	(1 900 609)
Interest		(47 584)	(48 152)	(48 571)	(49 814)	(49 814)	(49 814)	(51 227)	(44 657)	(45 526)
Transfers and Subsidies	1	(12 813)	(14 865)	(16 590)	(17 417)	(17 417)	(17 417)	(16 770)	(17 487)	(18 128)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**197 999**	**214 123**	**211 450**	**141 341**	**206 650**	**206 650**	**223 747**	**241 193**	**209 648**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 813	3 676	302	–	13 043	13 043	–	–	–
Decrease (increase) in non-current receivables		–		–	–	–	–	–	–	–
Decrease (increase) in non-current investments		(4 980)	(4 980)	(4 980)	(4 980)	(4 980)	(4 980)	30 167	(360)	–
Payments										
Capital assets		(190 382)	(183 191)	(172 235)	(184 628)	(222 775)	(222 775)	(258 346)	(147 043)	(132 375)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(191 549)**	**(184 495)**	**(176 913)**	**(189 608)**	**(214 712)**	**(214 712)**	**(228 178)**	**(147 403)**	**(132 375)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		50 000	50 000	50 000	65 000	65 000	65 000	90 000	70 000	80 000
Increase (decrease) in consumer deposits		1 064	1 122	3 535	(6 600)	(6 600)	(6 600)	5 200	2 050	2 050
Payments										
Repayment of borrowing		(53 957)	(50 494)	(57 949)	(50 605)	(50 605)	(50 605)	(154 654)	(61 383)	(72 116)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(2 893)**	**628**	**(4 414)**	**7 795**	**7 795**	**7 795**	**(59 454)**	**10 667**	**9 934**
NET INCREASE/ (DECREASE) IN CASH HELD		**3 557**	**30 255**	**30 123**	**(40 473)**	**(267)**	**(267)**	**(63 885)**	**104 457**	**87 208**
Cash/cash equivalents at the year begin:	2	**612 723**	**616 280**	**646 535**	700 851	676 658	676 658	**787 000**	**723 115**	**827 571**
Cash/cash equivalents at the year end:	2	**616 280**	**646 535**	**676 658**	**660 378**	**676 391**	**676 391**	**723 115**	**827 571**	**914 779**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

WC032 Overstrand - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available										
Cash/cash equivalents at the year end	1	616 280	646 535	676 658	660 378	676 391	676 391	723 115	827 571	914 779
Other current investments > 90 days		0	(0)	(0)	0	0	0	–	–	–
Non current Investments	1	60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Cash and investments available:		**676 792**	**714 746**	**753 703**	**744 849**	**760 862**	**760 862**	**731 515**	**827 571**	**914 779**
Application of cash and investments										
Trade payables from Non-exchange transactions: Unspent con		26 309	6 206	5 342	–	–	–	–	–	–
Unspent borrowing		–	30 175	56 641	27 610	27 610	27 610	16 337	–	–
Statutory requirements	2	–	–	14 020	6 919	11 659	11 659	–	–	–
Other working capital requirements	3	11 963	15 967	8 748	44 481	37 543	37 543	90 166	102 912	106 782
Other provisions		13 315	13 315	(52 554)	(56 225)	(56 225)	(56 225)	–	–	–
Long term investments committed	4	60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**112 099**	**133 875**	**109 242**	**107 257**	**105 059**	**105 059**	**114 903**	**102 912**	**106 782**
Surplus(shortfall)		**564 693**	**580 871**	**644 461**	**637 592**	**655 803**	**655 803**	**616 612**	**724 660**	**807 996**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements										
Debtors		108 824	111 498	125 036	113 922	120 860	120 860	43 131	30 670	27 092
Creditors due		120 787	127 465	133 784	158 403	158 403	158 403	133 297	133 582	133 874
Total		**(11 963)**	**(15 967)**	**(8 748)**	**(44 481)**	**(37 543)**	**(37 543)**	**(90 166)**	**(102 912)**	**(106 782)**
Debtors collection assumptions										
Balance outstanding - debtors		113 190	118 690	130 004	118 303	125 576	125 576	43 978	31 261	27 630
Estimate of debtors collection rate		96.1%	93.9%	96.2%	96.3%	96.2%	96.2%	98.1%	98.1%	98.1%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
Bankers Acceptance Certificate		–	–	–	–	–	–	–	–	–
Deposit Taking Institutions		–	–	–	–	–	–	–	–	–
Bank Repurchase Agreements		–	–	–	–	–	–	–	–	–
Derivative Financial Assets		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)		60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Listed/Unlisted Bonds and Stocks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
National Government Securities		–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits: Banks		–	–	–	–	–	–	–	–	–
Unamortised Debt Expense		–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense		–	–	–	–	–	–	–	–	–
Interest Rate Swaps		–	–	–	–	–	–	–	–	–
		60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Reserves to be backed by cash/investments										
Housing Development Fund		3 228	3 228	3 228	3 230	3 230	3 230	3 231	3 232	3 233
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases		–	–	–	–	–	–	–	–	–
Employee Benefit		–	–	–	–	–	–	–	–	–
Non-current Provisions		–	–	–	–	–	–	–	–	–
Valuation		–	–	–	–	–	–	–	–	–
Investment in associate account		–	–	–	–	–	–	–	–	–
Capitalisation		–	–	–	–	–	–	–	–	–
	6	3 228	3 228	3 228	3 230	3 230	3 230	3 231	3 232	3 233

WC032 Overstrand - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	**119 714**	**132 803**	**142 268**	**113 744**	**149 051**	**149 051**	**148 010**	**55 701**	**54 183**
Roads Infrastructure		7 714	16 799	11 795	952	3 250	3 250	8 500	6 400	5 000
Storm water Infrastructure		4 724	1 113	5 968	10 213	13 536	13 536	6 200	–	–
Electrical Infrastructure		18 244	53 049	45 316	32 748	29 325	29 325	33 018	20 451	17 483
Water Supply Infrastructure		3 171	9 484	16 099	24 900	22 025	22 025	17 806	7 000	9 800
Sanitation Infrastructure		8 923	3 956	8 141	8 500	6 500	6 500	7 750	2 500	–
Solid Waste Infrastructure		2 972	1 226	50	565	1 055	1 055	4 940	2 100	3 900
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	300	300	–	–	–
Infrastructure		***45 748***	***85 627***	***87 369***	***77 878***	***75 991***	***75 991***	***78 215***	***38 451***	***36 183***
Community Facilities		4 140	2 674	797	3 350	2 900	2 900	2 950	3 000	–
Sport and Recreation Facilities		5 047	5 068	3 451	2 947	6 769	6 769	9 072	–	5 000
Community Assets		***9 187***	***7 742***	***4 248***	***6 297***	***9 669***	***9 669***	***12 022***	***3 000***	***5 000***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1 410	2 211	6 567	2 250	3 750	3 750	3 750	1 250	–
Housing		49 031	26 523	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Other Assets		***50 440***	***28 734***	***40 245***	***15 379***	***35 194***	***35 194***	***28 292***	***14 250***	***13 000***
Biological or Cultivated Assets		**21**	**–**	**–**	**700**	**400**	**400**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	71	–	–	–	–	–	–
Intangible Assets		**–**	**–**	***71***	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**3 240**	**2 212**	**4 550**	**3 250**	**3 250**	**3 250**	**3 201**	**–**	**–**
Furniture and Office Equipment		**2 910**	**715**	**408**	**865**	**1 396**	**1 396**	**1 345**	**–**	**–**
Machinery and Equipment		**1 363**	**729**	**3 588**	**1 225**	**335**	**335**	**325**	**–**	**–**
Transport Assets		**6 806**	**7 043**	**1 787**	**8 150**	**22 816**	**22 816**	**24 310**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	300	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		**-**	**-**	**-**	**-**	**-**	**-**	**300**	**-**	**-**
Total Renewal of Existing Assets	2	**30 964**	**17 393**	**15 235**	**19 375**	**20 368**	**20 368**	**46 797**	**45 092**	**16 700**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 000	1 042	1 500	1 500	2 492	2 492	1 500	2 000	2 500
Water Supply Infrastructure		29 964	15 725	12 448	17 175	17 175	17 175	44 597	42 392	13 500
Sanitation Infrastructure		–	626	1 287	700	700	700	700	700	700
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***30 964***	***17 393***	***15 235***	***19 375***	***20 368***	***20 368***	***46 797***	***45 092***	***16 700***
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	**41 698**	**39 125**	**36 015**	**51 509**	**53 800**	**53 800**	**63 539**	**46 250**	**61 492**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	1 000	–	–
Electrical Infrastructure		7 173	1 600	2 767	15 464	15 464	15 464	16 300	8 100	19 000
Water Supply Infrastructure		3 586	6 928	541	500	500	500	500	500	500
Sanitation Infrastructure		30 939	28 219	30 351	25 621	27 621	27 621	18 910	35 650	37 600
Solid Waste Infrastructure		–	1 859	65	25	25	25	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***41 698***	***38 606***	***33 725***	***41 609***	***43 609***	***43 609***	***36 710***	***44 250***	***57 100***
Community Facilities		–	319	–	–	–	–	4 000	–	–
Sport and Recreation Facilities		–	200	2 290	9 900	10 190	10 190	22 829	2 000	4 392
Community Assets		**–**	***519***	***2 290***	***9 900***	***10 190***	***10 190***	***26 829***	***2 000***	***4 392***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**
Roads Infrastructure		7 714	16 799	11 795	952	3 250	3 250	8 500	6 400	5 000
Storm water Infrastructure		4 724	1 113	5 968	10 213	13 536	13 536	7 200	–	–
Electrical Infrastructure		26 417	55 692	49 583	49 711	47 281	47 281	50 818	30 551	38 983
Water Supply Infrastructure		36 721	32 137	29 088	42 575	39 700	39 700	62 903	49 892	23 800
Sanitation Infrastructure		39 862	32 801	39 780	34 821	34 821	34 821	27 360	38 850	38 300
Solid Waste Infrastructure		2 972	3 085	115	590	1 080	1 080	4 940	2 100	3 900
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	300	300	–	–	–
Infrastructure		***118 410***	***141 626***	***136 329***	***138 863***	***139 969***	***139 969***	***161 722***	***127 793***	***109 983***
Community Facilities		4 140	2 994	797	3 350	2 900	2 900	6 950	3 000	–
Sport and Recreation Facilities		5 047	5 268	5 741	12 847	16 959	16 959	31 901	2 000	9 392
Community Assets		***9 187***	***8 261***	***6 538***	***16 197***	***19 859***	***19 859***	***38 851***	***5 000***	***9 392***
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		1 410	2 211	6 567	2 250	3 750	3 750	3 750	1 250	–
Housing		49 031	26 523	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Other Assets		***50 440***	***28 734***	***40 245***	***15 379***	***35 194***	***35 194***	***28 292***	***14 250***	***13 000***
Biological or Cultivated Assets		**21**	**–**	**–**	**700**	**400**	**400**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	71	–	–	–	–	–	–
Intangible Assets		–	–	***71***	–	–	–	–	–	–
Computer Equipment		**3 240**	**2 212**	**4 550**	**3 250**	**3 250**	**3 250**	**3 201**	**–**	**–**
Furniture and Office Equipment		**2 910**	**715**	**408**	**865**	**1 396**	**1 396**	**1 345**	**–**	**–**
Machinery and Equipment		**1 363**	**729**	**3 588**	**1 225**	**335**	**335**	**325**	**–**	**–**
Transport Assets		**6 806**	**7 043**	**1 787**	**8 150**	**22 816**	**22 816**	**24 310**	**–**	**–**
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	300	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	300	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**
ASSET REGISTER SUMMARY - PPE (WDV)	5	3 886 411	3 944 784	3 996 213	4 153 247	4 191 393	4 191 393	4 157 689	4 130 484	4 079 612
Roads Infrastructure		1 029 544	1 030 337	1 025 787	875 222	877 520	877 520	916 446	869 175	816 211
Storm water Infrastructure		247 600	247 788	246 502	246 734	250 419	250 419	257 028	247 950	238 691
Electrical Infrastructure		485 064	533 170	555 186	603 240	600 810	600 810	540 688	542 478	552 126
Water Supply Infrastructure		500 923	512 678	520 541	554 132	553 332	553 332	611 871	634 669	630 291
Sanitation Infrastructure		427 473	468 023	487 367	503 640	503 640	503 640	507 626	531 249	553 560
Solid Waste Infrastructure		40 054	39 649	37 096	44 240	44 240	44 240	37 547	36 274	36 833
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***2 730 657***	***2 831 644***	***2 872 478***	***2 827 209***	***2 829 962***	***2 829 962***	***2 871 206***	***2 861 795***	***2 827 713***
Community Assets		226 208	233 953	229 978	–	–	–	275 192	263 474	254 475
Heritage Assets		112 126	109 625	109 625	114 055	114 055	114 055	109 625	109 625	109 625
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		127 088	151 589	164 436	150 336	150 336	150 336	168 225	170 585	173 956
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		157 525	81 149	80 885	923 673	939 337	939 337	139 372	150 084	159 546
Biological or Cultivated Assets		–	–	–	–	5 231	5 231	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		8 940	8 687	8 050	7 709	7 709	7 709	7 488	7 177	6 845
Computer Equipment		10 483	10 578	11 355	–	–	–	17 806	17 806	17 806
Furniture and Office Equipment		1 818	1 682	3 353	20 289	20 420	20 420	2 627	(175)	(3 257)
Machinery and Equipment		9 473	10 500	10 142	7 577	7 577	7 577	7 699	5 907	3 935
Transport Assets		97 940	99 145	95 012	101 294	115 960	115 960	146 984	132 809	117 641
Land		403 543	405 689	410 484	–	–	–	410 484	410 484	410 484
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Living Resources		610	542	415	1 106	806	806	980	912	844
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**3 886 411**	**3 944 784**	**3 996 213**	**4 153 247**	**4 191 393**	**4 191 393**	**4 157 689**	**4 130 484**	**4 079 612**
EXPENDITURE OTHER ITEMS										
Depreciation	7	147 004	148 321	153 664	158 373	158 373	158 373	167 211	176 609	186 617
Repairs and Maintenance by Asset Class	3	**245 386**	**249 505**	**280 465**	**295 774**	**317 767**	**317 767**	**318 818**	**338 416**	**358 473**
Roads Infrastructure		64 340	54 418	74 585	78 769	79 784	79 784	85 143	92 660	100 377
Storm water Infrastructure		6 870	6 157	5 588	6 361	11 679	11 679	13 746	14 479	15 222
Electrical Infrastructure		30 721	35 380	38 864	40 144	45 567	45 567	49 278	51 502	54 259
Water Supply Infrastructure		21 088	20 432	19 038	24 954	19 116	19 116	20 984	22 129	23 335
Sanitation Infrastructure		11 710	12 634	12 280	14 322	15 431	15 431	12 419	16 948	17 871
Solid Waste Infrastructure		6 351	8 650	9 310	8 620	10 658	10 658	11 483	12 129	12 810
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***141 079***	***137 671***	***159 666***	***173 170***	***182 234***	***182 234***	***193 053***	***209 847***	***223 874***
Community Facilities		37 455	40 568	43 765	49 396	47 904	47 904	48 316	50 789	53 442
Sport and Recreation Facilities		12 921	12 919	12 021	17 042	15 031	15 031	15 437	16 141	16 894
Community Assets		***50 376***	***53 486***	***55 786***	***66 438***	***62 935***	***62 935***	***63 754***	***66 930***	***70 335***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		15 056	16 833	12 818	13 758	20 254	20 254	18 955	13 511	13 784
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***15 056***	***16 833***	***12 818***	***13 758***	***20 254***	***20 254***	***18 955***	***13 511***	***13 784***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		5 915	6 829	7 777	8 967	9 317	9 317	10 661	10 591	10 884
Intangible Assets		***5 915***	***6 829***	***7 777***	***8 967***	***9 317***	***9 317***	***10 661***	***10 591***	***10 884***
Computer Equipment		**2 490**	**2 157**	**1 898**	**2 566**	**3 026**	**3 026**	**2 546**	**2 546**	**2 546**
Furniture and Office Equipment		**5 004**	**8 206**	**12 316**	**7 747**	**1 682**	**1 682**	**1 704**	**1 722**	**1 783**
Machinery and Equipment		**4 059**	**4 163**	**6 749**	**5 983**	**7 282**	**7 282**	**5 807**	**9 633**	**10 253**
Transport Assets		**21 406**	**20 160**	**23 455**	**17 145**	**31 037**	**31 037**	**22 339**	**23 637**	**25 014**
Libraries		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**392 390**	**397 826**	**434 129**	**454 148**	**476 141**	**476 141**	**486 029**	**515 025**	**545 091**
Renewal and upgrading of Existing Assets as % of total capex		*37.8%*	*29.9%*	*26.5%*	*38.4%*	*33.2%*	*33.2%*	*42.7%*	*62.1%*	*59.1%*
Renewal and upgrading of Existing Assets as % of deprecn		*49.4%*	*38.1%*	*33.4%*	*44.8%*	*46.8%*	*46.8%*	*66.0%*	*51.7%*	*41.9%*
R&M as a % of PPE & Investment Property		*6.4%*	*6.3%*	*7.0%*	*7.1%*	*7.6%*	*7.6%*	*7.6%*	*8.2%*	*8.8%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*8.3%*	*7.8%*	*8.4%*	*8.9%*	*9.4%*	*9.4%*	*10.4%*	*10.4%*	*10.7%*

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC032 Overstrand - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		30 990	31 829	31 324	32 466	32 466	32 466	32 888	33 217	33 549
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		34 526	35 071	34 566	36 002	35 603	36 002	36 108	37 446	37 923
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**34 526**	**35 071**	**34 566**	**36 002**	**35 603**	**36 002**	**36 108**	**37 446**	**37 923**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		31 394	32 323	31 646	32 969	32 969	32 969	33 562	33 898	34 237
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
Minimum Service Level and Above sub-total		34 930	35 565	34 888	36 505	36 106	36 505	36 782	38 127	38 611
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**34 930**	**35 565**	**34 888**	**36 505**	**36 106**	**36 505**	**36 782**	**38 127**	**38 611**
Energy:										
Electricity (at least min.service level)		5 618	5 502	5 174	5 060	5 060	5 060	4 946	4 832	4 718
Electricity - prepaid (min.service level)		20 821	21 854	22 381	23 149	23 149	23 149	23 363	23 597	23 811
Minimum Service Level and Above sub-total		26 439	27 356	27 555	28 209	28 209	28 209	28 309	28 429	28 529
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**26 439**	**27 356**	**27 555**	**28 209**	**28 209**	**28 209**	**28 309**	**28 429**	**28 529**
Refuse:										
Removed at least once a week		34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
Minimum Service Level and Above sub-total		34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	**34 819**	**35 601**	**35 261**	**36 313**	**36 313**	**36 313**	**36 676**	**37 043**	**37 413**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		7 595	7 278	7 400	4 800	4 800	4 800	5 800	5 800	5 800
Sanitation (free minimum level service)		7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
Electricity/other energy (50kwh per household per month)		7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
Refuse (removed at least once a week)		7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		3 065	3 214	5 224	3 432	3 432	3 432	3 638	3 856	4 088
Sanitation (free sanitation service to **indigent households**)		5 253	6 729	9 814	7 330	7 330	7 330	7 770	8 236	8 730
Electricity/other energy (50kwh per **indigent** household per month)		5 513	7 509	7 509	8 077	8 077	8 077	8 562	9 076	9 620
Refuse (removed once a week **for indigent households**)		16 929	14 861	19 152	14 577	14 577	14 577	15 452	16 379	17 362
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		**30 760**	**32 314**	**41 699**	**33 417**	**33 417**	**33 417**	**35 422**	**37 547**	**39 800**
Highest level of free service provided per household										
Property rates (R value threshold)		220 000			300 000	300 000	300 000	350 000	350 000	350 000
Water (kilolitres per household per month)		6	6	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)		4	4	7	7	7	7	7	7	7
Sanitation (Rand per household per month)		132	138	148	155	155	155	164	174	185
Electricity (kwh per household per month)		50	50	50	70	70	70	70	70	70
Refuse (average litres per week)		210	210	210	210	210	210	210	210	210
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of**		–	–	–	77 069	77 069	77 069	82 617	87 575	92 829
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	3 412	3 412	3 412	4 379	4 642	4 921
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	2 932	2 932	2 932	3 755	3 981	4 219
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	2 308	2 308	2 308	3 104	3 290	3 487
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		**–**	**–**	**–**	**85 721**	**85 721**	**85 721**	**93 856**	**99 487**	**105 456**

References

1. Include services provided by another entity; e.g. Eskom

2. Stand distance <= 200m from dwelling

3. Stand distance > 200m from dwelling

4. Borehole, spring, rain-water tank etc.

5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)

6. Include value of subsidy provided by municipality above provincial subsidy level

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)

8. Must reflect the cost to the municipality of providing the Free Basic Service

9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

WC032 Overstrand - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:										
Non-exchange revenue by source										
Property rates	6									
Total Property Rates		280 176	297 101	339 596	361 957	367 000	367 000	383 977	407 016	431 437
less Revenue Foregone ***(exemptions, reductions and rebates and***		–	–	–	–	–	–	–	–	–
Net Property Rates		**280 176**	**297 101**	**339 596**	**361 957**	**367 000**	**367 000**	**383 977**	**407 016**	**431 437**
Exchange revenue service charges										
Service charges - Electricity	6									
Total Service charges - Electricity		518 304	503 509	615 226	644 825	687 077	687 077	754 102	800 229	848 243
less Revenue Foregone ***(in excess of 50 kwh per indigent household per***		–	–	–	–	–	–	–	–	–
month)		5 513	7 509	7 509	8 077	8 077	8 077	8 562	9 076	9 620
Net Service charges - Electricity		**512 791**	**495 999**	**607 716**	**636 747**	**679 000**	**679 000**	**745 540**	**791 153**	**838 623**
Service charges - Water	6									
Total Service charges - Water		145 550	161 284	187 506	180 150	200 432	200 432	212 747	224 882	238 375
less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per***		–	–	–	–	–	–	–	–	–
month)		3 065	3 214	5 224	3 432	3 432	3 432	3 638	3 856	4 088
Net Service charges - Water		**142 484**	**158 070**	**182 282**	**176 718**	**197 000**	**197 000**	**209 109**	**221 026**	**234 288**
Service charges - Waste Water Management										
Total Service charges - Waste Water Management		98 489	107 385	124 007	125 809	133 930	133 930	137 303	149 216	158 169
less Revenue Foregone ***(in excess of free sanitation service to indigent***		–	–	–	–	–	–	–	–	–
households)		5 253	6 729	9 814	7 330	7 330	7 330	7 770	8 236	8 730
Net Service charges - Waste Water Management		**93 237**	**100 655**	**114 193**	**118 479**	**126 600**	**126 600**	**129 533**	**140 980**	**149 439**
Service charges - Waste Management	6									
Total refuse removal revenue		93 894	100 785	116 883	123 523	123 523	123 523	130 896	138 931	147 267
Total landfill revenue		–	–	–	–	–	–	–	–	–
less Revenue Foregone ***(in excess of one removal a week to indigent***		–	–	–	–	–	–	–	–	–
households)		16 929	14 861	19 152	14 577	14 577	14 577	15 452	16 379	17 362
Net Service charges - Waste Management		**76 964**	**85 923**	**97 731**	**108 946**	**108 946**	**108 946**	**115 444**	**122 552**	**129 905**
EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	281 218	295 585	321 972	365 690	380 927	380 927	394 749	414 129	434 015
Pension and UIF Contributions		49 835	47 755	56 004	67 580	58 433	58 433	62 923	64 821	68 004
Medical Aid Contributions		14 510	15 638	16 959	19 652	17 925	17 925	19 278	19 691	20 659
Overtime		35 197	42 829	43 751	35 012	41 624	41 624	42 318	47 268	49 631
Performance Bonus		20 628	21 923	23 469	27 721	23 988	23 988	25 974	26 564	27 861
Motor Vehicle Allowance		8 136	7 976	7 726	8 869	7 736	7 736	8 438	8 849	9 283

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cellphone Allowance		2 185	2 155	2 492	2 586	2 467	2 467	2 647	2 770	2 895
Housing Allowances		1 707	1 774	1 825	1 996	1 967	1 967	2 116	2 214	2 323
Other benefits and allowances		19 421	29 364	25 261	23 219	25 813	25 813	26 329	27 652	29 026
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		3 689	3 283	4 010	4 604	4 604	4 604	4 831	4 144	4 310
Post-retirement benefit obligations	4	12 613	7 079	13 780	22 636	22 636	22 636	23 841	18 241	19 043
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		3 575	3 796	4 103	4 367	3 990	3 990	4 295	4 513	4 737
Acting and post related allowance		2 074	1 781	1 334	2 329	1 070	1 070	1 101	1 158	1 215
In kind benefits		–	–	–	–	–	–	–	–	–
sub-total	5	**454 787**	**480 939**	**522 688**	**586 260**	**593 181**	**593 181**	**618 840**	**642 014**	**672 999**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–
Total Employee related costs	1	**454 787**	**480 939**	**522 688**	**586 260**	**593 181**	**593 181**	**618 840**	**642 014**	**672 999**
Depreciation and amortisation										
Depreciation of Property, Plant & Equipment		141 928	146 163	149 263	158 170	158 170	158 170	166 921	176 298	186 285
Lease amortisation		290	253	708	271	271	271	290	311	332
Capital asset impairment		6 101	1 904	3 819	–	–	–	–	–	–
Total Depreciation and amortisation	1	**148 319**	**148 321**	**153 790**	**158 441**	**158 441**	**158 441**	**167 211**	**176 609**	**186 617**
Bulk purchases - electricity										
Electricity Bulk Purchases		351 600	346 418	444 223	484 477	499 605	499 605	556 160	585 970	622 242
Total bulk purchases	1	**351 600**	**346 418**	**444 223**	**484 477**	**499 605**	**499 605**	**556 160**	**585 970**	**622 242**
Transfers and grants										
Cash transfers and grants		12 813	14 786	16 512	17 417	16 717	16 717	16 770	17 487	18 128
Non-cash transfers and grants		–	1 300	–	–	–	–	–	–	–
Total transfers and grants	1	**12 813**	**16 086**	**16 512**	**17 417**	**16 717**	**16 717**	**16 770**	**17 487**	**18 128**
Contracted services										
Outsourced Services		104 229	125 768	144 038	154 567	162 514	162 514	177 462	188 490	199 717
Consultants and Professional Services		32 365	38 390	33 142	40 437	38 460	38 460	40 842	39 303	49 039
Contractors		100 622	92 930	116 090	121 344	141 476	141 476	138 341	148 157	151 906
sub-total	1	**237 215**	**257 088**	**293 270**	**316 348**	**342 450**	**342 450**	**356 644**	**375 949**	**400 663**
Operational Costs										
Collection costs		5 363	4 915	5 787	7 809	7 809	7 809	9 610	10 187	10 798
Contributions to 'other' provisions		13 315	13 315	1 140	15 629	15 629	15 629	10 575	7 707	8 798
Audit fees		3 810	5 257	4 609	5 500	6 030	6 030	5 775	6 065	6 370
Other Operational Costs	3									
Operating Leases		96	136	97	287	282	282	8 370	8 850	9 361
Operational Cost		93 661	118 486	170 216	163 121	159 894	159 894	130 209	109 401	94 812
Statutory Payments other than Income Taxes		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Operational Costs	1	**116 245**	**142 111**	**181 848**	**192 346**	**189 643**	**189 643**	**164 539**	**142 210**	**130 139**
Repairs and Maintenance by Expenditure Item	8									
Employee related costs		113 771	116 569	122 183	132 398	140 089	140 089	149 107	157 123	164 901
Inventory Consumed (Project Maintenance)		22 089	23 186	28 196	25 845	22 170	22 170	27 014	31 091	35 253
Contracted Services		99 098	97 410	114 352	123 054	140 357	140 357	125 509	133 261	140 675
Other Expenditure		10 428	12 340	15 734	14 477	15 152	15 152	17 189	16 941	17 645
Total Repairs and Maintenance Expenditure	9	245 386	249 505	280 465	295 774	317 767	317 767	318 818	338 416	358 473
Inventory Consumed										
Inventory Consumed - Water		–	–	–	9 460	9 460	9 460	9 697	9 939	10 188
Inventory Consumed - Other		14 310	20 373	16 158	15 903	15 903	15 903	15 903	15 903	15 903
Total Inventory Consumed & Other Material		**14 310**	**20 373**	**16 158**	**25 364**	**25 364**	**25 364**	**25 600**	**25 843**	**26 091**

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC032 Overstrand - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - Municipal Council	Vote 2 - Office of the Municipal Manager	Vote 3 - Corporate Services	Vote 4 - Financial Services	Vote 5 - Infrastructure Services	Vote 6 - Community Services	Vote 7 - Municipal Public Safety	Vote 8 - Planning and Development	Vote 9 - Costing Services	Vote 10 - Main Ledger Services	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																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	1 000	744 540	–	–	–	–	–	–	–	–	–	–	**745 540**
Service charges - Water		–	–	–	12	209 097	–	–	–	–	–	–	–	–	–	–	**209 109**
Service charges - Waste Water Management		–	–	–	–	129 533	–	0	–	–	–	–	–	–	–	–	**129 533**
Service charges - Waste Management		–	–	–	–	115 444	–	–	–	–	–	–	–	–	–	–	**115 444**
Sale of Goods and Rendering of Services		–	15	270	1 122	42 796	8 791	115	10 617	–	–	–	–	–	–	–	**63 725**
Agency services		–	–	–	–	–	0	7 500	–	–	–	–	–	–	–	–	**7 500**
Interest		–	–	–	0	–	–	–	–	–	–	–	–	–	–	–	**0**
Interest earned from Receivables		–	–	–	12 500	–	0	–	–	–	–	–	–	–	–	–	**12 500**
Interest earned from Current and Non Current Assets		–	–	–	55 000	–	–	–	–	–	–	–	–	–	–	–	**55 000**
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land		–	450	–	–	–	2	–	0	–	–	–	–	–	–	–	**452**
Rental from Fixed Assets		–	–	–	–	–	7 543	–	0	–	–	–	–	–	–	–	**7 544**
Licence and permits		–	50	–	–	–	500	230	–	–	–	–	–	–	–	–	**780**
Special rating levies		–		–	15 420	–			–	–	–	–	–	–	–	–	**15 420**
Operational Revenue		15	–	1 004	1 152	2 450	15	880	37	–	–	–	–	–	–	–	**5 554**
Non-Exchange Revenue																	
Property rates		–	–	–	383 977	–	–	–	–	–	–	–	–	–	–	–	**383 977**
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits		0	–	–	0	560	18	51 120	838	–	–	–	–	–	–	–	**52 537**
Licences or permits		–	–	–	–	–	–	2 000	–	–	–	–	–	–	–	–	**2 000**
Transfer and subsidies - Operational		78 893	–	–	2 472	100 715	8 997	9 167	5 713	–	–	–	–	–	–	–	**205 957**
Interest		–	–	–	2 300	–	–	–	–	–	–	–	–	–	–	–	**2 300**
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Service charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other Gains		–	–	–	2 711	–	–	–	289	–	–	–	–	–	–	–	**3 000**
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contributions		**78 908**	**515**	**1 274**	**477 666**	**1 345 136**	**25 867**	**71 012**	**17 494**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 017 871**
Expenditure																	
Employee related costs		29 153	26 821	47 085	72 159	156 010	119 052	116 307	52 251	–	–	–	–	–	–	–	**618 840**
Remuneration of councillors		14 012	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**14 012**
Bulk purchases - electricity		–	–	–	–	556 160	–	–	–	–	–	–	–	–	–	–	**556 160**
Inventory consumed		30	220	2 693	2 068	41 999	14 569	12 958	1 630	–	–	–	–	–	–	–	**76 168**
Debt impairment		–	–	–	6 885	19 238	–	44 588	127	–	–	–	–	–	–	–	**70 838**
Depreciation and amortisation		1	55	2 042	1 573	138 848	22 224	2 139	262	–	–	–	–	–	–	–	**167 143**
Interest		–	–	–	–	51 227	–	–	–	–	–	–	–	–	–	–	**51 227**
Contracted services		181	4 345	6 474	33 713	237 515	42 410	18 138	13 870	–	–	–	–	–	–	–	**356 644**
Transfers and subsidies		1 350	–	–	15 420	–	–	–	–	–	–	–	–	–	–	–	**16 770**
Irrecoverable debts written off		–	–	–	981	18 853	–	–	166	–	–	–	–	–	–	–	**20 000**
Operational costs		10 789	2 260	24 295	38 669	73 671	4 860	7 426	2 569	–	–	–	–	–	–	–	**164 539**
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure		**55 516**	**33 702**	**82 589**	**171 468**	**1 293 520**	**203 116**	**201 555**	**70 875**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2 112 340**
Surplus/(Deficit)		**23 391**	**(33 187)**	**(81 315)**	**306 198**	**51 616**	**(177 249)**	**(130 542)**	**(53 381)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(94 469)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	**74 477**	**27 072**	–	–	–	–	–	–	–	–	–	**101 549**
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**–**
Income Tax		**23 391**	**(33 187)**	**(81 315)**	**306 198**	**126 093**	**(150 177)**	**(130 542)**	**(53 381)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**7 080**

WC032 Overstrand - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSETS										
Trade and other receivables from exchange transactions										
Electricity		32 657	40 919	57 672	63 977	84 122	84 122	91 282	99 239	108 024
Water		27 720	32 760	47 065	29 386	38 414	38 414	32 955	28 649	24 571
Waste		12 784	16 166	22 663	9 746	20 819	20 819	20 882	21 068	21 380
Waste Water		17 140	21 258	28 887	15 299	26 674	26 674	26 887	27 298	27 854
Other trade receivables from exchange transactions		35 654	37 081	55 083	11 304	17 304	17 304	20 473	19 686	18 937
Gross: Trade and other receivables from exchange transactions		**125 954**	**148 184**	**211 370**	**129 712**	**187 333**	**187 333**	**192 479**	**195 939**	**200 766**
Less: Impairment for debt		**(29 532)**	**(38 107)**	**(57 772)**	**(52 965)**	**(63 351)**	**(63 351)**	**(81 827)**	**(102 266)**	**(123 727)**
Impairment for Electricity		(10 450)	(13 688)	(21 151)	(15 905)	(19 745)	(19 745)	(26 943)	(34 501)	(42 437)
Impairment for Water		(9 087)	(11 167)	(17 261)	(10 182)	(12 648)	(12 648)	(17 272)	(22 127)	(27 224)
Impairment for Waste		(4 089)	(5 692)	(8 312)	(9 303)	(11 205)	(11 205)	(14 768)	(18 510)	(22 439)
Impairment for Waste Water		(5 452)	(7 186)	(10 594)	(9 303)	(11 359)	(11 359)	(15 213)	(19 259)	(23 507)
Impairment for other trade receivalbes from exchange transactions		(454)	(374)	(455)	(8 271)	(8 393)	(8 393)	(7 631)	(7 870)	(8 121)
Total net Trade and other receivables from Exchange Trx		**96 422**	**110 076**	**153 598**	**76 747**	**123 982**	**123 982**	**110 653**	**93 673**	**77 038**
-										
Receivables from non-exchange transactions										
Property rates		37 188	41 355	47 159	43 897	47 219	47 219	52 843	58 516	64 567
Less: Impairment of Property rates		(11 359)	(14 012)	(17 295)	(14 660)	(18 280)	(18 280)	(25 064)	(32 187)	(39 666)
Net Property rates		**25 829**	**27 342**	**29 864**	**29 237**	**28 939**	**28 939**	**27 779**	**26 329**	**24 901**
Other receivables from non-exchange transactions		96 819	141 267	108 977	162 421	169 992	169 992	173 985	217 865	264 745
Impairment for other receivalbes from non-exchange transactions		(69 970)	(118 130)	(85 882)	(157 827)	(157 827)	(157 827)	(166 187)	(212 933)	(262 016)
Net other receivables from non-exchange transactions		**26 848**	**23 137**	**23 095**	**4 595**	**12 166**	**12 166**	**7 798**	**4 932**	**2 729**
Total net Receivables from non-exchange transactions		**52 678**	**50 479**	**52 959**	**33 832**	**41 105**	**41 105**	**35 577**	**31 261**	**27 630**
Inventory										
Water										
Opening Balance		206	**248**	**314**	**253**	**253**	**253**	302	**370**	**409**
System Input Volume		**42**	**66**	**54**	**11 973**	**11 973**	**11 973**	**12 272**	**12 579**	**12 893**
Water Treatment Works		42	66	54	(1)	(1)	(1)	(1)	(1)	(1)
Bulk Purchases		–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	11 974	11 974	11 974	12 273	12 580	12 894
Authorised Consumption	6	–	–	–	**(9 460)**	**(9 460)**	**(9 460)**	**(9 697)**	**(9 939)**	**(10 188)**
Billed Authorised Consumption		–	–	–	**(9 254)**	**(9 254)**	**(9 254)**	**(9 485)**	**(9 722)**	**(9 965)**
Billed Metered Consumption		–	–	–	**(9 254)**	**(9 254)**	**(9 254)**	**(9 485)**	**(9 722)**	**(9 965)**
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	(9 254)	(9 254)	(9 254)	(9 485)	(9 722)	(9 965)
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	**(207)**	**(207)**	**(207)**	**(212)**	**(217)**	**(223)**
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	(207)	(207)	(207)	(212)	(217)	(223)
Water Losses		–	–	–	**(2 463)**	**(2 463)**	**(2 463)**	**(2 506)**	**(2 601)**	**(2 677)**
Apparent losses		–	–	–	**(2 513)**	**(2 513)**	**(2 513)**	**(2 576)**	**(2 641)**	**(2 707)**
Unauthorised Consumption		–	–	–	(2 513)	(2 513)	(2 513)	(2 576)	(2 641)	(2 707)
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–
Real losses		–	–	–	**50**	**50**	**50**	**70**	**40**	**30**
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Met		–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	50	50	50	70	40	30
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	**(2 670)**	**(2 670)**	**(2 670)**	**(2 718)**	**(2 818)**	**(2 899)**
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance Water		**248**	**314**	**368**	**302**	**302**	**302**	**370**	**409**	**438**
Agricultural										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–
Consumables										
Standard Rated										
Opening Balance		9 374	**8 918**	**10 113**	**8 284**	**8 284**	**8 284**	8 381	**14 498**	**14 594**
Acquisitions		13 854	21 568	20 564	16 000	16 000	16 000	21 600	16 000	16 000
Issues	7	(14 310)	(20 373)	(16 158)	(15 903)	(15 903)	(15 903)	(15 903)	(15 903)	(15 903)
Adjustments	8	–	–	–	–	–	–	420	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**8 918**	**10 113**	**14 519**	**8 381**	**8 381**	**8 381**	**14 498**	**14 594**	**14 691**
Zero Rated										
Opening Balance		–	–	–	–	–	–	–	–	–

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–
Finished Goods										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–
Materials and Supplies										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		–	–	–	–	–	–	–	–	–
Work-in-progress										
Opening Balance		–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–
Housing Stock										
Opening Balance		3 157	**1 766**	**1 167**	**2 517**	**2 517**	**2 517**	820	**720**	**620**
Acquisitions		273	–	–	–	–	–	–	–	–
Transfers		32 972	(67)	(343)	–	–	–	(100)	(100)	(100)
Sales		(34 635)	(531)	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		**1 766**	**1 167**	**824**	**2 517**	**2 517**	**2 517**	**720**	**620**	**520**
Land										
Opening Balance		–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**10 932**	**11 594**	**15 711**	**11 199**	**11 199**	**11 199**	**15 588**	**15 624**	**15 649**
Property, plant and equipment (PPE)										
PPE at cost/valuation (excl. finance leases)		6 291 976	6 465 649	6 648 434	6 790 595	6 829 042	6 829 042	7 129 209	7 276 252	7 408 627
Leases recognised as PPE	3	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation		(2 658 488)	(2 791 307)	(2 934 747)	(2 910 483)	(2 910 483)	(2 910 483)	(3 257 837)	(3 434 067)	(3 620 285)
Total Property, plant and equipment (PPE)	2	**3 633 488**	**3 674 341**	**3 713 687**	**3 880 112**	**3 918 559**	**3 918 559**	**3 871 372**	**3 842 185**	**3 788 342**
LIABILITIES										
Current liabilities - Financial liabilities										
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		50 494	57 949	50 444	154 566	154 566	154 566	61 383	72 116	80 828
Total Current liabilities - Financial liabilities		**50 494**	**57 949**	**50 444**	**154 566**	**154 566**	**154 566**	**61 383**	**72 116**	**80 828**
Trade and other payables										
Trade and other payables from exchange transactions		120 787	127 465	133 784	158 403	158 403	158 403	133 297	133 582	133 874
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional		26 309	6 206	5 342	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–
VAT		–	–	–	3 365	3 365	3 365	6 076	8 958	12 013
Total Trade and other payables	2	**147 096**	**133 672**	**139 126**	**161 768**	**161 768**	**161 768**	**139 373**	**142 539**	**145 887**
Non current liabilities - Financial liabilities										
Borrowing	4	429 906	421 957	421 513	331 786	331 786	331 786	360 476	358 360	357 532
Other financial liabilities		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**429 906**	**421 957**	**421 513**	**331 786**	**331 786**	**331 786**	**360 476**	**358 360**	**357 532**
Non current liabilities - Long Term portion of trade payables										
Elelctricty Bulk Purchases		–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–
Provisions										

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Retirement benefits		–	–	–	–	–	–	–	–	–
List other major provision items										
Refuse landfill site rehabilitation		137 226	150 133	151 340	165 880	165 880	165 880	162 088	160 554	159 649
Other		19 799	20 707	21 179	22 360	22 360	22 360	24 841	25 827	26 853
Total Provisions		**157 026**	**170 841**	**172 518**	**188 240**	**188 240**	**188 240**	**186 928**	**186 381**	**186 502**
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance		3 698 334	3 720 952	3 829 562	3 998 825	3 974 631	3 974 631	4 059 867	4 085 404	4 109 416
GRAP adjustments		1 671	(1 078)	–	–	–	–	–	–	–
Restated balance		3 700 005	3 719 873	3 829 562	3 998 825	3 974 631	3 974 631	4 059 867	4 085 404	4 109 416
Surplus/(Deficit)		20 390	111 298	129 040	(41 415)	(3 557)	(3 557)	7 080	12 272	(16 560)
Transfers to/from Reserves		(0)	(0)	(0)	10 119	105 122	105 122	18 457	11 741	11 883
Depreciation offsets		–	–	–	–	–	–	–	–	–
Other adjustments		557	(1 609)	–	10	10	10	–	–	–
Accumulated Surplus/(Deficit)	1	**3 720 953**	**3 829 562**	**3 958 602**	**3 967 539**	**4 076 207**	**4 076 207**	**4 085 404**	**4 109 416**	**4 104 739**
Reserves										
Housing Development Fund		3 228	3 228	3 228	3 230	3 230	3 230	3 231	3 232	3 233
Capital replacement		–	–	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–
Total Reserves	2	**3 228**	**3 228**	**3 228**	**3 230**	**3 230**	**3 230**	**3 231**	**3 232**	**3 233**
TOTAL COMMUNITY WEALTH/EQUITY	2	**3 724 180**	**3 832 790**	**3 961 830**	**3 970 769**	**4 079 436**	**4 079 436**	**4 088 634**	**4 112 648**	**4 107 972**

WC032 Overstrand - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1		393 138	462 263	564 280	534 699	546 469	546 469	558 698	590 604	624 556
The provision and maintenance of	Basic Service Delivery	2		936 098	1 002 939	1 121 669	1 160 336	1 245 766	1 245 766	1 344 840	1 435 825	1 489 571
The encouragement of structured	Good Governance	3										
The creation and maintenance of	Safe and Healthy Environment	4		73 510	100 266	20 796	95 510	107 360	107 360	123 123	99 582	109 655
The promotion of tourism,	Economic Development and	5		115 685	116 248	175 096	112 250	137 908	137 908	92 760	56 062	32 335
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**1 518 431**	**1 681 715**	**1 881 841**	**1 902 794**	**2 037 502**	**2 037 502**	**2 119 420**	**2 182 074**	**2 256 118**

WC032 Overstrand - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1		296 466	279 682	290 570	246 423	238 128	238 128	239 756	237 736	255 515
The provision and maintenance of	Basic Service Delivery	2		767 390	810 879	958 821	1 120 638	1 196 161	1 196 161	1 259 762	1 315 596	1 388 858
The encouragement of structured	Good Governance	3		374	393	256	758	758	758			
The creation and maintenance of a	Safe and Healthy Environment	4		200 470	237 750	186 507	261 888	292 708	292 708	317 594	337 855	352 851
The promotion of tourism,	Economic Development and Social	5		232 784	243 322	316 647	314 501	315 079	315 079	295 229	278 615	275 454
economic and social development	uplitment											
Allocations to other priorities												
Total Expenditure			1	**1 497 483**	**1 572 027**	**1 752 801**	**1 944 209**	**2 042 834**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**

WC032 Overstrand - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The provision of democratic,	Good Governance	1		3 761	2 228	6 967	3 490	3 455	3 455	3 500		
The provision and maintenance of	Basic Service Delivery	2		113 677	125 737	125 525	145 151	155 335	155 335	161 872	122 643	104 983
The development of structured	Good Governance	3								3 500		
The creation and maintenance of a	Safe and Healthy Environment	4		14 504	12 215	9 422	19 582	25 510	25 510	47 178	2 000	9 392
The provision of tourism,	Economic Development and Social	5		60 435	49 141	51 604	16 406	38 919	38 919	42 296	22 400	18 000
economic and social development	upliftment											
Allocations to other priorities			3									
Total Capital Expenditure			1	**192 377**	**189 321**	**193 518**	**184 628**	**223 219**	**223 219**	**258 346**	**147 043**	**132 375**

WC032 Overstrand - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Council and Municipal Municipal										
Office of the Municipal Manager										
Municipal Manager										
Submit four progress reports on the revision of the top 10 risks as a corrective action to the Top Management Team (1 previous financial year & 3 current financial year)	Number of progress reports submitted	4	3	4	4	4	4	4	4	4
Sign section 56 performance agreements with all directors by the end of July 2024	Number of agreements signed	6	5	5	5	5	5	3	6	6
Monitor the implementation of the action plan developed to address all the issues raised in the management letter of the Auditor General and submit three progress reports to Executive Mayor	Number of progress reports monitored and submitted to Executive Mayor	4	3	4	4	4	4	4	4	4
Bi-annual formal performance appraisals of the section 56 appointees for the previous financial period April to June 2024 to be completed by Sept 2024 and the current period October to December 2024 to be completed by February 2025	Number of appraisals	12	11	9	10	10	10	6	12	12
Draft the annual report and submit to the Auditor-General by end August 2024	Draft Annual Report submitted	1	1	1	1	1	1	1	1	1
Percentage of a municipality's capital budget actually spent on capital projects identified for the financial year in terms of the municipality's IDP {(Actual amount spent on projects as identified for the year in the IDP/Total amount budgeted on capital projects)X100} (MPPMR Reg 10 (c))	% of the capital budget spent	80.9%	89.2%	89.91%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Ward committee meetings held to facilitate consistent and regular communication with residents	No of ward committee meetings per ward per annum	83	112	70	56	56	56	70	70	70
Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	no target	1	1	1	1	1	1	1	1
Submit the Final MTREF Budget by the end of May	Final Budget submitted	no target	1	1	1	1	1	1	1	1
Develop a Tourism strategy to be approved by the Executive Mayor by 30 June 2023	Approved tourism strategy	no target	1	0	0	0	0	0	0	0
Implementation of the Business Service request portal on Collaborator by 30 March 2023	Functional Business service request portal	no target	1	0	0	0	0	0	0	0
Communication strategy approved by the Executive Mayor by 30 June 2023	Approved Communication strategy	no target	1	0	0	0	0	0	0	0
Approved Communication strategy										
Corporate Services										
Director: Corporate Services										
Human Resources										
92% of the approved and funded organogram filled {(actual number of posts filled dived by the funded posts budgeted) x100}	% filled	91.4%	91.0%	90.50%	92.0%	92.0%	92.0%	92.0%	92.0%	92.0%
The percentage of a municipality's budget (training budget) actually spent on implementing its workplace skills plan (MPPMR Reg 10 (f))	% of the training budget spent on implementation of the WSP	98.7%	99.99%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan (MPPMR Reg 10 (e))	The number of people from EE target groups employed	70	69	67	75	75	75	75	75	75
Community Services										
Director: Community Services										
Operational Conditional Grant										
100% of the operational conditional grant (Libraries, CDW) spent (Actual expenditure divided by the total grant received)	% of total conditional operational grants spent (Libraries, CDW)	100.0%	92.29%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Refuse removal										
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of formal households for which refuse is removed at least once a week	34 819	35 601	36 662	36 313	36 313	36 313	36 676	37 043	37 413
Provision of refuse removal, refuse dumps and solid waste disposal to all informal households at least once a week (MPPMR Reg 10 (a))	Number of weekly removal of refuse in informal households (once per week = 52 weeks per annum)	52	52	52	52	52	52	52	52	52
Infrastructure Services										
Chief Engineer: Infrastructure Services										
Roads maintenance										
m² of roads patched and resealed according to approved Pavement Management System within available budget	m² of roads patched and resealed	94 665	77 662	128 419	110 000	110 000	110 000	120 000	130 000	130 000
Water treatment										
Quality of effluent comply 75% with license and/or general limit in terms of the Water Act (Act 36 of 1998)	% compliance	80.1%	75.5%	77.81%	75.0%	75.0%	75.0%	75.0%	75.0%	75.0%

Quality of potable water comply 95% with SANS 241	% compliance with SANS 241	97.83%	96.99%	97.03%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Limit unaccounted water to less than 26% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)}	% of water unaccounted for	24.04%	24.48%	30.59%	25.0%	25.0%	25.0%	32.0%	32.0%	32.0%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	1	1	1	1	1	1	1	1	1
Electricity										
Limit electricity losses to 7.5% or less {(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased and/or Generated) × 100}	% of electricity unaccounted for	7.2%	6.4%	7.61%	7.5%	7.5%	7.5%	7.65%	7.5%	7.5%
Provision of Electricity: Number of metered electrical connections in formal areas (Eskom Areas excluded) (Definition: Refers to residential households (RE) and pensioners (PR) as per Finance departments billed households) (MPPMR Reg 10 (a))	Number of formal households that meet agreed service standards	22 475	23 163	22 500	22 500	22 500	22 500	23 500	23 500	23 500
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100.0%	100.0%	86.57%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water provision										
Provision of cleaned piped water to all formal households within 200 m from households (MPPMR Reg 10 (a))	No of formal households that meet agreed service standards for piped water	30 990	31 829	32 887	32 466	32 466	32 466	32 888	33 217	33 549
Provision of water to informal households (excluding invaded state owned land and private land) based on the standard of 1 water point to 25 households (MPPMR Reg 10 (a))	The number of taps installed in relation to the number of informal households (excluding invaded state owned land and private land)	464	658	718	262	262	262	262	262	262
Provision of water to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of taps installed for informal households on invaded land with available funding	82	99	81	80	80	80	80	80	80
Sanitation provision										
Provision of sanitation services to formal residential households (A household is a residenntial unit being billed for the particular services rendered by way of the financial system (SAMRAS)	No of formal residential households which are billed for sewerage in accordance to the SAMRAS financial system	31 394	32 323	33 539	32 969	32 969	32 969	33 562	33 898	34 237
The provision of sanitation services to informal households (excluding invaded state owned land and private land) based on the standard of 1 toilette to 5 households (MPPMR Reg 10 (a))	The number of toilets provided in relation to the number of informal households (excluding invaded state owned land and private land)	983	1 107	1 112	785	785	785	785	785	785
The provision of sanitation services to informal households on invaded land with available funding ("Land Invasion" refers to the illegal occupation of land, with the intention of establishing dwellings / a settlement upon it. An invasion may be by one individual or by hundreds of households).	The number of toilets provided for informal households on invaded land with available funding	143	171	133	105	105	105	105	105	105
Municipal Public Safety										
Director: Municipal Public Safety										
Municipal Public Safety										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	123	132	164	130	130	130	150	150	150
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, excluding the fine impairment amount)	R-value of public safety collected income (excluding fines impairment amount)	15 882 634	17 614 623	20 313 411	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000
Review Community Safety Plan in three year cycle by end of June 2025 in conjuction with the Department of Community Safety	Plan reviewed			no target	1	1	1	0	0	0
Disaster and Fire Management										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	1	1	1	1	1	1	1	1	1
Financial Services										
Chief Financial Officer (CFO)										
Finance										
Financial viability measured in terms of the available cash to cover fixed operating expenditure ((Available cash+ investments)/ Monthly fixed operating expenditure) (MPPMR Reg 10 (g))	Ratio achieved	5.73	5.70	5.75	4.6	4.6	4.6	4.6	4.6	4.6
Financial viability measured in terms of the municipality's ability to meet it's service debt obligations ((Total operating revenue-operating grants received)/debt service payments due within the year) (MPPR Reg 10 (g))	Ratio achieved	27.78	28.63	32.45	16.00	16.00	16.00	16.00	16.00	16.00
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	11.4%	13.61%	15.17%	11.0%	11.0%	11.0%	14.0%	14.0%	14.0%

Submit a reviewed long term financial plan to the CFO by the end of October 2024	Reviewed long term financial plan submitted	1	1	1	1	1	1	1	1	1
Financial statements submitted to the Auditor General by end August 2023	Financial statements submitted	1	1	1	1	1	1	1	1	1
Provision of free basic electricity, refuse removal, sanitation and water in terms of the equitable share requirements (MPPMR Reg 10 (b))	Number of indgent households	7 367	1 491	4 715	4 800	4 800	4 800	5 800	5 800	5 800
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98.98%	98.96%	96.13%	98.0%	98.0%	98.0%	98.0%	98.0%	98.0%
Report monthly to the MM on the status of 30/60/90 days debtor payments	Number of reports submitted	new kpi	new kpi	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%	1200.0%
Planning and Development										
Director: Planning and Development										
Local Economic Development										
Support 180 SMME's in terms of the SMME Development Programme by 30 June	Number of SMME's supported	134	185	185	180	180	180	180	180	180
EPWP										
The number of job opportunities created through the EPWP programme and as per set targets (business plan as per grant agreement - FTE's, translates to 1079 work opportunities)	Number of temporary jobs created	837	1 059	902	1 079	1 079	1 079	900	900	900
And so on for the rest of the Votes										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC032 Overstrand - Entities measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Bi-annual formal performance appraisals of the section										
Entity 3 - (name of entity)										
Bi-annual formal performance appraisals of the section										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC032 Overstrand - Supporting Table SA8 Performance indicators and bencl 2021/22 2022/23 2023/24 2024/25

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.8%	6.3%	6.1%	5.2%	4.9%	4.9%	9.7%	4.9%	5.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	7.1%	6.4%	6.0%	5.5%	5.2%	5.2%	10.2%	5.0%	5.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	139.8%	118.5%	392.3%	249.2%	150.4%	150.4%	178.4%	0.0%	0.0%
Safety of Capital										
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.6	2.7	2.9	1.9	2.1	2.1	2.9	2.9	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.6	2.7	2.9	1.9	2.1	2.1	2.9	2.9	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	2.3	2.5	2.7	1.7	1.8	1.8	2.6	2.6	2.7
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	99.0%	99.0%	96.1%	98.0%	98.0%	98.0%	98.5%	98.5%	98.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		121.9%	119.9%	111.7%	121.6%	121.1%	121.1%	125.6%	128.1%	129.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.5%	14.7%	14.0%	10.7%	10.5%	10.5%	11.0%	10.4%	9.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))	98.2%	99.0%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		19.6%	19.7%	19.8%	24.0%	23.4%	23.4%	18.4%	16.1%	14.6%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	18 502 897	11 109 039	11 855 448	14 834 382	14 834 382	14 834 382	14 734 382	14 634 382	14 634 382
	Total Volume Losses (kW) non technical		3 163 602	6 164 599						
	Total Cost of Losses (Rand '000)	19 835 602	16 846 054	24 800 795	20 484 237	20 484 237	20 484 237	23 315 792	24 547 004	24 547 004
	% Volume (units purchased and generated less units sold)/units purchased and generated	7.20%	6.43%	7.60%	6.49%	6.49%	6.49%	5.88%	5.87%	5.87%
Water Volumes :System input	Bulk Purchase									
	Water treatment works									
	Natural sources									
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 768 177	1 840 996	1 662 086	1 761 812	1 761 812	1 761 812	1 691 812	1 641 812	1 641 812

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Total Cost of Losses (Rand '000)	3 062 156	4 637 635	3 245 885	4 404 529	4 404 529	4 404 529	4 229 529	4 104 529	4104528.91
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.04%	24.47%	24.00%	25.04%	25.04%	25.04%	24.75%	24.30%	24.30%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.8%	31.0%	29.6%	31.9%	30.5%	30.5%	30.7%	30.5%	30.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.5%	31.8%	30.3%	32.7%	31.2%	31.2%	31.4%	31.2%	31.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	17.2%	16.1%	15.9%	16.1%	16.3%	16.3%	15.8%	16.1%	16.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	13.7%	12.7%	11.4%	11.3%	10.7%	10.7%	10.8%	10.5%	10.5%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	8.4%	8.2%	7.3%	4.1%	4.4%	4.4%	4.2%	3.7%	3.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.9	5.7	5.4	4.6	4.5	4.5	4.9	5.2	5.5

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days									
Monthly fixed operational expenditure	104 898	113 470	125 800	143 704	148 840	148 840	147 540	159 318	166 162
Fixed operational expenditure % assumption	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Own capex	35 775	42 197	12 745	26 085	43 209	43 209	50 460	–	–
Borrowing	50 000	50 000	50 000	65 000	65 000	65 000	90 000	70 000	80 000

WC032 Overstrand - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Demographics												
Population		0	55 735	74 547	80 432	111	132	135	137	140	142	145
Females aged 5 - 14		0	4 050	5 843	5 228	7	8	8	8	8	8	8
Males aged 5 - 14		0	4 055	5 894	5 278	7	8	8	8	8	8	8
Females aged 15 - 34		0	9 473	11 567	13 141	18	20	21	21	21	22	22
Males aged 15 - 34		0	9 520	11 230	13 648	19	20	20	21	21	21	22
Unemployment		0	5 165	8 099	4 237	6	27	25	25	26	26	26
Monthly household income (no. of households)	1, 12											
No income		0	2 214	2 551	3 251	3	7	7	7	7	7	8
R1 - R1 600		0	6 098	7 025	8 955	8	19	20	20	20	21	21
R1 601 - R3 200		0	3 766	4 339	5 530	5	12	12	12	12	13	13
R3 201 - R6 400		0	3 383	3 897	4 968	5	11	11	11	11	11	12
R6 401 - R12 800		0	2 306	2 657	3 386	3	7	7	8	8	8	8
R12 801 - R25 600		0	917	1 056	1 347	1	3	3	3	3	3	3
R25 601 - R51 200		0	209	241	307	0	1	1	1	1	1	1
R52 201 - R102 400		0	83	96	122	0	0	0	0	0	0	0
R102 401 - R204 800		0	44	51	65	0	0	0	0	0	0	0
R204 801 - R409 600		0	36	41	53	0	0	0	0	0	0	0
R409 601 - R819 200		0	–	–	–	–	–	–	–	–	–	–
> R819 200		0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13	0	9 393	10 821	9 393	12 947	29 565	30 074	30 615	31 166	31 727	32 298
	2	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)												
Number of people in municipal area		0	55 735	75 014	80 358	111	132	135	137	140	142	145
Number of poor people in municipal area		0										
Number of households in municipal area		0	19 056	21 953	27 983	26	60	61	62	63	64	66
Number of poor households in municipal area		0	–	–	–	–	–	–	–	–	–	–
Definition of poor household (R per month)		0	–	–	–	-	-	-	-	-	-	-
Housing statistics	3											
Formal		0	15 593	17 964	22 436	23 691	54 103	55 035	56 026	57 035	58 061	59 106
Informal		0	2	3	4	3 779	3 536	3 242	3 137	3 220	4 229	4 374
Total number of households			18 034	21 271	26 004	27 470	57 639	58 277	59 163	60 255	62 290	63 480
Dwellings provided by municipality	4	0	–	–	–	350	250	486	382	139		-
Dwellings provided by province/s		0	–	–	–	-	-	-	-	-	-	-

Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	350	250	486	382	139	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						4.5%	4.5%	5.3%	4.4%	4.3%	4.6%	4.4%
Interest rate - borrowing						9.8%	11.4%	10.5%	10.6%	10.5%	10.5%	10.5%
Interest rate - investment						4.8%	7.3%	9.0%	8.3%	7.4%	7.4%	7.4%
Remuneration increases						3.5%	4.9%	5.4%	6.0%	5.1%	5.0%	5.0%
Consumption growth (electricity)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Collection rates	7											
Property tax/service charges						99.4%	99.5%	100.0%	99.0%	99.0%	99.0%	99.0%
Rental of facilities & equipment						3.5%	4.9%	5.4%	6.0%	6.0%	6.0%	6.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						97.1%	97.1%	97.1%	98.7%	98.7%	98.7%	98.7%
Revenue from agency services						97.1%	97.1%	97.1%	97.1%	97.1%	97.1%	97.1%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	30 990	31 829	31 324	32 466	32 466	32 466	32 888	33 217	33 549
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	34 526	35 071	34 566	36 002	35 603	36 002	36 108	37 446	37 923
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 526**	**35 071**	**34 566**	**36 002**	**35 603**	**36 002**	**36 108**	**37 446**	**37 923**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	31 394	32 323	31 646	32 969	32 969	32 969	33 562	33 898	34 237
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
		Minimum Service Level and Above sub-total	34 930	35 565	34 888	36 505	36 106	36 505	36 782	38 127	38 611
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–

		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 930**	**35 565**	**34 888**	**36 505**	**36 106**	**36 505**	**36 782**	**38 127**	**38 611**
		Energy:									
		Electricity (at least min.service level)	5 618	5 502	5 174	5 060	5 060	5 060	4 946	4 832	4 718
		Electricity - prepaid (min.service level)	20 821	21 854	22 381	23 149	23 149	23 149	23 363	23 597	23 811
		Minimum Service Level and Above sub-total	26 439	27 356	27 555	28 209	28 209	28 209	28 309	28 429	28 529
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**26 439**	**27 356**	**27 555**	**28 209**	**28 209**	**28 209**	**28 309**	**28 429**	**28 529**
		Refuse:									
		Removed at least once a week	34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
		Minimum Service Level and Above sub-total	34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 819**	**35 601**	**35 261**	**36 313**	**36 313**	**36 313**	**36 676**	**37 043**	**37 413**

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	**Outcome**	**Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Budget Year 2025/26**	**Budget Year +1 2026/27**	**Budget Year +2 2027/28**
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	30 990	31 829	31 324	32 466	32 466	32 466	32 888	33 217	33 549
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	34 526	35 071	34 566	36 002	35 603	36 002	36 108	37 446	37 923
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 526**	**35 071**	**34 566**	**36 002**	**35 603**	**36 002**	**36 108**	**37 446**	**37 923**
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	31 394	32 323	31 646	32 969	32 969	32 969	33 562	33 898	34 237
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	3 536	3 242	3 242	3 536	3 137	3 536	3 220	4 229	4 374
		Minimum Service Level and Above sub-total	34 930	35 565	34 888	36 505	36 106	36 505	36 782	38 127	38 611
		Bucket toilet	–	–	–	–	–	–	–	–	–

		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 930**	**35 565**	**34 888**	**36 505**	**36 106**	**36 505**	**36 782**	**38 127**	**38 611**
		Energy:									
		Electricity (at least min.service level)	5 618	5 502	5 174	5 060	5 060	5 060	4 946	4 832	4 718
		Electricity - prepaid (min.service level)	20 821	21 854	22 381	23 149	23 149	23 149	23 363	23 597	23 811
		Minimum Service Level and Above sub-total	26 439	27 356	27 555	28 209	28 209	28 209	28 309	28 429	28 529
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**26 439**	**27 356**	**27 555**	**28 209**	**28 209**	**28 209**	**28 309**	**28 429**	**28 529**
		Refuse:									
		Removed at least once a week	34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
		Minimum Service Level and Above sub-total	34 819	35 601	35 261	36 313	36 313	36 313	36 676	37 043	37 413
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**34 819**	**35 601**	**35 261**	**36 313**	**36 313**	**36 313**	**36 676**	**37 043**	**37 413**

Municipal entity services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	**Outcome**	**Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Budget Year 2025/26**	**Budget Year +1 2026/27**	**Budget Year +2 2027/28**
		Household service targets (000)									
Name of municipal entity		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–
		Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
		Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–

		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									
Names of service providers		***Water:***									
		Piped water inside dwelling	–	–	–	–	–	–	–	–	–
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
	8	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)	–	–	–	–	–	–	–	–	–
		Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
		Chemical toilet	–	–	–	–	–	–	–	–	–

	Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
	Other toilet provisions (> min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Bucket toilet	–	–	–	–	–	–	–	–	–
	Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
	No toilet provisions	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***Energy:***									
	Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
	Other energy sources	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers	***Refuse:***									
	Removed at least once a week	–	–	–	–	–	–	–	–	–
	Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
	Using communal refuse dump	–	–	–	–	–	–	–	–	–
	Using own refuse dump	–	–	–	–	–	–	–	–	–
	Other rubbish disposal	–	–	–	–	–	–	–	–	–
	No rubbish disposal	–	–	–	–	–	–	–	–	–
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
	Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	5 512 648	7 509 180	7 509 180	8 077 306	8 077 308	8 077 308	8 561 946	9 075 663	9 620 203
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of	–	–	–	–	–	–	–	–	–

		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	3 065 494	3 214 472	5 223 960	3 432 240	3 432 240	3 432 240	3 638 174	3 856 465	4 087 853
		Number of HH receiving this type of FBS	7 595	7 278	7 400	4 800	4 800	4 800	5 800	5 800	5 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Water for informal settlements	–	–	–	–	–	–	–	–	–
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	5 252 736	6 729 408	9 813 720	7 330 176	7 330 176	7 330 176	7 769 987	8 236 186	8 730 357
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Other (Rands)	–	–	–	–	–	–	–	–	–
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–
		Total cost of FBS - Sanitation for informal settlements	–	–	–	–	–	–	–	–	–
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	16 929 210	14 861 414	19 152 000	14 577 408	14 577 408	14 577 408	15 452 052	16 379 176	17 361 926
		Number of HH receiving this type of FBS	7 400	7 400	7 400	4 800	4 800	4 800	5 800	5 800	5 800
		Informal settlements (Rands)	–	–	–	–	–	–	–	–	–

	Number of HH receiving this type of									
	FBS	–	–	–	–	–	–	–	–	–
	Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of									
	FBS	–	–	–	–	–	–	–	–	–
	Living in informal backyard rental agreement (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of									
	FBS	–	–	–	–	–	–	–	–	–
	Other (Rands)	–	–	–	–	–	–	–	–	–
	Number of HH receiving this type of									
	FBS	–	–	–	–	–	–	–	–	–
	Total cost of FBS - Refuse Removal for informal settle	–	–	–	–	–	–	–	–	–

References

1. Monthly household income threshold. Should include all sources of income.

2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services

3. Include total of all housing units within the municipality

4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province

5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations

7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group

8. Stand distance <= 200m from dwelling

9. Stand distance > 200m from dwelling

10. Borehole, spring, rain-water tank etc.

11. Must agree to total number of households in municipal area

12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire

13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC032 Overstrand Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	616 280	646 535	676 658	660 378	676 391	676 391	723 115	827 571	914 779
Cash + investments at the yr end less applications - R'000	18(1)b	2	564 693	580 871	644 461	637 592	655 803	655 803	616 612	724 660	807 996
Cash year end/monthly employee/supplier payments	18(1)b	3	5.9	5.7	5.4	4.6	4.5	4.5	4.9	5.2	5.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	20 948	109 688	129 040	(41 415)	(5 332)	(5 332)	7 080	12 272	(16 560)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.1%)	11.9%	(1.4%)	(0.6%)	(6.0%)	1.1%	0.3%	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.1%	93.9%	96.2%	96.3%	96.2%	96.2%	98.1%	98.1%	98.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	2.6%	4.6%	(0.9%)	3.8%	4.6%	4.6%	4.5%	4.4%	4.4%
Capital payments % of capital expenditure	18(1)c;19	8	99.0%	96.8%	89.0%	100.0%	99.8%	99.8%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	49.5%	65.4%	63.1%	54.6%	49.0%	49.0%	57.4%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							88.5%	94.7%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	7.7%	28.7%	(46.5%)	49.3%	0.0%	(11.4%)	(14.6%)	(16.2%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	6.4%	6.3%	7.0%	7.1%	7.6%	7.6%	8.2%	8.8%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	16.1%	9.2%	7.9%	10.5%	9.1%	9.1%	18.1%	30.7%	12.6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Supporting indicators											
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	2.9%	17.9%	4.6%	5.4%	0.0%	7.1%	6.3%	6.0%
% incr Property Tax	18(1)a		0.0%	6.0%	14.3%	6.6%	1.4%	0.0%	4.6%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	(3.3%)	22.5%	4.8%	6.6%	0.0%	9.8%	6.1%	6.0%
% incr Service charges - Water	18(1)a		0.0%	10.9%	15.3%	(3.1%)	11.5%	0.0%	6.1%	5.7%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	8.0%	13.5%	3.8%	6.9%	0.0%	2.3%	8.8%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	11.6%	13.7%	11.5%	0.0%	0.0%	6.0%	6.2%	6.0%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 105 652	1 137 749	1 341 518	1 402 847	1 478 546	1 478 546	1 583 603	1 682 728	1 783 691
Service charges			1 105 652	1 137 749	1 341 518	1 402 847	1 478 546	1 478 546	1 583 603	1 682 728	1 783 691
Property rates			280 176	297 101	339 596	361 957	367 000	367 000	383 977	407 016	431 437
Service charges - electricity revenue			512 791	495 999	607 716	636 747	679 000	679 000	745 540	791 153	838 623
Service charges - water revenue			142 484	158 070	182 282	176 718	197 000	197 000	209 109	221 026	234 288
Service charges - sanitation revenue			93 237	100 655	114 193	118 479	126 600	126 600	129 533	140 980	149 439
Service charges - refuse removal			76 964	85 923	97 731	108 946	108 946	108 946	115 444	122 552	129 905
Service charges - other											
Interest			6 880	7 140	6 599	7 103	7 103	7 103	7 500	7 950	8 427
Capital expenditure excluding capital grant funding			101 011	76 446	79 258	119 095	132 720	132 720	156 797	70 000	80 000
Cash receipts from ratepayers	18(1)a		1 179 482	1 218 728	1 413 961	1 510 828	1 585 364	1 585 364	1 682 686	1 758 597	1 841 185
Ratepayer & Other revenue	18(1)a		1 226 807	1 297 347	1 470 140	1 568 917	1 647 220	1 647 220	1 715 699	1 792 477	1 877 730
Change in consumer debtors (current and non-current)			N/A	11 456	46 001	(95 978)	54 508	–	(12 668)	(21 296)	(20 266)
Operating and Capital Grant Revenue	18(1)a		239 173	297 436	284 337	255 901	286 241	286 241	307 506	287 917	270 928
Capital expenditure - total	20(1)(vi)		192 377	189 321	193 518	184 628	223 219	223 219	258 346	147 043	132 375
Capital expenditure - renewal	20(1)(vi)		30 964	17 393	15 235	19 375	20 368	20 368	46 797	45 092	16 700
Supporting benchmarks											
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY									183 866	190 617	199 318
Provincial operating grants									61 906	36 403	19 235
Provincial capital grants									25 342	13 000	13 000
District Municipality grants									–	–	–
Total gazetted/advised national, provincial and district grants									347 321	304 063	270 928
Average annual collection rate (arrears inclusive)											

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
DoRA operating											
Operational Revenue:General Revenue:Equitable Share									179 268	188 717	197 218
Operational:Revenue:General Revenue:Fuel Levy									–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]									–	–	–
Agriculture Research and Technology									–	–	–
Agriculture, Conservation and Environmental									–	–	–
Arts and Culture Sustainable Resource Management									–	–	–
Community Library									–	–	–
Department of Environmental Affairs									–	–	–
Department of Tourism									–	–	–
Department of Water Affairs and Sanitation Masibambane									–	–	–
Emergency Medical Service									–	–	–
Energy Efficiency and Demand-side [Schedule 5B]									–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									2 588	–	–
HIV and Aids									–	–	–
Housing Accreditation									–	–	–
Housing Top structure									–	–	–
Infrastructure Skills Development Grant [Schedule 5B]									–	–	–
Integrated City Development Grant									–	–	–
Khayelitsha Urban Renewal									–	–	–
Local Government Financial Management Grant [Schedule 5B]									1 800	1 900	2 100
Mitchell's Plain Urban Renewal									–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]									–	–	–
Municipal Disaster Grant [Schedule 5B]									–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]									–	–	–
Municipal Systems Improvement Grant									–	–	–
Natural Resource Management Project									–	–	–
Neighbourhood Development Partnership Grant									–	–	–
Operation Clean Audit									–	–	–
Municipal Disaster Recovery Grant									–	–	–
Public Service Improvement Facility									–	–	–
Public Transport Network Operations Grant [Schedule 5B]									–	–	–
Restructuring - Seed Funding									–	–	–
Revenue Enhancement Grant Debtors Book									–	–	–
Rural Road Asset Management Systems Grant									–	–	–
Sport and Recreation									–	–	–
Terrestrial Invasive Alien Plants									–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]									–	–	–
Health Hygiene in Informal Settlements									–	–	–
Municipal Infrastructure Grant [Schedule 5B]									210	–	–
Water Services Infrastructure Grant									–	–	–
Public Transport Network Grant [Schedule 5B]									–	–	–
Smart Connect Grant									–	–	–
Urban Settlement Development Grant									–	–	–

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
WiFi Grant [Department of Telecommunications and Postal Services									–	–	–
Street Lighting									–	–	–
Traditional Leaders - Imbizion									–	–	–
Department of Water and Sanitation Smart Living Handbook									–	–	–
Integrated National Electrification Programme Grant									–	–	–
Municipal Restructuring Grant									–	–	–
Regional Bulk Infrastructure Grant									–	–	–
Municipal Emergency Housing Grant									–	–	–
Metro Informal Settlements Partnership Grant									–	–	–
Integrated Urban Development Grant									–	–	–
Programme and Project Preparation Support Grant									–	–	–
									183 866	**190 617**	**199 318**
DoRA Capital											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]									13 908	9 551	9 983
Municipal Infrastructure Grant [Schedule 5B]									33 872	28 250	29 392
Municipal Water Infrastructure Grant [Schedule 5B]									–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]									–	–	–
Public Transport Infrastructure Grant [Schedule 5B]									–	–	–
Rural Household Infrastructure Grant [Schedule 5B]									–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]									–	–	–
Urban Settlement Development Grant [Schedule 4B]									–	–	–
Municipal Human Settlement									–	–	–
Community Library									–	–	–
Integrated City Development Grant [Schedule 4B]									–	–	–
Municipal Disaster Recovery Grant									–	–	–
Energy Efficiency and Demand Side Management Grant									–	–	–
Khayelitsha Urban Renewal									–	–	–
Local Government Financial Management Grant [Schedule 5B]									–	–	–
Municipal Systems Improvement Grant [Schedule 5B]									–	–	–
Public Transport Network Grant [Schedule 5B]									–	–	–
Public Transport Network Operations Grant [Schedule 5B]									–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)									–	–	–
Water Services Infrastructure Grant [Schedule 5B]									28 427	26 242	–
WIFI Connectivity									–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									–	–	–
Aquaponic Project									–	–	–
Restition Settlement									–	–	–
Infrastructure Skills Development Grant [Schedule 5B]									–	–	–
Restructuring Seed Funding									–	–	–
Municipal Disaster Relief Grant									–	–	–
Municipal Emergency Housing Grant									–	–	–
Metro Informal Settlements Partnership Grant									–	–	–
Integrated Urban Development Grant									–	–	–

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Trend											
Change in consumer debtors (current and non-current)			N/A	11 456	46 001	(95 978)	54 508	–	(12 668)	(21 296)	(20 266)
Total Operating Revenue			1 429 101	1 550 312	1 767 584	1 837 261	1 947 003	1 947 003	2 017 871	2 105 031	2 203 743
Total Operating Expenditure			1 497 483	1 572 027	1 752 801	1 944 209	2 042 834	2 042 834	2 112 340	2 169 802	2 272 678
Operating Performance Surplus/(Deficit)			(68 383)	(21 715)	14 783	(106 948)	(95 831)	(95 831)	(94 469)	(64 771)	(68 935)
Cash and Cash Equivalents (30 June 2012)									–		
Revenue											
% Increase in Total Operating Revenue				8.5%	14.0%	3.9%	6.0%	0.0%	3.6%	4.3%	4.7%
% Increase in Property Rates Revenue				6.0%	14.3%	6.6%	1.4%	0.0%	39.2%	6.0%	6.0%
% Increase in Electricity Revenue				(3.3%)	22.5%	4.8%	6.6%	0.0%	9.8%	6.1%	6.0%
% Increase in Property Rates & Services Charges				2.9%	17.9%	4.6%	5.4%	0.0%	7.1%	6.3%	6.0%
Expenditure											
% Increase in Total Operating Expenditure				5.0%	11.5%	10.9%	5.1%	0.0%	3.4%	2.7%	4.7%
% Increase in Employee Costs				5.8%	8.7%	12.2%	1.2%	0.0%	4.3%	3.7%	4.8%
% Increase in Electricity Bulk Purchases				(1.5%)	28.2%	9.1%	3.1%	0.0%	11.3%	5.4%	6.2%
Average Cost Per Budgeted Employee Position (Remuneration)					473878.4888	1382689.149			1449273.269		
Average Cost Per Councillor (Remuneration)					0	0			0		
R&M % of PPE			6.4%	6.3%	7.0%	7.1%	7.6%	7.6%	7.6%	8.2%	8.8%
Asset Renewal and R&M as a % of PPE			8.3%	7.8%	8.4%	8.9%	9.4%	9.4%	10.4%	10.4%	10.7%
Debt Impairment % of Total Billable Revenue			2.6%	4.6%	(0.9%)	3.8%	4.6%	4.6%	4.5%	4.4%	4.4%
Capital Revenue											
Internally Funded & Other (R'000)			65 237	34 249	66 513	93 010	89 511	89 511	106 337	70 000	80 000
Borrowing (R'000)			91 365	112 876	114 260	65 533	90 499	90 499	101 549	77 043	52 375
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			720.1%	942.2%	2040.3%	1064.4%	723.8%	723.8%	722.7%	0.0%	0.0%
Borrowing % of Non Grant Funding			255.4%	475.7%	896.5%	251.2%	209.4%	209.4%	201.2%	0.0%	0.0%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure											
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash											
Cash Receipts % of Rate Payer & Other			96.1%	93.9%	96.2%	96.3%	96.2%	96.2%	98.1%	98.1%	98.1%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating			6.8%	6.3%	6.1%	5.2%	4.9%	4.9%	9.7%	4.9%	5.2%
Borrowing Receipts % of Capital Expenditure			49.5%	65.4%	63.1%	54.6%	49.0%	49.0%	57.4%	100.0%	100.0%
Reserves											
Surplus/(Deficit)			564 693	580 871	644 461	637 592	655 803	655 803	616 612	724 660	807 996
Free Services											
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue			1 429 101	1 550 312	1 767 584	1 837 261	1 947 003	1 947 003	2 017 871	2 105 031	2 203 743
Total Operating Expenditure			1 497 483	1 572 027	1 752 801	1 944 209	2 042 834	2 042 834	2 112 340	2 169 802	2 272 678
Surplus/(Deficit) Budgeted Operating Statement			(68 383)	(21 715)	14 783	(106 948)	(95 831)	(95 831)	(94 469)	(64 771)	(68 935)
Surplus/(Deficit) Considering Reserves and Cash Backing			564 693	580 871	644 461	637 592	655 803	655 803	616 612	724 660	807 996
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

WC032 Overstrand - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		02/07/2015	02/07/2015	02/07/2022	02/07/2022					
Financial year valuation used		**2016/2017**	**2016/2017**	**2022/2023**	**2022/2023**			**2022/2023**		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No			No		
No. of assistant valuers (FTE)	3	**2**	**2**	**2**	2			2		
No. of data collectors (FTE)	3	6	6	6	6			6		
No. of internal valuers (FTE)	3	-	-	-	-			-		
No. of external valuers (FTE)	3	3	3	3	3			3		
No. of additional valuers (FTE)	4	-	-	-	-			-		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)		60	60	12	24			36		
No. of properties	5	43 655	43 655	44 983	42 225			44 754		
No. of sectional title values	5	2 752	2 752	702	2 883			3 055		
No. of unreasonably difficult properties s7(2)		-	-	-	-			-		
No. of supplementary valuations		1	1	1	1			1		
No. of valuation roll amendments		15	15	-	-			-		
No. of objections by rate payers		-	-	1 888	-			-		
No. of appeals by rate payers		-	-	170	-			-		
No. of successful objections	8	-	-	1 203	-			-		
No. of successful objections > 10%	8	-	-	360	-			-		
Supplementary valuation		2 552	2 552	657	-			-		
Public service infrastructure value (Rm)	5	306	306	96	96			102		
Municipality owned property value (Rm)		928	928	1 160	1 142			1 211		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		306	306	96	96	96	96	102	108	115
Valuation reductions-nature reserves/park (Rm)		436	436	680	583	583	583	618	655	695
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		505	505	511	533	533	533	565	599	635
Valuation reductions-public worship (Rm)		194	194	270	177	177	177	188	199	211
Valuation reductions-other (Rm)		1 169	1 169	1 185	2 137	2 137	2 137			
Total valuation reductions:		**2 462**	**2 610**	**2 610**	**2 743**	**2 743**	**2 743**	**2 908**	**3 082**	**3 267**
Total value used for rating (Rm)	5	53 082	53 082	90 339	90 318	90 318	90 318	95 737	101 481	107 570
Total land value (Rm)	5	24 419	24 419	32 974	34 126	34 126	34 126	36 173	38 344	40 644
Total value of improvements (Rm)	5	31 099	31 099	57 365	59 719	59 719	59 719	63 302	67 100	71 126
Total market value (Rm)	5	53 458	53 458	92 914	93 845	93 845	93 845	99 475	105 444	111 771
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	YES					
Differential rates used? (Y/N)	5	Yes	Yes	Yes	YES					
Limit on annual rate increase (s20)? (Y/N)		No	No	No	NO	NO	NO			
Special rating area used? (Y/N)		Yes	Yes	Yes	YES					
Phasing-in properties s21 (number)		No	No	No	NO	NO	NO	–	–	–
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	YES					
Fixed amount minimum value (R'000)		–	–	–	–			–		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6	263 562	275 384	409 443	439 026	439 026	439 026	467 991	496 070	525 834
Rate revenue expected to collect (R'000)	6	263 562	275 384	409 443	439 026	439 026	439 026	467 991	496 070	525 834
Expected cash collection rate (%)		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	7	12 074	12 590	13 345	14 443	14 443	14 443	15 020	15 621	16 246
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–			
Rebates, exemptions - pensioners (R'000)		–	–	1 178	1 273	1 273	1 273	1 396	1 480	1 569
Rebates, exemptions - bona fide farm. (R'000)		–	–							
Rebates, exemptions - other (R'000)		–	–	67 758	75 796	75 796	75 796	82 617	87 575	92 829
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–			

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC032 Overstrand - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2024/25													
Valuation:													
No. of properties		1 022	-	-	33 865	183	157	1 936	780	4 282	-	-	42
No. of sectional title property values		460	-	-	2 423	-	-	-	-	-	-	-	3
No. of unreasonably difficult properties s7(2)		-	-	-	-		-	-	-	-	-	-	–
No. of supplementary valuations		NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	–
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-		-	-	–
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	–
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	–
Estimated no. of properties not valued		1	-	-	100	-	-	-	-	-	-	-	0
Years since last valuation **(select)**		2	2	2	2	2	2	2	2	2	2	2	
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		96	-	-	-	-	-	-	-	-	-	-	96 207
Valuation reductions-nature reserves/park (Rm)		583	-	-	-	-	-		-	-	-	-	583 151
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	–
Valuation reductions-R15,000 threshold (Rm)		-	-	-	53	-	-	-	-	-		-	53 090
Valuation reductions-public worship (Rm)		177	-	-	-	-	-	-	-	-	-	-	177 072
Valuation reductions-other (Rm)	2	-	-	-	2 137	-	-	-	-	-	-	-	2 137 409
Total valuation reductions:													
Total value used for rating (Rm)	6	4 847	-	-	80 094	1 000	515	-	96	3 522	-	-	90 074 710
Total land value (Rm)	6	201	-	-	26 290	752	176	-	81	3 522	-	-	31 022 525
Total value of improvements (Rm)	6	4 645	-	-	53 804	285	339	-	15	-	-	-	59 088 585
Total market value (Rm)	6	4 847	-	-	80 094	1 000	515	-	96	3 522	-	-	90 074 710
Rating:													
Average rate	3												
Rate revenue budget (R '000)		48 260			360 771	1 129		4 289		24 576			439 026
Rate revenue expected to collect (R'000)		48 260			360 771	1 129		4 289		24 576			439 026

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Expected cash collection rate (%)	4	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0
Special rating areas (R'000)					14 443								14 443
Rebates, exemptions - indigent (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)		–	–	–	1 273	–	–	–	–	–	–	–	1 273
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	75 796	–	–	–	–	–	–	–	75 796
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)													**–**

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

WC032 Overstrand - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2025/26													
Valuation:													
No. of properties		1 083	-	-	35 896	193	166	2 052	826	4 538	-	-	45
No. of sectional title property values		487	-	-	2 568	-	-	-	-	-	-	-	3
No. of unreasonably difficult properties s7(2)		-	-	-	-		-	-	-	-	-	-	–
No. of supplementary valuations		NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	NOT RECEIVE	–
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-		-	-	–
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-	–
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-	–
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-	–
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-	–
Estimated no. of properties not valued		1	-	-	100	-	-	-	-	-	-	-	0
Years since last valuation **(select)**		2	2	2	2	2	2	2	2	2	2	2	
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	
Method of valuation used **(select)**		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)													
Flat rate used? (Y/N)													
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		102	-	-	-	-	-	-	-	-	-	-	101 979
Valuation reductions-nature reserves/park (Rm)		62	-	-	-	-	-		-	-	-	-	61 840
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	–
Valuation reductions-R15,000 threshold (Rm)		-	-	-	56	-	-	-	-	-		-	56 275
Valuation reductions-public worship (Rm)		188	-	-	-	-	-	-	-	-	-	-	187 696
Valuation reductions-other (Rm)	2	-	-	-	2 266	-	-	-	-	-	-	-	2 265 653
Total valuation reductions:													
Total value used for rating (Rm)	6	5 137	-	-	84 900	1 060	546	-	102	3 734	-	-	95 479 192
Total land value (Rm)	6	214	-	-	27 867	797	187	-	86	3 734	-	-	32 883 876
Total value of improvements (Rm)	6	4 924	-	-	57 032	302	360	-	16	-	-	-	62 633 900
Total market value (Rm)	6	5 137	-	-	84 900	1 060	546	-	102	3 734	-	-	95 479 192
Rating:													
Average rate	3												
Rate revenue budget (R '000)		60 893			378 066	1 043		5 211		36 397			481 611
Rate revenue expected to collect (R'000)		60 893			378 066	1 043		5 211		36 397			481 611

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Expected cash collection rate (%)	4	100.0%			100.0%	100.0%		100.0%					0
Special rating areas (R'000)					15 020								15 020
Rebates, exemptions - indigent (R'000)													–
Rebates, exemptions - pensioners (R'000)					1 396								1 396
Rebates, exemptions - bona fide farm. (R'000)													–
Rebates, exemptions - other (R'000)					82 617								82 617
Phase-in reductions/discounts (R'000)													–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	84 014	–	–	–	–	–	–	–	84 014

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

WC032 Overstrand - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			148	156	166	176	187	198	210
Service point - vacant land *(Rands/month)*			148	156	166	176	187	198	210
Water usage - flat rate tariff *(c/kl)*									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		0 - 6 kl	6	6	7	7	8	8	9
Water usage - Block 2 (c/kl)		7 - 18 kl	12	13	12	15	16	17	18
Water usage - Block 3 (c/kl)		19 - 30 kl	19	20	21	-	-	-	-
Water usage - Block 4 (c/kl)		31 - 45 kl	31	33	-	-	-	-	-
Water usage - Block 5 (c/kl)		19 - 45 kl	-	-	19	31	33	35	37
Water usage - Block 6 (c/kl)		45 - 60 kl	53	55	59	62	66	70	74
Other	2	>60 kl	70	74	78	83	88	93	99
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			132	138	148	161	170	180	191
Service point - vacant land *(Rands/month)*			132	138	147	161	170	180	191
Waste water - flat rate tariff *(c/kl)*			1 489	1 556	1 669	1 818	1 927	2 043	2 165

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Volumetric charge - Block 1 (c/kl)		Basic charge pumps	89	93	99	108	115	122	129
Volumetric charge - Block 2 (c/kl)		Service per pump	608	636	677	738	782	829	879
Volumetric charge - Block 3 (c/kl)									
Volumetric charge - Block 4 (c/kl)									
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*			408	439	504	466	414	439	465
Service point - vacant land *(Rands/month)*			408	439	504	466	414	439	465
FBE			-	-	-	2	5	6	6
Life-line tariff - meter		Household income threshold							
Life-line tariff - prepaid		(describe structure)	146	157	157	49			
Flat rate tariff - meter *(c/kwh)*			-	-	-	2	5	6	6
Flat rate tariff - prepaid*(c/kwh)*		one-part							
Meter - IBT Block 1 (c/kwh)									
Meter - IBT Block 2 (c/kwh)									
Meter - IBT Block 3 (c/kwh)		Credit Meter							
Meter - IBT Block 4 (c/kwh)		0 - 350 kWh	157	168	194	213	233	247	262
Meter - IBT Block 5 (c/kwh)		351 - 600 kWh	230	247	285	274	288	305	323
Prepaid - IBT Block 1 (c/kwh)		> 600 kWh	283	304	350	385	327	347	368
Prepaid - IBT Block 2 (c/kwh)		Prepaid Meter							
Prepaid - IBT Block 3 (c/kwh)		0 - 350 kWh	145	155	179	200	224	237	252
Prepaid - IBT Block 4 (c/kwh)		351 - 600 kWh	217	233	268	280	278	295	312
Prepaid - IBT Block 5 (c/kwh)		> 600 kWh	272	292	336	370	319	338	358
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fixed fee			202	213	228	253	268	284	301
80l bin - once a week									
250l bin - once a week			202	213	228	253	268	284	301

WC032 Overstrand - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
R15 000 threshhold rebate			15 000	15 000	15 000				
General residential rebate			35 000	35 000	35 000				
Indigent rebate or exemption				0	0				
Pensioners/social grants rebate or exemption			220 000	220 000					
Residential Properties exemption (Residential Properties					40 - 100%				
Bona fide farmers rebate or exemption									
Other rebates or exemptions			75%	75%	75%				
			1	1	1				
Water tariffs									
			148	156	166	176	187	198	210
			148	156	166	176	187	198	210
		0 - 6 kl	6	6	7	7	8	8	9
		7 - 18 kl	12	13	14	15	16	17	18
		19 - 30 kl	20	21					
		31 - 45 kl	31	33					
		19 - 45 kl			19	31	33	35	37
		46 - 60 kl	53	55	59	62	66	70	74
		> 60 kl	70	74	78	83	88	93	99
Waste water tariffs									
		Basic charge	132	138	148	161	170	180	191
			132	138	148	161	170	180	191
		70% of water usage	15	16	17	18	19	20	22
	2	Basic charge pumps	89	93	99	108	115	122	129
		Service per pump	608	636	677	738	782	829	879
Electricity tariffs									
		Basic	408	439	504	466	414	439	465
			408	439	504	466	414	439	465
		FBE based on household income							
		one-part (cents)	146	157	157	199	224	237	252
		Credit Meter							
		0 - 350 kWh (cents)	157	168	194	213	233	247	262
	2	351 - 600 kWh (cents)	230	247	285	274	288	305	323
		> 600 kWh (cents)	283	304	350	385	327	347	368
		Prepaid Meter						-	-
		0 - 350 kWh (cents)	145	155	179	200	224	237	252
		351 - 600 kWh (cents)	217	233	268	274	278	295	312

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		> 600 kWh (cents)	272	292	336	370	319	338	358

WC032 Overstrand - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		268.67	284.70	182.43	197.03	197.03	197.03	9.7%	216.14	229.11	242.85
Electricity: Basic levy		408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)		–	–	–	74.70	74.70	74.70	340.2%	328.80	87.07	92.29
Electricity: Consumption		2 134.79	2 294.26	2 638.39	2 865.02	2 865.02	2 865.02	(3.9%)	2 754.52	2 919.79	3 094.98
Water: Basic levy		148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption		435.81	449.88	559.86	593.52	593.52	593.52	6.2%	630.30	668.12	708.21
Sanitation		444.89	464.01	497.89	542.30	542.30	542.30	6.0%	574.82	609.31	645.87
Refuse removal		201.59	213.48	228.00	253.08	253.08	253.08	6.0%	268.26	284.36	301.42
Other		53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total		**4 095.81**	**4 354.15**	**4 830.31**	**5 220.97**	**5 220.97**	**5 220.97**	**3.59**	**5 426.93**	**5 592.34**	**5 924.66**
VAT on Services		574.07	610.42	697.18							
Total large household bill:		**4 669.88**	**4 964.57**	**5 527.49**	**5 220.97**	**5 220.97**	**5 220.97**	**3.9%**	**5 426.93**	**5 592.34**	**5 924.66**
% increase/-decrease			**6.3%**	**11.3%**	**(5.5%)**	**–**	**–**		**3.9%**	**3.0%**	**5.9%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		186.00	197.10	126.30	136.40	136.40	136.40	9.7%	149.64	149.64	149.64
Electricity: Basic levy		408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)		–	–	–	74.70	74.70	74.70	120.1%	164.40	87.07	92.29
Electricity: Consumption		831.44	893.56	1 104.80	1 249.01	1 249.01	1 249.01	7.3%	1 339.70	1 420.08	1 505.29
Water: Basic levy		148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption		330.17	343.78	413.46	438.32	438.32	438.32	6.2%	465.50	493.43	523.04
Sanitation		392.78	409.66	440.29	478.58	478.58	478.58	6.0%	507.37	537.81	570.08
Refuse removal		201.59	213.48	228.00	253.08	253.08	253.04	6.0%	268.26	284.36	301.42
Other		53.54	53.54	53.54	53.54	53.54	53.54	–	53.54	53.54	53.54
sub-total		**2 552.04**	**2 705.40**	**3 036.59**	**3 325.41**	**3 325.41**	**3 325.37**	**6.7%**	**3 548.96**	**3 766.97**	**3 980.80**
VAT on Services		354.91	376.25	436.54							
Total small household bill:		**2 906.95**	**3 081.65**	**3 473.13**	**3 325.41**	**3 325.41**	**3 325.37**	**6.7%**	**3 548.96**	**3 766.97**	**3 980.80**
% increase/-decrease			**6.0%**	**12.7%**	**(4.3%)**	**–**	**(0.0%)**		**6.7%**	**6.1%**	**5.7%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		103.34	109.50	70.17	–	–	–	–	–	–	–
Electricity: Basic levy		408.17	438.66	504.46	466.10	466.10	466.10	(11.2%)	413.97	543.27	575.87
Electricity: Capacity Charge (New)		–	–	–	74.70	74.70	74.70	120.1%	164.40	87.07	92.29
Electricity: Consumption		506.31	544.15	678.02	701.15	701.15	701.15	11.8%	783.90	830.93	880.79
Water: Basic levy		148.35	155.62	165.74	175.68	175.68	175.68	6.2%	186.58	197.77	209.64
Water: Consumption		229.02	210.88	267.06	283.12	283.12	283.12	6.2%	300.70	318.74	337.87
Sanitation		340.66	355.99	381.06	415.02	415.02	415.02	6.0%	439.93	466.33	494.31
Refuse removal		201.59	213.48	228.00	253.08	253.08	253.08	6.0%	268.26	284.36	301.42
Other		(1 016.56)	(1 154.19)	(1 356.85)	(1 467.05)	(1 467.05)	(1 467.05)	7.4%	(1 575.46)	(1 669.99)	(1 770.19)
sub-total		**920.88**	**874.09**	**937.66**	**901.80**	**901.80**	**901.80**	**8.9%**	**982.28**	**1 058.48**	**1 121.99**
VAT on Services											
Total small household bill:		**920.88**	**874.09**	**937.66**	**901.80**	**901.80**	**901.80**	**8.9%**	**982.28**	**1 058.48**	**1 121.99**
% increase/-decrease			**(5.1%)**	**7.3%**	**(3.8%)**	**–**	**–**		**8.9%**	**7.8%**	**6.0%**

WC032 Overstrand - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		410 251	410 280	410 281	400 000	400 000	400 000	460 000	460 000	460 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)		60 512	68 211	77 045	84 471	84 471	84 471	8 400	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**470 763**	**478 491**	**487 326**	**484 471**	**484 471**	**484 471**	**468 400**	**460 000**	**460 000**
Entities										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		–	–	–	–	–	–	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Entities sub-total		**–**	–	–	–	–	–	–	–	–
Consolidated total:		**470 763**	**478 491**	**487 326**	**484 471**	**484 471**	**484 471**	**468 400**	**460 000**	**460 000**

WC032 Overstrand - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
LIBERTY 15934476		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	25 699 475	1 433 537		1 500 000	**28 633 011.28**
LIBERTY 21196964		14 Years	Policy	Yes	Variable	Fair Value Adjustment			30/06/2025	45 271 208	1 672 239		3 120 000	**50 063 446.28**
MOMENTUM 3853776		15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	5 366 041	48 229		360 000	**5 774 270.70**
Deposits - Bank			Bank investments	Yes	Fixed				30/06/2024	410 280 517	48 635 253	-958 915 770	900 000 000	**400 000 000.00**
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Municipality sub-total										**486 617 241**		**-958 915 770**	**904 980 000**	**484 470 728**
Entities														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST	1									**486 617 241**		**-958 915 770**	**904 980 000**	**484 470 728**

WC032 Overstrand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		329 906	321 957	321 513	231 786	231 786	231 786	260 476	358 360	357 532
Long-Term Loans (non-annuity)		100 000	100 000	100 000	100 000	100 000	100 000	100 000	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**429 906**	**421 957**	**421 513**	**331 786**	**331 786**	**331 786**	**360 476**	**358 360**	**357 532**
Entities										
Annuity and Bullet Loans		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Borrowing	1	**429 906**	**421 957**	**421 513**	**331 786**	**331 786**	**331 786**	**360 476**	**358 360**	**357 532**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	30 175	56 641	27 610	27 610	27 610	16 337	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**–**	**30 175**	**56 641**	**27 610**	**27 610**	**27 610**	**16 337**	**–**	**–**
Entities										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Entities sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**–**	**30 175**	**56 641**	**27 610**	**27 610**	**27 610**	**16 337**	**–**	**–**

WC032 Overstrand - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**128 977**	**150 183**	**169 423**	**172 592**	**172 592**	**172 592**	**183 866**	**190 617**	**199 318**
Operational Revenue:General Revenue:Equitable Share		123 897	141 896	157 935	168 794	168 794	168 794	179 268	188 717	197 218
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	3 000	4 200	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 530	2 593	3 366	1 898	1 898	1 898	2 588	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 700	1 700	1 700	1 800	1 900	2 100
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	1 719				–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–		–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 000	1 144	652	200	200	200	210	–	–
Water Services Infrastructure Grant		–		–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**58 632**	**81 340**	**126 129**	**101 886**	**104 409**	**104 409**	**61 906**	**36 403**	**19 505**
Community Library Services Grant		6 580	8 258	8 398	8 608	8 608	8 608	8 824	8 912	9 748
Library Support Grant		2 222								
Thusong Services Centres Grant			150					150	150	150
Resource funding for the establish & support of K9 Unit		2 420	2 420	3 345	3 772	4 172	4 172	4 350	4 473	4 666
Municipal Electricity Masterplan Grant		1 000								
Financial Management Capacity Building Grant		400								
Community Development Workers		76	75	76	76	76	76	76	76	76
Municipal Energy Resilience Grant		650	–	–				–	–	–
LG Public Employment Grant		1 300	–	–				–	–	–
Maintenance & Construction of Transport Infrastructure		145	140	400	450	7 440	7 440	130	130	146
Financial Management Capability Grant			450	200	160	260	260	672	–	–
Municipal Service Delivery & Capacity Building Grant		244	1 550	500	–	–	–	–	–	–
Municipal Intervention Grant			450	–	–	–	–	–	–	–
Resource funding for the est of Law Enforcement Rural Safety Unit		6 307	2 958	4 065	4 223	4 223	4 223	4 317	4 516	4 719
Emergency Municipal Load-shedding relief grant			6 700	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		37 288	58 189	108 411	84 410	79 443	79 443	42 790	18 146	–
Title Deeds Restoration Grant		–	–	362	187	187	187	97	–	–
Library Service Replacement Funding		–	–	372	–	–	–	–	–	–
Municipal Fire Service Capacity Support Grant								500		
District Municipality:		**90**	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		90	35	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**1 092**	**1 092**	**2 975**	**2 000**	**–**
Departmental Agencies and Accounts		–	–	–	–	400	400	2 600	2 000	–
Foreign Government and International Organisations		–	–	–	–	692	692	375	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	**187 699**	**231 558**	**295 551**	**274 478**	**278 093**	**278 093**	**248 747**	**229 020**	**218 823**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Transfers and Grants										
National Government:		**43 754**	**78 254**	**62 835**	**52 299**	**50 191**	**50 191**	**76 207**	**64 043**	**39 375**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		18 519	27 331	24 380	19 334	19 334	19 334	13 908	9 551	9 983
Municipal Infrastructure Grant [Schedule 5B]		20 053	23 484	23 203	24 965	24 932	24 932	33 872	28 250	29 392
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		5 182	27 439	4 500	8 000	5 925	5 925	28 427	26 242	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	10 753	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**47 754**	**27 266**	**33 650**	**13 129**	**32 544**	**32 544**	**25 342**	**13 000**	**13 000**
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–		–	–			–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		47 154	26 666	33 650	13 129	31 444	31 444	24 542	13 000	13 000
Infrastructure		–	–	–				–	–	–
Libraries, Archives and Museums		–	–	–	–	–	–	–	–	–
Other			–	–	–	–	–	–	–	–
Public Transport			–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Non-Motorised Transport Infrastructure		–	–	–	–	1 100	1 100	–	–	–
Waste Water Infrastructure		600	600	–	–	–	–	–	–	–
Regional Socio Economic Projects								800		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	**91 508**	**105 520**	**96 485**	**65 428**	**82 735**	**82 735**	**101 549**	**77 043**	**52 375**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**279 207**	**337 078**	**392 037**	**339 906**	**360 828**	**360 828**	**350 296**	**306 063**	**271 198**

WC032 Overstrand - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**11 627**	**11 665**	**11 261**	**4 098**	**4 226**	**4 226**	**4 598**	**1 900**	**2 100**
Operational Revenue:General Revenue:Equitable Share		6 547	–	–	–	–	–			
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	2 799	4 401	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 530	2 593	3 366	1 898	1 898	1 898	2 588	–	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 700	1 700	1 700	1 800	1 900	2 100
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	1 292	300	428	428	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring - Seed Funding		–	–	–	–	–	–	–	–	–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Sport and Recreation		–	–	–	–	–	–	–	–	–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–	–	–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]		1 000	1 144	652	200	200	200	210	–	–
Water Services Infrastructure Grant		–	3 579	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Smart Connect Grant		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant		–	–	–	–	–	–	–	–	–
WiFi Grant [Department of Telecommunications and Postal Services		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Traditional Leaders - Imbizion		–	–	–	–	–	–	–	–	–
Department of Water and Sanitation Smart Living Handbook		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Municipal Restructuring Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**57 002**	**73 992**	**126 439**	**101 886**	**105 032**	**105 032**	**61 906**	**36 403**	**19 235**
Community Library Services Grant		6 580	8 258	8 398	8 608	8 608	8 608	8 824	8 912	9 478
Library Support Grant		2 222	–	–	–	–	–	–	–	–
Thusong Services Centres Grant			60	90	–	–	–	150	150	150
Resource funding for the establish & support of K9 Unit		3 059	2 420	3 345	3 772	4 172	4 172	4 350	4 473	4 666
Municipal Electricity Masterplan Grant		1 000	–	–						
Financial Management Capacity Building Grant		–	24	–	–	–	–	–	–	–
Community Development Workers		76	75	76	76	76	76	76	76	76
Municipal Energy Resilience Grant		650	–	–	–	–	–	–	–	–
LG Public Employment Grant		1 300	–	–	–	–	–	–	–	–
Maintenance & Construction of Transport Infrastructure		145	140	400	450	7 440	7 440	130	130	146
Financial Management Capability Grant		676	450	139	160	260	260	672		
Municipal Service Delivery & Capacity Building Grant		181	121	179		500	500			
Municipal Intervention Grant			200							
Resource funding for the est of Law Enforcement Rural Safety Unit		400	4 745	4 282	4 223	4 223	4 223	4 317	4 516	4 719
Emergency Municipal Load-shedding relief grant			2 042	4 658						
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		40 713	55 457	104 289	84 410	79 443	79 443	42 790	18 146	
Title Deeds Restoration Grant		–	–	362	187	187	187	97	–	–
Library Service Replacement Funding		–	–	219	–	123	123	–	–	–
Municipal Fire Service Capacity Support Grant		–	–	–	–	–	–	500	–	–
District Municipality:		**90**	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		90	35	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**1 092**	**1 092**	**2 975**	**2 000**	**–**
Departmental Agencies and Accounts		–	–	–	–	400	400	2 600	2 000	–
Foreign Government and International Organisations		–	–	–	–	692	692	375	–	–
Households										–
Non-profit Institutions					–	–	–	–	–	–
Private Enterprises					–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions										
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**68 719**	**85 692**	**137 699**	**105 984**	**110 349**	**110 349**	**69 479**	**40 303**	**21 335**
Capital expenditure of Transfers and Grants										
National Government:		**36 688**	**81 741**	**59 150**	**52 299**	**53 876**	**53 876**	**76 207**	**64 043**	**39 375**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		11 453	34 397	24 380	19 334	19 334	19 334	13 908	9 551	9 983
Municipal Infrastructure Grant [Schedule 5B]		20 053	23 484	19 518	24 965	28 617	28 617	33 872	28 250	29 392
Municipal Water Infrastructure Grant [Schedule 5B]		–		–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement		–	–	–	–	–	–	–	–	–
Community Library		–	–	–	–	–	–	–	–	–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]		5 182	23 860	4 500	8 000	5 925	5 925	28 427	26 242	–
WIFI Connectivity		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–	–	–
Aquaponic Project		–	–	–	–	–	–	–	–	–
Restition Settlement		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Restructuring Seed Funding		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	10 753	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		**50 581**	**31 195**	**33 827**	**13 129**	**32 560**	**32 560**	**25 342**	**13 000**	**13 000**
Capacity Building		–	–	–	–	–	–	–	–	–
Municipal Service Delivery & Capacity Building Grant		63	1 194	56	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant		49 292	26 098	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Infrastructure		–	–	–	–	–	–	–	–	–
Library Service Replacement Funding		–	–	14		16	16			
Municipal Intervention Grant		–	171	79	–	–	–	–	–	–
Resource funding for the establish & support of K9 Unit		624	–	–	–	–	–	–	–	–
Resource funding for the est of Law Enforcement Reaction Unit		603	3 132	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Non-Motorised Transport Infrastructure		–	–	–	–	1 100	1 100	–	–	–
Sports and Recreation		–	600	–	–	–	–	–	–	–
Regional Socio Economic Projects								800		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	–	–	–	–	–	–	–	–
Other Grant Providers:		**–**	**–**	**–**	**–**	**105**	**105**	**–**	**–**	**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	105	105	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**87 270**	**112 936**	**92 977**	**65 428**	**86 541**	**86 541**	**101 549**	**77 043**	**52 375**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**155 989**	**198 628**	**230 677**	**171 412**	**196 890**	**196 890**	**171 028**	**117 346**	**73 710**

WC032 Overstrand - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Exclude "Nil"
Operating transfers and grants:	1,3										
National Government:											
Balance unspent at beginning of the year		(6 870)	(4 017)	(201)	–	–	–	–	–	–	
Current year receipts		128 977	150 183	169 423	172 592	172 592	172 592	183 866	190 617	199 318	
Conditions met - transferred to revenue		10 627	(15 774)	9 969	–	–	–				
Conditions still to be met - transferred to liabilities		–	323	–	–	–	–	–	–	–	
Closing Balance		132 734	130 715	179 191	172 592	172 592	172 592	183 866	190 617	199 318	
Provincial Government:											
Balance unspent at beginning of the year		(2 235)	(5 552)	(4 745)	–	–	–	–	–	–	
Current year receipts		58 632	81 340	126 129	101 886	104 409	104 409	61 906	36 403	19 505	
Conditions met - transferred to revenue		–	–	21 750	–	–	–				
Conditions still to be met - transferred to liabilities		309	3 663	–	–	–	–	–	–	–	
Closing Balance		56 706	79 452	143 133	101 886	104 409	104 409	61 906	36 403	19 505	
District Municipality:											Nil
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–	Nil
Current year receipts		–	(35)	–	–	–	–	–	–	–	
Conditions met - transferred to revenue		–	35	–	–	–	–	–	–	–	
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–	Nil
Closing Balance		–	–	–	–	–	–	–	–	–	Nil
Other grant providers:											
Balance unspent at beginning of the year		(187)	(187)	(187)	–	–	–	–	–	–	
Current year receipts		–	–	–	–	1 092	1 092	2 975	2 000	–	
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–	Nil
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–	Nil
Closing Balance		(187)	(187)	(187)	–	1 092	1 092	2 975	2 000	–	
Total operating transfers and grants revenue		**10 627**	**(15 739)**	**31 719**	**274 478**	**278 093**	**278 093**	**248 747**	**229 020**	**218 823**	
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**274 478**	**278 093**	**278 093**	**248 747**	**229 020**	**218 823**	
Capital transfers and grants:	1,3										
National Government:											
Balance unspent at beginning of the year		–	(7 066)	–	–	–	–	–	–	–	
Current year receipts		43 754	78 254	62 835	52 299	50 191	50 191	76 207	64 043	39 375	
Conditions met - transferred to revenue		37 688	109 180	48 398	–	–	–	–	–	–	
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–	Nil
Closing Balance		81 442	180 369	111 233	52 299	50 191	50 191	76 207	64 043	39 375	
Provincial Government:											
Balance unspent at beginning of the year		–	(600)	(569)	–	–	–	–	–	–	
Current year receipts		47 754	27 266	33 650	13 129	32 544	32 544	25 342	13 000	13 000	
Conditions met - transferred to revenue		–	–	33 827	–	–	–	–	–	–	
Conditions still to be met - transferred to liabilities		–	(3 300)	168	–	–	–	–	–	–	
Closing Balance		47 754	23 366	67 076	13 129	32 544	32 544	25 342	13 000	13 000	
District Municipality:											Nil
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–	Nil
Current year receipts		–	–	–	–	–	–	–	–	–	Nil
Conditions met - transferred to revenue				–	–	–	–	–	–	–	
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–	Nil
Closing Balance		–	–	–	–	–	–	–	–	–	Nil
Other grant providers:											
Balance unspent at beginning of the year		(14 738)	(12 442)	(105)	(105)	(105)	(105)	–	–	–	
Current year receipts		–	–	–	105	105	105	–	–	–	
Conditions met - transferred to revenue		2 296	12 337	–	–	–	–	–	–	–	
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–	Nil
Closing Balance		(12 442)	(105)	(105)	–	–	–	–	–	–	
Total capital transfers and grants revenue		**39 984**	**121 517**	**82 225**	**–**	**–**	**–**	**–**	**–**	**–**	
Total capital transfers and grants - CTBM	2	**116 754**	**203 630**	**178 204**	**65 428**	**82 735**	**82 735**	**101 549**	**77 043**	**52 375**	
TOTAL TRANSFERS AND GRANTS REVENUE		**50 611**	**105 778**	**113 943**	**274 478**	**278 093**	**278 093**	**248 747**	**229 020**	**218 823**	
TOTAL TRANSFERS AND GRANTS - CTBM		**116 754**	**203 630**	**178 204**	**339 906**	**360 828**	**360 828**	**350 296**	**306 063**	**271 198**	

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance

2. CTBM = conditions to be met

3. National Treasury database will require this reconciliation for each transfer/grant

WC032 Overstrand - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities										
Operational	1	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms										
Operational	2	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State										
Operational	3	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations										
Operational		–	500	530	800	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations		–	500	530	800	–	–	–	–	–
Cash Transfers to Groups of Individuals										
Operational		12 813	14 286	15 982	16 617	16 717	16 717	16 770	17 487	18 128
Capital		–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:		12 813	14 286	15 982	16 617	16 717	16 717	16 770	17 487	18 128
TOTAL CASH TRANSFERS AND GRANTS	6	12 813	14 786	16 512	17 417	16 717	16 717	16 770	17 487	18 128
Non-Cash Transfers to other municipalities										
Operational	1	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms										
Operational	2	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State										
Operational	3	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations										
Operational	4	–	–	–	–	–	–	–	–	–
Capital		–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Groups of Individuals										
Operational	5	–	–	–	–	–	–	–	–	–
Capital		–	1 300	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		–	1 300	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	1 300	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	12 813	16 086	16 512	17 417	16 717	16 717	16 770	17 487	18 128

WC032 Overstrand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		10 454	10 979	11 461	12 643	12 237	12 237	12 742	13 793	14 882
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		1 085	1 336	1 269	1 269	1 269	1 269	1 269	1 269	1 269
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**11 538**	**12 315**	**12 730**	**13 912**	**13 506**	**13 506**	**14 012**	**15 062**	**16 151**
% increase	4		**6.7%**	**3.4%**	**9.3%**	**(2.9%)**	**–**	**3.7%**	**7.5%**	**7.2%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		12 317	12 034	12 340	13 713	11 549	11 549	12 377	12 977	13 608
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		96	162	205	167	33	33	229	240	252
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	182	179	201	212	187	187	221	221	221
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**12 595**	**12 376**	**12 746**	**14 092**	**11 769**	**11 769**	**12 827**	**13 438**	**14 080**
% increase	4		**(1.7%)**	**3.0%**	**10.6%**	**(16.5%)**	**–**	**9.0%**	**4.8%**	**4.8%**
Other Municipal Staff										
Basic Salaries and Wages		266 765	283 550	309 632	351 978	369 378	369 378	382 372	401 152	420 408
Pension and UIF Contributions		45 123	47 755	50 672	60 983	52 930	52 930	57 015	58 725	61 608
Medical Aid Contributions		14 510	15 638	16 959	19 652	17 925	17 925	19 278	19 691	20 659
Overtime		35 197	42 829	43 751	35 012	41 624	41 624	42 318	47 268	49 631
Performance Bonus		20 532	21 761	23 263	27 554	23 955	23 955	25 746	26 324	27 609
Motor Vehicle Allowance	3	8 136	7 976	7 726	8 869	7 736	7 736	8 438	8 849	9 283
Cellphone Allowance	3	2 003	1 976	2 291	2 374	2 280	2 280	2 426	2 549	2 674
Housing Allowances	3	1 707	1 774	1 825	1 996	1 967	1 967	2 116	2 214	2 323
Other benefits and allowances	3	24 133	29 364	30 593	29 815	31 317	31 317	32 237	33 747	35 421
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	16 302	10 362	17 791	27 240	27 240	27 240	28 672	22 385	23 352
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		3 575	3 796	4 103	4 367	3 990	3 990	4 295	4 513	4 737
Acting and post related allowance		2 074	1 781	1 334	2 329	1 070	1 070	1 101	1 158	1 215
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**440 056**	**468 563**	**509 942**	**572 169**	**581 411**	**581 411**	**606 013**	**628 576**	**658 919**
% increase	4		**6.5%**	**8.8%**	**12.2%**	**1.6%**	**–**	**4.2%**	**3.7%**	**4.8%**
Total Parent Municipality		**464 190**	**493 254**	**535 418**	**600 172**	**606 687**	**606 687**	**632 851**	**657 076**	**689 151**
			6.3%	**8.5%**	**12.1%**	**1.1%**	**–**	**4.3%**	**3.8%**	**4.9%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		464 190	493 254	535 418	600 172	606 687	606 687	632 851	657 076	689 151
% increase	4		6.3%	8.5%	12.1%	1.1%	–	4.3%	3.8%	4.9%
TOTAL MANAGERS AND STAFF	5,7	452 651	480 939	522 688	586 260	593 181	593 181	618 840	642 014	672 999

WC032 Overstrand - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	1	848 062	–	47 004	–	–	895 066
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		1	1 060 070	–	47 004	–	–	1 107 074
Deputy Executive Mayor		1	848 062	–	47 004	–	–	895 066
Executive Committee		4	3 181 668	–	188 016	–	–	3 369 684
Total for all other councillors		20	6 804 571	–	940 080	–	–	7 744 651
Total Councillors	8	**27**	**12 742 433**	**–**	**1 269 108**			**14 011 541**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	2 285 177	–	47 004	228 518	–	2 560 699
Chief Finance Officer		1	1 147 814	–	28 980	–	–	1 176 794
Corporate Services		1	2 138 565	–	28 980	–	–	2 167 545
Infrastructure Services		1	2 255 614	–	28 980	–	–	2 284 594
Public Safety		1	2 061 594	–	28 980	–	–	2 090 574
Planning & development		1	1 147 812	–	28 980	–	–	1 176 792
List of each offical with packages >= senior manager								
Community Services		1	1 340 562	–	28 980	–	–	1 369 542
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
Total Senior Managers of the Municipality	8,10	**7**	**12 377 138**	**–**	**220 884**	**228 518**		**12 826 540**
A Heading for Each Entity	6,7							
List each member of board by designation								
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
		–	–	–	–	–	–	–
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Total for municipal entities	8,10	**–**	**–**	**–**	**–**	**–**		**–**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**34**	**25 119 571**	**–**	**1 489 992**	**228 518**		**26 838 081**

References

1. Pension and medical aid

2. Total package must equal the total cost to the municipality

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.

3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC032 Overstrand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		27	8		27	8		27	8	
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	7	6		7	6		7	5	
Other Managers	7	53	47		53	47		52	44	
Professionals		*30*	*25*	–	*30*	*25*	–	*27*	*19*	–
Finance		24	21		24	21		20	15	
Spatial/town planning		2	2		2	2		2	2	
Information Technology		1	1		1	1		2	1	
Roads										
Electricity										
Water										
Sanitation										
Refuse										
Other		3	1		3	1		3	1	
Technicians		*197*	*181*	–	*197*	*181*	–	*218*	*170*	–
Finance										
Spatial/town planning		11	11		11	11		13	11	
Information Technology		6	4		6	4		7	6	
Roads		10	10		10	10		11	10	
Electricity		30	28		30	28		34	29	
Water		20	18		20	18		20	15	
Sanitation		1	1		1	1		1	1	
Refuse		5	5		5	5		6	5	
Other		114	104		114	104		126	93	
Clerks (Clerical and administrative)		279	250		279	250		295	235	
Service and sales workers		148	128		148	128		153	122	
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		62	56		62	56		78	73	
Elementary Occupations		424	402		424	402		427	385	
TOTAL PERSONNEL NUMBERS	9	**1 227**	**1 103**	**–**	**1 227**	**1 103**	**–**	**1 284**	**1 061**	**–**
% increase					–	–	–	4.6%	(3.8%)	–
Total municipal employees headcount	6, 10	**1 200**	**1 095**		**1 200**	**1 095**		**1 257**	**1 053**	
Finance personnel headcount	8, 10	114	**103**		**114**	**103**		**137**	**105**	
Human Resources personnel headcount	8, 10	**20**	**19**		**20**	**19**		**19**	**23**	

WC032 Overstrand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		62 128	62 128	62 128	62 128	62 128	62 128	62 128	62 128	62 128	62 128	62 128	62 128	745 540	791 153	838 623
Service charges - Water		17 426	17 426	17 426	17 426	17 426	17 426	17 426	17 426	17 426	17 426	17 426	17 426	209 109	221 026	234 288
Service charges - Waste Water Management		10 794	10 794	10 794	10 794	10 794	10 794	10 794	10 794	10 794	10 794	10 794	10 794	129 533	140 980	149 439
Service charges - Waste Management		9 620	9 620	9 620	9 620	9 620	9 620	9 620	9 620	9 620	9 620	9 620	9 620	115 444	122 552	129 905
Sale of Goods and Rendering of Services		5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 310	5 311	63 725	40 330	23 509
Agency services		625	625	625	625	625	625	625	625	625	625	625	625	7 500	7 950	8 427
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables		1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	1 042	12 500	13 250	14 045
Interest earned from Current and Non Current Assets		4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	4 583	55 000	58 300	61 798
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		38	38	38	38	38	38	38	38	38	38	38	38	452	479	508
Rental from Fixed Assets		629	629	629	629	629	629	629	629	629	629	629	629	7 544	7 996	8 475
Licence and permits		65	65	65	65	65	65	65	65	65	65	65	65	780	827	876
Special rating levies		1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	1 285	15 420	16 037	16 678
Operational Revenue		463	463	463	463	463	463	463	463	463	463	463	463	5 554	5 886	6 238
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates		31 998	31 998	31 998	31 998	31 998	31 998	31 998	31 998	31 998	31 998	31 998	31 998	383 977	407 016	431 437
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		4 378	4 378	4 378	4 378	4 378	4 378	4 378	4 378	4 378	4 378	4 378	4 378	52 537	52 636	52 741
Licences or permits		167	167	167	167	167	167	167	167	167	167	167	167	2 000	2 120	2 247
Transfer and subsidies - Operational		17 163	17 163	17 163	17 163	17 163	17 163	17 163	17 163	17 163	17 163	17 163	17 163	205 957	210 874	218 553
Interest		192	192	192	192	192	192	192	192	192	192	192	192	2 300	2 438	2 584
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	3 000	3 000	3 180	3 371
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**167 906**	**170 907**	**2 017 871**	**2 105 031**	**2 203 743**
Expenditure																
Employee related costs		51 570	51 570	51 570	51 570	51 570	51 570	51 570	51 570	51 570	51 570	51 570	51 570	618 840	642 014	672 999
Remuneration of councillors		1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	1 168	14 012	15 062	16 151
Bulk purchases - electricity		46 347	46 347	46 347	46 347	46 347	46 347	46 347	46 347	46 347	46 347	46 347	46 347	556 160	585 970	622 242
Inventory consumed		6 347	6 347	6 347	6 347	6 347	6 347	6 347	6 347	6 347	6 347	6 347	6 348	76 168	75 536	82 189
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	70 770	70 770	74 309	78 024
Depreciation and amortisation		13 934	13 934	13 934	13 934	13 934	13 934	13 934	13 934	13 934	13 934	13 934	13 935	167 211	176 609	186 617
Interest		4 269	4 269	4 269	4 269	4 269	4 269	4 269	4 269	4 269	4 269	4 269	4 269	51 227	44 657	45 526
Contracted services		29 720	29 720	29 720	29 720	29 720	29 720	29 720	29 720	29 720	29 720	29 720	29 721	356 644	375 949	400 663
Transfers and subsidies		1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	16 770	17 487	18 128
Irrecoverable debts written off		1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	1 667	20 000	20 000	20 000
Operational costs		13 711	13 711	13 711	13 711	13 711	13 711	13 711	13 711	13 711	13 711	13 711	13 713	164 539	142 210	130 139

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	5 647	(62 122)	–	–	–
Total Expenditure		**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**175 778**	**178 783**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit)		**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 872)**	**(7 876)**	**(94 469)**	**(64 771)**	**(68 935)**
Transfers and subsidies - capital (monetary allocations)		8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	101 549	77 043	52 375
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**

WC032 Overstrand - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Municipal Council		6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	78 908	83 068	86 815
Vote 2 - Office of the Municipal Manager		43	43	43	43	43	43	43	43	43	43	43	43	515	546	579
Vote 3 - Corporate Services		106	106	106	106	106	106	106	106	106	106	106	106	1 274	1 345	1 419
Vote 4 - Financial Services		39 805	39 805	39 805	39 805	39 805	39 805	39 805	39 805	39 805	39 805	39 805	39 806	477 666	503 242	532 331
Vote 5 - Infrastructure Services		118 301	118 301	118 301	118 301	118 301	118 301	118 301	118 301	118 301	118 301	118 301	118 301	1 419 613	1 476 820	1 508 055
Vote 6 - Community Services		4 412	4 412	4 412	4 412	4 412	4 412	4 412	4 412	4 412	4 412	4 412	4 412	52 939	28 869	37 900
Vote 7 - Municipal Public Safety		5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	71 012	71 492	72 585
Vote 8 - Planning and Development		1 458	1 458	1 458	1 458	1 458	1 458	1 458	1 458	1 458	1 458	1 458	1 458	17 494	16 692	16 433
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 619**	**2 119 420**	**2 182 074**	**2 256 118**
Expenditure by Vote to be appropriated																
Vote 1 - Municipal Council		4 626	4 626	4 626	4 626	4 626	4 626	4 626	4 626	4 626	4 626	4 626	4 626	55 516	51 174	53 459
Vote 2 - Office of the Municipal Manager		2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 809	2 808	33 702	35 365	36 868
Vote 3 - Corporate Services		6 882	6 882	6 882	6 882	6 882	6 882	6 882	6 882	6 882	6 882	6 882	6 882	82 589	85 570	88 975
Vote 4 - Financial Services		14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	14 289	171 468	180 629	197 884
Vote 5 - Infrastructure Services		107 793	107 793	107 793	107 793	107 793	107 793	107 793	107 793	107 793	107 793	107 793	107 795	1 293 520	1 327 938	1 386 610
Vote 6 - Community Services		16 926	16 926	16 926	16 926	16 926	16 926	16 926	16 926	16 926	16 926	16 926	16 928	203 116	203 744	213 945
Vote 7 - Municipal Public Safety		16 796	16 796	16 796	16 796	16 796	16 796	16 796	16 796	16 796	16 796	16 796	16 797	201 555	216 833	225 625
Vote 8 - Planning and Development		5 906	5 906	5 906	5 906	5 906	5 906	5 906	5 906	5 906	5 906	5 906	5 907	70 875	68 549	69 312
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 028**	**176 033**	**2 112 340**	**2 169 802**	**2 272 678**
Surplus/(Deficit) before assoc.		**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	7 080	7 080	12 272	(16 560)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**590**	**587**	**7 080**	**12 272**	**(16 560)**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC032 Overstrand - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**46 558**	**558 698**	**590 604**	**624 556**
Executive and council		6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	6 576	78 908	83 069	86 816
Finance and administration		39 982	39 982	39 982	39 982	39 982	39 982	39 982	39 982	39 982	39 982	39 982	39 983	479 790	507 536	537 741
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**15 906**	**190 872**	**131 068**	**123 015**
Community and social services		806	806	806	806	806	806	806	806	806	806	806	806	9 667	9 797	10 407
Sport and recreation		3 537	3 537	3 537	3 537	3 537	3 537	3 537	3 537	3 537	3 537	3 537	3 537	42 443	18 294	26 663
Public safety		5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	5 918	71 012	71 492	72 585
Housing		5 646	5 646	5 646	5 646	5 646	5 646	5 646	5 646	5 646	5 646	5 646	5 646	67 750	31 486	13 360
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**2 084**	**25 010**	**24 576**	**18 975**
Planning and development		1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 300	1 301	15 605	12 727	13 491
Road transport		536	536	536	536	536	536	536	536	536	536	536	536	6 430	9 848	5 483
Environmental protection		248	248	248	248	248	248	248	248	248	248	248	248	2 975	2 000	0
Trading services		**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**112 070**	**1 344 840**	**1 435 825**	**1 489 571**
Energy sources		66 982	66 982	66 982	66 982	66 982	66 982	66 982	66 982	66 982	66 982	66 982	66 982	803 779	847 370	897 368
Water management		21 249	21 249	21 249	21 249	21 249	21 249	21 249	21 249	21 249	21 249	21 249	21 249	254 990	264 806	252 630
Waste water management		12 658	12 658	12 658	12 658	12 658	12 658	12 658	12 658	12 658	12 658	12 658	12 658	151 900	181 383	189 066
Waste management		11 181	11 181	11 181	11 181	11 181	11 181	11 181	11 181	11 181	11 181	11 181	11 181	134 170	142 266	150 507
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 618**	**176 619**	**2 119 420**	**2 182 074**	**2 256 118**
Expenditure - Functional																
Governance and administration		**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**30 274**	**(93 257)**	**239 756**	**237 736**	**255 515**
Executive and council		6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	6 147	(12 757)	54 863	46 956	48 880
Finance and administration		23 721	23 721	23 721	23 721	23 721	23 721	23 721	23 721	23 721	23 721	23 721	(80 905)	180 030	185 761	201 405
Internal audit		405	405	405	405	405	405	405	405	405	405	405	405	4 863	5 019	5 230
Community and public safety		**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**30 899**	**27 933**	**367 826**	**363 659**	**360 828**
Community and social services		2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	28 762	29 798	31 171
Sport and recreation		6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 635	6 636	79 622	83 511	87 667
Public safety		17 681	17 681	17 681	17 681	17 681	17 681	17 681	17 681	17 681	17 681	17 681	14 714	209 210	224 545	234 013
Housing		4 186	4 186	4 186	4 186	4 186	4 186	4 186	4 186	4 186	4 186	4 186	4 186	50 232	25 804	7 977
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**20 281**	**14 985**	**238 076**	**245 574**	**259 910**
Planning and development		5 299	5 299	5 299	5 299	5 299	5 299	5 299	5 299	5 299	5 299	5 299	3	58 293	56 773	59 362
Road transport		12 575	12 575	12 575	12 575	12 575	12 575	12 575	12 575	12 575	12 575	12 575	12 576	150 904	161 508	174 428
Environmental protection		2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	2 407	28 879	27 292	26 120
Trading services		**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**93 997**	**225 794**	**1 259 762**	**1 315 596**	**1 388 858**
Energy sources		56 232	56 232	56 232	56 232	56 232	56 232	56 232	56 232	56 232	56 232	56 232	136 921	755 473	789 896	836 301
Water management		15 129	15 129	15 129	15 129	15 129	15 129	15 129	15 129	15 129	15 129	15 129	36 915	203 332	207 498	216 740
Waste water management		13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	13 080	28 642	172 526	186 104	195 274
Waste management		9 556	9 556	9 556	9 556	9 556	9 556	9 556	9 556	9 556	9 556	9 556	23 317	128 430	132 099	140 543
Other		**577**	**577**	**577**	**577**	**577**	**577**	577	577	577	577	577	577	6 921	7 237	7 567

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Expenditure - Functional		176 028	176 028	176 028	176 028	176 028	176 028	176 028	176 028	176 028	176 028	176 028	176 033	2 112 340	2 169 802	2 272 678
Surplus/(Deficit) before assoc.		590	590	590	590	590	590	590	590	590	590	590	587	7 080	12 272	(16 560)
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	590	590	590	590	590	590	590	590	590	590	590	587	7 080	12 272	(16 560)

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

WC032 Overstrand - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure ***to be appropriated***	1															
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		58	58	683	58	58	740	58	58	683	58	58	740	3 315	–	–
Vote 4 - Financial Services		–	–	–	–	–	4 210	–	–	–	–	–	4 210	8 420	–	–
Vote 5 - Infrastructure Services		3 572	3 422	11 497	3 832	8 872	52 329	4 322	10 022	14 697	19 622	9 922	73 729	215 840	147 043	132 375
Vote 6 - Community Services		–	–	81	–	–	581	–	–	81	–	–	2 181	2 925	–	–
Vote 7 - Municipal Public Safety		–	–	73	–	–	1 573	–	–	73	–	–	2 073	3 792	–	–
Vote 8 - Planning and Development		–	–	–	–	–	15	–	–	–	–	–	15	29	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	2	**3 631**	**3 481**	**12 335**	**3 891**	**8 931**	**59 448**	**4 381**	**10 081**	**15 535**	**19 681**	**9 981**	**82 948**	**234 321**	**147 043**	**132 375**
Single-year expenditure ***to be appropriated***																
Vote 1 - Municipal Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager		–	–	4	–	–	4	–	–	4	–	–	4	15	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services		305	305	305	1 305	305	1 305	305	305	305	2 305	305	8 705	16 060	–	–
Vote 5 - Infrastructure Services		–	–	200	50	250	3 200	450	–	400	–	200	3 200	7 950	–	–
Vote 6 - Community Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Municipal Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	**305**	**305**	**509**	**1 355**	**555**	**4 509**	**755**	**305**	**709**	**2 305**	**505**	**11 909**	**24 025**	**–**	**–**
Total Capital Expenditure	2	**3 936**	**3 786**	**12 844**	**5 246**	**9 486**	**63 957**	**5 136**	**10 386**	**16 244**	**21 986**	**10 486**	**94 857**	**258 346**	**147 043**	**132 375**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC032 Overstrand - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		58	58	687	58	58	829	58	58	687	58	58	829	3 500	–	–
Executive and council		–	–	4	–	–	31	–	–	4	–	–	31	70	–	–
Finance and administration		58	58	683	58	58	798	58	58	683	58	58	798	3 430	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		382	382	6 012	382	5 382	11 448	1 282	5 382	6 512	10 382	382	24 590	72 520	15 000	22 392
Community and social services		–	–	81	–	–	81	–	–	81	–	–	6 381	6 625	–	–
Sport and recreation		77	77	5 552	77	77	9 488	977	77	6 052	77	77	11 288	33 901	2 000	9 392
Public safety		305	305	378	305	305	1 878	305	305	378	305	305	2 378	7 452	–	–
Housing		–	–	–	–	5 000	–	–	5 000	–	10 000	–	4 542	24 542	13 000	13 000
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		–	–	–	50	250	7 902	450	–	200	–	200	9 902	18 954	9 400	5 000
Planning and development		–	–	–	–	–	777	–	–	–	–	–	777	1 554	–	–
Road transport		–	–	–	50	250	7 125	450	–	200	–	200	9 125	17 400	9 400	5 000
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		3 495	3 345	6 145	4 755	3 795	43 778	3 345	4 945	8 845	11 545	9 845	59 536	163 372	122 643	104 983
Energy sources		1 509	1 509	2 509	2 509	1 509	10 409	1 509	1 509	2 509	8 509	6 509	19 717	60 218	30 551	38 983
Water management		1 936	1 786	2 086	1 886	1 986	20 449	1 786	1 886	2 286	1 986	1 786	23 799	63 653	51 142	23 800
Waste water management		50	50	1 550	360	300	10 450	50	1 550	4 050	1 050	1 550	13 550	34 560	38 850	38 300
Waste management		–	–	–	–	–	2 470	–	–	–	–	–	2 470	4 940	2 100	3 900
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	3 936	3 786	12 844	5 246	9 486	63 957	5 136	10 386	16 244	21 986	10 486	94 857	258 346	147 043	132 375
Funded by:																
National Government		–	–	5 250	–	–	25 900	–	–	5 250	5 000	5 000	29 808	76 207	64 043	39 375
Provincial Government		–	–	–	–	5 000	400	–	5 000	–	10 000	–	4 942	25 342	13 000	13 000
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	5 250	–	5 000	26 300	–	5 000	5 250	15 000	5 000	34 750	101 549	77 043	52 375
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		3 495	3 345	5 945	3 755	3 795	28 365	3 345	3 945	7 145	3 545	3 345	36 315	106 337	70 000	80 000
Internally generated funds		441	441	1 649	1 491	691	9 293	1 791	1 441	3 849	3 441	2 141	23 793	50 460	–	–
Total Capital Funding		3 936	3 786	12 844	5 246	9 486	63 957	5 136	10 386	16 244	21 986	10 486	94 857	258 346	147 043	132 375

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC032 Overstrand - NOT REQUIRED - municipality does not have entities

Description R million	Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25 Original Budget	 Adjusted Budget	 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	 Budget Year +1 2026/27	 Budget Year +2 2027/28
Financial Performance										
Property rates		–	–	–	–	–	–	–	–	–
Service charges		–	–	–	–	–	–	–	–	–
Investment revenue		–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	–	–	–	–	–	–	–	–
`		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Employee costs		–	–	–	–	–	–	–	–	–
Remuneration of Board Members		–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases		–	–	–	–	–	–	–	–	–
Transfers and subsidies		–	–	–	–	–	–	–	–	–
Other expenditure		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Public contributions & donations		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

WC032 Overstrand - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Outsourcing of sub function water and waste water treatm	Yrs	15	Outsourcing of sub function water and waste water treatm	07 December 2033	1 370 804
Outsourcing of sub function operation of landfil site	Yrs	13	Outsourcing of sub function operation of landfil site	30 November 2032	108 587
Note: Overstrand make use of contractual agreements to support the implementation of core function, but the definition of outsourcing do not apply to the other contracts entered into, due to ownership that is kept within the organisation					

References

1. Total agreement period from commencement until end

2. Annual value

WC032 Overstrand - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.		219 396	105 692	114 552	124 171	127 881	135 289	143 137	151 451	16 026	169 593	63 615		1 370 804
Contract 2: SC1892/2018: THE OPERATION OF THE GANSBAAI LANDFILL SITE, THE STANFORD PUBLIC WASTE DROP-OFF FACILITY, AND THE PEARLY BEACH PUBLIC WASTE DROP-OFF FACILITY		27 303	7 708	8 196	8 726	9 276	9 863	10 390	10 872	11 419	4 834			108 587
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		246 698	113 401	122 748	132 898	137 157	145 152	153 527	162 323	27 445	174 427	63 615	–	1 479 391
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		**246 698**	**113 401**	**122 748**	**132 898**	**137 157**	**145 152**	**153 527**	**162 323**	**27 445**	**174 427**	**63 615**	**–**	1 479 391

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC032 Overstrand - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**45 748**	**85 627**	**87 369**	**77 878**	**75 991**	**75 991**	**78 215**	**38 451**	**36 183**
Roads Infrastructure		7 714	16 799	11 795	952	3 250	3 250	8 500	6 400	5 000
Roads		7 714	16 799	4 760	952	3 250	3 250	8 500	6 400	5 000
Road Structures		–	–	7 035	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4 724	1 113	5 968	10 213	13 536	13 536	6 200	–	–
Drainage Collection		–	–	2 280	–	–	–	–	–	–
Storm water Conveyance		4 724	1 113	3 687	10 213	13 536	13 536	6 200	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		18 244	53 049	45 316	32 748	29 325	29 325	33 018	20 451	17 483
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		16 453	32 685	17 417	7 414	2 032	2 032	10 000	–	900
MV Switching Stations		–	–	519	–	–	–	–	–	–
MV Networks		1 791	20 365	27 380	25 334	27 293	27 293	20 018	20 451	16 583
LV Networks		–	–	–	–	–	–	3 000	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 171	9 484	16 099	24 900	22 025	22 025	17 806	7 000	9 800
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		2 180	3 961	7 027	10 100	10 525	10 525	5 273	3 000	–
Reservoirs		–	–	360	–	–	–	–	1 000	4 500
Pump Stations		–	5 431	–	–	–	–	–	–	2 000
Water Treatment Works		–	–	2 775	8 000	5 500	5 500	8 983	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		991	92	5 937	6 800	6 000	6 000	3 550	3 000	3 300
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		8 923	3 956	8 141	8 500	6 500	6 500	7 750	2 500	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		8 923	3 956	7 094	500	500	500	950	2 200	–
Waste Water Treatment Works		–	–	1 047	8 000	6 000	6 000	6 800	300	–
Outfall Sewers		–	–		–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		2 972	1 226	50	565	1 055	1 055	4 940	2 100	3 900
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		2 972	1 226	50	505	1 033	1 033	3 300	500	2 500
Waste Processing Facilities		–	–	–	–	–	–	840	–	–
Waste Drop-off Points		–	–	–	–	–	–	800	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	1 600	1 400
Electricity Generation Facilities		–	–	–	60	23	23	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	300	300	–	–	–
Data Centres		–	–	–	–	300	300	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**9 187**	**7 742**	**4 248**	**6 297**	**9 669**	**9 669**	**12 022**	**3 000**	**5 000**
Community Facilities		4 140	2 674	797	3 350	2 900	2 900	2 950	3 000	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Halls		1 564	–	–	1 450	1 000	1 000	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		1 046	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	914	96	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	200	–	–
Parks		–	86	106	550	550	550	1 300	–	–
Public Open Space		206	1 079	–	–	–	–	–	–	–
Nature Reserves		–	–		–	–	–	–	–	–
Public Ablution Facilities		918	595	595	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	800	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		406	–	–	1 350	1 350	1 350	650	3 000	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		5 047	5 068	3 451	2 947	6 769	6 769	9 072	–	5 000
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		5 047	5 068	3 451	2 947	6 769	6 769	9 072	–	5 000
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**50 440**	**28 734**	**40 245**	**15 379**	**35 194**	**35 194**	**28 292**	**14 250**	**13 000**
Operational Buildings		1 410	2 211	6 567	2 250	3 750	3 750	3 750	1 250	–
Municipal Offices		1 410	2 211	934	750	2 250	2 250	–	–	–
Pay/Enquiry Points		–	–		–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	5 633	1 500	1 500	1 500	3 750	1 250	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		49 031	26 523	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		49 031	26 523	33 678	13 129	31 444	31 444	24 542	13 000	13 000
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		21	–	–	700	400	400	–	–	–
Biological or Cultivated Assets		21	–	–	700	400	400	–	–	–
Intangible Assets		–	–	71	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	71	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	71	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		3 240	2 212	4 550	3 250	3 250	3 250	3 201	–	–
Computer Equipment		3 240	2 212	4 550	3 250	3 250	3 250	3 201	–	–
Furniture and Office Equipment		2 910	715	408	865	1 396	1 396	1 345	–	–
Furniture and Office Equipment		2 910	715	408	865	1 396	1 396	1 345	–	–
Machinery and Equipment		1 363	729	3 588	1 225	335	335	325	–	–
Machinery and Equipment		1 363	729	3 588	1 225	335	335	325	–	–
Transport Assets		6 806	7 043	1 787	8 150	22 816	22 816	24 310	–	–
Transport Assets		6 806	7 043	1 787	8 150	22 816	22 816	24 310	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		**-**	**-**	**-**	**-**	**-**	**-**	**300**	**-**	**-**
Mature		-	-	-	-	-	-	300	-	-
Policing and Protection		–	–	–	–	–	–	300	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	**119 714**	**132 803**	**142 268**	**113 744**	**149 051**	**149 051**	**148 010**	**55 701**	**54 183**

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure

WC032 Overstrand - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**30 964**	**17 393**	**15 235**	**19 375**	**20 368**	**20 368**	**46 797**	**45 092**	**16 700**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 000	1 042	1 500	1 500	2 492	2 492	1 500	2 000	2 500
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		1 000	1 042	1 500	1 500	2 492	2 492	1 500	2 000	2 500
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		29 964	15 725	12 448	17 175	17 175	17 175	44 597	42 392	13 500
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	1 262	403	500	500	500	500	500	500
Water Treatment Works		9 309	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		20 655	14 462	12 045	16 675	16 675	16 675	44 097	41 892	13 000
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	626	1 287	700	700	700	700	700	700
Pump Station		–	626	1 287	700	700	700	700	700	700
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	**30 964**	**17 393**	**15 235**	**19 375**	**20 368**	**20 368**	**46 797**	**45 092**	**16 700**
Renewal of Existing Assets as % of total capex		*74.3%*	*9.2%*	*7.9%*	*10.5%*	*9.1%*	*9.1%*	*18.1%*	*30.7%*	*12.6%*
Renewal of Existing Assets as % of deprecn"		*21.1%*	*11.7%*	*9.9%*	*12.2%*	*12.9%*	*12.9%*	*28.0%*	*25.5%*	*8.9%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure

WC032 Overstrand - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**141 079**	**137 671**	**159 666**	**173 170**	**182 234**	**182 234**	**193 053**	**209 847**	**223 874**
Roads Infrastructure		64 340	54 418	74 585	78 769	79 784	79 784	85 143	92 660	100 377
Roads		64 340	54 418	74 585	78 769	79 784	79 784	85 143	92 660	100 377
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		6 870	6 157	5 588	6 361	11 679	11 679	13 746	14 479	15 222
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		6 870	6 157	5 588	6 361	11 679	11 679	13 746	14 479	15 222
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		30 721	35 380	38 864	40 144	45 567	45 567	49 278	51 502	54 259
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		30 721	35 380	38 864	40 144	45 567	45 567	49 278	51 502	54 259
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		21 088	20 432	19 038	24 954	19 116	19 116	20 984	22 129	23 335
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		272	33	–	331	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		18 916	18 708	17 457	21 542	18 075	18 075	19 901	20 981	22 118
Distribution Points		1 900	1 691	1 581	3 081	1 042	1 042	1 083	1 148	1 217
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		11 710	12 634	12 280	14 322	15 431	15 431	12 419	16 948	17 871
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		6 507	6 759	6 576	8 338	8 522	8 522	8 521	9 361	9 829
Waste Water Treatment Works		5 203	5 875	5 703	5 984	6 909	6 909	3 898	7 587	8 042
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		6 351	8 650	9 310	8 620	10 658	10 658	11 483	12 129	12 810
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		1 574	2 662	3 003	3 100	3 100	3 100	3 100	3 317	3 549
Waste Drop-off Points		4 777	5 988	6 307	5 520	7 558	7 558	8 383	8 812	9 261
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**50 376**	**53 486**	**55 786**	**66 438**	**62 935**	**62 935**	**63 754**	**66 930**	**70 335**
Community Facilities		37 455	40 568	43 765	49 396	47 904	47 904	48 316	50 789	53 442

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Halls		4 464	5 950	5 954	7 405	5 113	5 113	5 464	5 737	6 172
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	14	72	1 800	–	–	–	–	–
Cemeteries/Crematoria		1 037	943	978	994	2 869	2 869	3 111	3 257	3 402
Police		–	–	–	–	–	–	–	–	–
Parks		27 586	28 619	31 644	33 755	31 945	31 945	31 742	33 422	35 120
Public Open Space		3 886	4 553	4 667	4 401	4 667	4 667	4 186	4 361	4 538
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		482	488	450	1 041	3 308	3 308	3 812	4 011	4 210
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		12 921	12 919	12 021	17 042	15 031	15 031	15 437	16 141	16 894
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		12 921	12 919	12 021	17 042	15 031	15 031	15 437	16 141	16 894
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		**15 056**	**16 833**	**12 818**	**13 758**	**20 254**	**20 254**	**18 955**	**13 511**	**13 784**
Operational Buildings		15 056	16 833	12 818	13 758	20 254	20 254	18 955	13 511	13 784
Municipal Offices		15 048	16 773	12 726	13 720	20 254	20 254	18 955	13 511	13 784
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	25	59	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		8	34	33	38	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		5 915	6 829	7 777	8 967	9 317	9 317	10 661	10 591	10 884
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		5 915	6 829	7 777	8 967	9 317	9 317	10 661	10 591	10 884
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		5 915	6 829	7 777	8 967	9 317	9 317	10 661	10 591	10 884
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		2 490	2 157	1 898	2 566	3 026	3 026	2 546	2 546	2 546
Computer Equipment		2 490	2 157	1 898	2 566	3 026	3 026	2 546	2 546	2 546
Furniture and Office Equipment		5 004	8 206	12 316	7 747	1 682	1 682	1 704	1 722	1 783
Furniture and Office Equipment		5 004	8 206	12 316	7 747	1 682	1 682	1 704	1 722	1 783
Machinery and Equipment		4 059	4 163	6 749	5 983	7 282	7 282	5 807	9 633	10 253
Machinery and Equipment		4 059	4 163	6 749	5 983	7 282	7 282	5 807	9 633	10 253
Transport Assets		21 406	20 160	23 455	17 145	31 037	31 037	22 339	23 637	25 014
Transport Assets		21 406	20 160	23 455	17 145	31 037	31 037	22 339	23 637	25 014
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	**245 386**	**249 505**	**280 465**	**295 774**	**317 767**	**317 767**	**318 818**	**338 416**	**358 473**
R&M as a % of PPE		*6.8%*	*6.8%*	*7.6%*	*7.6%*	*8.1%*	*8.1%*	*8.2%*	*8.8%*	*9.5%*
R&M as % Operating Expenditure		*16.4%*	*15.9%*	*16.0%*	*15.2%*	*15.6%*	*15.6%*	*23.2%*	*16.0%*	*16.5%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC032 Overstrand - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		**123 129**	**122 707**	**125 238**	**132 242**	**132 242**	**132 242**	**138 760**	**145 682**	**152 968**
Roads Infrastructure		**36 312**	**39 206**	**40 379**	**46 014**	**46 014**	**46 014**	**49 695**	**53 671**	**57 965**
Roads		36 312	39 206	40 379	46 014	46 014	46 014	49 695	53 671	57 965
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		7 231	8 446	8 695	8 725	8 725	8 725	8 899	9 077	9 259
Drainage Collection		7 231	8 446	8 695	8 725	8 725	8 725	8 899	9 077	9 259
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		28 582	26 923	27 567	27 643	27 643	27 643	28 196	28 760	29 335
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		26 305	26 420	26 988	27 643	27 643	27 643	28 196	28 760	29 335
Capital Spares		2 277	503	579	–	–	–	–	–	–
Water Supply Infrastructure		28 222	24 404	23 198	25 050	25 050	25 050	26 052	27 094	28 178
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		27 021	24 055	22 699	25 050	25 050	25 050	26 052	27 094	28 178
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		1 201	349	499	–	–	–	–	–	–
Sanitation Infrastructure		19 712	20 394	22 730	21 502	21 502	21 502	22 577	23 706	24 891
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		19 448	20 389	21 049	21 502	21 502	21 502	22 577	23 706	24 891
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		264	5	1 680	–	–	–	–	–	–
Solid Waste Infrastructure		3 070	3 334	2 668	3 307	3 307	3 307	3 340	3 374	3 340
Landfill Sites		2 898	3 280	2 661	3 307	3 307	3 307	3 340	3 374	3 340
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		172	54	8	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		10 888	13 075	14 232	13 817	13 817	13 817	15 199	16 719	18 391
Community Facilities		**10 888**	**13 075**	**14 232**	**13 817**	**13 817**	**13 817**	**15 199**	**16 719**	**18 391**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Halls		10 888	13 075	14 232	13 817	13 817	13 817	15 199	16 719	18 391
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		3 567	3 526	3 526	3 538	3 538	3 538	3 538	3 538	3 538
Operational Buildings		**3 567**	**3 526**	**3 526**	**3 538**	**3 538**	**3 538**	**3 538**	**3 538**	**3 538**
Municipal Offices		3 567	3 526	3 526	3 538	3 538	3 538	3 538	3 538	3 538
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		68	68	–	–	–	–	–	–	–
Biological or Cultivated Assets		68	68	–	–	–	–	–	–	–
Intangible Assets		290	253	708	271	271	271	290	311	332
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		290	253	708	271	271	271	290	311	332
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		290	253	708	271	271	271	290	311	332
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		**22**	**100**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		22	100	–	–	–	–	–	–	–
Furniture and Office Equipment		2 067	2 207	2 388	2 316	2 316	2 316	2 547	2 802	3 082
Furniture and Office Equipment		2 067	2 207	2 388	2 316	2 316	2 316	2 547	2 802	3 082
Machinery and Equipment		925	1 314	1 452	1 473	1 473	1 473	1 621	1 783	1 961
Machinery and Equipment		925	1 314	1 452	1 473	1 473	1 473	1 621	1 783	1 961
Transport Assets		6 048	5 071	6 120	4 716	4 716	4 716	5 188	5 706	6 277
Transport Assets		6 048	5 071	6 120	4 716	4 716	4 716	5 188	5 706	6 277
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	127	68	68	68	68	68	68
Mature		**-**	**-**	**127**	**68**	**68**	**68**	**68**	**68**	**68**
Policing and Protection		-	-	127	68	68	68	68	68	68
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	147 004	148 321	153 664	158 373	158 373	158 373	167 211	176 609	186 617

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC032 Overstrand - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**41 698**	**38 606**	**33 725**	**41 609**	**43 609**	**43 609**	**36 710**	**44 250**	**57 100**
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	1 000	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	1 000	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		7 173	1 600	2 767	15 464	15 464	15 464	16 300	8 100	19 000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	2 767	–	–	–	–	–	–
MV Networks		7 173	1 600	–	15 464	15 464	15 464	16 300	8 100	19 000
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 586	6 928	541	500	500	500	500	500	500
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	1 000	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		3 586	5 928	541	500	500	500	500	500	500
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		30 939	28 219	30 351	25 621	27 621	27 621	18 910	35 650	37 600
Pump Station		23 626	17 291	1 059	11 026	13 026	13 026	13 000	3 000	10 000
Reticulation		4 790	350	117	600	600	600	600	800	600
Waste Water Treatment Works		2 524	10 578	29 176	13 995	13 995	13 995	5 310	31 850	27 000
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	1 859	65	25	25	25	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	1 859	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	65	25	25	25	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**519**	**2 290**	**9 900**	**10 190**	**10 190**	**26 829**	**2 000**	**4 392**
Community Facilities		–	319	–	–	–	–	4 000	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	3 000	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	1 000	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	319	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	200	2 290	9 900	10 190	10 190	22 829	2 000	4 392
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	200	2 290	9 900	10 190	10 190	22 829	2 000	4 392
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		–	–	–	–	–	–	–	–	–
Zoological plants and animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	**41 698**	**39 125**	**36 015**	**51 509**	**53 800**	**53 800**	**63 539**	**46 250**	**61 492**
Upgrading of Existing Assets as % of total capex		*0.0%*	*20.7%*	*18.6%*	*27.9%*	*24.1%*	*24.1%*	*24.6%*	*31.5%*	*46.5%*
Upgrading of Existing Assets as % of deprecn"		*28.4%*	*26.4%*	*23.4%*	*32.5%*	*34.0%*	*34.0%*	*38.0%*	*26.2%*	*33.0%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditu

WC032 Overstrand - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 1 - Municipal Council		–	–	–				
Vote 2 - Office of the Municipal Manager		15	–	–				
Vote 3 - Corporate Services		3 315	–	–	530	562	596	631
Vote 4 - Financial Services		24 480	–	–				
Vote 5 - Infrastructure Services		223 790	147 043	132 375	140 318	148 737	157 661	167 120
Vote 6 - Community Services		2 925	–	–				
Vote 7 - Municipal Public Safety		3 792	–	–				
Vote 8 - Planning and Development		29	–	–				
Vote 9 - Costing Services		–	–	–				
Vote 10 - Main Ledger Services		–	–	–				
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]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**258 346**	**147 043**	**132 375**	**140 848**	**149 298**	**158 256**	**167 752**
Future operational costs by vote	2							
Vote 1 - Municipal Council		55 516	51 174	53 459	56 666	60 066	63 670	67 490
Vote 2 - Office of the Municipal Manager		28 316	35 365	36 868	39 080	41 424	43 910	46 544
Vote 3 - Corporate Services		79 345	85 070	88 475	93 784	99 411	105 375	111 698
Vote 4 - Financial Services		147 148	180 629	197 884	209 757	222 342	235 683	249 824
Vote 5 - Infrastructure Services		1 085 585	1 180 897	1 254 237	1 329 492	1 409 261	1 493 817	1 583 446
Vote 6 - Community Services		201 791	203 744	213 945	226 782	240 389	254 812	270 101
Vote 7 - Municipal Public Safety		197 963	216 833	225 625	239 162	253 512	268 723	284 846
Vote 8 - Planning and Development		68 497	66 549	69 312	73 471	77 879	82 552	87 505
Vote 9 - Costing Services		131 796	137 635	145 338	154 058	163 302	173 100	183 486
Vote 10 - Main Ledger Services		–	–	–				
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]		–	–	–				
List entity summary if applicable								
Total future operational costs		1 995 956	2 157 896	2 285 143	2 422 251	2 567 586	2 721 642	2 884 940
Future revenue by source	3							
Exchange Revenue		119 343	791 153	838 623	888 940	942 276	998 813	1 058 742
Service charges - Electricity		745 540	791 153	838 623	920 808	1 011 047	1 110 129	1 218 922
Service charges - Water		209 109	221 026	234 288	248 696	263 991	280 227	297 460
Service charges - Waste Water Management		129 533	140 980	149 439	152 906	156 454	160 083	163 797
Service charges - Waste Management		115 444	122 552	129 905	137 648	145 851	154 544	163 755
Agency services		7 500	7 950	8 427	8 898	9 396	9 921	10 475
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		1 326 469	2 074 815	2 199 304	2 357 896	2 529 015	2 713 717	2 913 152
Net Financial Implications		**927 832**	**230 123**	**218 214**	**205 203**	**187 870**	**166 181**	**139 540**

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC032 Overstrand - Supporting Table SA36 Detailed capital budget

R thousand

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework: Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:															
List all capital projects grouped by Function															
EXECUTIVE & COUNCIL											7	70			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			55		
	MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			15		
FINANCE AND ADMINISTRATION											6 960	3 385			
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			500		
	DATA CENTRE SERVER END OF LIFE REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			2 000		
	MINOR ASSETS FINANCIAL SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			170		
	MINOR ASSETS CORPORATE SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			59		
	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			701		
PUBLIC SAFETY											2 310	6 650			
	PURCHASE OF DOGS -EXPLOSIVE & ROAD OPERATIONS	New	*Social cohesion and safe communities*	*Governance*	4	*Biological or Cultivated Assets*	*Police*	**Overstrand**	19.248734	*-34.414272*			300		
	UPGRADING OF FIRE STATION BUILDINGS	Upgrading	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	**Overstrand**	19.248734	*-34.414272*			3 000		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	**Overstrand**	19.248734	*-34.414272*			3 500		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	**Overstrand**	19.248734	*-34.414272*			160		
	WARD PROJECTS-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Community Facilities*	*Other*	**Overstrand**	19.248734	*-34.414272*			200		
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			292		
PLANNING & DEVELOPMENT											6 170	2 875			
	MINOR ASSETS PLANNING AND DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			29		
	ZWELIHLE BUSINESS HUB		*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	**Ward 12**	19.212000	*-34.424000*			800		
	MINOR ASSETS INFRASTRUCTURE SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			725		
COMMUNITY SERVICES											1 371	1 351			
	VEHICLES-COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	**Overstrand**	19.248734	*-34.414272*			6 000		
	WARD PROJECTS-COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	**Overstrand**	19.248734	*-34.414272*			300		
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	**Overstrand**	19.248734	*-34.414272*			325		
SPORT & RECREATION											5 741	17 509			
	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)(F1/2)	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 08**	19.219000	*-34.419000*			929		4 392
	UPGRADE HAWSTON SPORT COMPLEX(NEW STADIUM)(F2/2)	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 08**	19.219000	*-34.419000*			9 700		
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 04**	19.132225	*-34.386086*			1 700	2 000	
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 04**	19.132225	*-34.386086*			10 500		
	UPGRADING OF SLIPWAY	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Piers*	**Ward 09**	19.026475	*-34.338431*			1 000		
	REFURBISHMENT OF PLAYPARKS-OVERSTRAND WIDE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Overstrand**	19.248734	*-34.414272*			1 000		
	WARD PROJECTS-SPORTS & RECREATION	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Overstrand**	19.248734	*-34.414272*			300		
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 09**	19.021389	*-34.341944*			1 900		
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 09**	19.021389	*-34.341944*			6 872		
	UPGRADE SPORTGROUNDS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	**Ward 06**	19.212000	*-34.427000*					5 000
HOUSING											33 678	31 444			
	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	**Overstrand**	19.248734	*-34.414272*			24 542	13 000	13 000
ROADS											11 755	4 600			
	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 02**	19.360833	*-34.591667*				2 400	2 000
	REHABILITATE ROADS & STORMWATER	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 06**	19.212000	*-34.429000*			6 000		
	REHABILITATE ROADS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 04**	19.219000	*-34.419000*				2 000	2 000
	REHABILITATE ROADS PROTEADORP	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 09**	19.209000	*-34.423000*				2 000	1 000
	HERMANUS TAXI RANK	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 03**	19.216839	*-34.421342*				3 000	
	VEHICLES-ROADS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Transport Assets*	*Other*	**Overstrand**	19.248734	*-34.414272*			8 250		
	WARD PROJECTS-ROADS & SIDEWALKS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Other*	**Overstrand**	19.248734	*-34.414272*			1 200		
	SPEED CALMING-OVERSTRAND	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Other*	**Overstrand**	19.248734	*-34.414272*			800		
	HAWSTON CIRCLES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 08**	19.132225	*-34.386086*			500		
	TAXI HOLDING FACILTY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	**Ward 04**	19.219000	*34.419000*			650		
ELECTRICITY											49 583	51 031			
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Multi-ward Gansbaai Area**	19.347086	*-34.598572*			4 000	6 800	3 500
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Multi-ward Gansbaai Area**	19.347086	*-34.598572*			1 110		
	FKRAAL KBAAI MV/LV UPGRADE AS PER RETICMASTER	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Multi-ward Gansbaai Area**	19.334189	*-34.618094*				3 000	2 000
	ELECTRIFICATION OF LOW COST HOUSING AREAS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Overstrand**	19.248734	*-34.414272*			13 908	9 551	9 983
	ELECTRIFICATION OF HOUSING AREAS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Overstrand**	19.248734	*-34.414272*			3 000		
	HERMANUS MV/LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Ward 03**	19.216839	*-34.421342*			9 000	4 000	12 000
	KLEINMOND MV/LV NETWORK UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 09**	19.026475	*-34.338431*			4 000	2 000	4 000
	HAWSTON MV/LV UPGRADE REPLACEMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 08**	19.132225	*-34.386086*			3 300	2 100	3 000
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 13**	19.216839	*-34.421342*			1 500		
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 13**	19.216839	*-34.421342*			1 500		
	NEW STILL STREET 66KV 11KV SUBSTATION(F1/2)	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 03**	19.216839	*-34.421342*			5 000		900
	NEW STILL STREET 66KV 11KV SUBSTATION(F1/2)	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 03**	19.216839	*-34.421342*			5 000		
	HIGH MAST LIGHTS REPLACEMENT	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Ward 03**	19.216839	*-34.421342*			700	1 100	1 100
	WARD PROJECTS-ELECTRICITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	**Overstrand**	19.248734	*-34.414272*			300		
	VEHICLES-ELECTRICITY	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Transport Assets*	*Other*	**Overstrand**	19.248734	*-34.414272*			6 400		
	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONT	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	**Overstrand**	19.248734	*-34.414272*			1 500	2 000	2 500
WATER											29 092	40 700			
	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Overstrand**	19.248734	*-34.414272*			1 000	1 000	1 000
	FENCING AT WATER INSTALLATIONS	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Overstrand**	19.248734	*-34.414272*			500	500	500
	REPLACEMENT OF OVERSTRAND WATER PIPES	New	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Overstrand**	19.248734	*-34.414272*			12 700	10 000	7 000
	WATER FACILITIES CONTINGENCY	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Overstrand**	19.248734	*-34.414272*			500	500	500
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	**Multi-ward Kleinmond Area**	19.019000	*-34.329000*			1 000	4 650	5 000
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	**Multi-ward Kleinmond Area**	19.019000	*-34.329000*			970		
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	**Multi-ward Kleinmond Area**	19.019000	*-34.329000*			28 427	26 242	
	PREEKSTOEL WTW OFFICE SPACE	Renewal	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Municipal Offices*	**Multi-ward Hermanus Area**	19.237000	*-34.376000*			750	1 250	
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Multi-ward Hermanus Area**	19.237000	*-34.376000*			2 000	3 000	
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	**Multi-ward Hermanus Area**	19.237000	*-34.376000*			3 273		
	REPLACEMENT OF WATER PIPES PROTEADORP	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	**Overstrand**	19.248734	*-34.414272*			800		
	PEARLY BEACH GROUNDWATER DEVELOPMENT	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	**Ward 11**	19.539000	*-34.663000*			2 750		
	PEARLY BEACH WTW PROCESS UPGRADE	Upgrading	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	**Ward 11**	19.539000	*-34.663000*			1 483		

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	SEA WATER DESALINATION PLANT	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Distribution	Ward 03	19.216839	-34.421342				3 000	3 300
	NEW RESERVOIR ONRUS RIVER	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 13	19.216839	-34.421342				1 000	3 500
	NEW RESERVOIR VOORBERG	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Reservoirs	Ward 10	18.881000	-34.354500					1 000
	NEW BOOSTER PUMP STATION AND PIPELINE GANSBAAI TO D	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Distribution	Multi-ward Gansbaai Area	18.881000	-34.354500					2 000
	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Multi-ward Hermanus Area	19.207000	-34.409000			7 000		
	BAARDSKEERDERSBOS WTW ADD STORAGE CAPACITY	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Water Treatment Works	Ward 11	19.570000	-34.586000			500		
	TELEMETRY SYSTEM UPGRADE-WATER	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Water Supply Infrastructure	Reticulation	Overstrand	19.248734	-34.414272			300	300	
SEWERAGE											40 767	44 187			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.248734	-34.414272			700	700	700
	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.248734	-34.414272			600	800	600
	UPGRADING OF PUMPSTATIONS & RISING MAINS	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.248734	-34.414272			13 000	3 000	10 000
	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWAT	Replacement	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Multi-ward Hermanus Area	19.209000	-34.427000			1 310		
	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	19.132225	-34.386086			4 000	17 000	11 000
	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	19.132225	-34.386086				16 850	15 000
	TELEMETRY SYSTEM UPGRADE-SEWERAGE	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.248734	-34.414272			200	200	
	HAWSTON SEWER NETWORK EXTENSION	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	19.129000	-34.376000					1 000
	ELUXOLWENI WWTW UPGRADE	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 11	19.492000	-34.650000			500		
	UPGRADING OF SEWER SYSTEM IN MOOIUITSIG	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 10	18.881000	-34.355000			750		
	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.248734	-34.414272			6 000		
STORMWATER											5 968	14 536			
	STORMWATER SYSTEM UPGRADING	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.132225	-34.386086			1 000		
	WARD PROJECTS-STORMWATER	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Overstrand	19.248734	-34.414272			1 200		
	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.395000	-34.592000			5 000		
WASTE MANAGEMENT															
	UPGRADING OF KLEINMOND TRANSFER STATION	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Multi-ward Kleinmond Area	19.026475	-34.338431	115	4 880		500	
	GANSBAAI LANDFILL WEIGHBRIDGE NEW REPLACEMENT DEC	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Multi-ward Gansbaai b Area	19.395000	-34.592000			840		
	HERMANUS TRANSFER STATION PERIMETER WALL COMPLETI	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Multi-ward HM Area	19.217636	-34.424755			3 300		
	HERMANUS TRANSFER STATION UPGRADE CHIPPING AREA	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Multi-ward HM Area	19.217636	-34.424755					2 500
	HAWSTON DROP OFF FENCE UPGRADE	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Ward 08	19.128190	-34.377339			600		
	PRINGLE BAY DROP OFF UPGRADE	Upgrading	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Ward 10	18.844105	-34.342662			200		
	ORGANIC WASTE DIVERSION PROJECT	New	Consolidating the social wage through reliable and quality basic services	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.248734	-34.414272				1 600	1 400
Parent Capital expenditure											**193 518**	**223 219**	**258 346**	**147 043**	**132 375**
Entities:															
List all capital projects grouped by Entity															
Entity A															
Water project A															
Entity B															
Electricity project B															
Entity Capital expenditure											–	–	–	–	–
Total Capital expenditure											**193 518**	**223 219**	**258 346**	**147 043**	**132 375**

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13 — check – – – – –

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC032 Overstrand - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand											Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:															
List all capital projects grouped by Function															
PUBLIC SAFETY		**New**													
	VEHICLES-PUBLIC SAFETY		*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	*Overstrand*	*19.248734*	*-34.414272*	800	800	160		
ELECTRICITY															
	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	*Multi-ward Gansbaai Area*	*19.347086*	*-34.598572*	3 000	3 000	5 110	6 800	3 500
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	*Ward 13*	*19.216839*	*-34.421342*	1 500	1 500	3 000		
	NEW STILL STREET 66KV 11KV SUBSTATION	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	*Ward 03*	*19.216839*	*-34.421342*	5 000	1 018	10 000		900
	ELECTRIFICATION OF HOUSING AREAS	**New**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	*Overstrand*	*19.248734*	*-34.414272*	3 000	3 000	3 000		
WATER															
	REFURBISHMENT OF BUFFELS RIVER WTW	**Renewal**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	*Multi-ward Kleinmond Area*	*19.019000*	*-34.329000*	5 000	4 100	1 970	4 650	5 000
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	*Multi-ward Hermanus Area*	*19.237000*	*-34.376000*	2 100	4 600	5 273	3 000	
	PEARLY BEACH WTW PROCESS UPGRADE	**Upgrading**	*Consolidating the social wage through reliable and quality basic services*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	*Ward 11*	*19.539000*	*-34.663000*	5 000	2 500	1 483		
Entities:															
List all capital projects grouped by Entity															
Entity Name															
Project name															

References

List all projects with planned completion dates in current year that have been re-budgeted in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC032 Overstrand - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	4		Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:							
List all operational projects grouped by Municipal Vote							
Vote 1 - Municipal Council							
		Municipal Running Cost	41 353	56 030	55 493	51 151	53 436
		Typical Work Streams		24	23	23	23
Vote 2 - Office of the Municipal Manager							
		Municipal Running Cost	7 442	18 836	31 936	33 525	34 939
		Repairs & Maintenance		36	36	36	37
		Typical Work Streams	9	13	1 730	1 803	1 892
Vote 3 - Corporate Services							
		Municipal Running Cost	51 374	60 059	66 792	69 535	72 446
		Repairs & Maintenance	10 222	12 726	13 289	13 219	13 512
		Typical Work Streams	2 117	2 370	2 509	2 817	3 017
Vote 4 - Financial Services							
		Municipal Running Cost	89 290	109 239	122 229	128 856	143 338
		Repairs & Maintenance	692	21 384	31 274	33 059	34 951
		Typical Work Streams	16 656	18 133	17 965	18 715	19 595
Vote 5 - Infrastructure Services							
		Municipal Running Cost	741 526	1 113 433	1 050 752	1 089 263	1 151 393
		Repairs & Maintenance	32 452	113 657	195 793	216 132	230 601
		Typical Work Streams	112 712	50 014	46 974	22 545	4 618
Vote 6 - Public Safety							
		Municipal Running Cost	78 818	154 967	185 237	196 607	206 723
		Repairs & Maintenance	1 421	8 877	1 655	2 092	2 255
		Typical Work Streams	14 707	20 501	14 663	18 134	16 646
Vote 7 - Planning and Development							
		Municipal Running Cost	9 491	57 874	51 972	54 492	57 125
		Repairs & Maintenance	206	2 572	3 634	2 341	2 443
		Typical Work Streams	4 472	6 666	15 269	11 715	9 742
Vote 8 - Community Services							
		Municipal Running Cost	301 672	149 950	94 893	95 664	101 045
		Repairs & Maintenance	210 880	39 283	81 220	80 103	83 754
		Typical Work Streams	25 288	26 192	27 003	27 977	29 146
Total Operational expenditure			**1 752 801**	**2 042 834**	**2 112 340**	**2 169 802**	**2 272 678**

Municipal manager's quality certificate

I, DGI O'NEILL, the municipal manager of **Overstrand Municipality**, hereby certify that the annual budget and supporting documentation for the **2025/2026 MTREF** has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

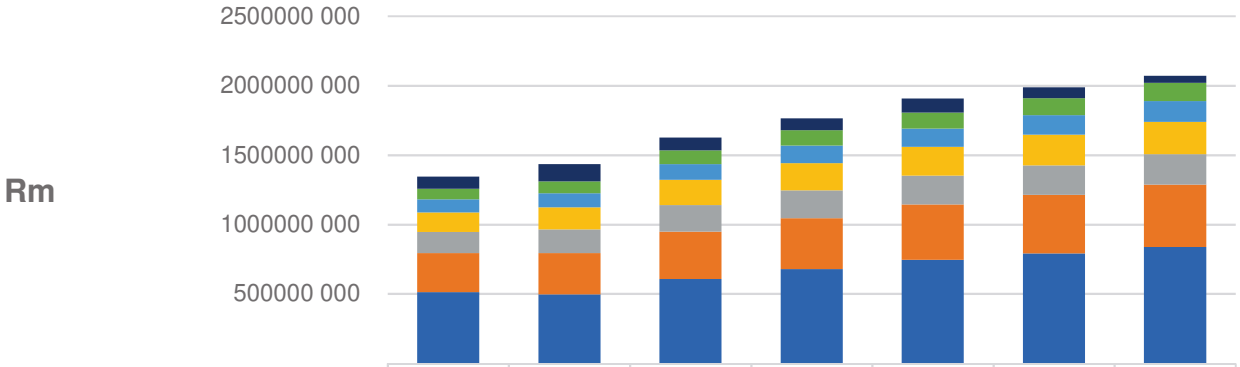
Print Name: DGI O'NEILL

Municipal Manager of **Overstrand Municipality (WC032)**

Signature: 

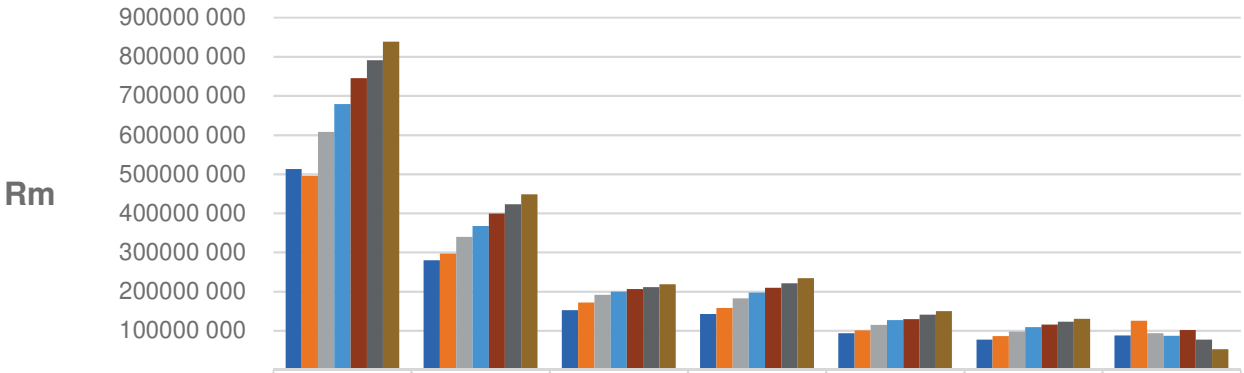
Date: 23 May 2025

Revenue by Source - Major - Chart A5(a)



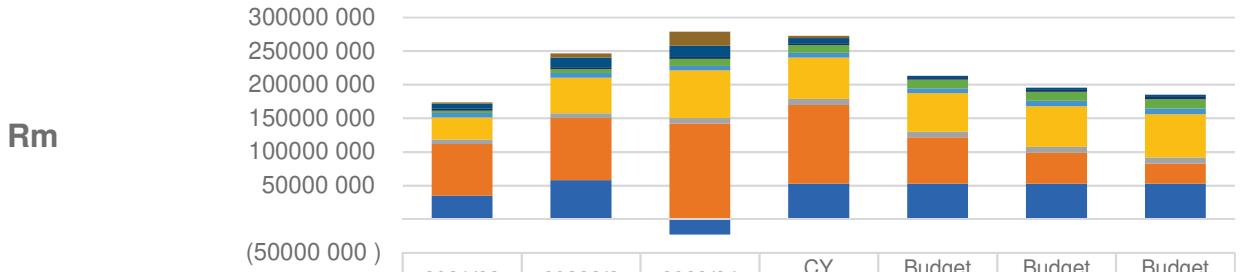
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Transfers recognised - capital	87269 991	125273 268	92977 360	86841 145	101549 000	77043 000	52375 000
Service charges - refuse	76964 343	85923 288	97730 601	108945 600	115443 970	122552 100	129905 214
Service charges - sanitation revenue	93236 718	100655 126	114193 345	126600 000	129532 897	140980 300	149439 100
Service charges - water revenue	142484 346	158069 809	182281 918	197000 000	209109 301	221026 000	234287 554
Transfers recognised - operating	151902 534	172162 413	191359 472	199400 163	205956 562	210874 100	218553 100
Property rates	280175 907	297101 241	339596 228	367000 000	399396 900	423052 300	448114 652
Service charges - electricity revenue	512790 885	495999 489	607716 395	679000 000	745540 146	791153 460	838622 655

Revenue by Source - Major - Chart A5(b) - source trend



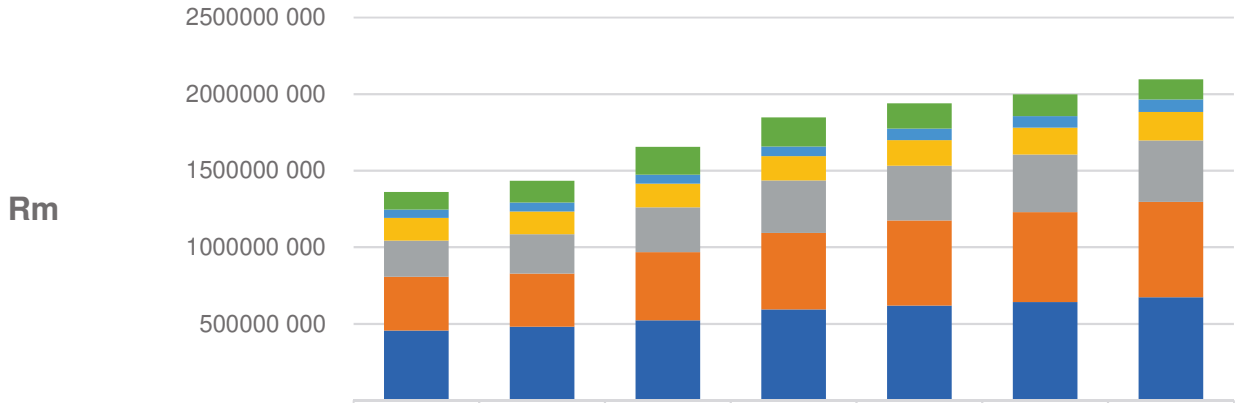
	Service charges - electricity revenue	Property rates	Transfers recognised - operating	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse	Transfers recognised - capital
2021/22 AUD	512790 885	280175 907	151902 534	142484 346	93236 718	76964 343	87269 991
20222/23 AUD	495999 489	297101 241	172162 413	158069 809	100655 126	85923 288	125273 268
2023/24 AUD	607716 395	339596 228	191359 472	182281 918	114193 345	97730 601	92977 360
CY 24/25 ADJ	679000 000	367000 000	199400 163	197000 000	126600 000	108945 600	86841 145
Budget Year 2025/26	745540 146	399396 900	205956 562	209109 301	129532 897	115443 970	101549 000
Budget Year +1 2026/27	791153 460	423052 300	210874 100	221026 000	140980 300	122552 100	77043 000
Budget Year +2 2027/28	838622 655	448114 652	218553 100	234287 554	149439 100	129905 214	52375 000

Revenue by Source - Minor - Chart A6



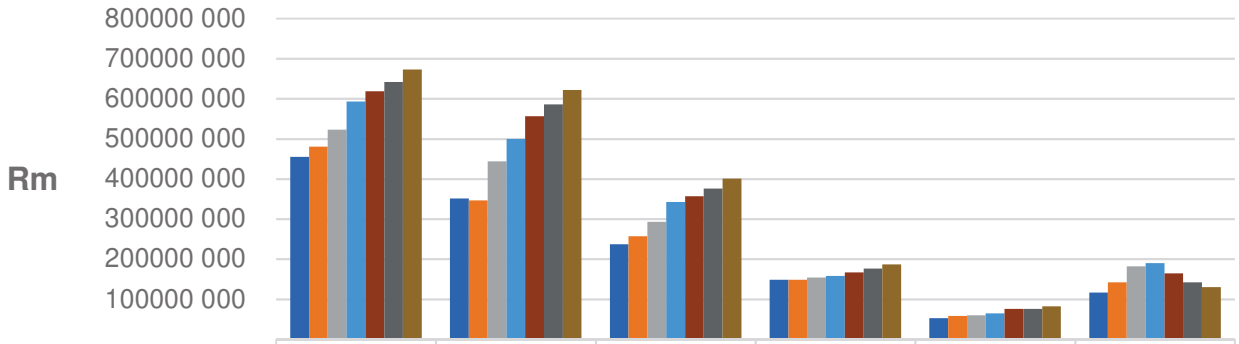
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Contributed assets	2060 388	6129 795	21280 062	3657 800			
Dividends received							
Service charges - other							
Fair value adjustments	7570 140	14278 606	16679 308	7650 000	3000 000	3180 000	3370 800
Contributions							
Licences and permits	2780 229	2977 019	2930 727	2779 201	2780 000	2946 800	3123 608
Interest earned - outstanding debtors	3369 823	5796 232	10299 361	11500 300	12500 300	13250 300	14045 300
Agency services	6879 935	7140 496	6598 786	7103 200	7500 100	7950 100	8427 100
Interest earned - external investments	32758 610	53077 824	70819 153	61360 100	57300 100	60738 100	64382 380
Rental of facilities and equipment	6692 388	6747 022	8287 115	9065 399	7995 700	8475 082	8983 227
Operational revenue	76370 738	92340 316	142061 150	117139 178	69278 600	46216 104	29746 498
Fines	35123 907	58043 459	(22969 626)	52460 101	52536 700	52636 060	52741 382

Expenditure by Type - Major - Chart A7



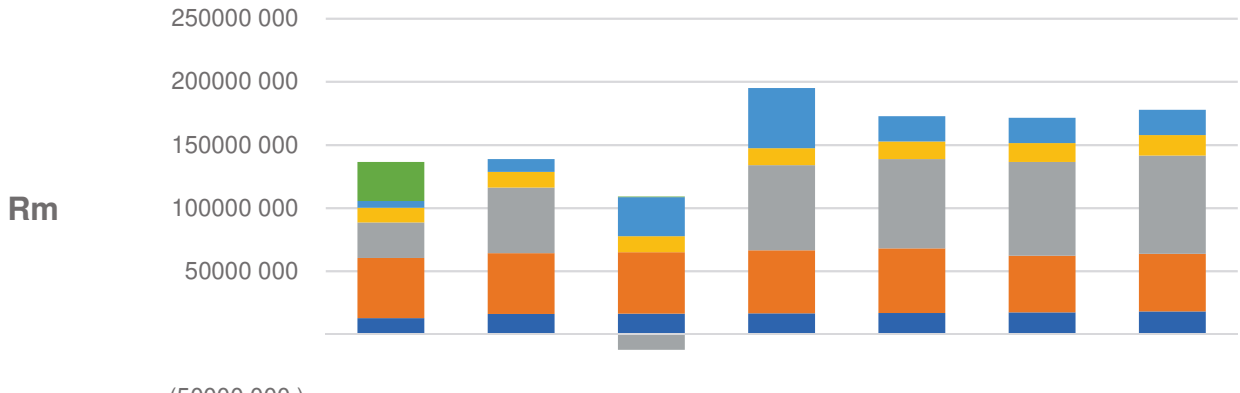
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating costs	116244 635	142110 640	181848 140	189643 389	164538 808	142209 852	130138 905
Inventory consumed	52852 424	58292 266	59911 619	64368 049	76168 185	75536 478	82188 512
Depreciation & asset impairment	148319 442	148320 576	153790 428	158441 156	167211 038	176608 671	186617 481
Contracted services	237215 092	257087 508	293270 297	342449 923	356644 366	375949 350	400662 556
Bulk purchases	351600 047	346417 577	444223 058	499604 615	556159 858	585970 026	622241 571
Employee related costs	454786 629	480938 912	522687 973	593180 705	618839 686	642013 661	672999 493

Expenditure by Type - Major - Chart A7 - Source trend



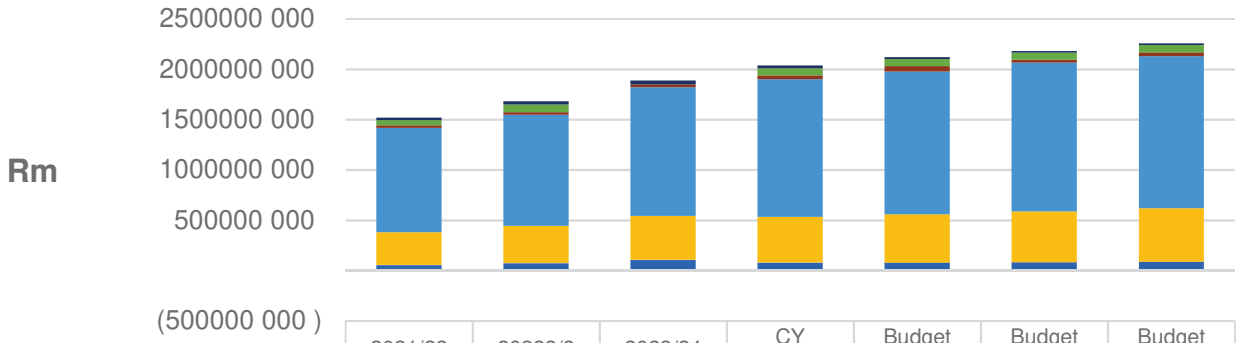
	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Inventory consumed	Operating costs
2021/22 AUD	454786 629	351600 047	237215 092	148319 442	52852 424	116244 635
20222/23 AUD	480938 912	346417 577	257087 508	148320 576	58292 266	142110 640
2023/24 AUD	522687 973	444223 058	293270 297	153790 428	59911 619	181848 140
CY 24/25 ADJ	593180 705	499604 615	342449 923	158441 156	64368 049	189643 389
Budget Year 2025/26	618839 686	556159 858	356644 366	167211 038	76168 185	164538 808
Budget Year +1 2026/27	642013 661	585970 026	375949 350	176608 671	75536 478	142209 852
Budget Year +2 2027/28	672999 493	622241 571	400662 556	186617 481	82188 512	130138 905

Expenditure by Type - Minor - Chart A7



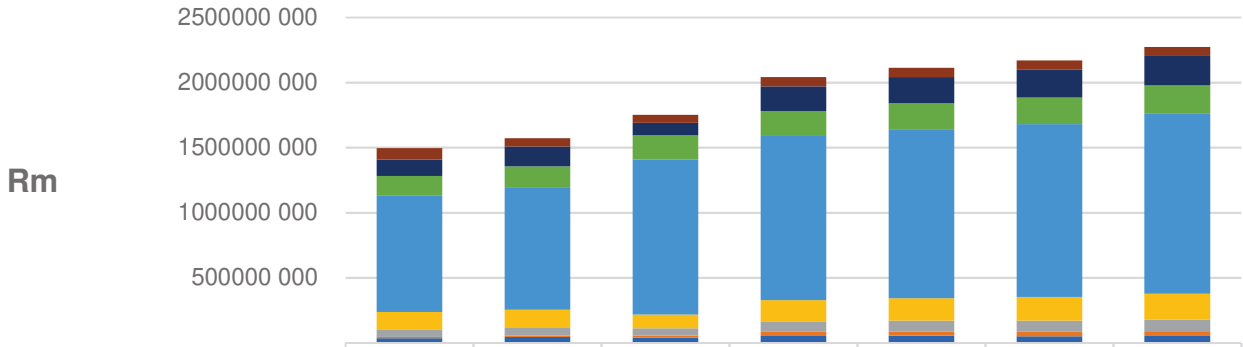
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Loss on disposal of PPE	30979 041		514 417				
Irrecoverable debts written off	5258 456	10206 090	30884 043	47709 492	20000 000	20000 000	20000 000
Remuneration of councillors	11581 935	12314 714	12730 105	13506 129	14011 541	15062 012	16151 390
Debt impairment	28248 033	52100 171	(12141 475)	67400 000	70769 999	74308 500	78023 924
Interest	47584 050	48152 260	48570 690	49814 200	51227 000	44657 000	45526 000
Transfers and subsidies	12813 230	16086 449	16512 068	16716 800	16769 800	17486 600	18128 000

Revenue by Municipal Vote classification - Chart A1



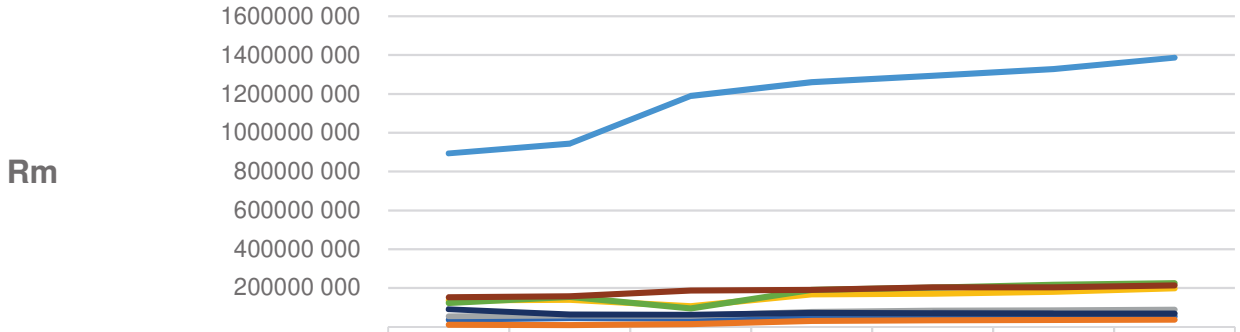
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Planning and Development	25228 924	32033 051	39247 599	27606 132	17494 020	16692 109	16433 388
Municipal Public Safety	48857 083	76056 257	(7188 250)	70322 600	71012 200	71492 100	72585 474
Community Services	27138 560	24794 687	29544 999	38268 185	52938 600	28869 354	37899 707
Infrastructure Services	1034384 272	1102798 090	1275676 923	1368080 902	1419612 600	1476820 114	1508055 106
Financial Services	325948 662	370122 126	436858 629	451907 498	477665 842	503241 651	532330 967
Corporate Services	3603 236	1495 803	1492 439	1764 100	1274 300	1344 752	1419 431
Office of the Municipal Manager				1931 000	515 000	545 900	578 655
Municipal Council	53270 146	74415 387	106209 016	77621 770	78907 714	83067 826	86814 842

Expenditure by Municipal Vote classification - Chart A2a



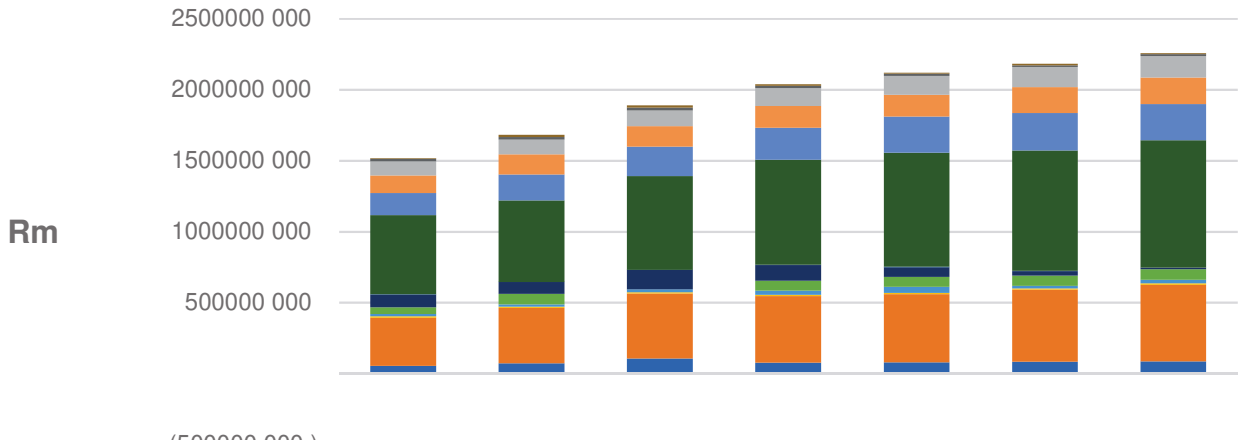
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Planning and Development	90848 237	63184 543	62634 141	71584 178	70874 744	68549 395	69312 312
Municipal Public Safety	123167 019	153723 226	94946 566	191120 164	201554 581	216833 020	225624 739
Community Services	152165 737	157827 377	186655 867	190033 738	203115 523	203744 133	213945 310
Infrastructure Services	893615 232	943252 737	1189409 557	1261212 621	1293519 952	1327937 507	1386610 190
Financial Services	136612 110	140077 664	106638 182	167836 938	171468 072	180629 337	197883 762
Corporate Services	54553 099	58074 959	56962 783	76577 862	82589 240	85570 344	88975 200
Office of the Municipal Manager	10117 131	9709 352	14201 000	30558 553	33701 794	35364 584	36867 535
Municipal Council	36404 448	46177 305	41353 265	53910 404	55516 375	51173 830	53458 784

Expenditure by Municipal Vote classification - Chart A2 (Trend)



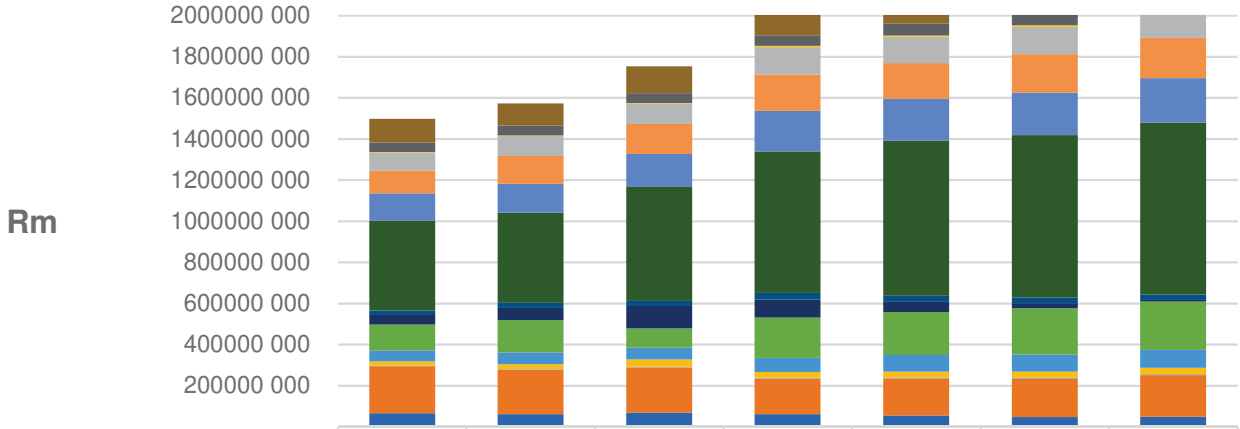
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Municipal Council	36404 448	46177 305	41353 265	53910 404	55516 375	51173 830	53458 784
Office of the Municipal Manager	10117 131	9709 352	14201 000	30558 553	33701 794	35364 584	36867 535
Corporate Services	54553 099	58074 959	56962 783	76577 862	82589 240	85570 344	88975 200
Financial Services	136612 110	140077 664	106638 182	167836 938	171468 072	180629 337	197883 762
Infrastructure Services	893615 232	943252 737	1189409 557	1261212 621	1293519 952	1327937 507	1386610 190
Municipal Public Safety	123167 019	153723 226	94946 566	191120 164	201554 581	216833 020	225624 739
Planning and Development	90848 237	63184 543	62634 141	71584 178	70874 744	68549 395	69312 312
Community Services	152165 737	157827 377	186655 867	190033 738	203115 523	203744 133	213945 310

Revenue by Standard classification - Chart A3



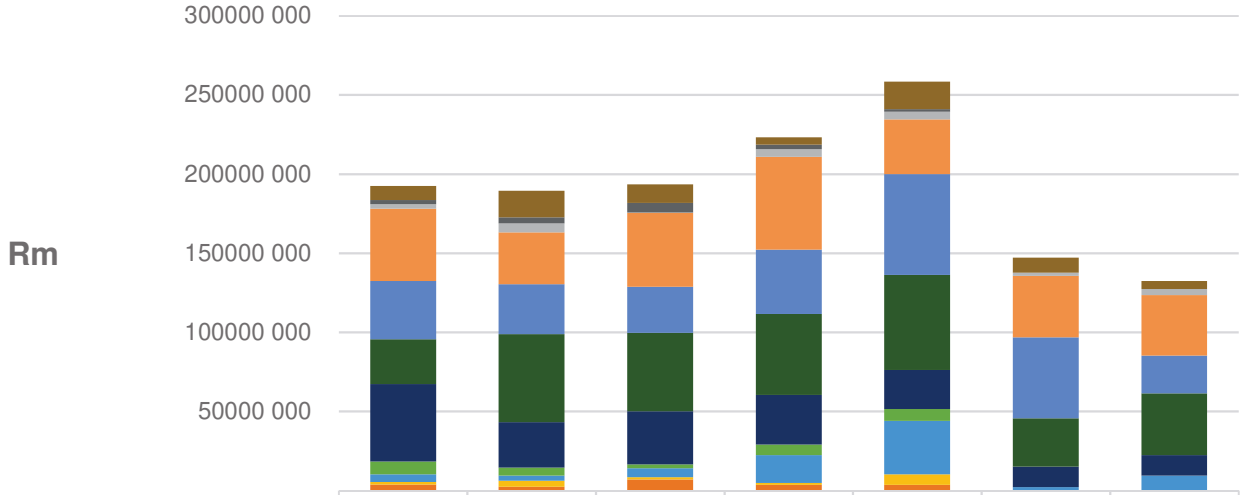
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road transport	6341 793	14876 922	15248 468	9990 300	6430 300	9848 300	5483 380
Planning and development	17461 266	19181 369	21179 477	15388 999	15604 900	12727 260	13490 843
Health							
Waste management	97853 940	102584 951	108719 388	126677 887	134170 200	142265 604	150506 700
Waste water management	123924 177	141829 184	145523 722	154475 683	151900 300	181383 035	189066 018
Water management	156425 649	182255 492	206016 785	225166 577	254990 200	264806 474	252630 329
Energy sources	557894 194	576269 405	661408 933	739445 355	803779 200	847370 301	897368 279
Environmental protection	498 399	39 790	40 459	1137 832	2974 962	2000 400	400
Housing	91383 329	82149 986	138627 897	111391 000	67749 600	31485 800	13360 152
Public safety	48216 067	76056 257	(7188 216)	70322 600	71012 200	71492 100	72585 474
Sport and recreation	15568 412	14939 134	18509 902	27743 867	42443 300	18293 612	26663 156
Community and social services	9725 744	9270 124	9474 486	9293 177	9667 200	9796 642	10406 571
Internal audit							
Finance and administration	339513 860	389170 276	457860 338	468844 238	479789 500	507535 752	537740 726
Executive and council	53624 053	73092 464	106419 692	77624 671	78908 414	83068 526	86815 542

Expenditure by Standard classification - Chart A4



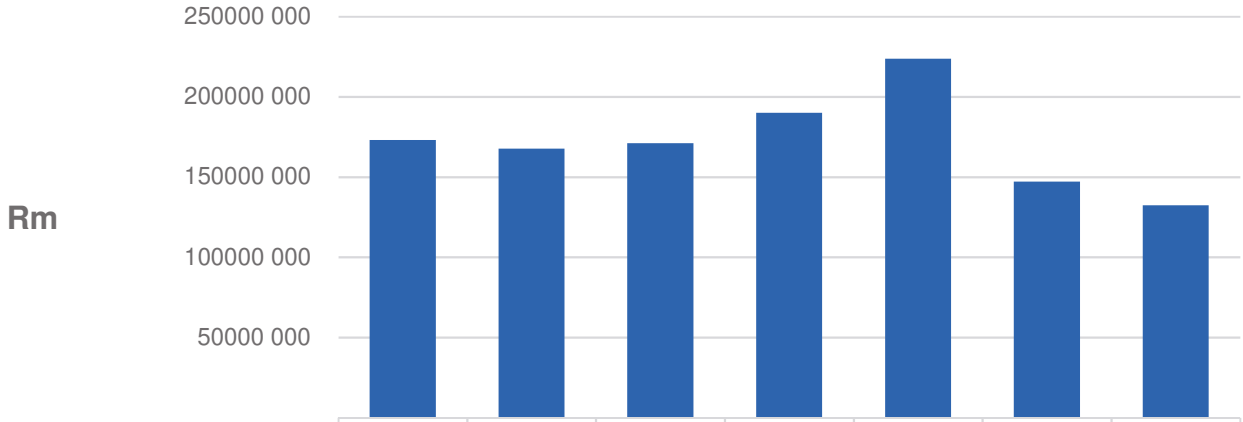
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road transport	114891 407	107693 660	131258 244	138671 104	150904 226	161507 979	174428 287
Planning and development	47151 717	47424 584	48212 462	51467 603	58292 894	56773 436	59362 215
Health							
Other	2922 816	3721 544	2830 401	5934 638	6921 010	7237 097	7566 982
Waste management	86788 219	96860 700	97058 991	133588 487	128430 437	132098 594	140543 187
Waste water management	110529 008	134708 673	147196 098	175851 009	172526 204	186103 881	195273 784
Water management	131791 809	139628 886	160902 486	199156 809	203331 734	207497 902	216739 515
Energy sources	438280 562	439681 170	553663 757	687564 317	755473 138	789895 878	836301 373
Environmental protection	21089 549	24495 534	24623 178	32282 423	28878 714	27292 385	26119 548
Housing	46728 520	59986 757	109722 700	86723 606	50232 105	25803 991	7976 862
Public safety	126920 319	156968 700	92802 040	197002 006	209209 973	224545 179	234012 683
Sport and recreation	53048 849	57811 390	57556 301	68153 667	79621 704	83511 229	87666 658
Community and social services	20500 458	22970 332	36149 001	27551 926	28762 024	29798 464	31171 432
Internal audit	2898 492	3150 140	3339 057	4516 834	4862 878	5018 786	5230 295
Finance and administration	228680 288	216560 938	219137 533	174264 134	180030 470	185761 359	201405 102
Executive and council	65261 000	60364 155	68349 115	60105 895	54862 770	46955 990	48879 909

Capital expenditure by Standard classification - Chart A11



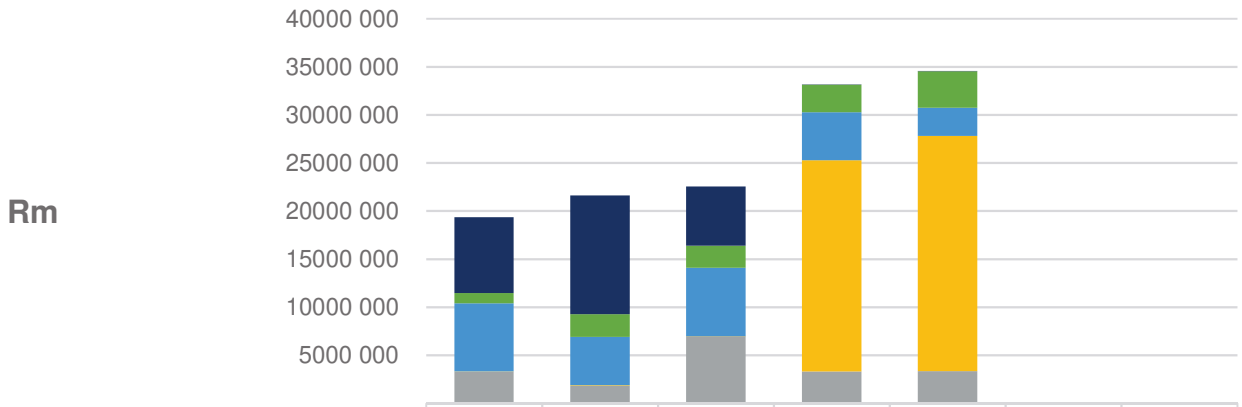
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road transport	8748 225	16798 573	11755 142	4600 000	17400 000	9400 000	5000 000
Planning and development	2656 328	3718 990	6170 473	2875 000	1554 000		
Health							
Waste management	2971 588	5637 060	115 217	4879 788	4940 000	2100 000	3900 000
Waste water management	45731 686	32801 081	46734 770	58723 190	34560 000	38850 000	38300 000
Water management	36720 698	31607 551	29091 572	40700 470	63653 490	51142 000	23800 000
Energy sources	28252 701	55691 590	49583 233	51031 236	60218 125	30551 000	38983 000
Environmental protection							
Housing	49030 714	28623 403	33678 000	31443 720	24542 000	13000 000	13000 000
Public safety	7998 428	5007 380	2310 424	6650 000	7452 000		
Sport and recreation	5046 868	3317 616	5741 125	17509 148	33901 000	2000 000	9392 000
Community and social services	1458 393	3889 645	1370 515	1351 170	6625 000		
Internal audit							
Finance and administration	3758 578	2223 216	6960 107	3385 000	3430 000		
Executive and council	2 511	4 949	7 367	70 000	70 000		

Capital expenditure by Municipal Vote (Major) - Chart A9



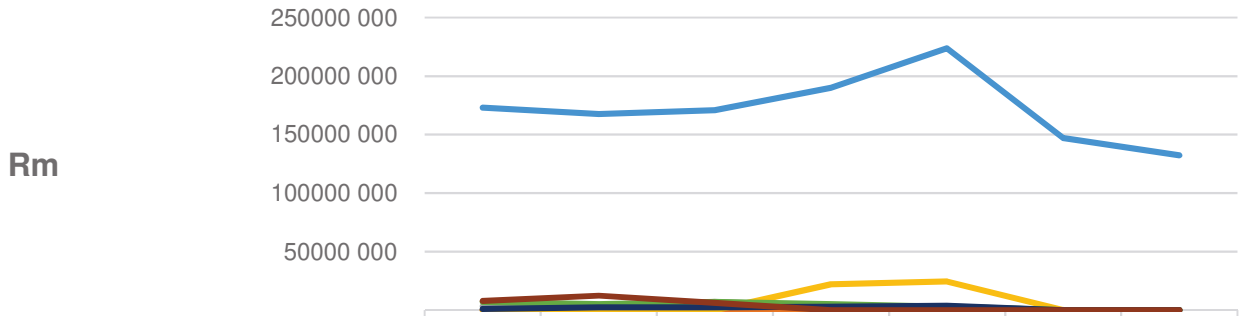
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 5 - Infrastructure Services	173038 021	167695 854	170957 934	190058 752	223789 615	147043 000	132375 000

Capital expenditure by Municipal Vote (Minor) - Chart A10



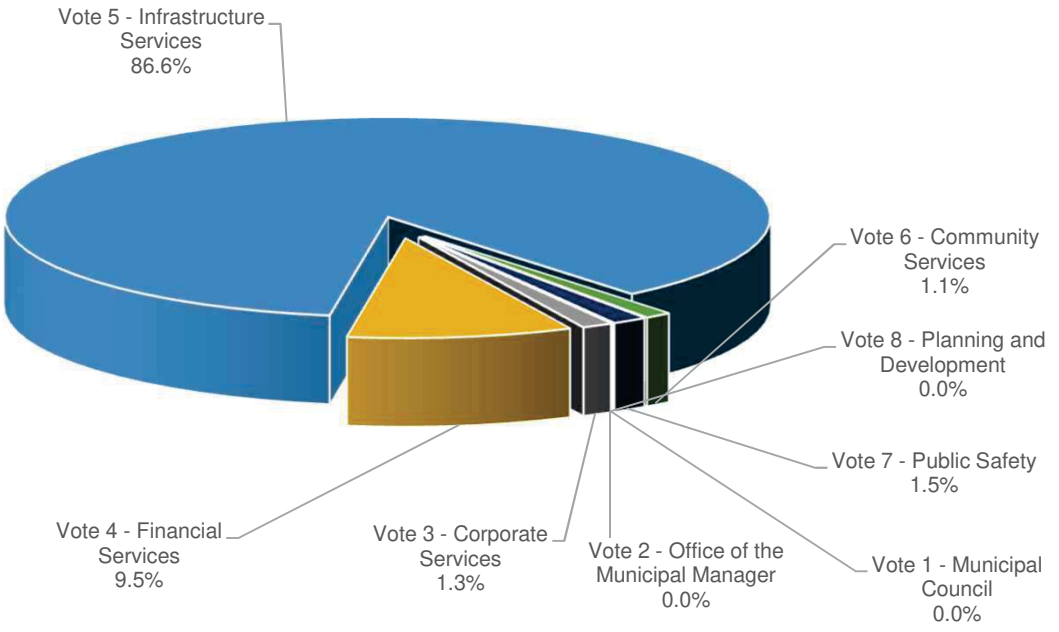
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 8 - Planning and Development	7875 756	12383 578	6170 473	30 000	29 000		
Vote 7 - Public Safety	1065 634	2365 056	2310 425	2850 000	3792 000		
Vote 6 - Community Services	7106 029	5007 380	7111 640	5008 970	2925 000		
Vote 4 - Financial Services	41 677	57 215	10 290	21991 000	24480 000		
Vote 3 - Corporate Services	3249 603	1811 971	6949 816	3265 000	3315 000		
Vote 2 - Office of the Municipal Manager			7 367	15 000	15 000		
Vote 1 - Municipal Council							

Capital expenditure by Municipal Vote (Trend) - Chart A12

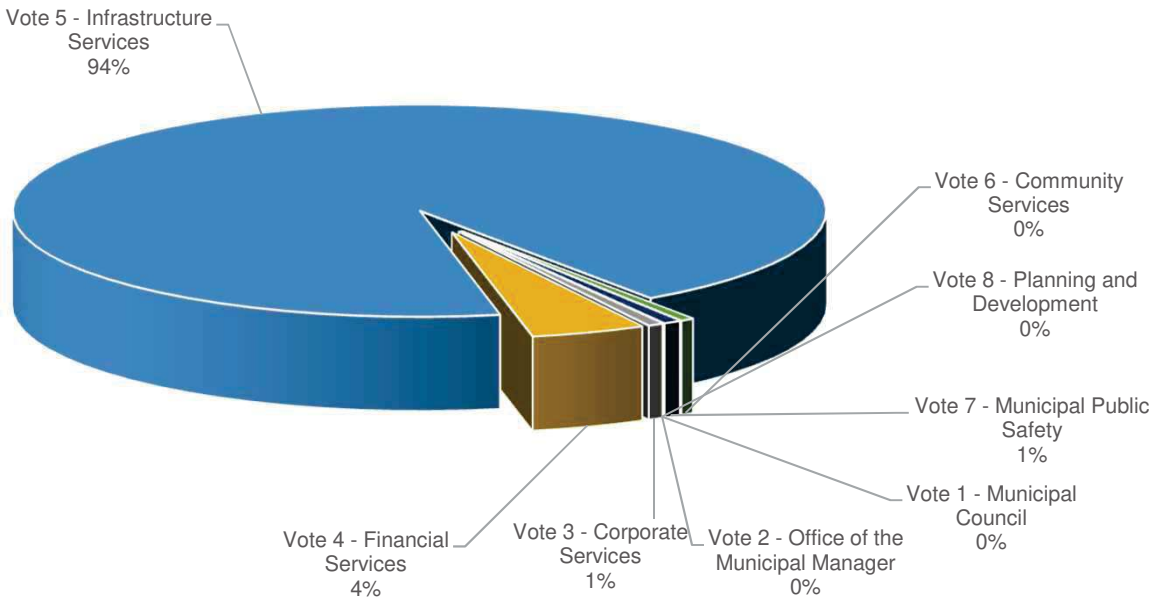


	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - Municipal Council							
Vote 2 - Office of the Municipal Manager			7 367	15 000	15 000		
Vote 3 - Corporate Services	3249 603	1811 971	6949 816	3265 000	3315 000		
Vote 4 - Financial Services	41 677	57 215	10 290	21991 000	24480 000		
Vote 5 - Infrastructure Services	173038 021	167695 854	170957 934	190058 752	223789 615	147043 000	132375 000
Vote 6 - Community Services	7106 029	5007 380	7111 640	5008 970	2925 000		
Vote 7 - Public Safety	1065 634	2365 056	2310 425	2850 000	3792 000		
Vote 8 - Planning and Development	7875 756	12383 578	6170 473	30 000	29 000		

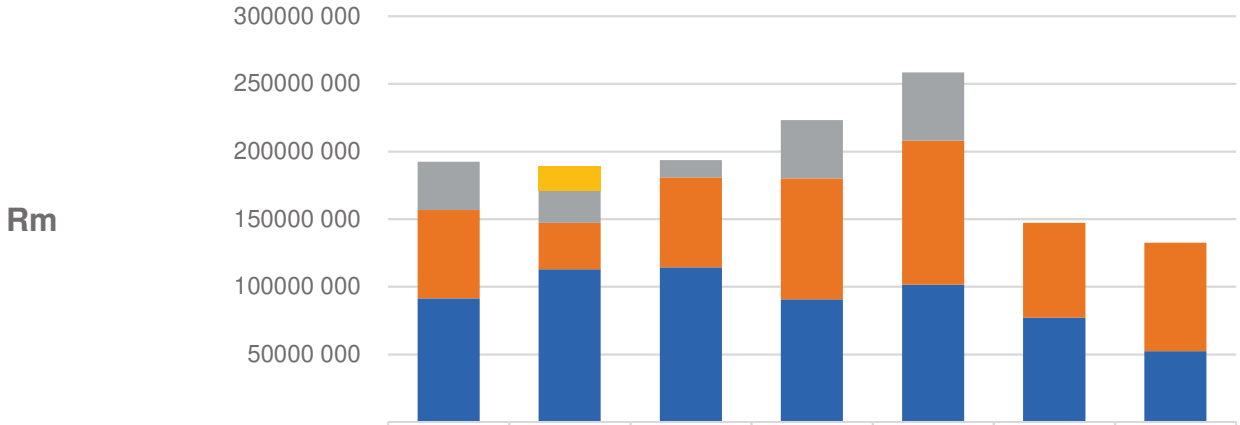
2025/26 Budget Year Capital expenditure program per Vote



2025/26 MTREF (3 year total) Capital expenditure program per Vote

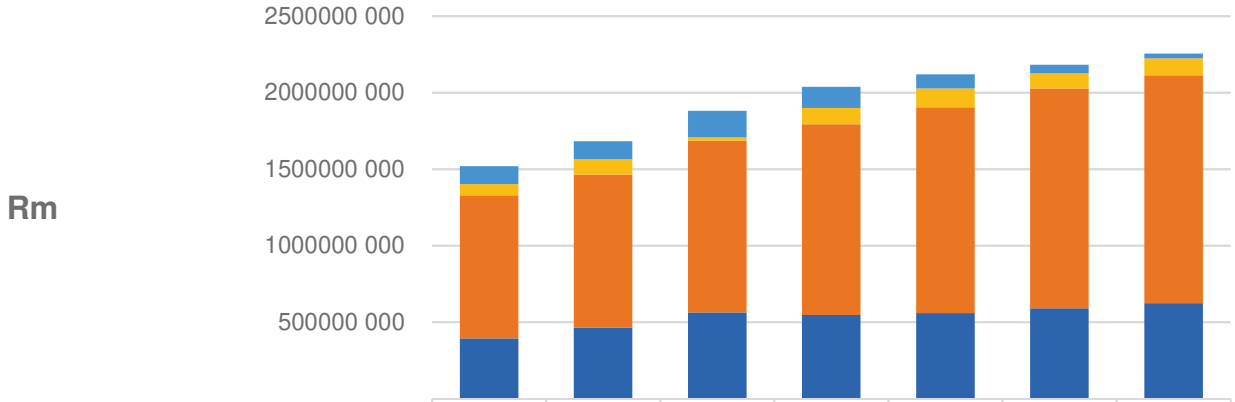


Capital funding by source - Chart A13



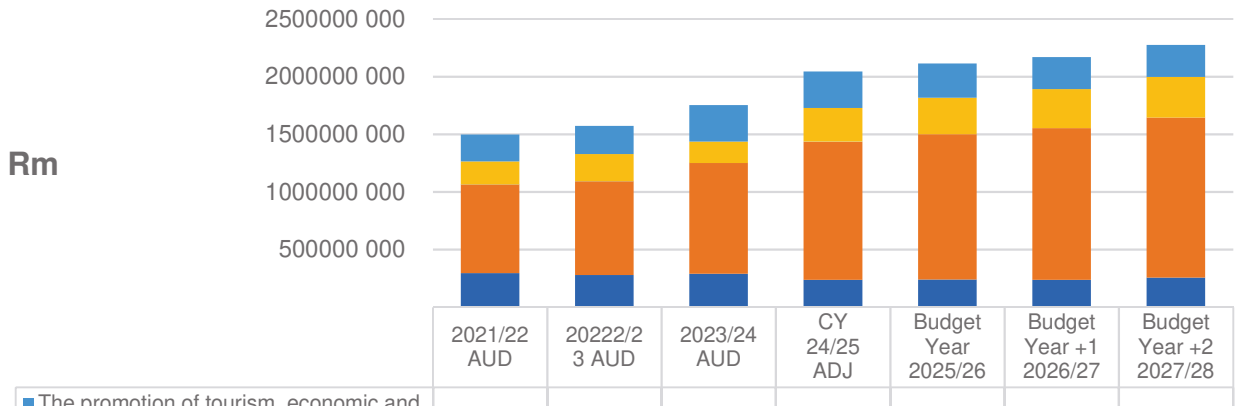
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Public contributions & donations		18467 089					
Internally generated funds	35774 945	23729 669	12744 874	43208 749	50460 000		
Borrowing	65236 523	34248 771	66513 250	89511 028	106336 615	70000 000	80000 000
Capital transfers recognised	91365 252	112875 524	114259 822	90498 945	101549 000	77043 000	52375 000

IDP Strategic Objectives - Revenue - Chart A14



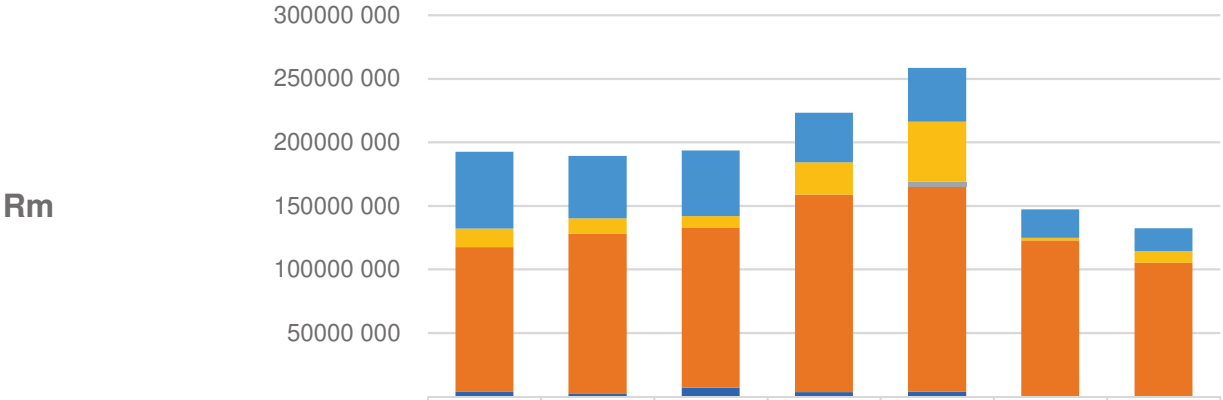
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The promotion of tourism, economic and social development	115684 786	116248 067	175096 300	137908 131	92759 762	56061 760	32334 775
The creation and maintenance of a safe and healthy environment	73510 223	100265 515	20796 172	107359 644	123122 700	99582 354	109655 201
The encouragement of structured community participation in the matters of the municipality							
Provision and maintenance of municipal services	936097 960	1002939 032	1121668 828	1245765 502	1344839 900	1435825 414	1489571 326
Provision of democratic accountable and ethical governance	393137 913	462262 789	564280 053	546468 909	558697 914	590604 278	624556 268

IDP Strategic Objectives - Expenditure - Chart A15



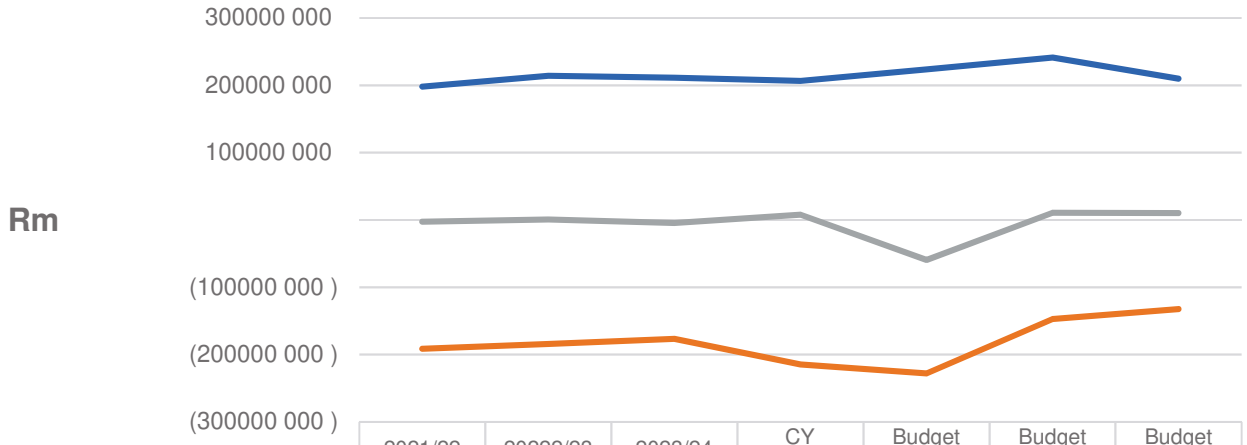
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The promotion of tourism, economic and social development	232784 009	243322 079	316646 984	315079 374	295228 949	278614 888	275453 894
The creation and maintenance of a safe and healthy environment	200469 626	237750 423	186507 342	292707 599	317593 701	337854 872	352850 773
The encouragement of structured community participation in the matters of the municipality	374 200	392 800	255 800	758 385			
Provision and maintenance of municipal services	767389 598	810879 430	958821 332	1196160 622	1259761 513	1315596 255	1388857 859
Provision of democratic accountable and ethical governance	296465 580	279682 432	290569 905	238128 478	239756 118	237736 135	255515 306

IDP Strategic Objectives - Capital Expenditure - Chart A16



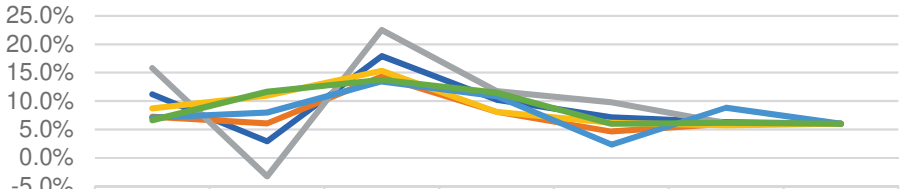
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
The promotion of tourism, economic and social development	60434 957	49140 605	51603 680	38918 720	42296 000	22400 000	18000 000
The creation and maintenance of a safe and healthy environment	14504 000	12215 000	9422 000	25510 318	47178 000	2000 000	9392 000
The encouragement of structured community participation in the matters of the municipality					3500 000		
Provision and maintenance of municipal services	113676 674	125737 282	125524 792	155334 684	161871 615	122643 000	104983 000
Provision of democratic accountable and ethical governance	3761 089	2228 166	6967 474	3455 000	3500 000		

Cash flow trend - Chart A23



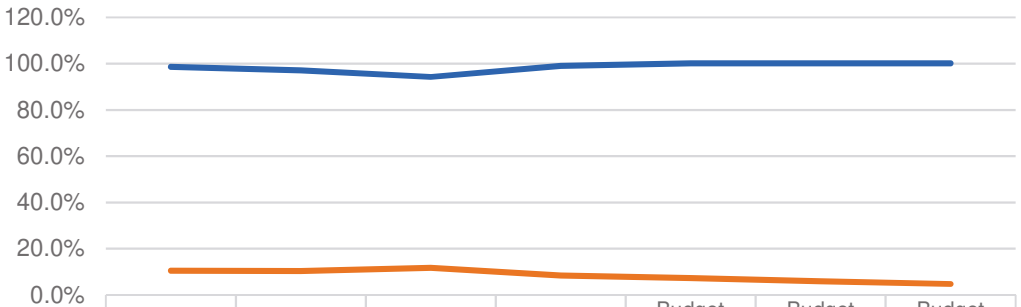
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Flow - Op. Activities	197998 507	214122 755	211450 035	206650 130	223746 961	241192 990	209648 230
Cash Flow - Investing (used)	(191548 809	(184494 996	(176913 476	(214711 644	(228178 414	(147403 000	(132375 000
Cash Flow - Financing	(2892 572)	627 683	(4414 031)	7794 779	(59453 875)	10666 626	9934 296

Service charges - Revenue % change - Chart A22



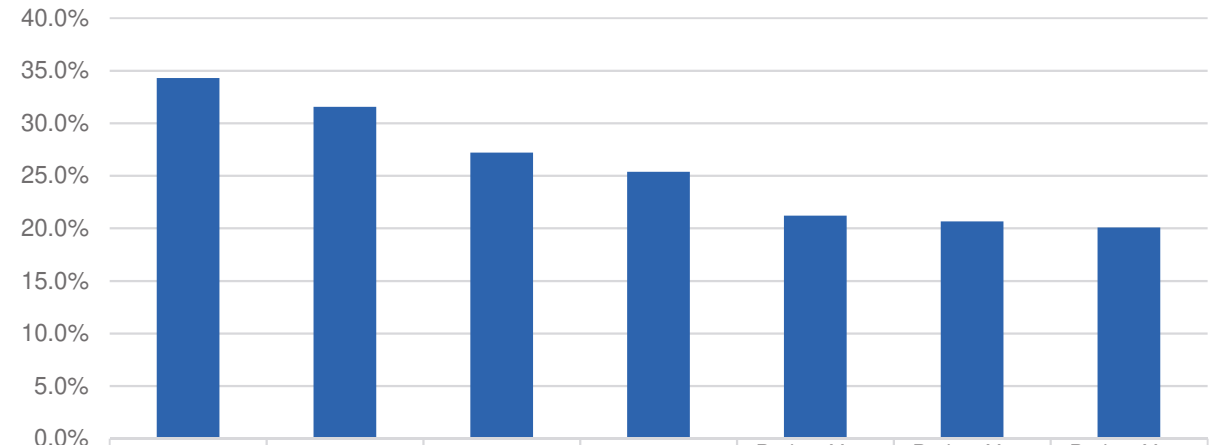
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
% incr total service charges (incl prop rates)	11.2%	2.9%	17.9%	10.2%	7.1%	6.3%	6.0%
% incr Property Tax	7.3%	6.0%	14.3%	8.1%	4.6%	6.0%	6.0%
% incr Service charges - electricity revenue	15.8%	-3.3%	22.5%	11.7%	9.8%	6.1%	6.0%
% incr Service charges - water revenue	8.7%	10.9%	15.3%	8.1%	6.1%	5.7%	6.0%
% incr Service charges - sanitation revenue	7.1%	8.0%	13.5%	10.9%	2.3%	8.8%	6.0%
% incr Service charges - refuse	6.6%	11.6%	13.7%	11.5%	6.0%	6.2%	6.0%

Revenue collection - Chart A18



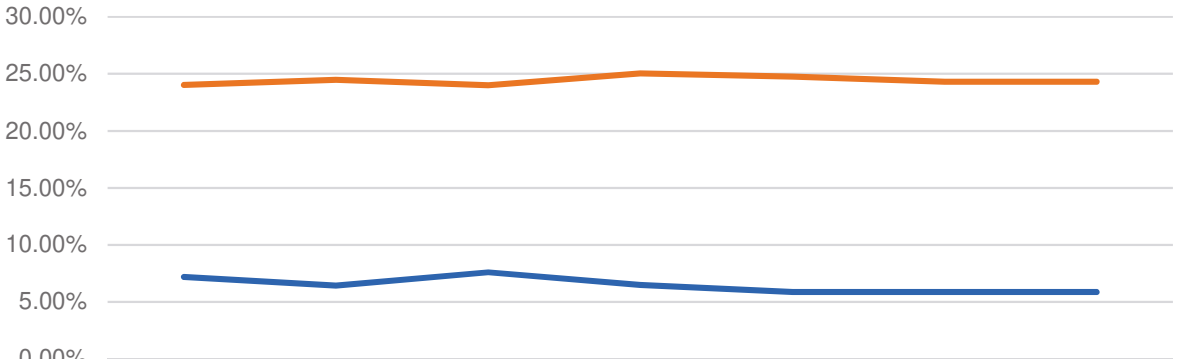
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Annual Debtors Collection	98.6%	97.1%	94.3%	99.1%	100.2%	100.2%	100.2%
O/S Debtors to Revenue	10.4%	10.4%	11.7%	8.5%	7.2%	5.9%	4.7%

Debt (borrowing as a % of total revenue collection) - Chart A17



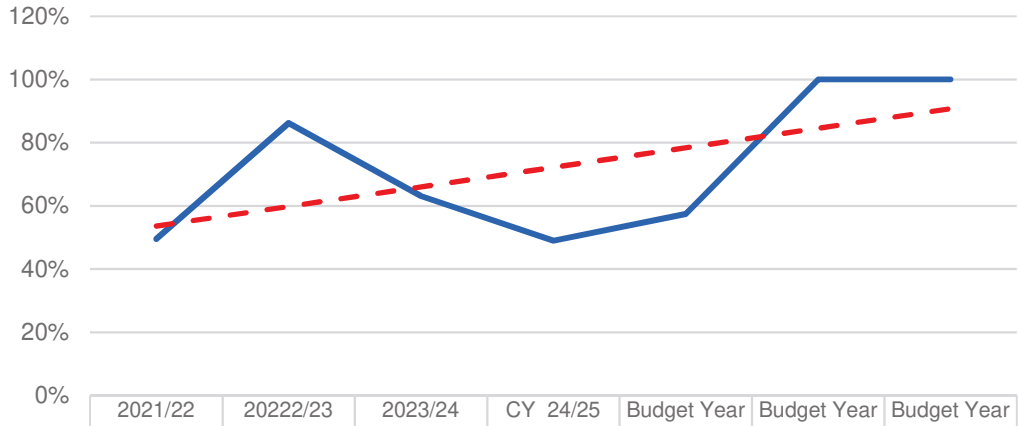
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing	34.3%	31.6%	27.2%	25.4%	21.2%	20.7%	20.1%

Distribution losses - Chart A19



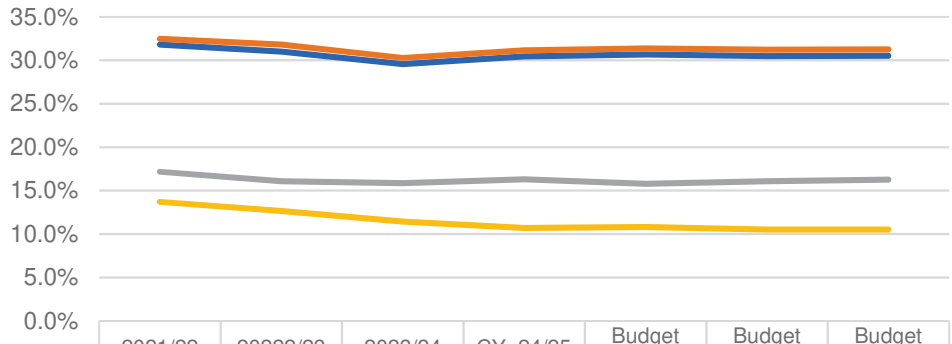
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	7.20%	6.43%	7.60%	6.49%	5.88%	5.87%	5.87%
Water	24.04%	24.47%	24.00%	25.04%	24.75%	24.30%	24.30%

Borrowed capex funding - Chart A20



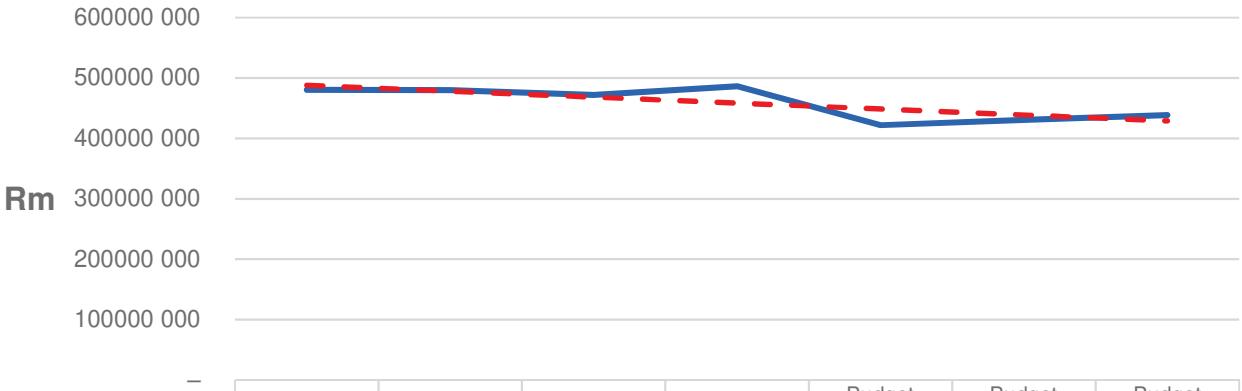
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowed capex funding	49%	86%	63%	49%	57%	100%	100%

Expenditure analysis (of Total Revenue) - Chart A21



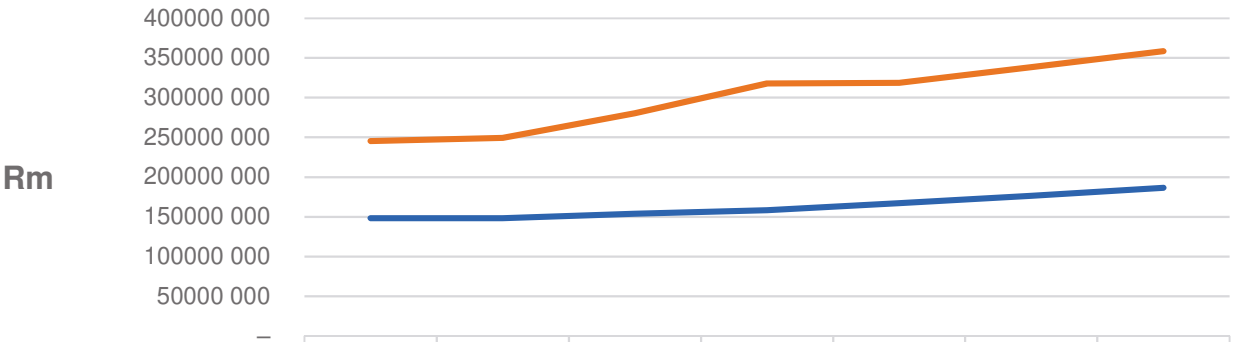
	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Employee costs	31.8%	31.0%	29.6%	30.5%	30.7%	30.5%	30.5%
Remuneration	32.5%	31.8%	30.3%	31.2%	31.4%	31.2%	31.3%
Repairs & Maintenance	17.2%	16.1%	15.9%	16.3%	15.8%	16.1%	16.3%
Finance charges & Depreciation	13.7%	12.7%	11.4%	10.7%	10.8%	10.5%	10.5%

Borrowings

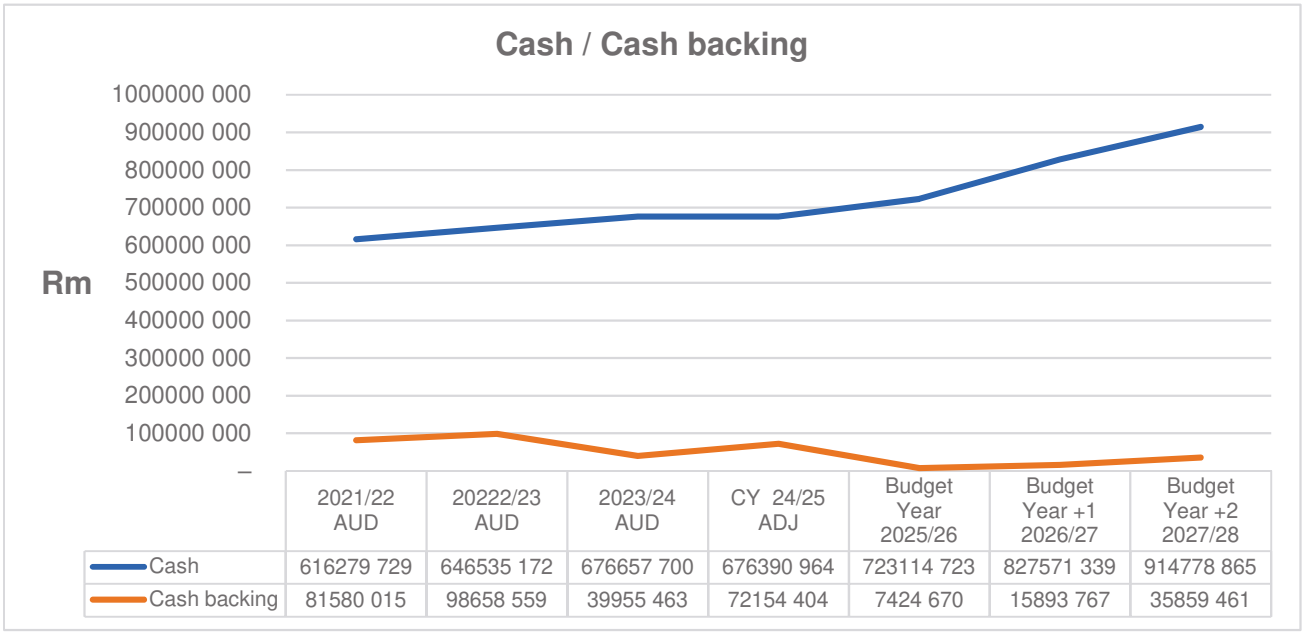


	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowings	480400 209	479906 215	471957 267	486352 047	421859 233	430475 859	438360 155

Depreciation vs Repairs & Maintenance



	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation	148319 442	148320 576	153790 428	158441 156	167211 038	176608 671	186617 481
Repairs & maintenance	245386 034	249505 435	280464 973	317767 330	318818 408	338415 914	358473 482



	2021/22 AUD	20222/23 AUD	2023/24 AUD	CY 24/25 ADJ	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash	616279 729	646535 172	676657 700	676390 964	723114 723	827571 339	914778 865
Cash backing	81580 015	98658 559	39955 463	72154 404	7424 670	15893 767	35859 461

ANNEXURE C

RATES AND TARIFFS

RATES TARIFFS

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT	Exclude VAT	Include VAT	1.040
		R	R	R	R	1.097
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2022**					
RATE1*	Commercial Land with Improvements	0.008729	0.008729	0.007957	0.007957	9.70%
RATE2*	Residential Land with Improvements	0.004988	0.004988	0.004547	0.004547	9.70%
	**** See attached schedule of Exemptions and Rebates applicable***					
RATE3	Municipal Properties: Investment Properties	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	Applicable tariff for Commercial or Residential	
RATE4	Municipal Properties: Property, Plant and Equipment	0.000000	0.000000	0.000000	0.000000	
RATE6	Building Clause	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	Equals to tariff for rates on property	
RATE7	Farm/Agriculture (Bona-fide)	0.001248	0.001248	0.001137	0.001137	9.70%
RATE8	Undeveloped erven	0.007482	0.007482	0.006820	0.006820	9.70%
	Special Rating Areas					
RAT11	HSRA (Hermanus)	0.000458	0.000458	0.000440	0.000440	4.00%
RAT12	KSRA (Kleinmond)	0.000360	0.000360	0.000346	0.000346	4.00%
RAT13	OVSRA (Onrus-Vermont)	0.000250	0.000250	0.000240	0.000240	4.00%
PLEASE NOTE: VAT IS LEVIED AT A RATE OF 0% ON ASSESSMENT RATES						

ATTACHMENTS TO THE RATES TARIFF SCHEDULE

TARIFF CODE	CLASS TAX	TYPE OF PROPERTY	REBATE OR EXEMPTIONS
BUS	General Tax: Commercial	All business, industries, Bed and Breakfast and Guest Houses	NO exemptions Bed and Breakfast as well as Guesthouses can apply before 30 June for the following rebate on the difference between Bus and Res rate: 3 X lettable room : 75% 4 X lettable room : 50% 5 X lettable room : 25%
BUSO	General Tax: Tourism and Recreational Resorts outside the municipal service areas	Hotels, Guest Houses, Cottages, Caravan Parks and Holiday Resorts, Chalets	50% rebate on the tax applicable on commercial property in urban areas
RES	General Tax: Residential properties within the municipal service areas	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes, Small holdings not used for bona fide farming purposes	The first R15 000.00 of the rateable value of all residential properties (excluding vacant properties) is exempted from property tax as per the Municipal Property Rates Act, Section 17 (1) h A further R35 000.00 of the rateable value is exempted in respect of all residential properties An Additional rebate of 20% of the levy calculated on such properties is granted Rebate to qualifying property owners as indicated under "Other Rebate" No property rates are applicable on a property with a valuation of R350 000.00 or less
RESO	General Tax: Residential properties outside the municipal service area	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	50% of the tax applicable on residential property in urban areas Rebate to qualifying property owners as indicated under "Other Rebate"
FARMS	General Tax: Farming properties	Small holdings used for bona fide farming purposes outside municipal service area	Agricultural purpose in relation to the use of a property, excludes the use of the property for the purpose of ecotourism or for the trading In or hunting game
FARMS	Conservation land	Privately owned properties whether designated or used for conservation purposes	Not rateable in terms of section 17(1)(e) of the Municipal Property Rates Act
	Other Rebates	Single residential properties, Group housing, Retirement villages, Flats, Sectional schemes	- Property zoned single residential must be occupied permanently by the applicant; - The applicant must be the registered owner; - Applicant may not be the registered owner of more than one property
PR100			* A rebate of 100% to approved applicant in terms of the Property Rates Policy, who are older than 60, who's gross monthly household income may not exceed the amount of two times (2X) of state funded social pensions per month
PR070			* A rebate of 70% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income less than four times (4X) of state funded social pensions per month
PR040			* A rebate of 40% to approved applicants, in terms of the Property Rates Policy who are older than 60 with a gross monthly household income more than four times (4X) but less than eight times (8X) of state funded social pensions per month

EXEMPTIONS FROM PROPERTY RATES (Rates Policy)

Religious organisations	A property registered in the name of and used primarily as a place of public worship by a religious organization/community, including an official residence registered in the name of that organization/community which is occupied by an office bearer who officiates at services at that place of worship in terms of section 17(1)(i) of the MPRA
Health and welfare institutions	Properties used exclusively as a hospital, clinic, mental hospital, orphanage, non-profit retirement village, old age home or benevolent institution, including workshops used by the inmates, laundry or cafeteria facilities, provided that any profits from the use of the property are used entirely for the benefit of the institution and/or to charitable purposes within the boundaries of Overstrand Municipality
Private schools and Educational Institutions	Property used by registered private schools for educational purposes only
Charitable institutions	Properties belonging to not-for-gain institutions or organizations that perform charitable work
Sporting bodies	Property used by an organization whose sole purpose is to use the property for sporting purposes, for gain or not. Assistance to professional sporting organizations may differ from that afforded to amateur bodies. The rebate will be award **at the sole discretion of council on an annual basis**.
Cultural institutions	Properties declared in terms of the Cultural Institutions Act, Act 29 of 1969 or the Cultural Institutions Act, Act 66 of 1989.
Museums, libraries, art galleries and botanical gardens	Registered in the name of private persons, open to the public and not operated for gain.
Youth development organisations	Property owned and/or used by organizations such as the Boy Scouts, Girls Guides, Voortrekkers or organizations the Council deems to be similar.
Animal protection	Property owned or used by institutions/organizations whose exclusive aim is to protect birds, reptiles and animals on a not-for-gain basis.

SUNDRY TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1	**BOAT LICENSE/PERMITS, LAUNCHING & ENTRANCE FEE**					
S1J	**Kleinbaai Boat Launching**					
S1J1	On site Parking pm	1 213.91	1 396.00	1 145.22	1 317.00	6.00%
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	50 923.48	58 562.00	48 040.87	55 247.00	6.00%
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	3 898.26	4 483.00	3 677.39	4 229.00	6.01%
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	38 867.83	44 698.00	36 667.83	42 168.00	6.00%
S1J4A	Kelp Collectors pm	4 869.57	5 600.00	4 593.91	5 282.99	6.00%
S1J4B	Kelp Collectors pa	48 146.96	55 369.00	45 421.74	52 235.00	6.00%
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	315.65	363.00	297.39	342.00	6.14%
S1J5	Oversize vessel	tariff + 50%	applicable vat	tariff + 50%	applicable vat	
S1J6A	Nature Conservation	no charge	no vat	no charge	no vat	
S1J7A1	Recreational Fishing Vessels pa Permit	620.87	714.00	586.09	674.00	5.93%
S1J7A1A	Recreational Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	310.44	357.00	293.04	337.00	5.94%
S1J7A1B	Recreational Fishing (Overstrand Consumers) Vessels from, 01 January - 30 June Permit	413.91	476.00	390.44	449.00	6.01%
S1J7A2	Recreational Fishing Vessels per Launch	78.26	90.00	73.91	85.00	5.89%
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels pa Permit	782.61	900.00	781.74	899.00	0.11%
S1J7B2	Commercial Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	293.04	337.00	new	new	
S1J7A4	Commercial Fishing (Overstrand Consumers) Vessels from, 01 January - 30 June Permit	390.44	449.00	new	new	
S1J7B3	Commercial Fishing Vessels per launch	73.91	85.00	97.39	112.00	-24.11%
S1J8A	Passenger Boats pm	1 812.17	2 084.00	1 709.57	1 966.00	6.00%
S1J8B	Passenger Boats per launch	181.74	209.00	171.30	197.00	6.09%
S1J9	Use of Tractor for Boat Launching per month	328.70	378.00	310.44	357.00	5.88%
S1J12	Informal Trader under cover rental / month	745.22	857.00	702.61	808.00	6.06%
S1M	**Kleinmond Slipway**					
S1M1	Recreational Fishing (Overstrand Consumers) Vessels pa Permit	820.87	944.00	774.78	891.00	5.95%
S1M1A	Recreational Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	310.44	357.00	293.04	337.00	5.94%
S1M1B	Recreational Fishing (Overstrand Consumers) Vessels- from 01 January - 30 June	326.96	376.00	390.44	449.00	-16.26%
S1M2	Recreational Fishing Vessels per Launch	78.26	90.00	73.91	85.00	5.89%
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	782.61	900.00	781.74	899.00	0.11%
S1M6	Commercial Fishing (Overstrand Consumers) Vessels < 7m from 01 July - 31 Dec Permit	293.04	337.00	new	new	
S1M7	Commercial Fishing (Overstrand Consumers) Vessels < 7m from, 01 January - 30 June Permit	390.44	449.00	new	new	
S1M8	Commercial Fishing Vessels ~~> 7m~~ per launch	73.91	85.00	126.96	146.00	-41.78%
S1M9	Passenger Boats pm	2 033.04	2 338.00	1 918.26	2 206.00	5.98%
S1M10	Passenger Boats per launch	196.52	226.00	185.22	213.00	6.10%
S1T	**Registered Launching Sites managed by the Overstrand Municipality (08:00-16:00) (Western Cape December School Holiday and when declared by Council) EXCLUDING Buffeljahctsbaai, Blue Water Bay, Du Toit Street Site to the Kleinriver at Stanford.**					

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S1T1	**Affiliated Members**					
S1T1A	Annually	287.83	331.00	271.30	312.00	6.09%
S1T1B	Monthly	172.17	198.00	162.61	187.00	5.88%
S1T1C	Weekly	86.09	99.00	80.87	93.00	6.45%
S1T1D	Daily	30.44	35.00	28.70	33.00	6.06%
S1T2	**Non- Affiliated Members**					
S1T2A	Annually	572.17	658.00	540.00	621.00	5.96%
S1T2B	Monthly	258.26	297.00	243.48	280.00	6.07%
S1T2C	Weekly	143.48	165.00	135.65	156.00	5.77%
S1T2D	Daily	45.22	52.00	42.61	49.00	6.13%
S2	**BUILDING CONTROL**					
S2A1	Building Plan Fees : Minor Building Works	327.83	377.00	309.57	356.00	5.90%
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	1 242.61	1 429.00	1 172.17	1 348.00	6.01%
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	41.74	48.00	39.13	45.00	6.67%
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	48.70	56.00	46.09	53.00	5.65%
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	56.52	65.00	53.04	61.00	6.56%
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	63.48	73.00	60.00	69.00	5.80%
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	293.04	337.00	276.52	318.00	5.97%
S2A8	Building Plan Fees : New Government Subsidised Housing Schemes (Government constructed)	no charge	no vat	no charge	no vat	
S2A9	Building Plan Fees : Government Subsidized Housing Schemes (verandas < 15 m²)	no charge	no vat	no charge	no vat	
S2A10	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²) up to 500m²	27.83	32.00	26.09	30.00	6.67%
S2A10A	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²) more than 500m²	13.04	15.00	new	new	
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	27.83	32.00	26.09	30.00	6.67%
S2A12	Building Plan Fees : Government Buildings (School, etc) (R/m²)	no charge	no vat	no charge	no vat	
S2A13	Building plan Fees : Application for temporary structures (Wendy House,Stores,Containers,etc.)	728.70	838.00	687.83	791.00	5.94%
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	728.70	838.00	687.83	791.00	5.94%
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	728.70	838.00	687.83	791.00	5.94%
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	6.52	7.50	6.09	7.00	7.06%
S2C1	Demolition application	742.61	854.00	700.87	806.00	5.96%
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	418.26	481.00	394.78	454.00	5.95%
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	81.74	94.00	77.39	89.00	5.62%
S2F1	Plan validity extension	329.57	379.00	311.30	358.00	5.87%
S2G1	Heritage Investigation Minor Alterations (no additions)	656.52	755.00	619.13	712.00	6.04%
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 312.18	1 509.00	1 238.27	1 424.00	5.97%
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 625.23	3 019.00	2 476.53	2 848.00	6.00%
S2H1	Signage : Application to erect a sign	728.70	838.00	687.83	791.00	5.94%
S2H2	Signage : Application fee for consent (S4.2.1)	641.74	738.00	605.22	696.00	6.03%

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S2H3	Signage : Application fee for departure (S4.3.1)	641.74	738.00	605.22	696.00	6.03%
S2H4	Signage : Advertising Costs Local newspapers for departure application	5 060.00	5 819.00	4 773.91	5 490.00	5.99%
S3	**BUILDING CONTROL: PLAN PRINTING FEES**					
S3A1	Per sheet - Size A0 (Private copy)	86.09	99.00	80.87	93.00	6.45%
S3A2	Size A1 (Private copy)	66.96	77.00	63.48	73.00	5.48%
S3A3	Size A2 (Private copy)	49.57	57.00	46.96	54.00	5.55%
S3A4	Per sheet - Size A0 (Official copy)	66.96	77.00	63.48	73.00	5.48%
S3A5	- Size A1 (Official copy)	49.57	57.00	46.96	54.00	5.55%
S3A6	- Size A2 (Official copy)	39.13	45.00	36.52	42.00	7.15%
S3B1	Per sheet - Size A0 (Private copy) Colour	426.96	491.00	402.61	463.00	6.05%
S3B2	Size A1 (Private copy) Colour	326.09	375.00	307.83	354.00	5.93%
S3B3	Size A2 (Private copy) Colour	217.39	250.00	205.22	236.00	5.93%
S3B4	Per sheet - Size A0 (Official copy) Colour	217.39	250.00	205.22	236.00	5.93%
S3B5	- Size A1 (Official copy) Colour	162.61	187.00	153.04	176.00	6.25%
S3B6	- Size A2 (Official copy) Colour	109.57	126.00	103.48	119.00	5.88%
S5	**BUSINESS LICENSE**					
S5B1	Business Licence - Formal	1 042.61	1 199.00	983.48	1 131.00	6.01%
S5B2	Business Licence - Informal	373.91	430.00	353.04	406.00	5.91%
S5B3	Re-inspection Fee	205.22	236.00	193.91	223.00	5.83%
S5B4	Duplicate Licence Fee	205.22	236.00	193.91	223.00	5.83%
S5B5	**Liquor Licence per Calender year (January to December) or part there of**					
S5B5A	Application for extended Liquor (Trading Hours up to 2am), per annum	1 957.39	2 251.00	1 846.96	2 124.00	5.98%
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	1 957.39	2 251.00	1 846.96	2 124.00	5.98%
S15	**CEMETERY**					
	Residents (RES):					
S15A	**Plot Cost (Fixed)**					
Note 1	**Grave Depths** - Infill grave (between two existing graves) must have a soil coverage of not less than 1 meter; - Other single graves (not infill) must have a soil coverage of not less than 1.5 meters; - Double depht graves (in depth) must have a soil coverage of not less than 1 meters with a 300mm soil between the coffins; - Child grave must have a soil coverage of not less than 1 meter.					
Note 2	**Rebate of 50% for grave site: Applicable to Tariffs S15A1, S15A2, S15A4 & S15B**1 -Overstrand local household with gross household income per application of 0 - R4100 -Applications must be accompanied by sworn declaration of household income of the immediate family of the deceased.					
S15A1	All cemeteries - single grave	810.44	932.00	764.35	879.00	6.03%
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 255.65	1 444.00	1 184.35	1 362.00	6.02%
S15A4	Children under 12years	607.83	699.00	573.04	659.00	6.07%
S15A5	Wall of Remembrance Fees	295.65	340.00	279.13	321.00	5.92%

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S15B	**Indication of grave**					
S15B1	New graves (include inspection before and after funeral)	802.61	923.00	757.39	871.00	5.97%
S15B2	Existing graves	258.26	297.00	243.48	280.00	6.07%
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**					
S18A	Large per day or part thereof ≥ 50 people	19 165.22	22 040.00	18 080.00	20 792.00	6.00%
S18B	Small per day or part thereof more than 10 but < 50 people	9 320.87	10 719.00	8 793.04	10 112.00	6.00%
S18C	Small per day or part thereof ≤ 10 people	5 178.26	5 955.00	4 885.22	5 618.00	6.00%
S18D	Application Fee per application	2 195.65	2 525.00	2 071.30	2 382.00	6.00%
S18F	**Addition to Shoot**					
S18F1	Animals (per animal per day or part of a day)	240.87	277.00	226.96	261.00	6.13%
S18F2	Area required for production and catering (per m² per day or part of a day)	54.78	63.00	51.30	59.00	6.78%
S18F3	Cancellation Fee (per application at full permit fee)	15% of Fee	applicable vat	15% of Fee	applicable vat	
S18F4	Enviromental Control Officer: Fees per hour or part thereof	563.48	648.00	531.30	611.00	6.06%
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	201.74	232.00	190.44	219.00	5.94%
S20	**CREDIT CONTROL AND DEBT COLLECTION**					
S20A1	Admin fee on arrear accounts Notices	253.04	291.00	239.13	275.00	5.82%
S20A2	Admin fee on 24 hour Notices - Bulk users	253.04	291.00	239.13	275.00	5.82%
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	595.65	685.00	561.74	646.00	6.04%
S20C	SMS admin fee on arrear accounts Notices	19.13	22.00	18.26	21.00	4.76%
S23	**FIRE SERVICES & DISASTER MANAGEMENT**					
S23A	Plot Clearing	Actual Cost + R1 456.00 admin. Fee	applicable vat	Actual Cost + R1 374.00 admin. Fee	applicable vat	6.00%
S23A1	Re-inspection fee: 2nd and continueing inspection	205.22	236.00	new	new	
S23B	Re-inspection Fee under By-law	217.39	250.00	205.22	236.00	5.93%
S23C	**Extinghuising of Fires**					
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R2 465.00 + add cost incurred	applicable vat	R2 325.00 + add cost incurred	applicable vat	6.00%
S23C2	Extinguishing of structural fires - indigent households	no charge	no vat	no charge	no vat	
S23C3	Control and Extinguishing of Veld fires payable by registered owner if fire had its sole origin on said owner's property: per hour or part thereof, excluding goFPA Members	R734.00 + add cost incurred	applicable vat	R692.00+ add cost incurred	applicable vat	6.00%
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R734.00 + add cost incurred	applicable vat	R591.00 + add cost incurred	applicable vat	6.00%
S23C5	Assistance at motor vehcile accidents and rescues	no charge	no vat	no charge	no vat	
S23D	**Standby at fire scene**					
S23D1	Per hour or part thereof for vehicle and fire fighters excluding goFPA members	823.48	947.00	776.52	893.00	6.05%
S23E	**Fire Prevention Inspections**					
S23E1	Tank installation - per tank	465.22	535.00	439.13	505.00	5.94%
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	465.22	535.00	439.13	505.00	5.94%
S23F	**Fire Safety (excluding municipal buildings)**					

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S23F1	1st compliance inspection per 20 minutes	189.57	218.00	179.13	206.00	5.83%
S23F2	2nd and continuing compliance inspection per 20 minutes	189.57	218.00	179.13	206.00	5.83%
S23F3	Rates Clearance Inspection	251.30	289.00	237.39	273.00	5.86%
S23F5	Fire Compliance Certificate excluding goFPA members	627.83	722.00	592.17	681.00	6.02%
S23G	**Events**					
S23G1	Inspection of location and issuing of Population Certificate	310.44	357.00	293.04	337.00	5.94%
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 549.57	1 782.00	1 461.74	1 681.00	6.01%
S23G3	**Business & Other Events**					
S23G3A	Per officer per hour or part thereof - Mon - Sat	597.39	687.00	new	new	
S23G3B	Per officer per hour or part thereof - Sundays and public Holidays	163.48	188.00	new	new	
S23G3C	Administrative fee for provision of officers - per application	163.48	188.00	new	new	
S23H	**Burn Permits**					
S23H1	Burn Permit Inspection	388.70	447.00	366.96	422.00	5.92%
S23J	**Special Services**					
S23J1	Ad hoc services	845.22	972.00	797.39	917.00	6.00%
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	845.22	972.00	797.39	917.00	6.00%
S23L	Transportation Certification					
S23L1	Dangerous Goods Transportation Certification	680.87	783.00	642.61	739.00	5.95%
S25	**LAW ENFORCEMENT**					
S25B	**Impoundment of Abanded or Obstructing items**					
S25B1	Per Impoundment	873.04	1 004.00	823.48	947.00	6.02%
S25B2	Storage Fee per day	246.09	283.00	232.17	267.00	6.00%
S25C	**Impoundment of Informal Traders (Hawkers) Goods**					
S25C1	Per Impoundment	925.22	1 064.00	873.04	1 004.00	5.98%
S25C2	Removal of illegal structure per structure	3 794.78	4 364.00	3 580.00	4 117.00	6.00%
S25C3	Storage Fee per day	246.09	283.00	232.17	267.00	5.99%
S25D	**Pound fee: Dogs and Cats**					
S25D1	Impoundment of Dogs and Cats per animal	101.74	117.00	95.65	110.00	6.37%
S25D2	Pound fee: from day 2 per day per animal	64.35	74.00	60.87	70.00	5.72%
S25E	**Pound fee: Other Animals (not listed here)**					
S25E1	Impoundment fee per week per animal	994.78	1 144.00	938.26	1 079.00	6.02%
S25F	**Pound fee: Horses**					
S25F1	Impoundment of Horses per animal	1 003.48	1 154.00	946.96	1 089.00	5.97%
S25F2	Pound fee: per day per animal	251.30	289.00	237.39	273.00	5.86%
S25G	**Pound fee: Sheep and Goats**					
S25G1	Impoundment of Sheep and Goats per animal	251.30	289.00	237.39	273.00	5.86%
S25G2	Pound fee: per day per animal	126.09	145.00	119.13	137.00	5.84%
S25H	**Pound fee: Cattle**					
S25H1	Impoundment of Cattle per animal	1 003.48	1 154.00	946.96	1 089.00	5.97%

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S25H2	Pound fee: per day per animal	165.22	190.00	179.13	206.00	-7.77%
S25I	**Pound fee: Pigs**					
S25I1	Impoundment of Pigs per animal	502.61	578.00	473.91	545.00	6.06%
S25I2	Pound fee: per day per animal	189.57	218.00	179.13	206.00	5.83%
S25J	**Pound fee: Poultry**					
S25J1	Impoundment of Poultry per animal	126.09	145.00	119.13	137.00	5.84%
S25J2	Pound fee: per day per animal	26.09	30.00	24.35	28.00	7.15%
S25K	**Pound fee: Shopping Trolley**					
S25K1	Impoundment of Shopping Trolley per trolley	563.48	648.00	531.30	611.00	6.06%
S25M	Structures					
S25M1	Demolition of Structures	921.74	1 060.00	869.57	1 000.00	6.00%
S25M2	Storage of material per day	230.44	265.00	217.39	250.00	6.00%
S25P	**Bylaw on Outdoor Advertising**					
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	101.74	117.00	95.65	110.00	6.37%
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	996.52	1 146.00	940.00	1 081.00	6.01%
S25R	**Business & Other Events**					
S25R1	Per officer per hour or part thereof - Mon - Sat	633.04	728.00	597.39	687.00	5.97%
S25R2	Per officer per hour or part thereof - Sundays and public Holidays	723.48	832.00	682.61	785.00	5.99%
S25R3	Administrative fee for provision of officers - per application	173.04	199.00	163.48	188.00	5.85%
S28	**LIBRARY**					
S28A1	Copies: A3 / page	2.17	2.50	1.74	2.00	24.71%
S28A3	Copies: A3 page Colour	5.65	6.50	5.22	6.00	8.24%
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00	0.00%
S28A7	Copies: A4 page Colour	3.91	4.50	3.48	4.00	12.36%
S28D1	Lost Cards: Laminated (R/card) first time (*if available)	19.13	22.00	18.43	21.20	3.78%
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card) (*if available)	39.13	45.00	36.87	42.40	6.13%
S28D2	Laminated Cost A3	5.22	6.00	4.61	5.30	13.23%
S28D3	Laminated Cost A4	3.91	4.50	3.65	4.20	7.12%
S28E1	Penalty per book per week	2.00	no vat	2.10	no vat	-4.76%
S28E2	Penalty per record/CD per week	2.00	no vat	2.10	no vat	-4.76%
S28E3	Penalty per video/DVD per day	2.00	no vat	2.10	no vat	-4.76%
S28F2	Scanning of Document	2.00	2.30	1.83	2.10	9.29%
S28G1	Special Requests - Hold per Book	6.96	8.00	6.44	7.40	8.16%
S28G2A	Special Requests - ILL per Book	14.78	17.00	13.91	16.00	6.25%
S28H1	Subscriptions/ reader - Adults (Non residents)	191.30	220.00	180.87	208.00	5.77%
S28H2	Subscriptions/ reader - Children (Non residents)	86.96	100.00	113.91	131.00	-23.66%
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	469.57	540.00	445.22	512.00	5.47%
S28L1	Hire of Library Hall per Hour - Fundraising event	195.65	225.00	185.22	213.00	5.63%
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	36.52	42.00	33.91	39.00	7.70%
S28M1	Minor Damage to book (per book)	29.57	34.00	27.83	32.00	6.23%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S28M2	Damage or lost library material	As per System Price Rounded	applicable vat	As per System Price Rounded	applicable vat	
S33	**OPERATIONAL COST**					
S33A	Application fee for Installation of Street Signage (brown direction boards)	cost + 15%	applicable vat	cost + 15%	applicable vat	
S34	**PROPERTY ADMINISTRATION**					
S34A	**Application administration fee (non-refundable)**					
S34A1	Lease, use or purchase of/or encroachment on or servitude over municipal land (excluding Sport Facilities/Stalls/Informal Trading and organs of state)	2 904.35	3 340.00	2 765.22	3 180.00	5.03%
S34A2	Lease, use or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/ Community organisations	652.17	750.00	635.65	731.00	2.60%
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites or general short term purposes	695.65	800.00	673.91	775.00	3.23%
S34A4	General consents issued in terms of the Administration of Immovable Property Policy (as amended)	652.17	750.00	635.65	731.00	2.60%
S34C	**Encroachment Fee:**					
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	621.74	715.00	586.09	674.00	6.08%
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	621.74	715.00	586.09	674.00	6.08%
S34C3	Enclosure or exclusive use of portions of the Commonage, Public Open Spaces, Road Reserves or Public Thoroughfares for gardening purposes where a lease is not applicable (per m² per month)	2.78	3.20	2.61	3.00	6.51%
S34G	**Leases**					
S34G1	Tempory use (≤12months) of municipal land for the storage of building materials next to building sites or for general purposes (per m² per month)	7.39	8.50	6.96	8.00	6.18%
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	40.87	47.00	38.26	44.00	6.82%
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	191.30	220.00	188.70	217.00	1.38%
S34G6	Lease of municipal land for the displaying or parking of vehicles (per m² per month)	7.65	8.80	6.96	8.00	9.91%
S34H	**Radio Mast**					
S34H1	Equipment on municipal mast or municipal assets/infrastructure - per month per mast/municipal assets/infrastructure	2 747.83	3 160.00	2 593.04	2 982.00	5.97%
S34H2	Space in building adjacent to the mast (per m² per month)	721.74	830.00	682.61	785.00	5.73%
S34H3	Space outside the building adjacent to the mast (per m² per month)	356.52	410.00	342.61	394.00	4.06%
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	356.52	410.00	342.61	394.00	4.06%
S34J	**Memorial Benches / Picnic tables**					
S34J1	Application and administration fee for a new memorial bench on municipal land (non-refundable)	4 882.61	5 615.00	4 608.70	5 300.00	5.94%
S34J2	Fee for a memorial bench/picnic table on municipal land (per annum)	356.52	410.00	342.61	394.00	4.06%
S34J3	Application and administration fee for the allocation of a existing memorial bench / memorial picnic table (including two concrete seats) (non-refundable)	2 904.35	3 340.00	2 765.22	3 180.00	5.03%

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S34J4	Application and administration fee for a new memorial picnic table (including two concrete seats) installed on a concrete slab on municipal land (non-refundable)	8 782.61	10 100.00	8 295.65	9 540.00	5.87%
S36	**PROPERTY INFORMATION**					
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	138.26	159.00	130.44	150.00	6.00%
S36A2	Clearance Certificate (R/certificate) - MANUAL	418.26	481.00	394.78	454.00	5.95%
S36B1	Deeds office registrations with sales information (R/100 erven or part)	181.74	209.00	171.30	197.00	6.09%
S36B2	Deeds office registrations with sales information (R/erf)	47.83	55.00	45.22	52.00	5.77%
S36C	Extract from the Valuation Roll (R/page)	15.65	18.00	14.78	17.00	5.89%
S36F	Revaluation fee	2 586.09	2 974.00	2 440.00	2 806.00	5.99%
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	64.35	74.00	60.87	70.00	5.72%
S36G2	Valuation Certificate (R/certificate) - MANUAL	217.39	250.00	205.22	236.00	5.93%
S36H	Access of valuation roll Information on CD	494.78	569.00	466.96	537.00	5.96%
S40	**RENTAL: COMMUNITY HALLS**					
S40.1	All events hosted where the municipal council or administration is the official host	free of charge	no vat	free of charge	no vat	
S40.3	Elections by the Electoral Commission	as per IEC policy	applicable vat	as per IEC policy	applicable vat	
S40.4	Events of Government Departments directly in interest of community	free of charge	no vat	free of charge	no vat	
S40A	**Auditorium & Banqueting Hall**					
S40A1	Deposit for all functions (refundable) - excluding meetings	2 459.00	no vat	2 320.00	no vat	
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	864.35	994.00	815.65	938.00	5.97%
S40A3	Hire of Auditorium per Hour or part of a hour	505.22	581.00	476.52	548.00	6.02%
S40A4	Hire of Banqueting Hall per Hour or part of a hour	505.22	581.00	476.52	548.00	6.02%
Note	Hiring of Kitchen (Banqueting Hall & Auditorium) used for the serving of food only is included in the hiring fee mentioned above as this facility forms an integral part of the building and cannot be separated there from.					
S40A5	Non-fundraising events for Schools, other training institutions and sport & recreation per day	656.52	755.00	619.13	712.00	6.04%
S40A6	Piano per event	Actual Tuning Cost	applicable vat	Actual Tuning Cost	applicable vat	
S40A7	Use of sound and/or Ligthing Equipment per event per hour	137.39	158.00	129.57	149.00	6.04%
S40A8	Use of Kitchen per day	904.35	1 040.00	853.04	981.00	6.01%
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	264.35	304.00	249.57	287.00	5.92%
S40A10	Local NGO's and CBO's per hour per venue - all events	281.74	324.00	266.09	306.00	5.88%
S40A11	Church Services / funeral tea maximum 3hrs per day	260.87	300.00	new	new	
S40A12	Preparation for event - per hour	179.13	206.00	168.70	194.00	6.19%
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	398.26	458.00	375.65	432.00	6.02%
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only) maximum 3hrs per day	86.96	100.00	35.65	41.00	143.91%
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 507.83	2 884.00	2 366.09	2 721.00	5.99%
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	864.35	994.00	815.65	938.00	5.97%
S40C	**Rental Units - Kleinmond**					

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S40C1	Hire per room per month	61.74	71.00	58.26	67.00	5.97%
S40E	**Baardskeerdersbos / Betty's Bay / Blompark / Buffelsjags /Eluxolweni/Fernkloof Hall /Hawston Abalone *Hall* /Kleinmond Youth Centre / Kleinmond Club House / Masakane / Moffat Hall / Mooiuitsig / Overhills / Pringle Bay / Proteadorp / Stanford / Stanford Committee Room / Zwelihle**					
S40E4	Fundraising: (Karaoke) per day	398.26	458.00	375.65	432.00	6.02%
S40E5	Funeral Tea / Church Services (maximum three hours per day)	260.87	300.00	155.65	179.00	67.60%
S40E6	Local CBO's of vulnerable groups: one booking allowed 24 hours in advance of a social gathering to be scheduled only on week days between 08:00 - 16:30	no charge	no vat	no charge	no vat	
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation	330.44	380.00	311.30	358.00	6.15%
S40E8	Meetings: Local CBO's and NGO's per hour - Meetings free of charge for Local Organisation for the Elderly	38.26	44.00	35.65	41.00	7.32%
S40E8A	Tariff for events continuing after midnight including church services (24h00) per hour	391.30	450.00	new	new	
S40E9	Non-fundraising (parties) Per daytime *or* evening	200.00	230.00	188.70	217.00	5.99%
S40E10	Use of Kitchen - Fundraising events per event	363.48	418.00	342.61	394.00	6.09%
S40E11	Use of Kitchen - Non Fundraising	363.48	418.00	342.61	394.00	6.09%
S40J11A	Breakage Deposit Abalone hall and Moffat hall (Refundable)	260.87	300.00	new	new	
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 // Midnight 24:00 - 6:00 Morning (Charge seperately)**					
S40J	**Kleinmond Civic Center Hall, & Hawston Thusong Centre**					
S40J1	Deposit: (refundable) Government Imbizos & Government Meetings.	717.00	no vat	676.00	no vat	6.07%
S40J2	Deposit (refundable): Hawston Thusong Centre	1 294.00	no vat	1 221.00	no vat	5.98%
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	904.35	1 040.00	853.04	981.00	6.01%
S40J4	Church Services maximum 3 hours per day	260.87	300.00	118.26	136.00	120.59%
S40J5	Funeral Tea (three hours)	260.87	300.00	155.65	179.00	67.60%
S40J6	Government Imbizos (per day)	2 785.22	3 203.00	2 627.83	3 022.00	5.99%
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	329.57	379.00	311.30	358.00	5.87%
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	398.26	458.00	375.65	432.00	6.02%
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	38.26	44.00	35.65	41.00	7.32%
S40J9A	Tariff for events continuing after midnight including church services (24h00) per hour	391.30	450.00	new	new	
S40J10	Preparation for event - per hour	93.91	108.00	88.70	102.00	5.88%
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	452.17	520.00	426.96	491.00	5.90%
S40J11A	Breakage Deposit Abalone hall and Moffat hall (Refundable)	260.87	300.00	new	new	
S40J12	Tariff for events continuing after midnight (24h00) per hour	277.39	319.00	261.74	301.00	5.98%
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	139.13	160.00	131.30	151.00	5.96%
S40J14	Use of kitchen (per event per day)	435.65	501.00	411.30	473.00	5.92%
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	63.48	73.00	60.00	69.00	

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
	Breakage Deposit Abalone hall and Moffat hall (Refundable)	260.87	300.00	new	new	#VALUE!
Note	**Daytime = 07:00 - 17:00 // Evening = 18:00 - 24:00 // Midnight 24:00 - 6:00 Morning (Charge seperately)**					
S43	**RENTAL: INFORMAL TRADERS' (HAWKERS') STALLS, OPEN SPACES & BEACHES (applicable Overstrand Wide)**					
S43A	**CBD**					
S43A1	All open stalls per day (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend)	37.39	43.00	35.65	41.00	4.88%
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	55.65	64.00	52.17	60.00	6.67%
S43A3	All open stalls per annum (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend) (10 months)	521.74	600.00	new	new	
S43A4	Open Stalls per month (Western Cape December Holiday plus Easter Weekend)	90.44	104.00	new	new	
S43B	**Outside the CBD**					
S43B1	Open Stalls Rental --December - January pm	124.35	143.00	117.39	135.00	5.93%
S43B2	Open Stalls Rental - February to November pm	52.17	60.00	49.57	57.00	5.26%
S43B3	Open Stalls Rental - February to November per annum (10 months)	500.00	575.00	new	new	
S43D	**Events: Any Public Open Space, Beaches, Gardens, Nature Reserves, Parks, Caravan Parks, Camping Sites and Resorts (As per the Event By-Law and Policy)**					
S43D1	Car Park - Private Car Sales per day (demarcated areas)	49.57	57.00	46.96	54.00	5.55%
S43D2	Profitable Organisations, sporting events, markets, music festivals etc as per the Events By-Law and Policy (Excluding other services eg. Refuse collection, electricity, etc.) per event	7 816.52	8 989.00	7 373.91	8 480.00	6.00%
S43D3	Non-profitable Organisations, birthday parties, weddings, creches, school events, relligious events, awareness campaigns (Excluding other services eg. Refuse collection, electricity, etc.) per event	488.70	562.00	460.87	530.00	6.04%
S43F	**Beaches**					
S43F2	Rental December to January pm	310.44	357.00	293.04	337.00	5.94%
S43F3	Rental February to November pm	103.48	119.00	97.39	112.00	6.25%
S43G	**Leases**					
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	242.61	279.00	228.70	263.00	6.08%
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	100.87	116.00	94.78	109.00	6.43%
S46	**RENTAL: OFFICE**					
S46A	Rental for office space (Hermanus Administration) (per m² per month)	165.22	190.00	155.65	179.00	6.15%
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	82.61	95.00	77.39	89.00	6.75%
S46A2	Rental for office space to NGO's/NPO's irrespective of area (per m² per month)	50.44	58.00	46.96	54.00	7.40%
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat	
S48	**RENTAL: SPORT FACILITIES**					

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S48A	**Spaces for Sport - Blompark/Eloxolweni/Gansbaai Communal Sport Centre(S4S) / Hawston /Masakane/ Kleinmond / Mount Pleasant / Overhills / Stanford / Zwelihle**					
S48A1	Club House - per hour (private events)	226.96	261.00	213.91	246.00	6.10%
S48A2	Club House - Sport events hosted by affiliated Sport and Recreation structures per hour	55.65	64.00	52.17	60.00	6.67%
S48A3	Club House - Sport event hosted by Non-affiliated Sport and Recreation structures - per hour	113.91	131.00	107.83	124.00	5.64%
S48A4	Club House Education, Welfare & NPO's/NGO's, Churches per hour	55.65	64.00	52.17	60.00	6.67%
S48A5	Club House - Schools & Non-fundraising events per day	55.65	64.00	52.17	60.00	6.67%
S48A6	Club House-- All events hosted where the municipality is the official host	no charge	no charge	no charge	no charge	
S48A7	Club House - All events hosted by Government Departments directly benefiting the community	no charge	no charge	no charge	no charge	
S48A8	Club House - Hiring of kitchen per day	341.74	393.00	322.61	371.00	5.93%
S48A9	Club House - Breakage deposit	0.00	no vat	0.00	no vat	#DIV/0!
S48A10	Club House - Gatherings/meetings (non-fundraising) per hour	31.30	36.00	29.57	34.00	5.87%
S48A11	Club House - Gatherings/meetings/private functions & fundraising events per hour	196.52	226.00	185.22	213.00	6.10%
S48B	**Sport grounds**					
S48B1	Sportgrounds - Use of field: Affiliated members & schools per month per field	195.65	225.00	184.35	212.00	6.13%
S48B2	Sportgrounds - use of field: Affiliated members & schools per day per field	97.39	112.00	92.17	106.00	5.66%
S48B3	Sportgrounds - Festivals/Non-fundraising events per day	977.39	1 124.00	921.74	1 060.00	6.04%
S48B4	Sportgrounds - Exhibitions/shows/private events per day	977.39	1 124.00	921.74	1 060.00	6.04%
Note	**Sportgrounds refer to playing surfaces**					
S48C	**Affiliation fees**					
S48C1	Affiliation fees - Overstrand sport clubs per annum	195.65	225.00	184.35	212.00	6.13%
S48C2	Affiliation fees - Overstrand schools per annum	195.65	225.00	184.35	212.00	6.13%
S48D	**Tennis/Netball/Basketball Courts**					
S48D1	Tennis/Netball/Basketball Courts - Affiliated members & schools per month	97.39	112.00	92.17	106.00	5.66%
S48D2	Tennis/Netball/Basketball Courts - Non-affiliated members & individuals per month	48.70	56.00	46.09	53.00	5.65%
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**					
S49A	Wetcore Stands (Social Housing) - rent per month	46.96	54.00	44.35	51.00	5.89%
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**					
S50A	Rental per unit per month	1 365.22	1 570.00	1 263.48	1 453.00	8.05%
S55	**SUNDRY**					
S55A	Access to Information as per Act (2 of 2000) - Tariffs	As Stipulated in the Act	applicable vat	As Stipulated in the Act	applicable vat	
S55B1	Administration Cost - RD ACB	actual cost + R61.00	applicable vat	actual cost + R58.00	applicable vat	6.00%
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R126.00	applicable vat	actual cost + R119.00	applicable vat	6.00%
S55D1	Copies: A3 page	5.57	6.40	5.22	6.00	6.61%
S55D2	Copies: A3 page Colour	10.17	11.70	9.57	11.00	6.33%
S55D3	Copies: A4 page	2.44	2.80	2.26	2.60	7.74%
S55D4	Copies: A4 page Colour	6.78	7.80	6.44	7.40	5.36%
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat	
S55F1	Fax per page - excluding 0865/6 numbers	6.78	7.80	6.44	7.40	5.36%

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S55F2	Fax per page - 0865/6 numbers	11.30	13.00	10.70	12.30	5.66%
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat	
S55G2	Placard / Poster Deposit for Elections	6 274.00	no vat	5 919.00	no vat	6.00%
S55G4	Placard / Poster Deposit for Political Parties	6 274.00	no vat	5 919.00	no vat	6.00%
S55H	Placard / Poster each	22.17	25.50	20.87	24.00	6.23%
S55I	Multiple Duplicate Consumer Accounts per request	11.13	12.80	10.44	12.00	6.66%
S55I1	Duplicate PayDay pay slip	11.13	12.80	10.44	12.00	6.66%
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	0.00	no vat	0.00	no vat	#DIV/0!
S55K1A	Tender objection deposit (refundable if appeal is upheld)	0.00	no vat	0.00	no vat	#DIV/0!
S55K1B	Tender objection deposit (partially upheld -50% refundable)	0.00	no vat	0.00	no vat	#DIV/0!
S55K2	Tender documentation Fee: (less than 50 pages)	26.09	30.00	36.52	42.00	-28.56%
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	130.44	150.00	138.26	159.00	-5.66%
S55K4	Tender documentation Fee: (more than 200 pages)	217.39	250.00	230.44	265.00	-5.66%
S55K5	Tender documentation Fee (CIDB colour-coded pages)	521.74	600.00	553.04	636.00	-5.66%
S55L	Advertising Signs Auctioneers per 14days	334.78	385.00	315.65	363.00	6.06%
S55K1	Laminated Cost A3	8.70	10.00	8.26	9.50	5.27%
S55K2	Laminated Cost A4	5.57	6.40	5.22	6.00	6.61%
S60	**SWIMMING POOL**					
S60A	**Daily Tariffs (01 December - 31 March & Easter Weekend & Events approved by the Administration)**					
S60A1	Persons older than 12years of age - per person per DAY or part of a day	4.61	5.30	4.35	5.00	5.98%
S60A2	Children (Older than 3 years) per child per day or part of a day	4.61	5.30	4.35	5.00	5.98%
S60A4	Galas	119.13	137.00	112.17	129.00	6.20%
S60A5	Training sessions (Schools & Clubs) per season	188.70	217.00	178.26	205.00	5.85%
S65	**TOP MANAGEMENT CONSULTATIONS**					
S65A1	Consultation Fee (Top Management) per hour	1 331.30	1 531.00	1 255.65	1 444.00	6.02%
S72	**TOWN PLANNING: APPLICATION FEES**					
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 730.44	3 140.00	2 575.65	2 962.00	6.01%
S72A1	Phasing, amendment, or cancellation of a plan of subdivion or a part thereof, including a General Plan or diagram	2 905.22	3 341.00	2 740.87	3 152.00	6.00%
S72A2	Permission required in terms of condition of approval	2 905.22	3 341.00	2 740.87	3 152.00	6.00%
S72B	Application for deviation of SDF/Sectoral Plans	3 420.87	3 934.00	3 226.96	3 711.00	6.01%
S72F	**Amendment, Suspension or Deletion of Restrictive Conditions**					
S72F1	Erven 150m² and smaller	336.52	387.00	317.39	365.00	6.03%
S72F2	Erven between 150 m² and 400 m²	693.04	797.00	634.78	730.00	9.18%
S72F3	Erven 400 m² and larger	5 119.13	5 887.00	4 829.57	5 554.00	6.00%
S72G	**Consolidations (if combined with a subdivision application, only the subdivision fee is payable)**					

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		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S72G1	Erven 150m² and smaller	313.91	361.00	296.52	341.00	5.86%
S72G2	Erven between 150 m² and 400 m²	633.91	729.00	598.26	688.00	5.96%
S72G3	Erven 400 m² and larger	3 613.91	4 156.00	3 409.57	3 921.00	5.99%
S72H	**Subdivision (cumulative)**					
S72H1	up to 5 erven	4 885.22	5 618.00	4 608.70	5 300.00	6.00%
S72H2	6 to 10 erven	8 315.65	9 563.00	7 845.22	9 022.00	6.00%
S72H3	More than 10	8 315.65	9 563.00	7 845.22	9 022.00	6.00%
S72H3A	Additional per erf after 10	125.22	144.00	118.26	136.00	5.89%
S72I	**Application for Consent Use**					
S72I1	Erven 150m² and smaller	286.96	330.00	270.44	311.00	6.11%
S72I2	Erven between 150m² and 400m²	761.74	876.00	718.26	826.00	6.05%
S72I3	Erven 400 m² and larger	3 614.78	4 157.00	3 410.44	3 922.00	5.99%
S72J	**Application for Rezoning and Closure of Public Place**					
S72J1	Erven 150 m² and smaller	761.74	876.00	718.26	826.00	6.05%
S72J2	Erven between 150 m² and 400 m²	1 244.35	1 431.00	1 173.91	1 350.00	6.00%
S72J3	Erven between 400m² and 5000m²	8 315.65	9 563.00	7 845.22	9 022.00	6.00%
S72J4	Erven 5000m² and larger	9 522.61	10 951.00	8 983.48	10 331.00	6.00%
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**					
S72K1A	Erven 150m and smaller	286.96	330.00	270.44	311.00	6.11%
S72K1B	Erven between 150m² and 400m²	633.04	728.00	597.39	687.00	5.97%
S72K1C	Erven 400 m² and larger	3 614.78	4 157.00	3 410.44	3 922.00	5.99%
S72L	**Appeal deposit in terms of Section 79(5) of the Bylaw on Municipal Land Use Planning (refundable if appeal is upheld)**					
S72L1	Erven 150m² and smaller	412.00	no vat	389.00	no vat	5.91%
S72L2	Erven between 150m² and 400 m²	773.00	no vat	729.00	no vat	6.04%
S72L3	Erven 400 m² and larger	4 171.00	no vat	3 935.00	no vat	6.00%
	Note: No appeal fee payable in case of appeal submitted by the Municipal Manager					
S72M	Amendment of site development plan, Constitution/Architectural Guidelines, Phasing, amendement or cancellation of a plan of subdivision or a part thereof	2 630.44	3 025.00	2 481.74	2 854.00	5.99%
S72N	**Zoning Determination**					
S72N1	Erven 150m² and smaller	761.74	876.00	718.26	826.00	6.05%
S72N2	Erven between 150 m² and 400 m²	2 393.04	2 752.00	2 257.39	2 596.00	6.01%
S72N3	Erven 400 m² and larger	3 614.78	4 157.00	3 410.44	3 922.00	5.99%
S72N4	Disestablishment of HOA	3 614.78	4 157.00	3 410.44	3 922.00	5.99%
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)					
S72P0	Erven 150m² and smaller	324.35	373.00	306.09	352.00	5.97%
S72P1	Erven between 150m² and 400m²	633.04	728.00	597.39	687.00	5.97%
S72P2	Erven larger than 400m²	3 599.13	4 139.00	3 395.65	3 905.00	5.99%

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		R	R	R	R	
S72Q	**Permission in terms of Zoning Scheme including permission for the reconstruction of an existing building that constitutes a non-conforming use**					
S72Q1	Erven 150m² and smaller	286.96	330.00	270.44	311.00	6.11%
S72Q2	Erven between 150m² and 400m²	633.04	728.00	597.39	687.00	5.97%
S72Q3	Erven 400 m² and larger	3 614.78	4 157.00	3 410.44	3 922.00	5.99%
S72R	Extension of period of validity of an approval	908.70	1 045.00	857.39	986.00	5.98%
S72S	Exemption in terms of Section 26	143.48	165.00	135.65	156.00	5.77%
S72T	Departure from trading hours in terms of the Oversrtrand Liquor Trading By-law	3 615.65	4 158.00	3 411.30	3 923.00	5.99%
S75	**TOWN PLANNING: LAND USE PLANNING FEE**					
S75A1	Advertising Costs Government Gazette	5 251.30	6 039.00	4 773.91	5 490.00	10.00%
S75A2	Advertising Costs Local newspapers	5 251.30	6 039.00	4 773.91	5 490.00	10.00%
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	10 501.74	12 077.00	9 546.96	10 979.00	10.00%
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 484.35	1 707.00	1 349.57	1 552.00	9.99%
S75B	Regulations of Zoning schemes (printing)	325.22	374.00	306.96	353.00	5.95%
S75C	Spatial Development Framework (printing)	325.22	374.00	306.96	353.00	5.95%
S75D	Zoning Certificate	363.48	418.00	342.61	394.00	6.09%
S75D1	Zoning Certificate - Non Profit Organisation (NPO)	No Charge	no vat	No Charge	no vat	
S75E	Registered Letters - more than 10 letters, applicant to pay applicable tariffs according to the South African Post Office Rates	applicable rate	applicable vat	applicable rate	applicable vat	
S75G	Search Fee	363.48	418.00	342.61	394.00	6.09%
S75H	Section 30(2) Certification / Clearance (only for the first transfer) (tariff not applicable in case of transfer op property between spheres of government, housing projects (municipal, provicial or national government) or registered NPO's	2 144.35	2 466.00	2 022.61	2 326.00	6.02%
S75I	Determination of Administrative Penalty: % as determined in terms of Section 90(5) of the Overstrand Municipality Land Use Planning Amendment By-Law, 2020	applicable rate	applicable vat	applicable rate	applicable vat	
S75I1	Formal structure - habitable (erven 150m² and smaller) per sqm	6 223.48	7 157.00	5 871.30	6 752.00	6.00%
S75I2	Formal structure - habitable (erven larger than 150m²) per sqm	18 667.83	21 468.00	17 611.30	20 253.00	6.00%
S75I3	Formal structure non-habitable per sqm	average of two formal quotations	average of two formal quotations	average of two formal quotations	average of two formal quotations	
S80	**TRAFFIC**					
S80J	**Business & Other Events**					
S80J1	Per officer per hour or part thereof - Mon - Sat	633.04	728.00	597.39	687.00	5.97%
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	723.48	832.00	682.61	785.00	5.99%
S80J4	Administrative fee for provision of officers - per application	173.04	199.00	163.48	188.00	5.85%
S80K	**Removal of Vehicles/Towing Fee**					
S80K1	Removal of Vehicles per vehicle	1 519.13	1 747.00	1 433.04	1 648.00	6.01%
S80K2	Storage Fees per day	417.39	480.00	393.91	453.00	5.96%
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
S80K4	Wheel Clamping per vehicle	563.48	648.00	531.30	611.00	6.06%

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
S80L	**Traffic Cones**					
S80L1	Hire of Traffic Cones per Cone per day	90.44	104.00	85.22	98.00	6.12%
S80P	**Disabled Parking Token**					
S80P1	Disabled Parking Token per application - valid for 2year period	166.09	191.00	156.52	180.00	6.11%
S80R	**Impoundment of Boats**					
S80R1	Impoundment Fee per boat	2 251.30	2 589.00	2 123.48	2 442.00	6.02%
S80T1	NLTA impoundments of public transport vehicles according the Government Notice 5/2009	7 249.57	8 337.00	6 839.13	7 865.00	6.00%
S80T2	NLTA Deviating of the routes public transport	2 589.57	2 978.00	2 442.61	2 809.00	6.02%
S85	**WAYLEAVES AND THE USE OF MUNICIPAL ROAD RESERVES FOR THE INSTALLATION OF SERVICES**					
S85A	**Administration and Supervision Fee**					
S85A2	Administration fee for a wayleave or permit to use the road reserve to install an underground service **per permit/event/incident**	1 903.48	2 189.00	1 795.65	2 065.00	6.01%
S85B	**Remedying, Repairing and Cleaning**					
S85B1	Remedying substandard reinstatement or reinstatement which does not comply with the road reserve or other Overstrand Municipality infrastructure; cleaning the site; or ensuring compliance with any other requirement the Overstrand Municipality . For the costs incurred by the Overstrand Municipality resulting from any work in, or use of, the road reserve by any person other than the Overstrand Municipality .	Actual costs plus 10% administration fee	applicable vat	Actual costs plus 10% administration fee	applicable vat	
S85C	**Roadway Trench Fee**					
S85C2	Tariff for unauthorised trenching across a roadway: Local Road per m - measured from 0.5m behind kerb face or road edge (where no kerb is present)	12 910.44	14 847.00	12 180.00	14 007.00	6.00%

REFUSE (SOLID WASTE) TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
	DOMESTIC WASTE					
SAN1A	Residential (All registered erven/unit with approved building plan) 1 x removal per week (**R/Month**)	268.26	308.50	253.08	291.04	6.00%
SA1A2	Residential Indigent subsidy as per paragraph A of the Indigent Policy (All registered erven/unit with approved building plan) 1 x removal per week **(R/Month)**	268.26	308.50	253.08	291.04	6.00%
	BUSINESS WASTE					
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	268.26	308.50	253.08	291.04	6.00%
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	268.26	308.50	253.08	291.04	6.00%
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	536.52	617.00	506.16	582.08	6.00%
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	804.78	925.50	759.24	873.13	6.00%
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	1 073.04	1 234.00	1 012.32	1 164.17	6.00%
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 341.30	1 542.50	1 265.40	1 455.21	6.00%
SAN1O	Camphill Route **(R/Month)** (If available)	2 107.73	2 423.89	1 988.42	2 286.68	6.00%
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	402.42	462.78	379.62	436.56	6.00%
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	536.52	617.00	506.16	582.08	6.00%
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	62.03	71.33	58.52	67.30	6.00%
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	93.06	107.01	87.78	100.95	6.00%
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	124.07	142.68	117.04	134.60	6.00%
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	86.31	99.25	81.42	93.63	6.00%
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	268.26	308.50	253.08	291.04	6.00%
SAN1U	Schools **(R/Month)**	268.26	308.50	253.08	291.04	6.00%
SAN1T	Removal outside service area (per removal per hour) (If available)	2 011.91	2 313.70	1 898.03	2 182.73	6.00%
SAN1V	Single Quarters & Transit Camps per unit	86.22	99.15	81.34	93.54	6.00%
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	268.26	308.50	253.08	291.04	6.00%
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	534.10	614.22	503.87	579.45	6.00%
SAN2	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: SAND AND CLEAN BUILDERS RUBBLE: (rounding applicable)**					
SA2A1	Vehicles up to 1 ton load capacity: clean builders rubble (<250mm) and sand: only at Kleinmond Transfer Station, Stanford Drop Off, Pearly Beach Drop Off, Hawston Drop Off and Zwelihle Drop Off. **(All vehicles above 1 ton load capacity only to landfills).**	no Charge	no vat	no Charge	no vat	
SAN2B	**SELF DUMPING TRANSFER STATIONS & DROP OFF'S: GENERAL AND GARDEN REFUSE**					
SA2B1	Vehicles up to 1 Ton per vehicle load capacity (maximum volume of 5m³)	no Charge	no vat	no Charge	no vat	

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity (6 X SAN3B)	462.61	532.00	581.40	668.61	-20.43%
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity (10 X SAN3B)	770.44	886.00	872.09	1 002.91	-11.66%
SAN2C	**WEIGH BRIDGE - SELF DUMPING ZWELIHLE DROP OFF: GENERAL REFUSE (rounding applicable)**					
SA2C1	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SA2C2	Above 1 ton load weighed per 250 KG or part there of weighed (maximum 3 tons)	77.39	89.00	290.70	334.30	-73.38%
SA2C3	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	239.13	275.00	225.75	259.61	5.93%
SA2C4	Weighing - Large vehicles (trucks and busses)	613.91	706.00	579.34	666.24	5.97%
SAN3	**WEIGH BRIDGE - GANSBAAI LANDFILL (rounding applicable)**					
SAN3A	Up to 1 ton load weighed	no Charge	no vat	no Charge	no vat	
SAN3B	Above 1 ton load weighed per 250 KG or part there of weighed	77.39	89.00	290.70	334.30	-73.38%
SAN3D	Clean builders rubble and sand	no Charge	no vat	no Charge	no vat	
SAN3F	Mixed builders rubble per 250 KG or part there of weighed (load contaminated with waste eg wood, plasitc, paper , cardboard, etc)	77.39	89.00	290.70	334.30	-73.38%
SAN3G	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	239.13	275.00	225.46	259.28	6.06%
SAN3H	Weighing - Large vehicles (trucks and busses)	614.78	707.00	579.78	666.74	6.04%
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**					
SAN4A	All registered erven without approved building plans **(R/Month)**	134.12	154.24	126.53	145.51	6.00%
SAN5	**SUNDRIES (rounding applicable)**					
SAN5A	Rental of Bulk Container per day (including disposal)	134.78	155.00	126.96	146.00	6.16%
SAN5B	Deposit - rental of bulk containers per 4 bins or less	1 014.00	no vat	957.00	no vat	5.96%
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	163.48	188.00	153.91	177.00	6.21%
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 598.26	1 838.00	1 507.83	1 734.00	6.00%
SAN5E	Replacement lock on baboon resistant wheelie bin	497.39	572.00	469.57	540.00	5.93%
SAN5F	**Chipped Organic Material at Gansbaai landfill site**					
SAN5F1	Per ton (when available and for self loading)	0.00	0.00	0.00	0.00	
SAN5F2	Per cubic (m³) (when available and for self loading)	0.00	0.00	0.00	0.00	

ELECTRICITY TARIFFS (ROUNDING APPLICABLE) (BEFORE NERSA approval)

Tariff Code	Detail		2025/2026		2024/2025		1.0996 / 1.0600
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
ED	**CONSUMER DEPOSITS**						
ED1	Large Power User Group tariff E5 (excluding Kleinmond)	R	0.00	no vat	0.00	no vat	
ED2	Large Power User Group tariff E5 Kleinmond 2 weeks highest average consumption	R	calculated	no vat	calculated	no vat	
ED3	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity	R	3 992.00	no vat	3 628.38	no vat	10.02%
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	6 999.00	no vat	6 360.00	no vat	10.05%
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	15 955.00	no vat	14 535.78	no vat	9.76%
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	920.00	no vat	836.34	no vat	10.00%
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 838.00	no vat	1 670.56	no vat	10.02%
ED8	Indigent Registered (including UISP)	R	296.00	no vat	269.24	no vat	9.94%
EDD	**Deposit Defaulters**						
EDD1	Large Power User Group tariff E5 : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat	
EDD2	Domestic & Commercial Single Phase Credit Meter (Two Part Tariff) Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat	
EDD3	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat	
EDD4	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity : Two Times average consumption during the preceding 12 months	R	calculated	no vat	calculated	no vat	
EF	**FIXED CHARGES**						
EF1	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R	16.65	19.15	16.65	19.15	0.00%
E1	**SINGLE PHASE : DOMESTIC**						
E1A	**Two-Part Tariff: Credit meters 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
EB1A	Basic Monthly charge per meter per month	R	413.97	476.07	466.10	536.02	-11.18%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC1D	Capacity Charge : 60Amp	R	328.80	378.12	149.40	171.81	120.08%
	kWH Unit cost						
E1A2	IBT BLOCK 1 0 - 350 kWh	c	232.91	267.85	212.53	244.41	9.59%
E1A3	IBT BLOCK 2 351 - 600 kWh	c	287.82	330.99	273.93	315.02	5.07%
E1A4	IBT BLOCK 3 > 600 kWh	c	327.17	376.25	384.67	442.37	-14.95%
E1B	**Two-Part Tariff: Pre-paid up to 60 Amp (13.8 kVA BDMD) (Including Resorts)**						
EB1B	Basic Monthly charge per meter per month	R	413.97	476.07	466.10	536.02	-11.18%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC1A	Capacity Charge : 30Amp	R	164.40	189.06	74.70	85.91	120.08%
EC1B	Capacity Charge : 40Amp	R	219.20	252.08	99.60	114.54	120.08%
EC1C	Capacity Charge : 50Amp	R	274.00	315.10	124.50	143.18	120.08%
EC1D	Capacity Charge : 60Amp	R	328.80	378.12	149.40	171.81	120.08%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	c	223.97	257.57	200.33	230.38	11.80%

Tariff Code	Detail		2025/2026		2024/2025		1.0996
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
E1B3	IBT BLOCK 2 351 - 600 kWh	c	277.90	319.59	273.93	315.02	1.45%
E1B4	IBT BLOCK 3 > 600 kWh	c	318.97	366.82	369.76	425.22	-13.74%
E1C	**SINGLE PHASE : COMMERCIAL**						
EB1C	Basic Monthly charge per meter per month	R	413.97	476.07	466.10	536.02	-11.18%
EC	Capacity Charge per Amp/Phase/Month	R	8.41	9.67	3.82	4.39	120.16%
EC2A	Capacity Charge : 30Amp	R	252.30	290.15	114.60	131.79	120.16%
EC2B	Capacity Charge : 40Amp	R	336.40	386.86	152.80	175.72	120.16%
EC2C	Capacity Charge : 50Amp	R	420.50	483.58	191.00	219.65	120.16%
EC2D	Capacity Charge : 60Amp	R	504.60	580.29	229.20	263.58	120.16%
	kWH Unit cost						
E1C2	kWH Unit cost - Credit Meters	c	289.69	333.14	291.29	334.98	-0.55%
E1C3	KwH Unit cost - Pre-paid meters	c	279.58	321.52	291.29	334.98	-4.02%
E1D	**Life Line Two part tariff (Pre-paid meters only) ≤ 30 Amp. Only available to Informal dwellings in informal areas**						
E1D1	Supply Basic Monthly charge per meter per month	R	108.62	124.91	49.41	56.82	119.83%
EC	Supply Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC1D	Supply Capacity Charge : 30Amp	R	164.40	189.06	74.70	85.91	120.08%
	kWH Unit cost						
E1B2	IBT BLOCK 1 0 - 350 kWh	c	223.97	257.57	199.05	228.91	12.52%
E1B3	IBT BLOCK 2 351 - 600 kWh	c	277.90	319.59	273.93	315.02	1.45%
E1B4	IBT BLOCK 3 > 600 kWh	c	318.97	366.82	329.97	379.47	-3.33%
E1E	**Two part tariff (Pre-paid meters only) Local Economic Development Projects**						
E1E1	Basic Monthly charge per meter per month	R	108.62	124.91	49.41	56.82	119.83%
EC	Capacity Charge per Amp/Phase/Month	R	8.41	9.67	3.82	4.39	120.16%
EC2A	Capacity Charge : 30Amp	R	252.30	290.15	114.60	131.79	120.16%
EC2B	Capacity Charge : 40Amp	R	336.40	386.86	152.80	175.72	120.16%
EC2C	Capacity Charge : 50Amp	R	420.50	483.58	191.00	219.65	120.16%
EC2D	Capacity Charge : 60Amp	R	504.60	580.29	229.20	263.58	120.16%
	kWH Unit cost						
E1E1	IBT BLOCK 1 0 - 350 kWh Unit cost	c	303.36	348.86	309.96	356.45	-2.13%
E3	**THREE PHASE: COMMERCIAL & DOMESTIC**						
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) DOMESTIC**						
EB2A	Basic Monthly charge per meter per month	R	742.44	853.81	893.30	1 027.30	-16.89%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC3A	Capacity Charge : 40Amp	R	657.60	756.24	298.80	343.62	120.08%
EC3B	Capacity Charge : 60Amp	R	986.40	1 134.36	448.20	515.43	120.08%
EC3C	Capacity Charge : 80Amp	R	1 315.20	1 512.48	597.60	687.24	120.08%
EC3D	Capacity Charge : 100Amp	R	1 644.00	1 890.60	747.00	859.05	120.08%
	kWH Unit cost						
E3E2	IBT BLOCK 1 0 - 350 kWh	c	225.76	259.62	201.74	232.00	11.91%
E3E3	IBT BLOCK 2 351 - 600 kWh	c	288.53	331.81	274.84	316.07	4.98%
E3E4	IBT BLOCK 3 > 600 kWh	c	325.86	374.74	382.29	439.63	-14.76%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**						

Tariff Code	Detail		2025/2026		2024/2025		1.0996
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
EB2B	Basic Monthly charge per meter per month	R	742.44	853.81	893.30	1 027.30	-16.89%
EC	Capacity Charge per Amp/Phase/Month	R	5.48	6.30	2.49	2.86	120.08%
EC3A	Capacity Charge : 40Amp	R	657.60	756.24	298.80	343.62	120.08%
EC3B	Capacity Charge : 60Amp	R	986.40	1 134.36	448.20	515.43	120.08%
EC3C	Capacity Charge : 80Amp	R	1 315.20	1 512.48	597.60	687.24	120.08%
EC3D	Capacity Charge : 100Amp	R	1 644.00	1 890.60	747.00	859.05	120.08%
	kWH Unit cost						
E3E6	IBT BLOCK 1 0 - 350 kWh	c	225.00	258.75	201.74	232.00	11.53%
E3E7	IBT BLOCK 2 351 - 600 kWh	c	278.57	320.36	274.84	316.07	1.36%
E3E8	IBT BLOCK 3 > 600 kWh	c	317.71	365.37	367.47	422.59	-13.54%
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**						
EB2C	Basic Monthly charge per meter per month	R	742.44	853.81	893.30	1 027.30	-16.89%
EC	Capacity Charge per Amp/Phase/Month	R	8.41	9.67	3.82	4.39	120.16%
EC3A	Capacity Charge : 40Amp	R	1 009.20	1 160.58	458.40	527.16	120.16%
EC3B	Capacity Charge : 60Amp	R	1 513.80	1 740.87	687.60	790.74	120.16%
EC3C	Capacity Charge : 80Amp	R	2 018.40	2 321.16	916.80	1 054.32	120.16%
EC3D	Capacity Charge : 100Amp	R	2 523.00	2 901.45	1 146.00	1 317.90	120.16%
E3E3	**kWH Unit cost**	c	289.69	333.14	291.29	334.98	-0.55%
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**						
EB2D	Basic Monthly charge per meter per month	R	742.44	853.81	893.30	1 027.30	-16.89%
EC	Capacity Charge per Amp/Phase/Month	R	8.41	9.67	3.82	4.39	120.16%
EC3A	Capacity Charge : 40Amp	R	1 009.20	1 160.58	458.40	527.16	120.16%
EC3B	Capacity Charge : 60Amp	R	1 513.80	1 740.87	687.60	790.74	120.16%
EC3C	Capacity Charge : 80Amp	R	2 018.40	2 321.16	916.80	1 054.32	120.16%
EC3D	Capacity Charge : 100Amp	R	2 523.00	2 901.45	1 146.00	1 317.90	120.16%
E3E4	**kWH Unit cost**	c	279.58	321.52	277.50	319.13	0.75%
E3G	**One-Part Tariff: Pre-paid only; up to 100A (70 kVA BDMD) Businesses, Flats, Sport grounds, Churches.(minimum of 800kWH average for twelve months)**						
E1E1	Basic Monthly charge per meter per month	R	108.62	124.91	49.41	56.82	119.83%
EC	Capacity Charge per Amp/Phase/Month	R	8.41	9.67	3.82	4.39	120.16%
EC3A	Capacity Charge : 40Amp	R	1 009.20	1 160.58	458.40	527.16	120.16%
EC3B	Capacity Charge : 60Amp	R	1 513.80	1 740.87	687.60	790.74	120.16%
EC3C	Capacity Charge : 80Amp	R	2 018.40	2 321.16	916.80	1 054.32	120.16%
EC3D	Capacity Charge : 100Amp	R	2 523.00	2 901.45	1 146.00	1 317.90	120.16%
E3G1	kWH Unit cost	c	323.99	372.59	336.62	387.11	-3.75%
E5	**TIME OF USE TARIFF**						
E5A	**TIME OF USE TARIFF MV**						
E5A1	Basic charge	R	4 886.95	5 619.99	4 864.79	5 594.51	0.46%
E5A2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	49.81	57.28	43.43	49.94	14.69%
E5A3	Network Demand Charge kVA: Utilised capacity	R	80.78	92.90	62.81	72.23	28.61%
E5A4	Hi-Demand: Peak kWh Unit Charge	C	649.53	746.96	551.96	634.75	17.68%

Tariff Code	Detail		2025/2026		2024/2025		1.0996
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
E5A5	Hi-Demand: Standard kWh Unit Charge	C	213.85	245.93	176.20	202.63	21.37%
E5A6	Hi-Demand: Off Peak kWh Unit Charge	C	127.55	146.68	101.86	117.14	25.22%
E5A7	Low Demand: Peak kWh Unit Charge	C	417.06	479.62	446.21	513.14	-6.53%
E5A8	Low Demand: Standard kWh Unit Charge	C	186.80	214.82	163.90	188.49	13.97%
E5A9	Low Demand: Off Peak kWh Unit Charge	C	119.90	137.89	98.38	113.14	21.87%
E5A10	Reactive Energy charge, per kilo volt amps reactive hours	C	11.84	13.62	5.37	6.18	
E5B	**TIME OF USE TARIFFL LV**						
E5B1	Basic charge	R	3 108.74	3 575.05	3 750.55	4 313.13	-17.11%
E5B2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	62.72	72.13	49.30	56.70	27.22%
E5B3	Network Demand Charge kVA: Utilised capacity	R	110.64	127.24	76.39	87.85	44.84%
E5B4	Hi-Demand: Peak kWh Unit Charge	C	655.38	753.69	557.91	641.60	17.47%
E5B5	Hi-Demand: Standard kWh Unit Charge	C	219.68	252.63	182.13	209.45	20.62%
E5B6	Hi-Demand: Off Peak kWh Unit Charge	C	133.39	153.40	107.82	123.99	23.72%
E5B7	Low Demand: Peak kWh Unit Charge	C	422.90	486.34	452.16	519.98	-6.47%
E5B8	Low Demand: Standard kWh Unit Charge	C	192.62	221.51	169.83	195.30	13.42%
E5B9	Low Demand: Off Peak kWh Unit Charge	C	125.75	144.61	104.35	120.00	20.51%
E5B10	Reactive Energy charge, per kilo volt amps reactive hours	C	11.80	13.57	5.37	6.18	119.74%
E5C	**TIME OF USE TARIFF SMALL CUSTOMER <100 kVA**						
E5C1	Basic charge	R	468.09	538.30	425.69	489.54	9.96%
E5C2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	62.94	72.38	12.64	14.54	397.94%
E5C3	Hi-Demand: Peak kWh Unit Charge	C	741.46	852.68	674.30	775.45	9.96%
E5C4	Hi-Demand: Standard kWh Unit Charge	C	260.30	299.35	236.72	272.23	9.96%
E5C5	Hi-Demand: Off Peak kWh Unit Charge	C	164.78	189.50	149.85	172.33	9.96%
E5C6	Low Demand: Peak kWh Unit Charge	C	276.35	317.80	251.32	289.02	9.96%
E5C7	Low Demand: Standard kWh Unit Charge	C	206.17	237.10	187.50	215.63	9.96%
E5C8	Low Demand: Off Peak kWh Unit Charge	C	149.49	171.91	135.95	156.34	9.96%
E5C9	Reactive Energy charge, per kilo volt amps reactive hours	C	23.61	27.15	21.47	24.69	9.97%
E5D	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month R (applicable for import NMD and applicable % of export as per agreement)	R	2 114.31	2 431.46	1 921.40	2 209.61	10.04%
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**						
E6A	Basic Monthly Charge: Residential Indigent and Life-line consumer as per paragraph 5 of the Indigent Policy per meter (Based on Single phase basic charge + 30Amp capacity charge)	R	580.37	667.43	540.80	621.92	7.32%
E7	**PUBLIC LIGHTING & CCTV**						
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	252.32	290.17	184.09	211.70	37.06%
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge) per 100 Watt per month	R	88.26	101.50	64.39	74.05	37.07%
E7A5	Illuminated street sign boards per month	R	88.26	101.50	64.39	74.05	37.07%
E7A6	Maintenance charge per light per month	R	34.64	39.84	34.64	39.84	0.00%
E8	**CASUAL SUPPLIES**						
E8A1	Per connection includes disconnection excluding hire of kiosk	R	2 112.17	2 429.00	1 914.79	2 202.00	10.31%
E8A2	Consumption per day if not metered	R	137.39	158.00	124.41	143.07	10.43%

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			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	827.83	952.00	750.44	863.00	10.31%
E8A4	Deposit (Usage will be subtracted)	R	2 486.95	no vat	2 254.00	no vat	10.33%
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	416.35	478.80	377.37	433.98	10.33%
E9	**NETWORK CHARGES: SERVICED LAND**						
E9A1	Network charge per serviced plot per month (based on single phase basic and 60Amp capacity charge)	R	655.62	753.96	578.11	664.83	13.41%
E9A2	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R	16.65	19.15	16.65	19.15	0.00%
E10	**SUNDRY CHARGES**						
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	991.30	1 140.00	885.22	1 018.00	11.98%
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 433.91	1 649.00	1 242.61	1 429.00	15.40%
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	1 876.52	2 158.00	1 598.26	1 838.00	17.41%
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	2 884.35	3 317.00	2 577.39	2 964.00	11.91%
E10A5	MV. Switching on Council's equipment -after hours: Weekdays & Saturdays (Based on 3 hours (time and a half) for a superintendent and an electrician plus 60km)	R	4 220.00	4 853.00	3 693.04	4 247.00	14.27%
E10A6	MV. Switching on Council's equipment -after hours: Sundays & Public holidays (Based on 3 hours (double time) for a superintendent and an electrician plus 60km)	R	5 555.65	6 389.00	4 810.44	5 532.00	15.49%
E10A7	Contractor Inspection 2nd	R	918.26	1 056.00	866.09	996.00	6.02%
E10A8	Contractor Inspection 3rd	R	1 386.09	1 594.00	1 307.83	1 504.00	5.98%
E10A9	Disconnection	R	450.44	518.00	425.22	489.00	5.93%
E10A10	Reconnection	R	450.44	518.00	425.22	489.00	5.93%
E10A11	Verification of a Meter Reading	R	450.44	518.00	425.22	489.00	5.93%
E10A12	Administration fee - recalculation due to no meter access	R	233.91	269.00	220.87	254.00	5.90%
E10A13	Test of Meter: 1 & 3 Phase (Conditionally Refundable) Internal testing	R	991.30	1 140.00	815.65	938.00	21.53%
E10A14	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat	
E10A15	Tariff change - change between one part and two-part	R	306.96	353.00	289.57	333.00	6.01%
E10A16	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	3 579.13	4 116.00	2 901.74	3 337.00	23.34%
E10A16A	Unintentional damage Indigent household elect meter	R	0.00	0.00	0.00	0.00	
E10A17	Damage elect meter 3 phase (based on meter cost + call out X 2)	R	4 904.35	5 640.00	4 430.44	5 095.00	10.70%
E10A18	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 698.26	1 953.00	1 460.87	1 680.00	16.25%
E10A19	Damage of Bulk meter-(Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	10 488.70	12 062.00	9 590.44	11 029.00	9.37%
E10A20	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	2 975.65	3 422.00	2 655.65	3 054.00	12.05%
E10A21	Damage of HV Cable	R	cost + R51 236.00	applicable vat	cost + R48 366.00	applicable vat	5.93%
E10A22	Damage of MV Cable	R	cost + R13 402.00	applicable vat	cost + R12 644.00	applicable vat	5.99%
E10A23	Damage of LV Cable	R	cost + R 5 397.00	applicable vat	cost + R 5 092.00	applicable vat	5.99%
E10A24	Damage of Service Connection Cable	R	cost + R 1 350.00	applicable vat	cost + R 1 274.00	applicable vat	5.97%
E10A25	Working without Way leave	R	6 916.52	7 954.00	6 527.83	7 507.00	5.95%
E10A26	Refundable Wayleave **deposit** for HV cables	R	98 808.00	no vat	93 215.00	no vat	6.00%
E10A27	Refundable Way leave **deposit** for MV cables	R	24 702.00	no vat	23 304.00	no vat	6.00%

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			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
E10A28	Refundable Way leave **deposit** for LV cables	R	5 338.00	no vat	5 036.00	no vat	6.00%
E10A29	Cancellation Fee of requested service	R	15% of Service Value	no vat	15% of Service Value	no vat	
E10A30	Erection and removal of Banners, signs & lights (per hour) (Vehicle cost + labour)	R	1 120.00	1 288.00	1 056.52	1 215.00	6.01%
E10A31	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	7 696.52	8 851.00	4 485.22	5 158.00	71.60%
E10A32	Removal of Meter (based on call out fee)	R	992.17	1 141.00	885.22	1 018.00	12.08%
E10A33	Repositioning of Meter (excl. cable) (based on call out fee)	R	992.17	1 141.00	885.22	1 018.00	12.08%
E10A34	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	7 079.13	8 141.00	2 920.00	3 358.00	142.44%
E10A35	Request for bulk meter profile for 12 months per request (Based on 3 hours for Snr Superintendent + 30km)	R	1 756.52	2 020.00	1 473.91	1 695.00	19.17%
E11	**UPGRADE OR DOWNGRADE (Network dependant)**						
E11A1	Change of Circuit Breaker - S/Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	808.70	930.00	693.04	797.00	16.69%
E11A2	Change of Circuit Breaker - 3 Phase(1/annum) contact Electricity Department for approval (Based on Circuit Breaker cost + 1 hour for an electrician and assistant + 30km)	R	1 912.17	2 199.00	1 766.09	2 031.00	8.27%
E12	**CONVERSION OF METERS**						
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	2 587.83	2 976.00	2 017.39	2 320.00	28.28%
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 913.04	4 500.00	3 546.96	4 079.00	10.32%
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter (based on meter cost + call out + CB)	R	2 846.96	3 274.00	2 245.22	2 582.00	26.80%
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	2 140.00	2 461.00	1 374.78	1 581.00	55.66%
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R17 585.00 + ext fee	applicable vat	R14 689.00 + ext fee	applicable vat	19.71%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	2 846.96	3 274.00	2 245.22	2 582.00	26.80%
E12A7	Change to Time of Use (with existing bulk meter) + Deposit	R	992.17	1 141.00	865.22	995.00	14.67%
E12A8	Change to Time of Use (without existing bulk meter) + Deposit	R	11 480.00	13 202.00	15 448.70	17 766.00	-25.69%
E12A9	Change to SSEG Three Phase	R	10 488.70	12 062.00	9 590.44	11 029.00	9.37%
E12A10	Change to SSEG Single Phase	R	5 337.39	6 138.00	4 327.83	4 977.00	23.33%
E13	**SERVICE CONNECTIONS**						
E13A1	Builders connection (plus applicable service connection tariff)	R	1 188.70	1 367.00	1 121.74	1 290.00	5.97%
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	9 659.13	11 108.00	7 956.52	9 150.00	21.40%
E13A6	Single Phase - (Pre-paid meters - 60A) applicable to Domestic users (Network Permitted) (Based on: 30m cable + meter cost + average labour cost + 15% admin fee)	R	9 659.13	11 108.00	7 956.52	9 150.00	21.40%
E13A7	Three Phase : (Credit - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	R	R17 585.00 + ext fee	applicable vat	R14 203.00 + ext fee	applicable vat	23.81%
E13A8	Three Phase : (Pre-paid - 60A) Plus Extension fee : Extension fee not applicable to Industrial erven up to 60 Amp (Based on 30m (25mm) cable + meter cost + average labour +circuit breaker + 15% admin fee)	R	R17 585.00 + ext fee	applicable vat	R14 203.00 + ext fee	applicable vat	23.81%
E13A9	Non Standard : Pre-paid 30 Amp Single phase (Sub economic connections) (Based on 30m (10mm) cable + meter cost + average labour cost + 15% admin fee)	R	9 395.65	10 805.00	7 387.83	8 496.00	27.18%
E13A14	Any other none standard connections		cost + 15% admin	applicable vat	cost + 15% admin	applicable vat	
E14	**ILLEGAL AND UNSAFE CONNECTION / TAMPERING FEE (Including SSEG and damage or bypass of the DSM Hot Water Cylinder Control Unit**						

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			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
E14A1	1 st Offence	R	5 478.00	no vat	5 168.00	no vat	6.00%
E14A2	2 nd Offence (E14A1 X 2)	R	10 955.00	no vat	10 335.00	no vat	6.00%
E14A3	3 rd Offence and re-occurance (Disconnection of service and remedial action fee = double previous* offence fee) *based on current tariffs		2 X E14A2	no vat	2 X E14A2	no vat	
E14A4	Unsafe / Illegal supply of electricity (per visit) **(reconnection fee included)**	R	2 454.00	no vat	2 315.00	2 662.25	6.00%
E15	**UPGRADING CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (Network permitted : to be approved by Electricity Department)**						
E15A1	Primary Cost p/kVA -include all HV Equipment UP to HV Substation or identified point of supply excluding Dist. TF	R	1 527.83	1 757.00	1 441.74	1 658.00	5.97%
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	R	5 649.57	6 497.00	4 292.17	4 936.00	31.62%
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	R	5 545.22	6 377.00	5 231.30	6 016.00	6.00%
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	R	7 234.78	8 320.00	6 825.22	7 849.00	6.00%
E15A5	Buying/Refund of spare capacity cost/kVA	R	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat	
E15A6	Investigation Fee	R	5 435.65	6 251.00	5 127.83	5 897.00	6.00%
E15A7	FACTOR OF 0,36 APPLICABLE ON DOMESTIC USERS : TARIFF : applicable on E15A3 AND E15A4 (Commercial /Business no factor apply)	R	Factor 0.36	applicable vat	Factor 0.36	applicable vat	
E18	**SMALL SCALE EMBEDDED GENERATION (SSEG)**						
	This tariff is available only for approved SSEG connections, where the customers offset their small scale generation against purchases from the Municipality, provided that their purchases exceed their generation. The consumer will stay on his existing tariff (All prepaid customers excluded) Prepaid customers to convert to credit meter and tariff:						
E18A2	Feed-in Tariff c/kWh (based on 85% of Eskom Standard Rate proportional over 12 months)	c	125.68	144.53	114.21	131.34	10.04%
E19	**WHEELING ENERGY**						
	Wheeling between Generators within and outside of the Overstrand electricity networks to Overstrand consumers will be allowed on a pilot basis. This will only be done in line with the Overstrand Wheeling guideline and with approval by the Chief Engineer Infrastructure Services and the CFO. The wheeling will be done to ensure revenue neutrality for the Overstrand Municipality. The consumers must be on one of the relevant Overstrand TOU tariffs and an additional ~~basic~~ admin and reconciliation charge will apply to the respective consumers. Generators within the Overstrand network will be charged at the standard TOU tariff in respect of their own consumption. A use of system charge will be payable for consumers or off-takers or generators within the Overstrand Municipality network. The Implicit use of system charges (or wheeling credit method) is used by Overstrand. The wheeling energy credit is to the value of the wholesale electricity pricing structure (WEPS) less losses. In cases of wheeling from a generator outside of the Overstrand network through Eskom, any additional charges relating to the wheeling will be charged to the off-taker.						
E19A2	TIME OF USE TARIFF MV: Admin and reconciliation charge per off-taker	R	467.83	538.00	new	new	
E19A3	TIME OF USE TARIFFL LV: Admin and reconciliation charge per off-taker	R	467.83	538.00	new	new	
E19A4	TIME OF USE TARIFF SMALL CUSTOMER <100 kVA: Admin and reconciliation charge per off-taker	R	467.83	538.00	new	new	
DC2	**DEVELOPMENT CONTRIBUTIONS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL)**						
DC2A	**Sub Division of existing erf**						
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** STANDARD CONNECTION FEES	R	36 173.91	41 600.00	34 127.83	39 247.00	6.00%

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			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.0600
DC2B	**New Developments**						
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	R	22 602.61	25 993.00	21 323.48	24 522.00	6.00%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	R	68 791.30	79 110.00	64 897.39	74 632.00	6.00%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	R	4 549.57	5 232.00	4 325.22	4 974.00	5.19%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	R	5 545.22	6 377.00	5 270.43	6 060.99	5.21%

SEWER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		1.060
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE7A	**SEWERAGE - SINGLE AND INTERMEDIATE RESIDENTIAL (Dwelling house and Duplex flats, Conventional Sewers, small bore sewers and conservancy tanks)**					1.06
SE7A1	0 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	19.27	22.15	18.18	20.90	6.00%
SE7A2	Where no municipal water is used - per RUE per month. Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	170.15	195.67	161.41	185.62	5.41%
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7A5	Double the basic charge levied where networks are available but client is not connected	339.96	390.95	320.72	368.83	6.00%
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS					
SE7A6	0 - 7 kl - **subsidised**	19.27	22.15	18.18	20.90	6.00%
SE7A7	8 - 35kl per kl (based on 70% of max 50kl water usage) - per unit per month , Conservancy tank service only during office hours per month. For after hours service, refer to tariff SE9B.	19.27	22.15	18.18	20.90	6.00%
SE7B	**SEWERAGE - GENERAL RESIDENTIAL (Blocks of flats and Residential Buildings)**					
SE7B1	0 - 45kl per kl (based on 90% of max 50kl water usage) per unit per month	19.27	22.15	18.18	20.90	6.00%
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**					
SE7C1	per kl (based on 70% of water usage) per unit per month.	19.27	22.15	18.18	20.90	6.00%
SE7D	**CONSUMPTION - ALL OTHER (Including Commercial, Industrial, School, Sport, etc)**					
SE7D1	per kl (based on 90% of water usage) per unit per month - this percentage may be adjusted according to the Tariff Policy after investigation	19.27	22.15	18.18	20.90	6.00%
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	781.97	899.27	737.71	848.37	6.00%
SE7E	**CONSUMPTION - DEPARTMENTAL**					
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	19.27	22.15	18.18	20.90	6.00%
SE8	**BASIC CHARGE**					
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	170.15	195.67	160.52	184.60	6.00%
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	170.15	195.67	160.52	184.60	6.00%
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	170.14	195.66	160.51	184.58	6.00%
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	114.65	131.85	108.16	124.38	6.00%
SE8F	**INFRASTRUCTURE**					
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	9.60	11.04	9.60	11.04	0.00%

Tariff Code	Detail	2025/2026		2024/2025		1.060
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
SE8F2	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%
SE8F3	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	3.43	3.94	3.43	3.94	0.00%
SE9	**OTHER SEWERAGE CHARGES**					
SE9A	**Vacuum Tanker Service for users not paying tariffs SE7 above - PROVIDED ON REQUEST**					
SE9A1	Vacuum Tanker Service provided on request < 6kl (per 6kl or part thereof)	781.74	899.00	737.71	848.37	5.97%
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	781.74	899.00	737.71	848.37	5.97%
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	781.74	899.00	737.71	848.37	5.97%
SE9A5	Call out fee for Tank Service request but no service due to another defect	781.74	899.00	737.71	848.37	5.97%
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	114.78	132.00	108.06	124.27	6.22%
SE9B	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**					
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 563.48	1 798.00	1 475.42	1 696.73	5.97%
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 563.48	1 798.00	1 475.42	1 696.73	5.97%
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 563.48	1 798.00	1 475.42	1 696.73	5.97%
SE9B2	After Hours Businesses with Public Toilets per removal	469.57	540.00	443.02	509.47	5.99%
SE9C	**Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST**					
SE9C1	Normal Applicable Tariff (SE9A1 or SE9A2 or SE9A4) PLUS additional per hour **PLUS SE9C2**	469.57	540.00	443.02	509.47	5.99%
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	22.96	26.40	21.63	24.87	6.15%
	After Hours for Vacuum Tanker Service outside urban areas - PROVIDED ON REQUEST					
SE9C6	After Hours Applicable Tariff (SE9B1 or SE9B2 or SE9B3) **PLUS additional per hour PLUS SE9C7**	469.57	540.00	443.02	509.47	5.99%
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	22.96	26.40	21.63	24.87	6.15%
SE9.2	**SUNDRY CHARGES**					
SE9D	**Testing and Connection Fees**					
SE9D1	Testing of the septic and conservancy tanks per test	1 966.09	2 261.00	1 854.78	2 133.00	6.00%
SE9D2	Smallbore sewerage connection fee + tank test	2 173.91	2 500.00	8 509.57	9 786.00	-74.45%
SE9D3	Sewer Connection	2 173.91	2 500.00	6 385.22	7 343.00	-65.95%
SE9E	**Disposal with own tanker truck**					
SE9E1	Charge per kl or part thereof	18.44	21.20	17.39	20.00	6.01%
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**					
SE11A	1st Offence	9 270.00	no vat	8 745.00	no vat	6.00%
SE11B	2 nd Offence (SE11A X 2)	18 540.00	no vat	17 490.00	no vat	6.00%
NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate						

WATER TARIFFS (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
WD	**CONSUMER DEPOSITS**					
WD1	Domestic - Water	812.00	no vat	765.00	no vat	6.14%
WD2	Commercial - Water - Consumption < 40kl	3 233.00	no vat	3 044.00	no vat	6.21%
WD3	Commercial - Water - Consumption 40 - 100kl	11 311.00	no vat	10 651.00	no vat	6.20%
WD4	Commercial - Water - Consumption 100 kl +	19 389.00	no vat	18 257.00	no vat	6.20%
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat	
WD6	Indigent - registered (including UISP)	244.00	no vat	230.00	no vat	6.09%
WDD	**Deposit Defaulters**					
WDD1	Domestic - Water - Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD2	Commercial - Water - Consumption < 40kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD3	Commercial - Water - Consumption 40 - 100kl Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD4	Commercial - Water - Consumption 100 kl + Two Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
WDD5	Domestic - Water RUE'sTwo Times average monthly consumption during the preceding 12 months (Defaulters)	calculated	no vat	calculated	no vat	
W1	**BASIC CHARGE**					
W1A1	Basic Monthly Charge per erf/unit per month	186.58	214.57	175.69	202.04	6.20%
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	186.58	214.57	175.69	202.04	6.20%
W1A3	**Infrastructure**					
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	15.45	17.77	15.45	17.77	0.00%
W1A3B	Fixed Infrastructure Basic Charge per erf/unit per month (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
W1A3C	Subsidised Fixed Infrastructure Basic Charge per erf/unit per month - Registered Indigent Households (No 2 end date 30 June 2029)	8.41	9.67	8.41	9.67	0.00%
	See attachment for the amount of RUE's allocated to different household consumers					
W1B	**CONSUMPTION - HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1B1	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B2	7 - 18 kl per kl	15.73	18.09	14.81	17.03	6.20%
W1B4	19 - 45 kl per kl	32.96	37.90	31.04	35.69	6.20%
W1B5	46 - 60 kl per kl	65.91	75.79	62.06	71.37	6.20%
W1B6	>60kl per kl	87.90	101.08	82.77	95.18	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1B7	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W1B8	7 - 18 kl per kl	20.45	23.51	19.25	22.14	6.20%
W1B10	19 - 45 kl per kl	42.85	49.27	40.35	46.40	6.20%
W1B11	46 - 60 kl per kl	85.68	98.53	80.68	92.78	6.20%
W1B12	>60kl per kl	114.27	131.41	107.59	123.73	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1B13	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B14	7 - 18 kl per kl	25.17	28.94	23.70	27.25	6.20%
W1B16	19 - 45 kl per kl	52.73	60.64	49.66	57.10	6.20%
W1B17	46 - 60 kl per kl	105.45	121.27	99.30	114.19	6.20%
W1B18	>60kl per kl	140.63	161.73	132.42	152.29	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1B19	0 - 6 kl per kl	7.67	8.82	7.22	8.30	6.20%
W1B20	7 - 18 kl per kl	31.46	36.17	29.62	34.06	6.20%
W1B22	19 - 45 kl per kl	65.92	75.81	62.07	71.38	6.20%
W1B23	46 - 60 kl per kl	131.82	151.59	124.12	142.74	6.20%
W1B24	>60kl per kl	175.79	202.16	165.53	190.36	6.20%
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**					
	Normal Tariff & Level 1 water restrictions					
W1BI1	0 - 10 kl per kl - **subsidised**	7.67	8.82	7.22	8.30	6.20%
W1BI2	11 - 18 kl per kl	15.73	18.09	14.81	17.03	6.20%
W1BI4	19 - 45 kl per kl	32.96	37.90	31.04	35.69	6.20%
W1BI5	46 - 60 kl per kl	65.91	75.79	62.06	71.37	6.20%
W1BI6	>60kl per kl	87.90	101.08	82.77	95.18	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1BI7	0 - 10 kl per kl - **subsidised**	7.67	8.82	7.22	8.30	6.20%
W1BI8	11 - 18 kl per kl	20.45	23.51	19.25	22.14	6.20%
W1BI10	19 - 45 kl per kl	42.85	49.27	40.35	46.40	6.20%
W1BI11	46 - 60 kl per kl	85.68	98.53	80.68	92.78	6.20%
W1BI12	>60kl per kl	114.27	131.41	107.59	123.73	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1BI13	0 - 10 kl per kl - **subsidised**	7.67	8.82	7.22	8.30	6.20%
W1BI14	11 - 18 kl per kl	25.17	28.94	23.70	27.25	6.20%
W1BI16	19 - 45 kl per kl	52.73	60.64	49.66	57.10	6.20%
W1BI17	46 - 60 kl per kl	105.45	121.27	99.30	114.19	6.20%
W1BI18	>60kl per kl	140.63	161.73	132.42	152.29	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1BI19	0 - 10 kl per kl - **subsidised**	7.67	8.82	7.22	8.30	6.20%
W1BI20	11 - 18 kl per kl	31.46	36.17	29.62	34.06	6.20%
W1BI22	19 - 45 kl per kl	65.92	75.81	62.07	71.38	6.20%
W1BI23	46 - 60 kl per kl	131.82	151.59	124.12	142.74	6.20%

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W1BI24	>60kl per kl	175.79	202.16	165.53	190.36	6.20%
W1C	**CONSUMPTION - ALL OTHER**					
	Normal Tariff & Level 1 water restrictions					
W1C1	0 - 18 kl per kl	17.39	20.00	16.38	18.83	6.20%
W1C3	19 - 45 kl per kl	39.28	45.18	36.99	42.54	6.20%
W1C4	46 - 60 kl per kl	51.02	58.67	48.04	55.25	6.20%
W1C5	>60 kl per kl	68.03	78.23	64.06	73.66	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1C6	0 - 18 kl per kl	22.61	26.00	21.29	24.48	6.20%
W1C8	19 - 45 kl per kl	51.07	58.73	48.09	55.30	6.20%
W1C9	46 - 60 kl per kl	66.32	76.27	62.45	71.82	6.20%
W1C10	>60 kl per kl	88.43	101.70	83.27	95.76	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1C11	0 - 18 kl per kl	27.82	32.00	26.20	30.13	6.20%
W1C13	19 - 45 kl per kl	62.85	72.28	59.18	68.06	6.20%
W1C14	46 - 60 kl per kl	81.63	93.87	76.86	88.39	6.20%
W1C15	>60 kl per kl	108.84	125.17	102.49	117.86	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1C16	0 - 18 kl per kl	34.78	40.00	32.75	37.66	6.20%
W1C18	19 - 45 kl per kl	78.57	90.35	73.98	85.08	6.20%
W1C19	46 - 60 kl per kl	102.04	117.34	96.08	110.49	6.20%
W1C20	>60 kl per kl	136.05	156.46	128.11	147.33	6.20%
W1D	**OTHER CONSUMERS**					
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	33.65	38.70	30.29	34.83	11.09%
W1D2	Fire Hoses: Basic per Month	238.10	273.82	224.20	257.83	6.20%
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	19.26	22.15	18.14	20.86	6.20%
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	25.04	28.80	23.58	27.12	6.20%
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	30.82	35.45	29.02	33.38	6.20%
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	38.53	44.31	36.28	41.72	6.20%
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09	0.00%
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09	0.00%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28	0.00%
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	33.65	38.70	30.29	34.83	11.09%
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	71.41	82.13	67.25	77.33	6.20%
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	92.84	106.76	87.42	100.53	6.20%
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	114.26	131.40	107.59	123.73	6.20%

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	142.83	164.25	134.49	154.67	6.20%
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**					
	Normal Tariff & Level 1 water restrictions					
W1E1	0 - 500kl per kl	25.31	29.10	23.83	27.40	6.20%
W1E2	501 - 1000kl per kl	38.29	44.03	36.05	41.46	6.20%
W1E3	>1000kl per kl	51.04	58.70	48.06	55.27	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1E4	0 - 300kl per kl	32.90	37.83	30.98	35.63	6.20%
W1E5	301 - 700kl per kl	49.77	57.24	46.87	53.89	6.20%
W1E6	>700kl per kl	66.35	76.30	62.48	71.85	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1E7	0 - 250kl per kl	40.49	46.57	38.13	43.85	6.20%
W1E8	251 - 500kl per kl	61.26	70.44	57.68	66.33	6.20%
W1E9	>500kl per kl	81.66	93.91	76.90	88.43	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1E10	0 - 100kl per kl	50.61	58.21	47.66	54.81	6.20%
W1E11	>100 kl per kl	102.08	117.39	96.12	110.54	6.20%
W1F	**WET INDUSTRY (Marine etc. must apply for this tariff) (Average of 100kl per day over previous 365 days**					
	Normal Tariff & Level 1 water restrictions					
W1F1	0 - 5800kl per kl	26.37	30.32	24.83	28.55	6.20%
W1F2	> 5800kl per kl	51.04	58.70	48.06	55.27	6.20%
	Restriction Tariff 1 (level 2 & 3 water restrictions)					
W1F3	0 - 5800kl per kl	34.28	39.42	32.28	37.12	6.20%
W1F4	> 5800kl per kl	66.35	76.30	62.48	71.85	6.20%
	Restriction Tariff 2 (level 4 & 5 water restrictions)					
W1F5	0 - 5800kl per kl	42.19	48.52	39.73	45.69	6.20%
W1F6	> 5800kl per kl	81.66	93.91	76.90	88.43	6.20%
	Restriction Tariff 3 (level 6 water restrictions)					
W1F7	0 - 5 800kl per kl	52.74	60.65	49.66	57.11	6.20%
W1F8	>5 800 kl per kl	102.08	117.39	96.12	110.54	6.20%
W2A	**AVAILABILITY CHARGES**					
W2A1	Overstrand per month	186.57	214.56	175.68	202.03	6.20%
W2A2	Farms connected to water pipe line	186.57	214.56	175.68	202.03	6.20%
W2J	**REBATED COST (This can be granted by the Municipal Manager after application) refer to Policy # 6.8.1**					
W2J1	Kl above average - per kl	20.19	23.22	18.17	20.90	11.12%
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**					
W3A1	Use and pump water (80-90 min) per MONTH Stanford	57.17	65.75	53.84	61.91	6.20%
W3A2	Pearly Beach Small Holdings: Basic	69.78	80.25	65.71	75.57	6.20%
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	5.44	6.25	5.12	5.89	6.20%
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	12.78	14.70	12.03	13.84	6.20%

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W3A5	Others per kl	5.44	6.25	5.12	5.89	6.20%
W3A6	Farm Rem 1/722 Stanford as per agreement, 0.875% of raw water abstraction from municipal boreholes, to a maximum of 4380 kl/a, per kl	0.00	0.00	0.00	0.00	0.00%
W3A6A	Farm 10/722 Stanford as per agreement, 0.875% of raw water abstraction from municipal boreholes, to a maximum of 4380 kl/a, per kl	0.00	0.00	0.00	0.00	0.00%
W3A6B	Farms Rem 1/722 and 10/722 Stanford as per agreement, raw water abstraction from boreholes in excess of 0.875% of municipal abstraction per property, per kl	5.44	6.25	5.12	5.89	6.20%
W3A6C	Farms 6/722, 7/722 and 8/722 Stanford as per agreement, raw water consumption up to 100 kl/month	0.00	0.00	0.00	0.00	0.00%
W3A6D	Farms 6/722, 7/722 and 8/722 Stanford as per agreement, raw water consumption in excess of 100 kl/month	5.44	6.25	5.12	5.89	0.00%
W3A7	Farm 586 Volmoed raw water from De Bos pipeline consumption 0 - 300 kl/month per kl	0.00	0.00	0.00	0.00	0.00%
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	5.44	6.25	5.12	5.89	6.20%
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**					
W3B2	Hermanus Golf Club per month	62 073.91	71 385.00	58 449.63	67 217.07	6.20%
W3B3	All other per kl	3.50	4.02	3.30	3.79	6.20%
W3B4	Schools, municipal sports grounds & project sport grounds as per agreement	no charge	no vat	no charge	no vat	
W3B5	Curro Holdings - 250kl free per day as per deed of sale	3.50	4.02	3.30	3.79	6.20%
W4	**SUNDRY CHARGES**					
W4A1	Testing of a Meter (Call-out Fee incl)	1 235.65	1 421.00	1 163.48	1 338.00	6.20%
W4A2	Testing of a Meter (Ind/Bulk Meter) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat	
W4A3	Disconnection	560.00	644.00	526.96	606.00	6.27%
W4A4	Reconnection	560.00	644.00	526.96	606.00	6.27%
W4A5	Reconnection After Normal Working Hours	1 121.74	1 290.00	1 056.52	1 215.00	6.17%
W4A6	Administration fee - recalculation due to no meter access	218.26	251.00	205.22	236.00	6.35%
W4A7	Verification of a Meter Reading	307.83	354.00	289.57	333.00	6.31%
W4A8	Final and Special Readings	280.87	323.00	264.35	304.00	6.25%
W4A9	Call-out Fee - Normal Working Hours	559.13	643.00	526.09	605.00	6.28%
W4A10	Call-out Fee - After Hours	1 120.00	1 288.00	1 054.78	1 213.00	6.18%
W4A11	Replacement of damage meter	1 502.61	1 728.00	1 414.78	1 627.00	6.21%
W4A12	Removal / Re-install of Meter (based on call out fee)	1 235.65	1 421.00	1 163.48	1 338.00	6.20%
W4A13	Registration of Borehole (Including inspection fee)	0.00	0.00	394.78	454.00	-100.00%
W4A14	Repositioning of Meter (excl. pipe)	1 230.44	1 415.00	1 158.26	1 332.00	6.23%
W4A15	Convert to Water Flow Restrictor Meter	4 006.96	4 608.00	3 773.04	4 339.00	6.20%
W4A16	Temporary Connections - Deposit	10 542.00	no vat	9 926.90	no vat	6.20%
W4A17	Temporary Connection - Usage per kl	32.17	36.99	30.29	34.83	6.20%
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W4A19	Damage of Watermain	Actual cost plus R4230.00	applicable vat	Actual cost plus R3 991.00	applicable vat	6.21%

Tariff Code	Detail	2025/2026		2024/2025		1.062
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	1.062
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R1 112.00	applicable vat	Actual cost plus R1 049.00	applicable vat	6.21%
W5	**ILLEGAL CONNECTION / TAMPERING FEE**					
W5A1	1st Offence	9 352.00	no vat	8 806.00	no vat	6.20%
W5A2	2nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	10 974.00	no vat	10 333.00	no vat	6.20%
W5A3	3rd Offence (Restriction of service and remedial action fee = double previous offence fee)	Previous offence amount X 2	no vat	Previous offence amount X 2	no vat	
W6	**CONNECTION FEE**					
W6A1	20 mm Connection Conventional Meter	6 851.30	7 879.00	6 451.30	7 419.00	6.20%
W6A2	20 mm Connection Water Flow Restrictor Meter	8 137.39	9 358.00	7 662.61	8 812.00	6.20%
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat	
W6A4	Connections (Erf Boundary - by Developer)	1 781.74	2 049.00	1 677.39	1 929.00	6.22%
W7	**BULK SERVICES DEVELOPMENT FEES**					
	Tariffs set out in Development Contribution Tariff list					

ANNEXURE TO WATER TARIFFS

ALLOCATION OF RUE's TO CATEGORIES OF CONSUMERS

Clinics - Out patients	* 1 RUE
Flats	* 1 RUE per Unit
Guest Houses and B & B's	* 1 RUE
Household related consumers that do not fall in one of the above household consumer categories	* Upon application the Engineering & Financial Departments will assess the validity within the tariff's structural framework
Old Age Homes, Hostels & Boarding School	* 1 RUE per 7 beds
Retirement Villages, Hospital & Hospice	* 1 RUE per 1 residential unit * 1 RUE per 7 beds
Single Residential erven	* 1 RUE
Townhouse and Group developments	* 1 RUE per unit (Please note that Townhouse/Group Developments must apply should they require more than 1 RUE during development) * RUE's only applicable from date of application and approval

RUE = Residential Unit Equivalent

DEVELOPMENT CONTRIBUTION TARIFFS (BULK INFRASTRUCTURE CONTRIBUTION LEVIES - BICL) (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		1.000
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
DC1	**WATER**					
DC1A	Standard Fee per Equivalent Unit	23 998.26	27 598.00	23 998.26	27 598.00	0.00%
DC2	**ELECTRICITY**					
DC2A	**Sub Division of Existing Erf**					
DC2A1	Single Phase 60 AMP (5 kVA) Domestic X Tariff E15A4 = P/ERF **PLUS** Standard Connection Fees	36 173.91	41 600.00	34 127.83	39 247.00	6.00%
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	22 602.61	25 993.00	21 323.48	24 522.00	6.00%
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	68 791.30	79 110.00	64 897.39	74 632.00	6.00%
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	4 549.57	5 232.00	4 325.22	4 974.00	5.19%
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	5 545.22	6 377.00	5 270.43	6 060.99	5.21%
DC3	**SEWERAGE**					
DC3A	Standard Fee per Equivalent Unit	17 152.17	19 725.00	17 152.17	19 725.00	0.00%
DC4	**ROADS**					
DC4A	Standard Fee per Equivalent Unit	7 691.30	8 845.00	7 691.30	8 845.00	0.00%
DC5	**STORMWATER**					
DC5A	Standard Fee per Equivalent Unit	8 873.91	10 205.00	8 873.91	10 205.00	0.00%
DC6	**SOLID WASTE**					
DC6A	Standard Fee per Equivalent Unit	1 538.26	1 769.00	1 538.26	1 769.00	0.00%
DC7	**OFF-GRID DEVELOPMENT/UNITS**					
DC7A	As per signed agreement as recommended by the Director: Infrastructure and Planning and approval by the Municipal Manager	as per agreement	applicable vat	as per agreement	applicable vat	
DC8	**EVALUATION/INVESTIGATION LEVIES are payable OVER and ABOVE the Bulk Service Levies**					
DC8A	**Water**					
	No. of Equivalent units					
DC8A1	1 - 4	no charge	no vat	no charge	no vat	
DC8A2	5 - 10	10 654.78	12 253.00	10 654.78	12 253.00	0.00%
DC8A3	11 - 25	17 940.87	20 632.00	17 940.87	20 632.00	0.00%
DC8A4	26 - 50	24 684.35	28 387.00	24 684.35	28 387.00	0.00%
DC8A5	51 - 100	28 325.22	32 574.00	28 325.22	32 574.00	0.00%
DC8A6	101 - 250	31 427.83	36 142.00	31 427.83	36 142.00	0.00%
DC8A7	251 - 500	36 687.83	42 191.00	36 687.83	42 191.00	0.00%
DC8A8	501 - 2000	41 407.83	47 619.00	41 407.83	47 619.00	0.00%
DC8A9	2000 – 5000	49 771.30	57 237.00	49 771.30	57 237.00	0.00%
DC8A10	> 5001	56 516.52	64 994.00	56 516.52	64 994.00	0.00%
DC8E	**Sanitation**					

Tariff Code	Detail	2025/2026		2024/2025		1.000
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
		R	R	R	R	
	No. of Equivalent units					
DC8E1	1 - 4	no charge	no vat	no charge	no vat	
DC8E2	5 - 10	10 654.78	12 253.00	10 654.78	12 253.00	0.00%
DC8E3	11 - 25	17 940.87	20 632.00	17 940.87	20 632.00	0.00%
DC8E4	26 - 50	24 684.35	28 387.00	24 684.35	28 387.00	0.00%
DC8E5	51 - 100	28 325.22	32 574.00	28 325.22	32 574.00	0.00%
DC8E6	101 - 250	31 427.83	36 142.00	31 427.83	36 142.00	0.00%
DC8E7	251 - 500	36 687.83	42 191.00	36 687.83	42 191.00	0.00%
DC8E8	501 - 2000	41 407.83	47 619.00	41 407.83	47 619.00	0.00%
DC8E9	2000 – 5000	49 771.30	57 237.00	49 771.30	57 237.00	0.00%
DC8E10	> 5001	56 516.52	64 994.00	56 516.52	64 994.00	0.00%

RESORTS TARIFF LIST (ROUNDING APPLICABLE)

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
	** A deposit of 50% of the total amount payable is applicable to secure the booking					
	** On cancellation of the booking an administration fee of 15% will deducted from the deposit					
	** On cancellation of the booking less than 14 days prior to the commencement of the booking period, the deposit **will not** be paid back					
R 1	**PALMIET CARAVAN PARKS**					
R1A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R1A1	A Stands per day	536.52	617.00	506.09	582.00	6.01%
R1A2	B Stands per day	430.44	495.00	406.09	467.00	5.99%
R1A3	C Stands per day	383.48	441.00	361.74	416.00	6.01%
R1B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R1B1	A Stands per day	296.52	341.00	280.00	322.00	5.90%
R1B2	B Stands per day	256.52	295.00	241.74	278.00	6.11%
R1B3	C Stands per day	233.91	269.00	220.87	254.00	5.90%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R1F	**Sundry Costs**					
R1F1	Electricity if available per stand per day	39.05	44.90	35.51	40.84	9.96%
R1F2	Additional persons up to a maximum of two (2) - per person per day	78.26	90.00	73.91	85.00	5.89%
R1F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	44.35	51.00	42.61	49.00	4.08%
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	78.26	90.00	73.91	85.00	5.89%
R1F5	Day visitors vehicle per day	59.13	68.00	55.65	64.00	6.25%
	NOTE: Special arrangements must be made with the Camp Manager to allow day visitors					
R1F6	Children under two (2) years	no charge	no vat	no charge	no vat	
R1F7	Children under twelve (12)	37.83	43.50	35.65	41.00	6.12%
R1F7A	Full 30 day Rental (maximum 4 persons)	4 740.85	4 742.00	new	new	
R1F8	Gate Card / Key Deposit per set - Refundable	200.00	no vat	212.00	no vat	-5.66%
R1J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R1J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R1J2	Qualify for a reduced tariff for a period of 30 days	2 608.70	3 000.00	3 409.57	3 921.00	-23.49%
R 10	**KLEINMOND: FRANK ROBB HUT**					
R10A	Camping per person per day (Maximum of 10 persons)	126.96	146.00	120.00	138.00	5.80%
R 30	**ONRUS CARVAN PARK**					
R30A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R30A1	A Stands per day	618.26	711.00	583.48	671.00	5.96%
R30A2	B Stands per day	534.78	615.00	504.35	580.00	6.03%
R30A3	C Stands per day	410.44	472.00	386.96	445.00	6.07%
R30B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
R30B1	A Stands per day	357.39	411.00	337.39	388.00	5.93%
R30B2	B Stands per day	359.13	413.00	339.13	390.00	5.90%
R30B3	C Stands per day	303.48	349.00	286.09	329.00	6.08%
	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R30F	**Sundry Costs**					
R30F2	Additional persons up to a maximum of two (2) - per person per day	73.91	85.00	80.87	93.00	-8.61%
R30F3	Additional vehicle or small trailer or small boat to maximum of 2 units - per unit per day	46.96	54.00	44.35	51.00	5.89%
R30F7	Full 30 day Rental (maximum 4 persons)	5 778.26	6 645.00	5 451.30	6 269.00	6.00%
R30F8	Gate Card / Key Deposit per set - Refundable	200.00	no vat	212.00	no vat	-5.66%
R30J	**Annual Rental**					
R30J1	Rental per annum	35 173.91	40 450.00	33 182.61	38 160.00	6.00%
R30L	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R30L1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	
R30L2	Qualify for a reduced tariff for a period of 30 days	2 608.70	3 000.00	3 747.83	4 310.00	-30.39%
R 60	**GANSBAAAI CARAVAN PARK**					
R60A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R60A2	A Stands per day	379.13	436.00	357.39	411.00	6.08%
R60A3	B Stands per day	296.52	341.00	280.00	322.00	5.90%
R60A4	C Stands per day	271.30	312.00	255.65	294.00	6.12%
R60B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R60B2	A Stands per day	280.87	323.00	265.22	305.00	5.90%
R60B3	B Stands per day	255.65	294.00	240.87	277.00	6.14%
R60B4	C Stands per day	233.04	268.00	220.00	253.00	5.93%
	The above tariffs include for up to four (4) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R60F	**Sundry Costs**					
R60F1	Additional persons up to a maximum of two (2) - per person per day	78.26	90.00	73.91	85.00	5.89%
R60F2	Additional vehicle or small trailer or small boat - per unit per day	44.35	51.00	52.17	60.00	-14.99%
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat	
R60F4	Children under twelve (12)	37.83	43.50	35.65	41.00	6.12%
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	73.91	85.00	52.17	60.00	41.67%
R60F5A	Full 30 day Rental (maximum 4 persons)	5 451.30	6 269.00	new	new	
R60F6	Gate Card / Key Deposit per set - Refundable	100.00	no vat	211.00	no vat	-52.61%
R60J	**Annual Rental**					
R60J1	Rental per annum	22 121.74	25 440.00	22 121.74	25 440.00	0.00%
E60K	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R60K1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

Tariff Code	Detail	2025/2026		2024/2025		
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%	
R60K2	Qualify for a reduced tariff for a period of 30 days	2 608.70	3 000.00	new	new	
R 80	**HAWSTON DAY CAMPING SITE**					
R80A	**Peak Season - 1 December - 31 January & Easter Weekend**					
R80A1	Camping Sites	256.52	295.00	241.74	278.00	6.11%
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	19.13	22.00	18.26	21.00	4.76%
R80A3	Per Bus >20 seats	218.26	251.00	206.09	237.00	5.91%
R80A4	Entrance Fee: Adults (per person)	19.13	22.00	18.26	21.00	4.76%
R80A5	Entrance Fee: Children (per child < 12)	5.57	6.40	5.22	6.00	6.61%
R80B	**Off-Peak Season - 1 February - 30 November (Excluding Easter Weekend)**					
R80B1	Camping Sites	139.13	160.00	131.30	151.00	5.96%
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	19.13	22.00	18.26	21.00	4.76%
R80B3	Per Bus >20 seats	218.26	251.00	206.09	237.00	5.91%
R80B4	Entrance Fee: Adults (per person)	19.13	22.00	18.26	21.00	4.76%
R80B5	Entrance Fee: Children (per child < 12)	5.57	6.40	5.22	6.00	6.61%
R80B6	The above tariffs include for up to six (6) persons and one (1) vehicle with one trailor or caravan or small boat per day					
R80E	**Sundry Costs**					
R80E1	Electricity if available per stand per day	39.97	45.97	36.35	41.80	9.96%
R80E2	Additional vehicle or small trailer or small boat - per unit per day	44.35	51.00	49.57	57.00	-10.52%
R80J	**Off-Peak: Pensioners,Caravan Clubs more than 10 caravans, Mobile Camper Vehicles & RV groups (not caravans) more than 20 campers**					
	Note: Pensioners to be defined as persons sixty (60) years and older					
R80J1	May get a discount on the stands	50%	applicable vat	50%	applicable vat	

ANNEXURE D

TARIFF BASKETS

SINGLE RESIDENTIAL			Year	Year	Increase/Decrease	
High Consumption			2024/2025	2025/2026	Amount	%
Valuation		R3 500 000				
Rates			1 045.76	1 147.24	101.48	9.70
Sewer	**SE7A1+SE8A**		414.97	439.86	24.89	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		20 kl	458.80	487.24	28.45	6.20
SUB TOTAL			**2 226.15**	**2 396.14**	**169.99**	**7.64**
VAT		15%	177.06	187.34	10.28	5.80
TOTAL			2 403.21	2 583.48	180.27	7.50
SRA Rate as might be applicable to be added			**590.19**			

High Consumption with prepaid elect meter			2024/2025	2025/2026	Amount	%
Valuation		R3 500 000				
Rates			1 045.76	1 147.24	101.48	9.70
Sewer	**SE7A1+SE8A**		414.97	439.86	24.89	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		20 kl	458.80	487.24	28.45	6.20
SUB TOTAL			**2 226.15**	**2 396.14**	**169.99**	**7.64**
VAT		15%	177.06	187.34	10.28	5.80
TOTAL			2 403.21	2 583.48	180.27	7.50
SRA Rate as might be applicable to be added						

Medium Consumption			2024/2025	2025/2026	Amount	%
Valuation		R2 500 000				
Rates			742.64	814.71	72.06	9.70
Sewer	**SE7A1+SE8A**		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		15 kl	352.30	374.14	21.84	6.20
SUB TOTAL			**1 752.92**	**1 883.08**	**130.16**	**7.43**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 904.46	2 043.33	138.88	7.29
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2024/2025	2025/2026	Amount	%
Valuation		R2 500 000				
Rates			742.64	814.71	72.06	9.70
Sewer	**SE7A1+SE8A**		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		15 kl	352.30	374.14	21.84	6.20
SUB TOTAL			**1 752.92**	**1 883.08**	**130.16**	**7.43**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 904.46	2 043.33	138.88	7.29
SRA Rate as might be applicable to be added						

Low Consumption			2024/2025	2025/2026	Amount	%
Valuation		R1 000 000				
Rates			287.96	315.91	27.94	9.70
Sewer	**SE7A1+SE8A**		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		15 kl	352.30	374.14	21.84	6.20
SUB TOTAL			**1 298.24**	**1 384.28**	**86.04**	**6.63**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 449.78	1 544.53	94.76	6.54
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2024/2025	2025/2026	Amount	%
Valuation		R1 000 000				
Rates			287.96	315.91	27.94	9.70
Sewer	**SE7A1+SE8A**		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	**1X Per Week**		253.08	268.26	15.18	6.00
Water		15 kl	352.30	374.14	21.84	6.20
SUB TOTAL			**1 298.24**	**1 384.28**	**86.04**	**6.63**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 449.78	1 544.53	94.76	6.54
SRA Rate as might be applicable to be added			**1 205.01**			

Low Consumption			2024/2025	2025/2026	Amount	%
Valuation	R500 000					
Rates			136.40	149.64	13.24	9.70
Sewer	SE7A1+SE8A		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	1X Per Week		253.08	268.26	15.18	6.00
Water	15 kl		352.30	374.14	21.84	6.20
SUB TOTAL			**1 146.68**	**1 218.01**	**71.34**	**6.22**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 298.22	1 378.27	80.05	6.17
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2024/2025	2025/2026	Amount	%
Valuation	R500 000					
Rates			136.40	149.64	13.24	9.70
Sewer	SE7A1+SE8A		351.36	372.43	21.08	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	1X Per Week		253.08	268.26	15.18	6.00
Water	15 kl		352.30	374.14	21.84	6.20
SUB TOTAL			**1 146.68**	**1 218.01**	**71.34**	**6.22**
VAT		15%	151.54	160.26	8.71	5.75
TOTAL			1 298.22	1 378.27	80.05	6.17
SRA Rate as might be applicable to be added						

Sub-Economic Consumption (Indigent)			2024/2025	2025/2026	Amount	%
Valuation	R190 000					
Rates			0.00	0.00	0.00	0.00
Sewer	SE7A1		47.26	50.09	2.83	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			41.70	41.70	0.00	0.00
Refuse	1X Per Week		0.00	0.00	0.00	0.00
Water	18 kl		148.84	158.07	9.23	6.20
SUB TOTAL			**237.80**	**249.86**	**12.06**	**5.07**
VAT		15%	35.67	37.48	1.81	5.07
TOTAL			273.46	287.34	13.87	5.07
SRA Rate as might be applicable to be added						

Sub-Economic Consumption (Non Indigent)			2024/2025	2025/2026	Amount	%
Valuation	R190 000					
Rates			0.00	0.00	0.00	0.00
Sewer	SE7A1		389.53	412.89	23.36	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	1X Per Week		253.08	268.26	15.18	6.00
Water	18 kl		396.73	421.32	24.60	6.20
SUB TOTAL			**1 092.87**	**1 156.01**	**63.14**	**5.78**
VAT		15%	163.93	173.40	9.47	5.78
TOTAL			1 256.80	1 329.42	72.62	5.78
SRA Rate as might be applicable to be added						

Low Consumption			2024/2025	2025/2026	Amount	%
Valuation	R170 000					
Rates			0.00	0.00	0.00	0.00
Sewer	SE7A1+SE8A		262.30	278.03	15.73	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	1X Per Week		253.08	268.26	15.18	6.00
Water	8 kl		248.63	264.04	15.42	6.20
SUB TOTAL			**817.55**	**863.88**	**46.33**	**5.67**
VAT		15%	122.63	129.58	6.95	5.67
TOTAL			940.18	993.46	53.28	5.67
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2024/2025	2025/2026	Amount	%
Valuation	R170 000					
Rates			0.00	0.00	0.00	0.00
Sewer	SE7A1+SE8A		262.30	278.03	15.73	6.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
Refuse	1X Per Week		253.08	268.26	15.18	6.00
Water	8 kl		248.63	264.04	15.42	6.20
SUB TOTAL			**817.55**	**863.88**	**46.33**	**5.67**
VAT		15%	122.63	129.58	6.95	5.67
TOTAL			940.18	993.46	53.28	5.67
SRA Rate as might be applicable to be added						

Sub-Economic Consumption (Indigent)			2024/2025	2025/2026	Amount	%
Valuation		R100 000				
Rates			0.00	0.00	0.00	0.00
Sewer	**SE7A1**		0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer			41.70	41.70	0.00	0.00
Refuse	**1X Per Week**		0.00	0.00	0.00	0.00
Water		10 kl	0.00	0.00	0.00	0.00
SUB TOTAL			**41.70**	**41.70**	**0.00**	**0.00**
VAT		15%	6.26	6.26	0.00	0.00
TOTAL			47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added						

Life-Line Consumption (ONE PART) (Indigent)			2024/2025	2025/2026	Amount	%
Valuation		R50 000				
Rates			0.00	0.00	0.00	0.00
Sewer	**SE7A1**		0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer			41.70	41.70	0.00	0.00
Refuse	**1X Per Week**		0.00	0.00	0.00	0.00
Water		8 kl	0.00	0.00	0.00	0.00
SUB TOTAL			**41.70**	**41.70**	**0.00**	**0.00**
VAT		15%	6.26	6.26	0.00	0.00
TOTAL			47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added						

Sub-Economic Consumption (Indigent)			2024/2025	2025/2026	Amount	%
Valuation		R50 000				
Rates			0.00	0.00	0.00	0.00
Sewer	**SE7A1**		0.00	0.00	0.00	0.00
Infrastructure Basic Charge Water, Electricity & Sewer			41.70	41.70	0.00	0.00
Refuse	**1X Per Week**		0.00	0.00	0.00	0.00
Water		6 kl	0.00	0.00	0.00	0.00
SUB TOTAL			**41.70**	**41.70**	**0.00**	**0.00**
VAT		15%	6.26	6.26	0.00	0.00
TOTAL			47.96	47.96	0.00	0.00
SRA Rate as might be applicable to be added						

Conservancy Tanks					
If tariff SE7 is not applicable	2024/2025	2025/2026	Amount	%
Smaller than 6kl	737.71	781.74	44.03	5.97
Greater than 6kl	737.71	781.74	44.03	5.97
Outside urban area Plus per km	21.63	22.96	1.33	6.15
Plus Per hour	443.02	469.57	26.55	5.99
After hours				
Smaller than 6kl	1 475.42	1 563.48	88.06	5.97
Greater than 6kl	1 475.42	1 563.48	88.06	5.97

BUSINESS

Business - Large (Time of Use)				2024/2025	2025/2026	Amount	%
	Valuation	R35 000 000					
Rates				23 209.20	25 459.58	2 250.38	9.70
Sewer	SE7D1+SE8A		30	12 340.05	13 080.21	740.16	6.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	Bins 2X Per Week		30	15 184.80	16 095.60	910.80	6.00
Water		460 kl		27 811.77	29 536.10	1 724.33	6.20
SUB TOTAL				**78 599.36**	**84 225.03**	**5 625.68**	**7.16**
VAT			15%	8 308.52	8 814.82	506.29	6.09
TOTAL				86 907.88	93 039.85	6 131.97	7.06
SRA Rate as might be applicable to be added							

Business - Medium (Three Phase)				2024/2025	2025/2026	Amount	%
	Valuation	R3 200 000					
Rates				2 121.98	2 327.73	205.75	9.70
Sewer	SE7D1+SE8A		1	487.67	516.92	29.25	6.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		3	759.24	804.78	45.54	6.00
Water		20 kl		544.42	578.17	33.76	6.20
SUB TOTAL				**3 966.85**	**4 281.14**	**314.30**	**7.92**
VAT			15%	276.73	293.01	16.28	5.88
TOTAL				4 243.58	4 574.16	330.58	7.79
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2024/2025	2025/2026	Amount	%
	Valuation	R3 200 000					
Rates				2 121.98	2 327.73	205.75	9.70
Sewer	SE7D1+SE8A		1	487.67	516.92	29.25	6.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	506.16	536.52	30.36	6.00
Water		20 kl		544.42	578.17	33.76	6.20
SUB TOTAL				**3 713.77**	**4 012.88**	**299.12**	**8.05**
VAT			15%	238.77	252.77	14.00	5.87
TOTAL				3 952.54	4 265.66	313.12	7.92
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2024/2025	2025/2026	Amount	%
	Valuation	R3 200 000					
Rates				2 121.98	2 327.73	205.75	9.70
Sewer	SE7D1+SE8A		1	487.67	516.92	29.25	6.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	506.16	536.52	30.36	6.00
Water		20 kl		544.42	578.17	33.76	6.20
SUB TOTAL				**3 713.77**	**4 012.88**	**299.12**	**8.05**
VAT			15%	238.77	252.77	14.00	5.87
TOTAL				3 952.54	4 265.66	313.12	7.92
SRA Rate as might be applicable to be added							

Business - Small (Three Phase) Prepaid Electricity				2024/2025	2025/2026	Amount	%
	Valuation	R3 200 000					
Rates				2 121.98	2 327.73	205.75	9.70
Sewer	SE7D1+SE8A		1	487.67	516.92	29.25	6.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	53.54	0.00	0.00
Refuse	1X Per Week		2	506.16	536.52	30.36	6.00
Water		20 kl		544.42	578.17	33.76	6.20
SUB TOTAL				**3 713.77**	**4 012.88**	**299.12**	**8.05**
VAT			15%	238.77	252.77	14.00	5.87
TOTAL				3 952.54	4 265.66	313.12	7.92
SRA Rate as might be applicable to be added							

VACANT ERVEN

Valuation High			2024/2025	2025/2026	Amount	%
	Valuation	R780 000				
Rates			443.31	486.33	43.02	9.70
Sewer can connect	Availability		160.51	170.14	9.63	6.00
Refuse	Availability		126.53	134.12	7.59	6.00
Electricity	Availability		578.11	655.62	77.51	13.41
Water	Availability		175.68	186.57	10.89	6.20
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
SUB TOTAL			**1 537.68**	**1 686.32**	**148.64**	**9.67**
VAT		15%	164.15	180.00	15.84	9.65
TOTAL			1 701.83	1 866.32	164.49	9.67
SRA Rate as might be applicable to be added						

Valuation Average			2024/2025	2025/2026	Amount	%
	Valuation	R250 000				
Rates			142.09	155.88	13.79	9.70
Sewer can connect	Availability		160.51	170.14	9.63	6.00
Refuse	Availability		126.53	134.12	7.59	6.00
Electricity	Availability		578.11	655.62	77.51	13.41
Water	Availability		175.68	186.57	10.89	6.20
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
SUB TOTAL			**1 236.45**	**1 355.87**	**119.41**	**9.66**
VAT		15%	164.15	180.00	15.84	9.65
TOTAL			1 400.61	1 535.87	135.26	9.66
SRA Rate as might be applicable to be added						

Valuation Lower			2024/2025	2025/2026	Amount	%
	Valuation	R110 000				
Rates			62.52	68.59	6.07	9.70
Sewer can connect	Availability		160.51	170.14	9.63	6.00
Refuse	Availability		126.53	134.12	7.59	6.00
Electricity	Availability		578.11	655.62	77.51	13.41
Water	Availability		175.68	186.57	10.89	6.20
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
SUB TOTAL			**1 156.88**	**1 268.58**	**111.69**	**9.65**
VAT		15%	164.15	180.00	15.84	9.65
TOTAL			1 321.04	1 448.58	127.54	9.65
SRA Rate as might be applicable to be added						

Valuation Low			2024/2025	2025/2026	Amount	%
	Valuation	R15 000				
Rates			8.53	9.35	0.83	9.70
Sewer can connect	Availability		160.51	170.14	9.63	6.00
Refuse	Availability		126.53	134.12	7.59	6.00
Electricity	Availability		578.11	655.62	77.51	13.41
Water	Availability		175.68	186.57	10.89	6.20
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	53.54	0.00	0.00
SUB TOTAL			**1 102.89**	**1 209.34**	**106.45**	**9.65**
VAT		15%	164.15	180.00	15.84	9.65
TOTAL			1 267.05	1 389.34	122.30	9.65
SRA Rate as might be applicable to be added						

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2025/2026

Credit / Prepaid	PHASE/TOU	kWH	Amp	Year	Year	Increase/Decrease	
				2024/2025	2024/2025	Amount	%
RESIDENTIAL							
Prepaid	Single Phase	1 000	60	4 002.60	4 021.89	19.29	0.48
Prepaid	Single Phase	1 000	50	3 973.96	3 958.87	-15.09	-0.38
Prepaid	Single Phase	1 000	40	3 945.33	3 895.85	-49.48	-1.25
Prepaid	Single Phase	1 000	30	3 916.69	3 832.83	-83.86	-2.14
Prepaid	Single Phase	800	60	3 152.15	3 288.26	136.11	4.32
Prepaid	Single Phase	800	50	3 123.52	3 225.24	101.72	3.26
Prepaid	Single Phase	800	40	3 094.88	3 162.22	67.34	2.18
Prepaid	Single Phase	800	30	3 066.25	3 099.20	32.95	1.07
Prepaid	Single Phase	600	60	2 301.70	2 554.63	252.93	10.99
Prepaid	Single Phase	600	50	2 273.07	2 491.61	218.54	9.61
Prepaid	Single Phase	600	40	2 244.43	2 428.59	184.16	8.20
Prepaid	Single Phase	600	30	2 215.80	2 365.57	149.77	6.76
Prepaid	Single Phase	300	60	1 398.96	1 626.88	227.92	16.29
Prepaid	Single Phase	300	50	1 370.33	1 563.86	193.53	14.12
Prepaid	Single Phase	300	40	1 341.69	1 500.84	159.15	11.86
Prepaid	Single Phase	300	30	1 313.06	1 437.82	124.76	9.50
RESIDENTIAL INDIGENT							
Prepaid	Single Phase	500	30	1 117.59	1 200.56	82.97	7.42
Prepaid	Single Phase	250	30	414.68	463.62	48.93	11.80
Prepaid	Single Phase	150	30	184.30	206.05	21.75	11.80
LIFE LINE INDIGENT							
Prepaid	Single Phase	300	30	525.46	592.40	66.94	12.74
BUSINESS							
TOU	MV			563 010.08	645 636.92	82 626.84	14.68
TOU	LV			586 455.67	679 845.83	93 390.16	15.92
TOU	Small Customer			388 375.33	427 335.13	38 959.81	10.03
Credit	3 Phase	7 000	100	25 794.04	27 075.30	1 281.26	4.97
Credit	3 Phase	7 000	80	25 530.46	26 495.01	964.55	3.78
Credit	3 Phase	7 000	60	25 266.88	25 914.72	647.84	2.56
Credit	3 Phase	7 000	40	25 003.30	25 334.43	331.13	1.32
Prepaid	3 Phase	7 000	100	24 683.95	26 261.45	1 577.50	6.39
Prepaid	3 Phase	7 000	80	24 420.37	25 681.16	1 260.79	5.16
Prepaid	3 Phase	7 000	60	24 156.79	25 100.87	944.08	3.91
Prepaid	3 Phase	7 000	40	23 893.21	24 520.58	627.37	2.63
Credit	3 Phase	4 000	100	15 744.54	17 081.00	1 336.46	8.49
Credit	3 Phase	4 000	80	15 480.96	16 500.71	1 019.75	6.59
Credit	3 Phase	4 000	60	15 217.38	15 920.42	703.04	4.62
Credit	3 Phase	4 000	40	14 953.80	15 340.13	386.33	2.58
Prepaid	3 Phase	4 000	100	15 110.20	16 615.94	1 505.74	9.97
Prepaid	3 Phase	4 000	80	14 846.62	16 035.65	1 189.03	8.01
Prepaid	3 Phase	4 000	60	14 583.04	15 455.36	872.32	5.98
Prepaid	3 Phase	4 000	40	14 319.46	14 875.07	555.61	3.88
Credit	3 Phase	1 000	100	5 695.03	7 086.69	1 391.66	24.44
Credit	3 Phase	1 000	80	5 431.45	6 506.40	1 074.95	19.79
Credit	3 Phase	1 000	60	5 167.87	5 926.11	758.24	14.67
Credit	3 Phase	1 000	40	4 904.29	5 345.82	441.53	9.00
Prepaid	3 Phase	1 000	100	5 536.45	6 970.43	1 433.98	25.90
Prepaid	3 Phase	1 000	80	5 272.87	6 390.14	1 117.27	21.19
Prepaid	3 Phase	1 000	60	5 009.29	5 809.85	800.56	15.98
Prepaid	3 Phase	1 000	40	4 745.71	5 229.56	483.85	10.20

MONTHLY BASKET OF TARIFFS - RESIDENTIAL, INDIGENT, LIFE-LINE & BUSINESS

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	1000 kWh	60A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			149.40	328.80	179.40	120.08
		Sub-total	615.50	742.77	127.27	20.68
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		400	1 479.04	1 275.88	-203.16	-13.74
SUB-TOTAL			3 480.52	3 497.30	16.77	0.48
VAT			522.08	524.59	2.52	0.48
TOTAL			4 002.60	4 021.89	19.29	0.48

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	1000 kWh	50A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			124.50	274.00	149.50	120.08
		Sub-total	590.60	687.97	97.37	16.49
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		400	1 479.04	1 275.88	-203.16	-13.74
SUB-TOTAL			3 455.62	3 442.50	-13.13	-0.38
VAT			518.34	516.37	-1.97	-0.38
TOTAL			3 973.96	3 958.87	-15.09	-0.38

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	1000 kWh	40A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			99.60	219.20	119.60	120.08
		Sub-total	565.70	633.17	67.47	11.93
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		400	1 479.04	1 275.88	-203.16	-13.74
SUB-TOTAL			3 430.72	3 387.70	-43.03	-1.25
VAT			514.61	508.15	-6.45	-1.25
TOTAL			3 945.33	3 895.85	-49.48	-1.25

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	1000 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
		Sub-total	540.80	578.37	37.57	6.95
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		400	1 479.04	1 275.88	-203.16	-13.74
SUB-TOTAL			3 405.82	3 332.90	-72.93	-2.14
VAT			510.87	499.93	-10.94	-2.14
TOTAL			3 916.69	3 832.83	-83.86	-2.14

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2025/2026

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	800 kWh	60A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			149.40	328.80	179.40	120.08
		Sub-total	615.50	742.77	127.27	20.68
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		200	739.52	637.94	-101.58	-13.74
SUB-TOTAL			2 741.00	2 859.36	118.36	4.32
VAT			411.15	428.90	17.75	4.32
TOTAL			3 152.15	3 288.26	136.11	4.32

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	800 kWh	50A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			124.50	274.00	149.50	120.08
		Sub-total	590.60	687.97	97.37	16.49
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		200	739.52	637.94	-101.58	-13.74
SUB-TOTAL			2 716.10	2 804.56	88.45	3.26
VAT			407.42	420.68	13.27	3.26
TOTAL			3 123.52	3 225.24	101.72	3.26

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	800 kWh	40A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			99.60	219.20	119.60	120.08
		Sub-total	565.70	633.17	67.47	11.93
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		200	739.52	637.94	-101.58	-13.74
SUB-TOTAL			2 691.20	2 749.76	58.55	2.18
VAT			403.68	412.46	8.78	2.18
TOTAL			3 094.88	3 162.22	67.34	2.18

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	800 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
		Sub-total	540.80	578.37	37.57	6.95
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
> 600 kWh		200	739.52	637.94	-101.58	-13.74
SUB-TOTAL			2 666.30	2 694.96	28.65	1.07
VAT			399.95	404.24	4.30	1.07
TOTAL			3 066.25	3 099.20	32.95	1.07

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2025/2026

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	600 kWh	60A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			149.40	328.80	179.40	120.08
		Sub-total	615.50	742.77	127.27	20.68
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
SUB-TOTAL			2 001.48	2 221.42	399.34	19.95
VAT			300.22	333.21	32.99	10.99
TOTAL			2 301.70	2 554.63	252.93	10.99

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	600 kWh	50A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			124.50	274.00	149.50	120.08
		Sub-total	590.60	687.97	97.37	16.49
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
SUB-TOTAL			1 976.58	2 166.62	339.54	17.18
VAT			296.49	324.99	28.51	9.61
TOTAL			2 273.07	2 491.61	218.54	9.61

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	600 kWh	40A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			99.60	219.20	119.60	120.08
		Sub-total	565.70	633.17	67.47	11.93
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
SUB-TOTAL			1 951.68	2 111.82	279.74	14.33
VAT			292.75	316.77	24.02	8.20
TOTAL			2 244.43	2 428.59	184.16	8.20

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	600 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
		Sub-total	540.80	578.37	37.57	6.95
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
351 - 600 kWh		250	684.83	694.75	9.92	1.45
SUB-TOTAL			1 926.78	2 057.02	219.94	11.41
VAT			289.02	308.55	19.54	6.76
TOTAL			2 215.80	2 365.57	149.77	6.76

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2025/2026

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	300 kWh	60A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			149.40	328.80	179.40	120.08
		Sub-total	615.50	742.77	127.27	20.68
Block - 0 - 350 kWh		300	600.99	671.91	70.92	11.80
SUB-TOTAL			1 216.49	1 414.68	198.19	16.29
VAT			182.47	212.20	29.73	16.29
TOTAL			1 398.96	1 626.88	227.92	16.29

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	300 kWh	50A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			124.50	274.00	149.50	120.08
		Sub-total	590.60	687.97	97.37	16.49
Block - 0 - 350 kWh		300	600.99	671.91	70.92	11.80
SUB-TOTAL			1 191.59	1 359.88	168.29	14.12
VAT			178.74	203.98	25.24	14.12
TOTAL			1 370.33	1 563.86	193.53	14.12

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	300 kWh	40A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			99.60	219.20	119.60	120.08
		Sub-total	565.70	633.17	67.47	11.93
Block - 0 - 350 kWh		300	600.99	671.91	70.92	11.80
SUB-TOTAL			1 166.69	1 305.08	138.39	11.86
VAT			175.00	195.76	20.76	11.86
TOTAL			1 341.69	1 500.84	159.15	11.86

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	300 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
		Sub-total	540.80	578.37	37.57	6.95
Block - 0 - 350 kWh		300	600.99	671.91	70.92	11.80
SUB-TOTAL			1 141.79	1 250.28	108.49	9.50
VAT			171.27	187.54	16.27	9.50
TOTAL			1 313.06	1 437.82	124.76	9.50

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2025/2026

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	500 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Minus: Subsidy			-466.10	-413.97	52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
Minus: Subsidy			-74.70	-164.40	-89.70	120.08
Block - 0 - 350 kWh		350	701.16	783.90	82.74	11.80
Block - 351-500 kWh		150	410.90	416.85	5.95	1.45
Minus 70 kWh		-70	-140.23	-156.78	-16.55	11.80
SUB-TOTAL			971.82	1 043.97	72.15	7.42
VAT			145.77	156.59	10.82	7.42
TOTAL			1 117.59	1 200.56	82.97	7.42

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	250 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Minus: Subsidy			-466.10	-413.97	52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
Minus: Subsidy			-74.70	-164.40	-89.70	120.08
Block - 0 - 350 kWh		250	500.83	559.93	59.10	11.80
Minus 70 kWh		-70	-140.23	-156.78	-16.55	11.80
SUB-TOTAL			360.59	403.15	42.55	11.80
VAT			54.09	60.47	6.38	11.80
TOTAL			414.68	463.62	48.93	11.80

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	150 kWh	30A				
Basic			466.10	413.97	-52.13	-11.18
Minus: Subsidy			-466.10	-413.97	52.13	-11.18
Capacity Charge			74.70	164.40	89.70	120.08
Minus: Subsidy			-74.70	-164.40	-89.70	120.08
Block - 0 - 350 kWh		150	300.50	335.96	35.46	11.80
Minus 70 kWh		-70	-140.23	-156.78	-16.55	11.80
SUB-TOTAL			160.26	179.18	18.91	11.80
VAT			24.04	26.88	2.84	11.80
TOTAL			184.30	206.05	21.75	11.80

Life-line Consumption (was one part) Indigent			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2024/2025	2025/2026	Amount	%
Electricity	300 kWh	30A				
Supply Basic			49.41	108.62	59.21	119.83
Minus: Subsidy			-49.41	-108.62	-59.21	119.83
Supply Capacity Charge			74.70	164.40	89.70	120.08
Minus: Subsidy			-74.70	-164.40	-89.70	120.08
Block - 0 - 350 kWh		300	597.15	671.91	74.76	12.52
Minus 70 kWh		-70	-140.23	-156.78	-16.55	11.80
SUB-TOTAL			456.92	515.13	58.21	12.74
VAT			68.54	77.27	8.73	12.74
TOTAL			525.46	592.40	66.94	12.74

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff MV		2024/2025	2025/2026	Amount	%
Basic Charge		4 864.79	4 886.95	22.16	0.46
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	450	19 543.50	22 414.50	2 871.00	14.69
Network Demand Charge kVA: Utilised capacity	436	27 385.16	35 220.08	7 834.92	28.61
Hi-Demand: Peak kWh Unit Charge	20428	112 754.39	132 685.99	19 931.60	17.68
Hi-Demand: Standard kWh Unit Charge	40761	71 820.88	87 167.40	15 346.52	21.37
Hi-Demand: Off Peak kWh Unit Charge	47562	48 446.65	60 665.33	12 218.68	25.22
Low Demand: Peak kWh Unit Charge	20428	91 151.78	85 197.02	-5 954.76	-6.53
Low Demand: Standard kWh Unit Charge	40761	66 807.28	76 141.55	9 334.27	13.97
Low Demand: Off Peak kWh Unit Charge	47562	46 791.50	57 026.84	10 235.34	21.87
Reactive Energy charge	150	8.0550	17.7600	9.71	120.48
SUB-TOTAL		489 573.98	561 423.41	71 849.43	14.68
VAT		73 436.10	84 213.51	10 777.41	14.68
TOTAL		563 010.08	645 636.92	82 626.84	14.68

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff LV		2024/2025	2025/2026	Amount	%
Basic Charge		3 750.55	3 108.74	-641.81	-17.11
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	450	22 185.00	28 224.00	6 039.00	27.22
Network Demand Charge kVA: Utilised capacity	436	33 306.04	48 239.04	14 933.00	44.84
Hi-Demand: Peak kWh Unit Charge	20428	113 969.85	133 881.03	19 911.17	17.47
Hi-Demand: Standard kWh Unit Charge	40761	74 238.01	89 543.76	15 305.76	20.62
Hi-Demand: Off Peak kWh Unit Charge	47562	51 281.35	63 442.95	12 161.60	23.72
Low Demand: Peak kWh Unit Charge	20428	92 367.24	86 390.01	-5 977.23	-6.47
Low Demand: Standard kWh Unit Charge	40761	69 224.41	78 513.84	9 289.43	13.42
Low Demand: Off Peak kWh Unit Charge	47562	49 630.95	59 809.22	10 178.27	20.51
Reactive Energy charge	150	8.06	17.70	9.65	119.74
SUB-TOTAL		509 961.46	591 170.29	81 208.83	15.92
VAT		76 494.22	88 675.54	12 181.32	15.92
TOTAL		586 455.67	679 845.83	93 390.16	15.92

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff Small Customer <100kVA		2024/2025	2025/2026	Amount	%
Basic Charge		425.69	468.09	42.40	9.96
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	115	4 360.80	0.00	0.00	0.00
Network Demand Charge kVA: Utilised capacity	80	0.00	5 035.20	674.40	15.47
Hi-Demand: Peak kWh Unit Charge	20428	48 357.16	53 174.08	4 816.92	9.96
Hi-Demand: Standard kWh Unit Charge	40761	61 080.36	67 165.98	6 085.62	9.96
Hi-Demand: Off Peak kWh Unit Charge	47562	119 532.82	131 437.59	11 904.77	9.96
Low Demand: Peak kWh Unit Charge	20428	38 302.50	42 116.41	3 813.91	9.96
Low Demand: Standard kWh Unit Charge	40761	55 414.58	60 933.62	5 519.04	9.96
Low Demand: Off Peak kWh Unit Charge	47562	10 211.56	11 229.39	1 017.83	9.97
Reactive Energy charge	150	32.21	35.42	3.21	9.97
SUB-TOTAL		337 717.67	371 595.77	33 878.09	10.03
VAT		50 657.65	55 739.36	5 081.71	10.03
TOTAL		388 375.33	427 335.13	38 959.81	10.03

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	7000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		7000	20 390.30	20 278.30	-112.00	-0.55
SUB-TOTAL			22 429.60	23 543.74	1 114.14	4.97
VAT			3 364.44	3 531.56	167.12	4.97
TOTAL			25 794.04	27 075.30	1 281.26	4.97

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	7000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		7000	20 390.30	20 278.30	-112.00	-0.55
SUB-TOTAL			22 200.40	23 039.14	838.74	3.78
VAT			3 330.06	3 455.87	125.81	3.78
TOTAL			25 530.46	26 495.01	964.55	3.78

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2023/2024	2024/2025	Amount	%
Electricity Credit Meter	7000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		7000	20 390.30	20 278.30	-112.00	-0.55
SUB-TOTAL			21 971.20	22 534.54	563.34	2.56
VAT			3 295.68	3 380.18	84.50	2.56
TOTAL			25 266.88	25 914.72	647.84	2.56

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	7000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		7000	20 390.30	20 278.30	-112.00	-0.55
SUB-TOTAL			21 742.00	22 029.94	287.94	1.32
VAT			3 261.30	3 304.49	43.19	1.32
TOTAL			25 003.30	25 334.43	331.13	1.32

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	7000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		7000	19 425.00	19 570.60	145.60	0.75
SUB-TOTAL			21 464.30	22 836.04	1 371.74	6.39
VAT			3 219.65	3 425.41	205.76	6.39
TOTAL			24 683.95	26 261.45	1 577.50	6.39

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	7000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		7000	19 425.00	19 570.60	145.60	0.75
SUB-TOTAL			21 235.10	22 331.44	1 096.34	5.16
VAT			3 185.27	3 349.72	164.45	5.16
TOTAL			24 420.37	25 681.16	1 260.79	5.16

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	7000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		7000	19 425.00	19 570.60	145.60	0.75
SUB-TOTAL			21 005.90	21 826.84	820.94	3.91
VAT			3 150.89	3 274.03	123.14	3.91
TOTAL			24 156.79	25 100.87	944.08	3.91

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	7000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		7000	19 425.00	19 570.60	145.60	0.75
SUB-TOTAL			20 776.70	21 322.24	545.54	2.63
VAT			3 116.51	3 198.34	81.83	2.63
TOTAL			23 893.21	24 520.58	627.37	2.63

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	4000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		4000	11 651.60	11 587.60	-64.00	-0.55
SUB-TOTAL			13 690.90	14 853.04	1 162.14	8.49
VAT			2 053.64	2 227.96	174.32	8.49
TOTAL			15 744.54	17 081.00	1 336.46	8.49

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	4000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		4000	11 651.60	11 587.60	-64.00	-0.55
SUB-TOTAL			13 461.70	14 348.44	886.74	6.59
VAT			2 019.26	2 152.27	133.01	6.59
TOTAL			15 480.96	16 500.71	1 019.75	6.59

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	4000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		4000	11 651.60	11 587.60	-64.00	-0.55
SUB-TOTAL			13 232.50	13 843.84	611.34	4.62
VAT			1 984.88	2 076.58	91.70	4.62
TOTAL			15 217.38	15 920.42	703.04	4.62

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	4000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		4000	11 651.60	11 587.60	-64.00	-0.55
SUB-TOTAL			13 003.30	13 339.24	335.94	2.58
VAT			1 950.50	2 000.89	50.39	2.58
TOTAL			14 953.80	15 340.13	386.33	2.58

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	4000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		4000	11 100.00	11 183.20	83.20	0.75
SUB-TOTAL			13 139.30	14 448.64	1 309.34	9.97
VAT			1 970.90	2 167.30	196.40	9.97
TOTAL			15 110.20	16 615.94	1 505.74	9.97

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	4000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		4000	11 100.00	11 183.20	83.20	0.75
SUB-TOTAL			12 910.10	13 944.04	1 033.94	8.01
VAT			1 936.52	2 091.61	155.09	8.01
TOTAL			14 846.62	16 035.65	1 189.03	8.01

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	4000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		4000	11 100.00	11 183.20	83.20	0.75
SUB-TOTAL			12 680.90	13 439.44	758.54	5.98
VAT			1 902.14	2 015.92	113.78	5.98
TOTAL			14 583.04	15 455.36	872.32	5.98

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	4000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		4000	11 100.00	11 183.20	83.20	0.75
SUB-TOTAL			12 451.70	12 934.84	483.14	3.88
VAT			1 867.76	1 940.23	72.47	3.88
TOTAL			14 319.46	14 875.07	555.61	3.88

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	1000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		1000	2 912.90	2 896.90	-16.00	-0.55
SUB-TOTAL			4 952.20	6 162.34	1 210.14	24.44
VAT			742.83	924.35	181.52	24.44
TOTAL			5 695.03	7 086.69	1 391.66	24.44

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	1000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		1000	2 912.90	2 896.90	-16.00	-0.55
SUB-TOTAL			4 723.00	5 657.74	934.74	19.79
VAT			708.45	848.66	140.21	19.79
TOTAL			5 431.45	6 506.40	1 074.95	19.79

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	1000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		1000	2 912.90	2 896.90	-16.00	-0.55
SUB-TOTAL			4 493.80	5 153.14	659.34	14.67
VAT			674.07	772.97	98.90	14.67
TOTAL			5 167.87	5 926.11	758.24	14.67

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Credit Meter	1000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		1000	2 912.90	2 896.90	-16.00	-0.55
SUB-TOTAL			4 264.60	4 648.54	383.94	9.00
VAT			639.69	697.28	57.59	9.00
TOTAL			4 904.29	5 345.82	441.53	9.00

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	1000 kWh	100A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			1 146.00	2 523.00	1 377.00	120.16
Flat rate		1000	2 775.00	2 795.80	20.80	0.75
SUB-TOTAL			4 814.30	6 061.24	1 246.94	25.90
VAT			722.15	909.19	187.04	25.90
TOTAL			5 536.45	6 970.43	1 433.98	25.90

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	1000 kWh	80A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			916.80	2 018.40	1 101.60	120.16
Flat rate		1000	2 775.00	2 795.80	20.80	0.75
SUB-TOTAL			4 585.10	5 556.64	971.54	21.19
VAT			687.77	833.50	145.73	21.19
TOTAL			5 272.87	6 390.14	1 117.27	21.19

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	1000 kWh	60A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			687.60	1 513.80	826.20	120.16
Flat rate		1000	2 775.00	2 795.80	20.80	0.75
SUB-TOTAL			4 355.90	5 052.04	696.14	15.98
VAT			653.39	757.81	104.42	15.98
TOTAL			5 009.29	5 809.85	800.56	15.98

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2024/2025	2025/2026	Amount	%
Electricity Prepaid Meter	1000 kWh	40A				
Basic			893.30	742.44	-150.86	-16.89
Capacity Charge			458.40	1 009.20	550.80	120.16
Flat rate		1000	2 775.00	2 795.80	20.80	0.75
SUB-TOTAL			4 126.70	4 547.44	420.74	10.20
VAT			619.01	682.12	63.11	10.20
TOTAL			4 745.71	5 229.56	483.85	10.20

ANNEXURE E

CAPITAL BUDGET & HOUSING PROGRAMME

CAPITAL BUDGET 2025/2026-2027/2028

						2025/26 BUDGET			2026/27 BUDGET			2027/28 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL	COUNCIL FUNDED	EXTERNAL (GRANTS)	TOTAL
			EXECUTIVE & COUNCIL			**70 000**		**70 000**						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	55 000		55 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	D O'Neill	Surplus	15 000		15 000						
			FINANCE AND ADMINISTRATION			**3 430 000**		**3 430 000**						
Overstrand	Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	500 000		500 000						
Overstrand	Overstrand	Overstrand	DATA CENTRE SERVER END OF LIFE REPLACEMENT	C Johnson	Surplus	2 000 000		2 000 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS FINANCIAL SERVICES	Vacant	Surplus	170 000		170 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS CORPORATE SERVICES	D Arrison	Surplus	59 000		59 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	701 000		701 000						
			PUBLIC SAFETY			**7 452 000**		**7 452 000**						
Overstrand	Overstrand	Overstrand	PURCHASE OF DOGS -EXPLOSIVE AND ROAD OPERATIONS	J Du Toit	Surplus-Non-TariffR/	300 000		300 000						
Overstrand	Overstrand	Overstrand	UPGRADING OF FIRE STATION BUILDINGS	L Smith	Surplus-Non-Tariff	3 000 000		3 000 000						
Overstrand	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY(F1/2)	J Vorster	Surplus	3 500 000		3 500 000						
Overstrand	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY(F2/2)	J Vorster	Surplus-R/O-25	160 000		160 000						
Overstrand	Overstrand	Overstrand	WARD PROJECTS-PUBLIC SAFETY	Various	Surplus-Non-Tariff	200 000		200 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS MUNICIPAL PUBLIC SAFETY	N Micheals	Surplus	292 000		292 000						
			PLANNING & DEVELOPMENT			**754 000**	**800 000**	**1 554 000**						
Overstrand	Overstrand	Overstrand	MINOR ASSETS PLANNING AND DEVELOPMENT	Vacant	Surplus	29 000		29 000						
Hermanus	Zwelihle	Ward 12	ZWELIHLE BUSINESS HUB	D Hendriks	Prov-RSEP		800 000	800 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE SERVICES	S Muller	Surplus	725 000		725 000						
			COMMUNITY SERVICES			**6 625 000**		**6 625 000**						
Overstrand	Overstrand	Overstrand	VEHICLES-COMMUNITY SERVICES	J Vorster	Surplus	6 000 000		6 000 000						
Overstrand	Overstrand	Overstrand	WARD PROJECTS-COMMUNITY SERVICES	Various	Surplus-Non-Tariff	300 000		300 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	Vacant	Surplus	325 000		325 000						
			SPORT & RECREATION			**6 829 000**	**27 072 000**	**33 901 000**		**2 000 000**	**2 000 000**		**9 392 000**	**9 392 000**
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)(F1/2)	D Hendriks	Surplus-Non-Tariff	929 000		929 000						
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)(F2/2)	D Hendriks	MIG		9 700 000	9 700 000					4 392 000	4 392 000
Hermanus	Mount Pleas	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS(F1/2)	D Hendriks	Surplus-Non-Tariff	1 700 000		1 700 000						
Hermanus	Mount Pleas	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS(F2/2)	D Hendriks	MIG		10 500 000	10 500 000		2 000 000	2 000 000			
Kleinmond	Kleinmond	Ward 09	UPGRADING OF SLIPWAY	D Nel	Surplus-Non-Tariff	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	WARD PROJECTS-SPORTS & RECREATION	Various	Surplus-Non-Tariff	1 300 000		1 300 000						
Kleinmond	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES(F1/2)	D Hendriks	Surplus-Non-Tariff	1 900 000		1 900 000						
Kleinmond	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES(F2/2)	D Hendriks	MIG		6 872 000	6 872 000						
Hermanus	Zwelihle	Ward 06	UPGRADE SPORTGROUNDS	D Hendriks	MIG								5 000 000	5 000 000
			HOUSING				**24 542 000**	**24 542 000**		**13 000 000**	**13 000 000**		**13 000 000**	**13 000 000**
Overstrand	Overstrand	Overstrand	LCH SERVICES	D Hendriks	Prov Gr-HSDG		24 542 000	24 542 000		13 000 000	13 000 000		13 000 000	13 000 000
			ROADS			**11 400 000**	**6 000 000**	**17 400 000**		**9 400 000**	**9 400 000**		**5 000 000**	**5 000 000**
Gansbaai	Masakhane	Ward 02	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	D Hendriks	MIG					2 400 000	2 400 000		2 000 000	2 000 000
Hermanus	Zwelihle	Ward 06	REHABILITATE ROADS AND STORMWATER	D Hendriks	MIG		6 000 000	6 000 000						
Hermanus	Mount Pleas	Ward 04	REHABILITATE ROADS	D Hendriks	MIG					2 000 000	2 000 000		2 000 000	2 000 000
Kleinmond	Proteadorp	Ward 09	REHABILITATE ROADS PROTEADORP	D Hendriks	MIG					2 000 000	2 000 000		1 000 000	1 000 000
Hermanus	Hermanus	Ward 03	HERMANUS TAXI RANK	D Hendriks	MIG					3 000 000	3 000 000			
Overstrand	Overstrand	Overstrand	VEHICLES-ROADS	J Vorster	Surplus	8 250 000		8 250 000						
Overstrand	Overstrand	Overstrand	WARD PROJECTS-ROADS & SIDEWALKS	Various	Surplus-Non-Tariff	2 000 000		2 000 000						
Hermanus	Hawston	Ward 08	HAWSTON CIRCLES	T Marx	Surplus-Non-Tariff	500 000		500 000						
Hermanus	Mount Pleas	Ward 04	TAXI HOLDING FACILITY	T Marx	Surplus-Non-Tariff	650 000		650 000						
			ELECTRICITY			**46 310 125**	**13 908 000**	**60 218 125**	**21 000 000**	**9 551 000**	**30 551 000**	**29 000 000**	**9 983 000**	**38 983 000**
Gansbaai	Gansbaai	Multi-ward GB	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT(F1/2)	G Lotter	EL26/27/28	4 000 000		4 000 000	6 800 000		6 800 000	3 500 000		3 500 000
Gansbaai	Gansbaai	Multi-ward GB	GANSBAAI STANFORD MV LV UPGRADE REPLACEMENT(F2/2)	G Lotter	EL25-R/O	1 110 125		1 110 125						
Gansbaai	Gansbaai	Multi-ward GB	FKRAAL KBAAI MV/LV UPGRADE AS PER RETICMASTER	G Lotter	EL27/28				3 000 000		3 000 000	2 000 000		2 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS	G Lotter	INEP		13 908 000	13 908 000		9 551 000	9 551 000		9 983 000	9 983 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF HOUSING AREAS	G Lotter	EL25-R/O	3 000 000		3 000 000						
Hermanus	Hermanus	Ward 03	HERMANUS MV/LV UPGRADE REPLACEMENT	G Lotter	EL26/27/28	9 000 000		9 000 000	4 000 000		4 000 000	12 000 000		12 000 000

CAPITAL BUDGET 2025/2026-2027/2028

						2025/26 BUDGET			2026/27 BUDGET			2027/28 BUDGET		
Area	**Local Area**	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**	**COUNCIL FUNDED**	**EXTERNAL (GRANTS)**	**TOTAL**
Kleinmond	Kleinmond	Ward 09	KLEINMOND MV/LV NETWORK UPGRADE	G Lotter	EL26/27/28	4 000 000		4 000 000	2 000 000		2 000 000	4 000 000		4 000 000
Hermanus	Hawston	Ward 08	HAWSTON MV/LV UPGRADE REPLACEMENT	G Lotter	EL26/27/28	3 300 000		3 300 000	2 100 000		2 100 000	3 000 000		3 000 000
Hermanus	Onrus	Ward 13	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS(F1/2)	G Lotter	EL26	1 500 000		1 500 000						
Hermanus	Onrus	Ward 13	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS(F2/2)	G Lotter	EL25-R/O	1 500 000		1 500 000						
Hermanus	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION (F1/2)	G Lotter	EL26/28	5 000 000		5 000 000				900 000		900 000
Hermanus	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION (F2/2)	G Lotter	EL25-R/O	5 000 000		5 000 000						
Hermanus	Hermanus	Ward 03	HIGH MAST LIGHTS REPLACEMENT	G Lotter	EL26/27/28	700 000		700 000	1 100 000		1 100 000	1 100 000		1 100 000
Overstrand	Overstrand	Overstrand	WARD PROJECTS-ELECTRICITY	Various	Surplus-Non-Tariff	300 000		300 000						
Overstrand	Overstrand	Overstrand	VEHICLES-ELECTRICITY	J Vorster	Surplus	6 400 000		6 400 000						
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONTINGENCY	S Muller	EL26/27/28	1 500 000		1 500 000	2 000 000		2 000 000	2 500 000		2 500 000
			WATER			**34 726 490**	**29 227 000**	**63 953 490**	**25 200 000**	**26 242 000**	**51 442 000**	**23 800 000**		**23 800 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	H Blignaut	EL26/27/28	1 000 000		1 000 000	1 000 000		1 000 000	1 000 000		1 000 000
Overstrand	Overstrand	Overstrand	FENCING AT WATER INSTALLATIONS	H Blignaut	EL26/27/28	500 000		500 000	500 000		500 000	500 000		500 000
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES	H Blignaut	EL26/27/28	12 700 000		12 700 000	10 000 000		10 000 000	7 000 000		7 000 000
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL26/27/28	500 000		500 000	500 000		500 000	500 000		500 000
Kleinmond	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW(F1/3)	H Blignaut	EL26/27/28	1 000 000		1 000 000	4 650 000		4 650 000	5 000 000		5 000 000
Kleinmond	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW(F2/3)	H Blignaut	EL25-R/O	970 000		970 000						
Kleinmond	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW(F3/3)	H Blignaut	WSIG		28 427 000	28 427 000		26 242 000	26 242 000			
Hermanus	Hermanus	Multi-ward HM	PREEKSTOEL WTW OFFICE SPACE	H Blignaut	EL26/27	750 000		750 000	1 250 000		1 250 000			
Hermanus	Hermanus	Multi-ward HM	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	H Blignaut	EL26/27	2 000 000		2 000 000	3 000 000		3 000 000			
Hermanus	Hermanus	Multi-ward HM	UPGRADE HERMANUS WELL FIELDS PHASE 2(F2/2)	H Blignaut	EL25-R/O	3 273 000		3 273 000						
Kleinmond	Kleinmond	Ward 09	REPLACEMENT OF WATER PIPES PROTEADORP	H Blignaut	MIG		800 000	800 000						
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH GROUNDWATER DEVELOPMENT	H Blignaut	EL26	2 750 000		2 750 000						
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH WTW PROCESS UPGRADE	H Blignaut	EL25-R/O	1 483 490		1 483 490						
Hermanus	Hermanus	Ward 03	SEA WATER DESALINATION PLANT	H Blignaut	EL27/28				3 000 000		3 000 000	3 300 000		3 300 000
Hermanus	Onrus River	Ward 13	NEW RESERVOIR ONRUS RIVER	H Blignaut	EL27/28				1 000 000		1 000 000	3 500 000		3 500 000
Kleinmond	Betty's Bay	Ward 10	NEW RESERVOIR VOORBERG	H Blignaut	EL28							1 000 000		1 000 000
Gansbaai	Gansbaai	Multi-ward GB	NEW BOOSTER PUMP STATION AND PIPELINE GANSBAAI TO DE KELDE	H Blignaut	EL28							2 000 000		2 000 000
Hermanus	Hermanus	Multi-ward HM	NEW DISINFECTION SYSTEM AT PREEKSTOEL WTW	H Blignaut	EL26	7 000 000		7 000 000						
Gansbaai	Baardskeerd	Ward 11	BAARDSKEERDERSBOS WTW ADD STORAGE CAPACITY	H Blignaut	EL26	500 000		500 000						
Overstrand	Overstrand	Overstrand	TELEMETRY SYSTEM UPGRADE-WATER	H Blignaut	EL26/27	300 000		300 000	300 000		300 000			
			SEWERAGE			**27 060 000**		**27 060 000**	**21 700 000**	**16 850 000**	**38 550 000**	**23 300 000**	**15 000 000**	**38 300 000**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL26/27/28	700 000		700 000	700 000		700 000	700 000		700 000
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS	H Blignaut	EL26/27/28	600 000		600 000	800 000		800 000	600 000		600 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	H Blignaut	EL26/27/28	13 000 000		13 000 000	3 000 000		3 000 000	10 000 000		10 000 000
Hermanus	Hermanus	Multi-ward HM	HERMANUS WWTW UPGRADE SCREENS RAS SLUDGE DEWATERING	H Blignaut	EL26	1 310 000		1 310 000						
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	H Blignaut	EL26/27/28	4 000 000		4 000 000	15 000 000		15 000 000	12 000 000		12 000 000
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	H Blignaut	MIG					16 850 000	16 850 000		15 000 000	15 000 000
Overstrand	Overstrand	Overstrand	TELEMETRY SYSTEM UPGRADE-SEWERAGE	H Blignaut	EL26/27	200 000		200 000	200 000		200 000			
Hermanus	Hawston	Ward 08	HAWSTON SEWER NETWORK EXTENSION	H Blignaut	EL27				2 000 000		2 000 000			
Gansbaai	Pearly Beach	Ward 11	ELUXOLWENI WWTW UPGRADE	H Blignaut	EL26	500 000		500 000						
Kleinmond	Bettys Bay	Ward 10	UPGRADING OF SEWER SYSTEM IN MOOIUITSIG	D van Rhodie	EL26	750 000		750 000						
Overstrand	Overstrand	Overstrand	NEW DISINFECTION SYSTEMS AT WASTEWATER TREATMENT	H Blignaut	EL26	6 000 000		6 000 000						
			STORMWATER			**7 200 000**		**7 200 000**						
Hermanus	Fisherhaven	Ward 08	STORMWATER SYSTEM UPGRADING	T Marx	Surplus-Non-Tariff	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	WARD PROJECTS-STORMWATER	Various	Surplus-Non-Tariff	1 200 000		1 200 000						
Gansbaai	Franskraal	Ward 11	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	J Solomons	Surplus-Non-Tariff	5 000 000		5 000 000						
			WASTE MANAGEMENT			**4 940 000**		**4 940 000**	**2 100 000**		**2 100 000**	**3 900 000**		**3 900 000**
Kleinmond	Kleinmond	Multi-ward KM	UPGRADING OF KLEINMOND TRANSFER STATION	C Mitchell	EL27				500 000		500 000			
Gansbaai	Gansbaai	Multi-ward GB	GANSBAAI LANDFILL WEIGHBRIDGE NEW REPLACEMENT DECK	C Mitchell	EL26	840 000		840 000						
Hermanus	Hermanus	Multi-ward HM	HERMANUS TRANSFER STATION PERIMETER WALL COMPLETION	C Mitchell	EL26	3 300 000		3 300 000						
Hermanus	Hermanus	Multi-ward HM	HERMANUS TRANSFER STATION UPGRADE CHIPPING AREA	C Mitchell	EL28							2 500 000		2 500 000
Hermanus	Hawston	Ward 08	HAWSTON DROP OFF FENCE UPGRADE	C Mitchell	EL26	600 000		600 000						
Kleinmond	Pringle Bay	Ward 10	PRINGLE BAY DROP OFF UPGRADE	C Mitchell	EL26	200 000		200 000						
Overstrand	Overstrand	Overstrand	ORGANIC WASTE DIVERSION PROJECT	C Mitchell	EL27/28				1 600 000		1 600 000	1 400 000		1 400 000
			GRAND TOTAL			**156 796 615**	**101 549 000**	**258 345 615**	**70 000 000**	**77 043 000**	**147 043 000**	**80 000 000**	**52 375 000**	**132 375 000**

CAPITAL BUDGET 2025/2026-2027/2028

Area	Local Area	Ward	Project Description	Project Manager	Funding Source	2025/26 BUDGET COUNCIL FUNDED	2025/26 BUDGET EXTERNAL (GRANTS)	2025/26 BUDGET TOTAL	2026/27 BUDGET COUNCIL FUNDED	2026/27 BUDGET EXTERNAL (GRANTS)	2026/27 BUDGET TOTAL	2027/28 BUDGET COUNCIL FUNDED	2027/28 BUDGET EXTERNAL (GRANTS)	2027/28 BUDGET TOTAL
			FUNDING:											
					EXTERNAL LOAN 26/27/28(GENERAL CAPITAL)	90 000 000		90 000 000	70 000 000		70 000 000	80 000 000		80 000 000
					EXTERNAL LOAN 25(ROLL OVER)	16 336 615		16 336 615						
					SURPLUS	29 021 000		29 021 000						
					SURPLUS-R/O-25	160 000		160 000						
					SURPLUS-NON-TARIFF	20 979 000		20 979 000						
					SURPLUS-NON-TARIFF-R/O-25	300 000		300 000						
					PROV GR-HUMAN SETTLEMENTS DEVELOPMENT GRANT		24 542 000	24 542 000		13 000 000	13 000 000		13 000 000	13 000 000
					PROV-REGIONAL SOCIO-ECONOMIC PROJECTS (RSEP) PROGRAMME-MUNICIPAL PROJECTS		800 000	800 000						
					INTERGRATED NATIONAL ELECTRIFICATION PROGRAMME		13 908 000	13 908 000		9 551 000	9 551 000		9 983 000	9 983 000
					MUNICIPAL INFRASTRUCTURE GRANT		33 872 000	33 872 000		28 250 000	28 250 000		29 392 000	29 392 000
					WATER SERVICES INFRASTRUCTURE GRANT		28 427 000	28 427 000		26 242 000	26 242 000			
			GRAND TOTAL			**156 796 615**	**101 549 000**	**258 345 615**	**70 000 000**	**77 043 000**	**147 043 000**	**80 000 000**	**52 375 000**	**132 375 000**

3 YEAR HOUSING BUDGET 2025-2028

Project	2025/2026	2026/2027	2027/2028
Blompark TS Phase 4 (139)	R 25 070 972.00	R 17 000 000.00	
Masakhane TS (Transfers)	R 210 750.00		
Stanford TS Phase 1 (150)	R 17 508 278.00	R 1 146 000.00	
TOTAL OPEX	**R 42 790 000.00**	**R 18 146 000.00**	**R -**
Masakhane UISP (104 sites)	R 3 000 000.00		
Masakhane UISP Wetcores Phase 4	R 1 200 000.00		
Mount Pleasant IRDP Infill Phase 3 (85 sites)	R 500 000.00		
Kleinmond IRDP	R 500 000.00		
Kleinmond Overhills UISP		R 5 000 000.00	R 5 000 000.00
Schulphoek (Internal Services)	R 5 000 000.00	R 2 500 000.00	R 5 000 000.00
Schulphoek (Bulk Services)	R 14 042 000.00	R 2 500 000.00	
Afdaksrivier Purchase			
Greater Hermanus PHSHDA	R 300 000.00	R 1 000 000.00	R 1 000 000.00
Stanford Extension (Planning)		R 1 000 000.00	R 1 000 000.00
Gansbaai Extension (Planning)		R 1 000 000.00	R 1 000 000.00
TOTAL CAPEX	**R 24 542 000.00**	**R 13 000 000.00**	**R 13 000 000.00**
GRAND TOTAL	**R 67 332 000.00**	**R 31 146 000.00**	**R 13 000 000.00**
HSDG GRANT	R 44 090 000.00	R 21 146 000.00	R 3 000 000.00
ISUP GRANT	R 23 242 000.00	R 10 000 000.00	R 10 000 000.00
TOTAL DORA ALLOCATION	**R 67 332 000.00**	**R 31 146 000.00**	**R 13 000 000.00**

NOTE: THE ABOVE BUDGET WAS DONE IN ACCORDANCE WITH THE PROVINCIAL HUMAN SETTLEMENT BUSINESS PLAN AS SUBMITTED TO THE NATIONAL DEPARTMENT OF HUMAN SETTLEMENTS FOR APPROVAL

ANNEXURE F

SERVICE LEVEL STANDARDS

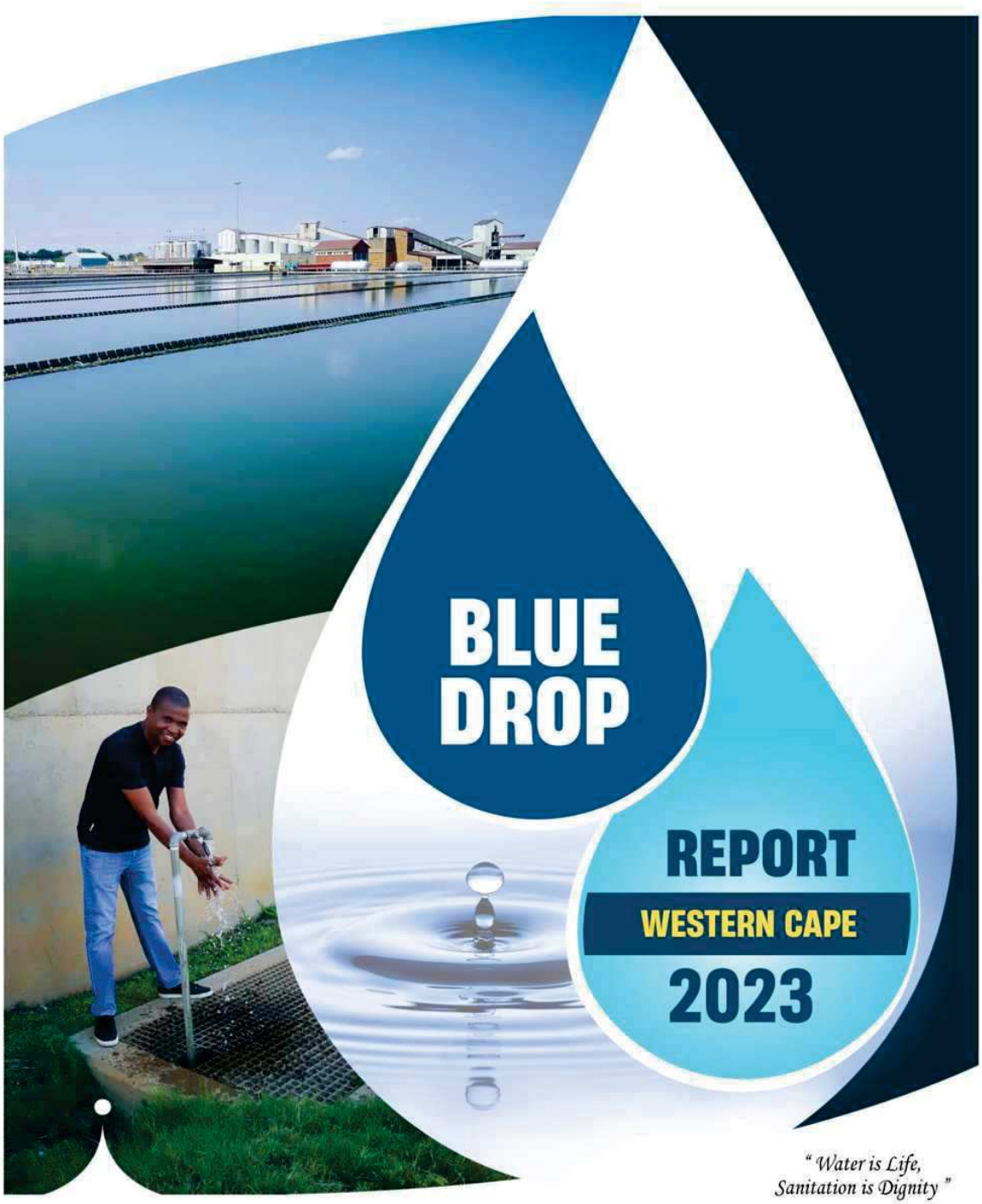
Province: Municipality(WC032) - Schedule of Service Delivery Standards	
Description	
Standard	**Service Level 2025/2026**
Solid Waste Removal	
Premise based removal (Residential Frequency)	WEEKLY
Premise based removal (Business Frequency)	UP TO 7 TIMES PER WEEK (AS PER REQUEST)
Bulk Removal (Frequency)	NO
Removal Bags provided(Yes/No)	YES, MAXIMUM OF 2 (CLEAR BAGS) PER WEEK FOR RECYCLING
Garden refuse removal Included (Yes/No)	YES (1 bag) PER WEEK
Street Cleaning Frequency in CBD	DAILY
Street Cleaning Frequency in areas excluding CBD	DAILY ON ROTATIONAL BASIS
How soon are public areas cleaned after events (24hours/48hours/longer)	WITHIN 24 HRS
Clearing of illegal dumping (24hours/48hours/longer)	72 HOURS (FROM NOTIFICATION)
Recycling or environmentally friendly practices(Yes/No)	Yes
Licenced landfill site(Yes/No)	Yes
Water Service	
Water Quality rating (Blue/Green/Brown/N0 drop)	Overstrand Green Drop Score 2022: 89% Blue Drop Assessment Report 2023: 99,9% Overstrand No Drop Score 2023: 101%
Is free water available to all? (All/only to the indigent consumers)	Indigent Consumers only
Frequency of meter reading? (per month, per year)	Monthly
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Estimate consumption are calculated over a 12 months period (Estimates are only done in exceptional cases eg meter readers capacity challenges)
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	1 Month
Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)	
One service connection affected (number of hours)	4.00
Up to 5 service connection affected (number of hours)	4.00
Up to 20 service connection affected (number of hours)	8.00
Feeder pipe larger than 800mm (number of hours)	N/A
What is the average minimum water flow in your municipality?	Average 4.3 Bar pressure
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	Yes. Groundwater Monitoring Programs
How long does it take to replace faulty water meters? (days)	5 days
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service	
What is your electricity availability percentage on average per month?	98,78% (Eskom Loadshedding included) 99.7% (Eskom Loadshedding excluded)
Do your municipality have a ripple control in place that is operational? (Yes/No)	NO
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)	Monthly
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Estimate consumption are calculated over a 12 months period (Estimates are only done in exceptional cases eg meter readers capacity challenges)
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	1 Month
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	IMMEDIATE
Are accounts normally calculated on actual readings? (Yes/no)	YES
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	NO
How long does it take to replace faulty meters? (days)	1
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	YES
How effective is the action plan in curbing line losses? (Good/Bad)	GOOD

Description	
Standard	**Service Level 2025/2026**
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	5
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	5
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	21
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	YES, effective in general to put water back into water resources in accordance with license conditions.
To what extent do you subsidize your indigent consumers?	Basic charges plus 7kl of sewer unit charges
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	6.00
Sewer blocked pipes: Large pipes? (Hours)	6.00
Sewer blocked pipes: Small pipes? (Hours)	8.00
Spillage clean-up? (hours)	8.00
Replacement of manhole covers? (Hours)	4.00
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	24.00
Time taken to repair a single pothole on a minor road? (Hours)	72.00
Time taken to repair a road following an open trench service crossing? (Hours)	72.00
Time taken to repair walkways? (Hours)	72.00
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	3 months
Do you have any special rating properties? (Yes/No)	yes
Financial Management	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Zero unauthorised and wasteful expenditure
Are the financial statement outsources? (Yes/No)	No
Are there Council adopted business process instructuing the flow and managemet of documentation feeding to Trial Balalnce?	Standard Operating Procedures
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?	Yes
Administration	
Reaction time on enquiries and requests?	1 to 10
Time to respond to a verbal customer enquiry or request? (working days)	1 to 10
Time to respond to a written customer enquiry or request? (working days)	10
Time to resolve a customer enquiry or request? (working days)	10
What percentage of calls are not answered? (5%,10% or more)	1%
How long does it take to respond to voice mails? (hours)	N/A
Does the municipality have control over locked enquiries? (Yes/No)	yes
Is there a reduction in the number of complaints or not? (Yes/No)	no
How long does in take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day
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?	Weekly progress reports and monthly Demand Management Plan reports including KPI monitoring
Community safety and licensing services	

Description	
Standard	**Service Level 2025/2026**
How long does it take to register a vehicle? (minutes)	30min
How long does it take to renew a vehicle license? (minutes)	10min
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	72hours
How long does it take to de-register a vehicle? (minutes)	10min
How long does it take to renew a drivers license? (minutes)	30min
What is the average reaction time of the fire service to an incident? (minutes)	4,25 min
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	15 min
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	40 min
Economic development	
How many economic development projects does the municipality drive?	18
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	9
What percentage of the projects have created sustainable job security?	60%
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes (Investment Incentive policy)
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	Yes - available on www.overstrand.gov.za Monthly news letters and Social Media
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

ANNEXURE G

WATER & WASTE WATER QUALITY



BLUE DROP REPORT

WESTERN CAPE 2023

" Water is Life, Sanitation is Dignity "

water & sanitation

Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

2030 NDP

4.20 Overstrand Local Municipality

Municipal Blue Drop Score		
Blue Drop Score 2023	%	99.99%
Blue Drop Score 2014	%	90.79%
Blue Drop Score 2012	%	96.82%
Blue Drop Score 2011	%	90.56%

Key Performance Area	Weight	Baardskeerdersbos	Buffeljags Bay	Buffelsrivier	Greater Gansbaai
Bulk/WSP		-	-	-	-
Capacity Management	15%	100.00%	100.00%	100.00%	100.00%
DWQ Risk Management	20%	96.00%	95.00%	96.00%	95.29%
Financial Management	10%	100.00%	100.00%	100.00%	100.00%
Technical Management	20%	98.50%	83.50%	100.00%	98.81%
DWQ Compliance	35%	98.00%	100.00%	100.00%	100.00%
Bonus	10%	100.00%	100.00%	100.00%	100.00%
Penalties	10%	0.00%	0.00%	0.00%	0.00%
Disqualifiers		None	None	None	None
Blue Drop Score 2023	%	99.70%	98.20%	99.99%	99.99%
Blue Drop Score 2014	%	63.90%	71.80%	87.20%	88.30%
Blue Drop Score 2012	%	91.60%	93.80%	95.00%	97.10%
Blue Drop Score 2011	%	93.70%	75.40%	95.10%	95.10%
System Design Capacity	kL/d	185	80	5 500	8 100
System Available Capacity	kL/d	185	28	5 500	8 100
System Input Value	kL/d	37	14	2 020	3 743
Capacity Utilisation	%	20.00%	50.00%	36.73%	46.22%
Average Daily Consumption	l/p/d	289	92	610	183
Resource Abstracted From		Boreholes	Borehole	Buffels River Dam	Klipgat & De Kelders Grotte Fountain, Kraaibosch & Franskraal Dams
Microbiological Compliance	%	98.70%	99.99%	99.99%	99.05%
Chemical Health Compliance	%	98.51%	98.28%	99.47%	98.85%
Risk Defined Compliance	%	97.97%	98.04%	96.79%	99.70%
VROOM	Rand	-	-	R311 735	-
BDRR 2023	%	9.57%	14.21%	15.08%	19.97%
BDRR 2022	%	12.80%	16.20%	16.70%	17.00%

Key Performance Area	Weight	Greater Hermanus	Kleinmond	Pearly Beach	Stanford
Bulk/WSP		-	-	-	-
Capacity Management	15%	100.00%	100.00%	100.00%	100.00%
DWQ Risk Management	20%	96.00%	96.00%	96.00%	96.00%
Financial Management	10%	100.00%	100.00%	100.00%	100.00%
Technical Management	20%	100.00%	98.50%	98.50%	98.50%
DWQ Compliance	35%	100.00%	100.00%	100.00%	100.00%
Bonus	10%	100.00%	100.00%	100.00%	100.00%
Penalties	10%	0.00%	0.00%	0.00%	0.00%
Disqualifiers		None	None	None	None
Blue Drop Score 2023	%	**99.99%**	**99.99%**	**99.99%**	**99.99%**
Blue Drop Score 2014	%	96.40%	85.60%	87.40%	90.90%
Blue Drop Score 2012	%	97.90%	95.00%	95.20%	92.70%
Blue Drop Score 2011	%	87.20%	93.10%	94.30%	95.20%
System Design Capacity	kL/d	38 000	5 800	1 440	1 000
System Available Capacity	kL/d	38 000	5 800	1 440	2 000
System Input Value	kL/d	11 154	2 260	380	720
Capacity Utilisation	%	29.35%	38.97%	26.39%	36.00%
Average Daily Consumption	l/p/d	159	273	301	119
Resource Abstracted From		De Bos Dam; Gateway Borehole Field (5 boreholes); Volmoed and Camphill borehole fields (7 boreholes)	Palmiet River and Dorpsfontein	Pearly Beach Dam & Koekemoer Dam	Stanford Spring Kouevlakte Boreholes
Microbiological Compliance	%	98.53%	99.99%	97.30%	98.77%
Chemical Health Compliance	%	99.76%	98.73%	98.80%	98.11%
Risk Defined Compliance	%	99.59%	99.71%	99.43%	99.05%
VROOM	Rand	**R2 153 802**	-	-	-
BDRR 2023	%	18.44%	14.53%	13.39%	15.98%
BDRR 2022	%	20.70%	16.20%	13.80%	17.80%

Introductions

The Overstrand Local Municipality (OLM) supplies approximately 109 703 people with potable water through its 8 water supply systems, with a total SIV of 20.33 Ml/day and a combined design capacity of 61.11 Ml/day. The OLM is the Water Services Authority responsible for 100% of the total SIV and sub-contracts the operation of all the treatment plants to VEOLIA water service providers. The distribution network is solely maintained by the Overstrand Local Municipality:

- The Baardskeerdersbos Supply system abstracts raw water from boreholes for treatment at the Baardskeerdersbos WTP (OLM) which serves 128 people, delivered at an SIV of 37 kl/d.
- The Buffeljags Bay Supply system abstracts raw water from boreholes for treatment at the Buffelsjags Bay WTW (OLM) which serves 154 people, delivered at an SIV of 14 kl/d.
- The Buffelsrivier Supply system abstracts raw water from the Buffels River Dam for treatment at the Buffelsriver WTP (OLM) which serves 3 312 people, delivered at an SIV of 2 020 kl/d.

- The Greater Gansbaai Supply system serves 20 479 people, delivered at a total SIV of 37 kl/d. The system abstracts raw water from the Klipgat & De Kelders Grotte Fountain for treatment at the De Kelders WTP (OLM) at an SIV of 763 kl/d, and the Kraaibosch and Franskraal Dams for treatment at the Franskraal WTP (OLM) at an SIV of 2 980 kl/d.
- The Greater Hermanus Supply system abstracts raw water from the De Bos Dam, Gateway Borehole Field (5 boreholes) and Volmoed and Camphill borehole fields (7 boreholes) for treatment at the Preekstoel WTP (OLM) which serves 70 038 people, delivered at an SIV of 11 154 kl/d.
- The Kleinmond Supply system abstracts raw water from the Palmiet River and Dorpsfontein for treatment at the Kleinmond WTP (OLM) which serves 8 279 people, delivered at an SIV of 2 260 kl/d.
- The Pearly Beach Supply system abstracts raw water from the Pearly Beach and Koekemoer Dams for treatment at the Pearly Beach WTP (OLM) which serves 1 263 people, delivered at an SIV of 380 kl/d.
- The Stanford Supply system abstracts raw water from the Stanford Spring Kouevlakte Boreholes for treatment at the Stanford Water Treatment Works (OLM) which serves 6 050 people, delivered at an SIV of 720 kl/d.

Regulator's Comments

The Overstrand Local Municipality (OLM) was represented by the Director of Engineering planning and accompanied by two technical managers as well as the operations manager from VEOLIA appointed for the operation of all the treatment works for the OLM. The WSI representatives were very well prepared for the Blue Drop assessment, well informed of all aspects of their systems, and provided an outstanding portfolio of evidence which made the audit process easy and efficient. The OLM had a significant decline in its Blue Drop score history from 93.70% in 2011 to 63.90% in 2014.

The regulator would like to applaud the OLM for their commitment to a high standard of service delivery by taking the initiative in appointing VEOLIA for the operation of their treatment plants. With very-low risk ratings, and excellent compliance for both microbiological and chemical acute health across all their systems it is plain to see the value added by this appointment is plain to see, which resulted in a praiseworthy overall Blue Drop score of 99.99%.

The WSI completed comprehensive high-quality water safety plans for all their systems including extensive proof of implementation and monthly reports on the performance and O&M expenditures on all their plants. Their operational monitoring, data capturing, and analysis is commendable, and they have well-defined and implemented compliance monitoring and risk-based monitoring programs. The team was questioned on their knowledge of the risks identified in the WaSP and was able to readily identify the major risk in the catchments, at the treatment works and within the network including the mitigation measures and status of implementation thereof.

The WSI provided detailed system assessments informed by high-quality process audits including technical site assessments, water reticulation inspections/assessments, and IWA water balances.

The maintenance teams are sufficiently capacitated and managed with competent staff and term contracts are in place for outsourcing of specialised maintenance.

A capital budget was provided together with a five-year forecast. The budget for the audit year was R7.17 mil for bulk (delivery and treatment) projects and R30.16 Mil for network/distribution with respective expenditures of R7.15 mil and R29.48 mil. The projects were listed as follows:

Capital works executed under bulk contract:

- Security Fencing Water Facilities. Hawston and Pearly Beach Booster WPS (budget R1.0 mil; spent: R0.99 mil)
- Replace Kraaibsoch Booster Pump; Replace membranes at Pearly Beach WTW; Replace Membranes at De Bos WTW; Refurbish sand filters; install solar pump and DAF upgrade at Pearly Beach (budget R 2.18 mil; spent: R 2.17 mil)
- Refurbishment of Bulk Water Pipelines (All systems) (budget R1.988 mil; expenditure: R1.986 mil).
- Upgrade access roads to Kleinmond and Buffelsrivier WTW (budget R2.0 mil; expenditure: R1.99 mil)

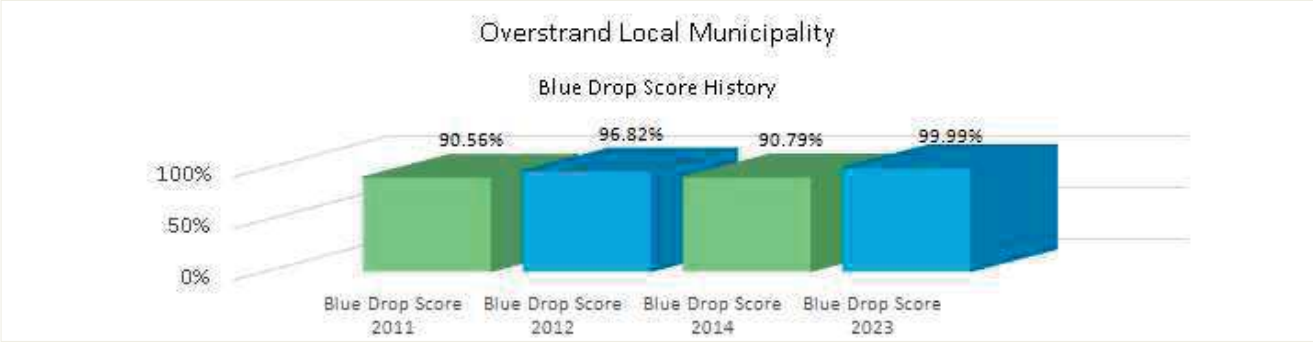
Capital projects implemented by the Municipality:

- Replacement of Overstrand water pipes (f1/3) - (budget R7.05 mil; expenditure: R7.05 mil).
- Replacement of Overstrand water pipes (f2/3) - (budget R8.00mil; expenditure: R8.00 mil).
- Replacement of Overstrand water pipes (f3/3) - (budget R3.62 mil; expenditure: R3.62 mil).
- Upgrade Hermanus well fields phase 2- (budget R3.59 mil; expenditure: R3.58 mil).
- Water master plan implementation- (budget R7.22 mil; expenditure: R7.22 mil).

Blue Drop Findings

The OLM, across all their system, has very few shortcomings.

- The WSI should ensure that all their Water Use Licenses are in place for Raw Water Abstraction.
- The WSI to ensure Up-to-date proof of accuracy for flow meters of the Buffelsjags WSS.
- Although the WSI are complying with the regulations for Process controllers and supervisors required for this audit period, the WSI should ensure compliance with the newly promulgated requirement of regulation 3630 for future.



Technical Site Assessment

The ***Preekstoel WTP*** was inspected to verify the Blue Drop audit findings and received a technical site assessment score of 94%. The plant is owned by the Overstand LM and operated by a private company, Veolia. The works comprises of 3 plants, a 21 Ml/d conventional treatment, a 7 Ml/d chemical oxidation plant ($KMnO_4$), and a 10 Ml/d biological filter plant for Fe & Mn removal giving a combined treatment capacity of 38 ML/d. The works was found to be in prime condition, excellently managed and maintained and only required some minor general concrete repairs and general upkeep of the buildings. The inspected raw water pump station requires refurbishment of corroded valves and pipes, and a gland leakage sump / pump should be considered. Due to the chemical oxidation process, non-corrosive materials should be considered in areas. All considered the total VROOM amount comes to R 56 679/ML. The final water quality produced by the treatment plant is excellent with a Microbiological (Acute Health) compliance of 98.53% (samples taken fortnightly), and a Chemical compliance (Acute and Chronic Health) of >99.90% and 99.75% respectively. The Operational, Aesthetic and Risk Def compliance monitoring are also excellent, scoring 99.23%, 99.91% and 99.59% respectively. The team on site is aware of what is listed in the safety plan on risks associated from the catchment to the reticulation system. Workplace satisfaction has been indicated as 90% with training identified as the only aspect to improve.

The Blue Drop Watch Report 2023 can be consulted for more detail.



Cascading Inlet for conventional treatment - Preekstoel WTW



KMnO4 treated water entering settling tank - Chemical Oxidation Treatment- Preekstoel WTW



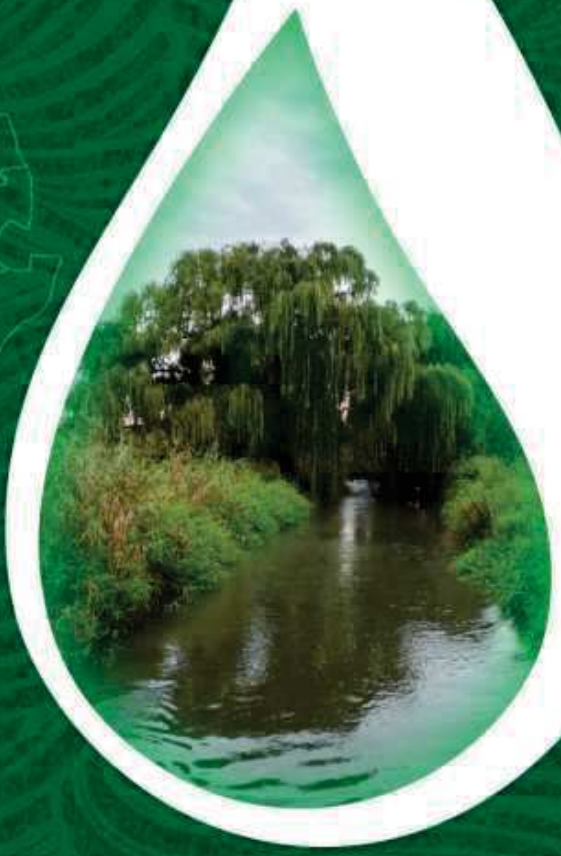
Biofiltration Plant - Preekstoel WTW

GREEN DROP

Western Cape

2022





" Water is Life, Sanitation is Dignity "

water & sanitation
Department:
Water and Sanitation
REPUBLIC OF SOUTH AFRICA

2030 NDP

green drop
CERTIFICATION
waste water service
REGULATION

4.18 Overstrand Local Municipality

Water Service Institution	**Overstrand Local Municipality**
Water Service Provider	Veolia Water

Municipal Green Drop Score	
2021 Green Drop Score	89%→
2013 Green Drop Score	89%
2011 Green Drop Score	89%
2009 Green Drop Score	63%

VROOM Impression (Towards restoring functionality):

1. Flow distribution to SSTs
2. Lime storage facility
3. Security
4. Scum control

VROOM Estimate:

- R10,200,000

Key Performance Area	Weight	Gansbaai	Hawston	Hermanus	Kleinmond
A. Capacity Management	15%	100.0%	100.0%	100.0%	100.0%
B. Environmental Management	15%	91.0%	85.0%	85.0%	86.0%
C. Financial Management	20%	98.0%	98.0%	98.0%	78.0%
D. Technical Management	20%	97.5%	97.5%	97.5%	93.5%
E. Effluent & Sludge Compliance	30%	70.0%	50.0%	85.0%	64.0%
F. Bonus		94.0%	94.0%	94.0%	94.0%
G. Penalties		0.0%	0.0%	0.0%	0.0%
H. Disqualifiers		None	None	None	None
Green Drop Score (2021)		96%->89%	89%	96%->89%	88%
2013 Green Drop Score		92%	90%	91%	78%
2011 Green Drop Score		76%	88%	92%	83%
2009 Green Drop Score		66%	57%	66%	66%
System Design Capacity	Ml/d	2	1	12	2
Design Capacity Utilisation (%)		43%	61%	54%	76%
Resource Discharged into		Irrigation – Sports complex	Maturation Pond into Wetland	Ocean	Reed- bed/wetland area linked to sea
Microbiological Compliance	%	68%	80%	87%	91%
Chemical Compliance	%	86%	74%	98%	51%
Physical Compliance	%	95%	62%	100%	88%
Wastewater Risk Rating (CRR% of CRR_{max})		Gansbaai	Hawston	Hermanus	Kleinmond
CRR (2011)	%	31.0%	33.0%	35.0%	44.0%
CRR (2013)	%	35.3%	29.0%	45.0%	47.0%
CRR (2021)	%	41.2%	52.9%	36.4%	47.1%

Key Performance Area	Weight	Pearly Beach	Stanford
A. Capacity Management	15%	100.0%	100.0%
B. Environmental Management	15%	98.8%	92.0%
C. Financial Management	20%	97.5%	98.0%
D. Technical Management	20%	97.1%	97.5%
E. Effluent & Sludge Compliance	30%	62.5%	50.0%
F. Bonus		56.0%	94.0%
G. Penalties		-25.0%	0.0%
H. Disqualifiers		None	None
Green Drop Score (2021)		88%	90%->89%

Key Performance Area	Weight	Pearly Beach	Stanford
2013 Green Drop Score		NA	**93%**
2011 Green Drop Score		NA	**83%**
2009 Green Drop Score		NA	**61%**
System Design Capacity	Ml/d	0.259	1.2
Design Capacity Utilisation (%)		31%	89%
Resource Discharged into		An aquifer	Constructed reed bed to Klein River
Microbiological Compliance	%	100%	82%
Chemical Compliance	%	58%	78%
Physical Compliance	%	27%	82%
Wastewater Risk Rating (CRR% of CRR_{max})		**Pearly Beach**	**Stanford**
CRR (2011)	%	NA	44.0%
CRR (2013)	%	NA	29.0%
CRR (2021)	%	52.9%	64.7%

Regulator's Comment:

Overstrand Local Municipality and WSP Veolia delivered a sterling performance that was awarded with an overall 89% Green Drop score.The municipality continues to maintain a remarkable record of 89% over 10 years, marked by a highlight committed, competent team. In addition, Gansbaai, Hermanus and Stanford were serious contenders for Green Drop Certification, which regrettably had to be waived due to not achieving excellent standards (>90%) on their final microbiological and/or chemical qualities. The WSA should be able to attain Certification status in 2023 if this matter can be resolved.

The Regulator is impressed with the level of preparation and professional conduct during the audit, represented by managers in various roles, supported by Veolia Water. All required information was loaded onto IRIS for various KPAs prior which ensure a seamless preliminary assessment. The team then used the main audit and verification audit events to maximise their scores by providing clarification and further evidence on sludge classification (landfilling), stormwater- and water demand management and capital projects. The striking performance and sustained services are not surprising if noting the strength of the engineering, technical, scientific, and laboratory competence, supported by committed senior management and municipal leadership. Perfect score (100%) were achieved for KPA Capacity Management for the expertise, supported by comprehensive operation, maintenance, and monitoring plans and records, including financials and energy management. Human capacity is optimised via the adoption of automation and telemetry. This aspect must be taken up with the Regulator to align with capacity requirements to ensure that any risks associated with such innovations are managed. Flow monitoring is in place for inflow and outflow, and online monitoring for night flows (Myciti) is in place. Energy optimisation via LED is standard procedure and CO_2 equivalents are calculated to monitor the benefit. Well done. These best practices set a high standard for wastewater services in South Africa.

In a nutshell, the municipality performance exceptionally well in all KPA areas (>90%), with the exception of Effluent and Sludge Compliance. Areas for improvement include the laboratory turn-around time, monitoring of dedicated sludge streams and performance evaluation against design expectations, flow meter calibration/verification, sludge classification according to the WRC guidelines (noting new landfill regulations).

The adoption of site specific W_2RAP process is an encouraging; notably that risk management is informed and influenced by a process audit, sewer master plan and supported by budget for implementation. Improvement should focus on having (independent) Risk Reviews every 6 months to monitor (quantify) risk movement. The Regulator congratulates Overstrand and hope the 2023 audit cycle will result in an exponential improvement until Green Drop excellence is achieved for all six (6) systems.

Green Drop findings:

1. All WWTW achieved a full score for capacity management, thereby verifying the availability of registered and qualified process controllers, maintenance teams (inhouse and outsourced services), engineering, technical (technicians and technologists) and scientific expertise tied to wastewater management and asset planning
2. W_2RAPs are in place and implemented, and its impact monitored though operational monitoring and compliance monitoring
3. All systems presented financial evidence viz. allocated budgets and expenditure, treatment cost (R/m^3 treated), energy costs (R/kWh), and contracts for external services
4. Six (6) of 6 WWTWs logged full records for compliance monitoring, including biomonitoring

5. Operational monitoring with online meters for most process streams are implemented. Gaps are still noted with regard to sludge monitoring of dedicated streams, e.g. in and output from settlers and thickeners, anaerobic digesters, belt presses, drying beds, etc.
6. High quality reports were presented for process audits, sewage inspection reports, sewer master planning
7. Bylaws are updated and enforced
8. 12 months of data uploaded on IRIS for all 6 WWTWs, supported by relevant site-specific water use authorisation and general authorisations
9. Sludge classification for landfill disposal is done, but not complemented by WRC classification – the latter not only intending to guide disposal but also to monitor the quality of biosolids produced by the site
10. No penalties and no directives were issued for any systems
11. No plants in the critical or high-risk positions
12. Capital projects are part of a three-year plan, with 2021 projects listed as follows:
    - R6,700,000: Sewer network extension in Gansbaai WWTWs and associated infrastructure
    - R16,154,000: Hawston WWTW refurbishment on civil and mechanical equipment's for various unit processes.
    - R8,836,000: Hermanus WWTW refurbishments and associated infrastructure
    - R1,645,000: Kleinmond WWTW refurbishment and associated infrastructure
    - R1,797,000: Stanford WWTW refurbishment and associated infrastructure.



Technical Site Assessment

Hermanus WWTW 74%

The ***Hermanus WWTW*** was inspected to verify the Green Drop audit findings:

- The network and pumpstation was in good condition, noticed for routine maintenance and adequate response to sewage blockages
- Trespassing seems to be a risk at the WWTW, compounded by land invasion close to the site. Neighbours to the WWTW resort to jumping over the fence to access their residence. Overstrand has plans to raise the wall to secure the facility and mitigate security risks
- Plant infrastructure is aging; however, its lifespan is extended via preventative maintenance strategies. All equipment is functional
- The site office displays certificates for PCs and WWTW – a satisfactory working environment is observed
- Operational monitoring, daily logbook or maintenance records were in place
- Safety signs were displayed at various unit processes i.e., chlorination, belt presses, lime storage, reactors, etc.
- Parts of the site was untidy and not evident of good groundskeeping - used as storage whilst network upgrades/refurbishments underway. Good housekeeping was evident at the maturation ponds
- Sludge drying beds were not well kept and used only during emergency. Belt presses are used for primary sludge handling
- Veolia Water developed a reactor control- and sludge management plan
- All required documents were presented on site including comprehensive O&M manual with manufacturers specs, PFD and model of plant, and record of all maintenance issues (job cards, works orders, tracking of outstanding jobs).

		
Reactor audit and optimisation studies in pursuit of best practice	*MLSS, DO and sludge age maintained at optimal levels by process controllers*	*Flow distribution uneven and deliver high flows to 1 of 4 clarifiers. Work done during TSA to rectify this design defect.*

ANNEXURE H

NT & PT BUDGET CIRCULARS

NATIONAL TREASURY

MFMA Circular No. 129

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2025/26 MTREF

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Introduction

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game-changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets

The National Treasury has lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing – constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 - 2027

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	2.5%

Source: Medium Term Budget Policy Statement 2024.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023. Households have seen growth in real incomes as this year progressed and inflation has cooled, while consumer confidence has been buoyed by several factors, including stable electricity supply and expectations of improving financial conditions following a September cut in interest rates. Real purchasing power is expected to be bolstered by a further moderation in inflation and lower interest rates supporting household balance sheets. The newly implemented two-pot retirement system, which allows consumers to withdraw a portion of their savings before retirement, may also boost household consumption over the next few years depending on the eventual use of the withdrawn funds.

During 2024, headline inflation has cooled to its lowest rate in over three years, supported by lower food and transport prices. Underlying inflation – measured by the core inflation rate, which excludes volatile items such as food, non-alcoholic beverages, fuels, and energy – has also moderated to two-year lows, supported by lower imported inflation. Headline inflation is projected to stabilise around the midpoint of the 3–6 per cent inflation target range in the medium term. Lower food prices, a stronger rand and comparatively low oil prices present favourable risks. Meanwhile, unfavourable risks to the outlook include higher administered prices and unfavourable weather conditions for agriculture.

Even though confidence of the consumers has been uplifted by the improved economy, households are still struggling to pay municipal accounts and that has a negative impact on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

2. Key focus areas for the 2025/26 budget process

2.1 Local government conditional grants allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 Medium Term Budget Policy Statement. The final details will be provided in the 2025 Budget Review.

Notable changes to the conditional grants system

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness and will be implemented from 2025/26.

In the metro space, National Treasury remain committed to consolidating grants to improve efficiency and effectiveness. Starting with the 2025 Budget, the Neighbourhood Development Partnership Grant (NDPG direct) and the Programme and Project Preparation Support Grant (PPPSG)will be consolidated. Over the 2025 Medium-Term Revenue and Expenditure Framework (MTREF), further reforms will include integrating the Municipal Systems Improvement Grant (MSIG) and the Neighbourhood Development Partnership Grant (NDPG indirect) into the budget baselines of the Department of Cooperative Governance and the National Treasury, respectively. Both departments will still earmark these to ensure that these allocations are used for their original purposes.

Additionally, the non-metro components of the NDPG direct will be merged with a portion of the PPPSG, and the grant will be redesigned to better serve its objectives. Most of other proposed reforms being discussed currently are planned for medium- to long-term implementation.

NT advise municipalities to utilise the indicative numbers that were presented in the 2024 Division of Revenue Act when developing the 2025/26 MTREF calculations. It is crucial to also consider the

proposed changes to baselines that were presented in the 2024 MTBPS, as they may have an impact. NT recommend this must be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2027/28 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2024 Division of Revenue Act for 2025/26. The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:
https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx

Division Of Revenue Amendment Bill, 2024 (DoRAB)

Additional funding to the Municipal Disaster Recovery Grant – R684 million is added to the Municipal Disaster Recovery Grant (MDRG – Recovery) to fund the reconstruction and rehabilitation of municipal infrastructure damaged by the flood and storm surges that occurred in various parts of the country between December 2023 and July 2024. This will benefit several municipalities in five provinces with the following breakdown: Eastern Cape municipalities (10): R319 million; Free State municipalities (4): R48 million; KwaZulu-Natal municipalities (7): R152 million; Limpopo municipalities (4): R88 million; and Mpumalanga municipalities (4): R77 million.

Reprioritisation from the Public Transport Network Grant – R300 million is shifted from the Public Transport Network Grant (PTNG) to the Taxi Relief Fund to fund the extension of the programme. While the fund was introduced as a relief measure during the height of the COVID- 19 pandemic, it has been extended and forms part of the work that the Department of Transport is undertaking in the formalisation of the taxi industry.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant – reduction of R225 million to the allocation of Drakenstein Local Municipality in the Regional Bulk Infrastructure Grant (RBIG) to align to the revised implementation plan and cashflow projections for the sanitation infrastructure upgrade project funded through the BFI.

Roll-over – R29 million is rolled over in the MSIG to complete projects related to the development of the Smart Cities Framework, Capital Expenditure Framework, Data Management Project, and Records Management Project.

Changes to conditional grant frameworks and allocations

The framework of the MDRG – recovery will be amended to ring-fence the additional funds for the repair and reconstruction of municipal infrastructure damaged by the disasters that occurred between December 2023 and June 2024.

The framework of the RBIG will be updated to amend the ring-fenced BFI amount for Drakenstein Local Municipality's sanitation infrastructure upgrade project.

The framework of the PTNG is amended to reflect the revised 2024/25 baseline following the reprioritisation towards the Taxi Relief Fund.

The framework of the MSIG is amended to account for the approved roll-over in the 2024/25 financial year.

Details per municipality, of the changes to allocations for the municipal disaster recovery grant, municipal systems improvement grant, public transport network grant and regional bulk infrastructure grant that have been described in Part 2 of the explanatory memorandum to the DoRAB will be gazetted. These changes per municipality are shown in **Annexures D** to **E and Appendix A** of the DoRAB.

All amended frameworks will be gazetted in terms of section 15(2) of the 2024 DoRA, after consulting Parliament.

2.2 Metropolitan Municipalities Trading Services Reform performance incentive

The provision of water, sanitation, electricity, and solid waste management are in a significant decline, resulting in poor reliability, safety, and accessibility of these services. The immediate cause of service decline is long-term and systemic underinvestment in maintaining, rehabilitating, and expanding infrastructure assets. Fundamental weaknesses in the structure and management of trading services underpin and exacerbate underinvestment in trading services infrastructure and assets. Currently, trading services face negative cash flows, placing at risk overall metropolitan municipalities (refers herein as metros)'s finances and their ability to support the necessary investments and contribute to the financial health of the entire municipality. Thus, there is a growing risk to municipal finances from the impact of failing trading services and an urgent need to incentivise the turnaround of trading services/ utilities to improve performance and increase investment in infrastructure.

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance on accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance incentive is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation (W&S), electricity and energy (E&E), and solid waste management (SWM). Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

To access the performance incentive, most metros have already developed Trading Services Reform Strategies, with two annexures (A1: Institutional Road Map, and A2: Business and Investment Plans) for their Water and Sanitation and Electricity and Energy Trading Services. (See Guidance Note 2: Assessment Criteria, Process and Timeframes, Metro preparations for the introduction of trading services infrastructure financing reforms). The date for submission of Solid Waste Management A, A1 and A2s is 31 July 2025. The guidance note is accessible at this link on the National Treasury website.

Metros with acceptable reform strategies for W&S and E&E will need to develop a third Annexure to their sector-specific Trading Services Reform Strategies, namely Annexure 3: Performance Improvement Action Plan (PIAP). Each A3: PIAP will have approximately 40 indicators across three performance areas (Accountability, Financial and Operational (W&S or E&E or SWM).

For each indicator, metros will specify their starting points, ambitions, programmes to accomplish the ambitions, and annual targets for the six years of the programme. The A3: PIAP as agreed to by National Treasury and passed by the metro council will become the metro's trading service **performance contract** against which incentive allocations are confirmed or adjusted, through the Division of Revenue Act. The Council-approved sector-specific A3: PIAP must be submitted to National Treasury as part of the metro's submission of budget documentation.

Metros are currently receiving formal feedback on submissions already made. Workshop briefings, a Guidance Note, and direct support will be provided to enable metros to complete the A3: PIAP template.

For metros seeking to access the incentive, the second day of the Mid-year Budget and Performance Review (MYBR) engagements will be dedicated in assessing the readiness for trading services reform and the details of A3: PIAP. Metros should submit a complete first draft A3: PIAP prior to the MYBR engagement.

Similarly, for metros seeking to access the incentive, the Budget and Benchmark engagements will devote time to assess investment plans, commercial initiatives, of trading services. Metros should be ready for the meeting with a final A3: PIAP.

Metros who have been or are unable to generate satisfactory Trading Services Reform Strategy documents will have further opportunities (with assistance of NT) to join the programme in future.

2.3. Reporting requirements for Disaster Allocations

National Treasury has in the previous circular (MFMA Circular No. 126 dated 07 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 01 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (01 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

Disaster response funding for local government is provided for in the Division of Revenue Act, 2024 (Act No. 24 of 2024) (DoRA) through the Municipal Disaster Response Grant schedule 7B (MDRG 7B); and the Municipal Recovery Grant schedule 5B (MDRG 5B).

Funds from the MDRG 7B allocations are unallocated until a classification of a disaster by the Head of National Disaster Management Centre (NDMC) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002). This grant provides for the immediate release of funds for disaster response if an occurrence cannot be adequately addressed in line with section 2(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

The MDRG 5B funds longer-term rehabilitation and reconstruction of municipal infrastructure damaged by a disaster.

Section 25 of the 2024 DoRA provides that:

(3) (a) The transferring officer may, with the approval of the National Treasury, make one or more transfers of a Schedule 7 allocation to a province or municipality for a classified disaster, within 100 days after the date of the classification of the disaster.
(c) The National Treasury must, within 21 days after the end of the 100-day period envisaged in paragraph (a), by notice in the Gazette, publish all transfers of a Schedule 7 allocations made for a classified disaster.
(f) The funds approved in terms of paragraph (a) must be included in municipal adjustments budgets.

Any additional disaster funding that may be approved by the National Treasury through section 19 (6) of the DoRA which states that "On a joint request by the transferring officer and the National Disaster Management Centre (NDMC), the National Treasury may approve that a conditional allocation in Schedule 4, 5 or 6, or a portion thereof, be reallocated to pay for the alleviation of the impact of a classified disaster or the reconstruction or rehabilitation of infrastructure damage caused by a classified disaster", must comply with all the reporting requirements in the DoRA. Before the National Treasury approves a reallocation, the receiving officer of the conditional allocation in Schedule 4 or 5 or the transferring officer of a Schedule 6

allocation must confirm that the affected funds are not committed in terms of any statutory or contractual obligation". These funds upon approval constitute a part of the total disaster allocation for that financial year and must comply with the framework conditions of the disaster funding.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are required to follow all reporting prescripts in terms of the DoRA. In terms of the duties of receiving officer in respect of schedule 5 or 7 allocations, section 12 requires municipalities to report expenditure and transfers received monthly, not later than 10 working days after the end of each month. Further, a municipality must submit a quarterly non-financial performance report within 30 days after the end of each quarter. Lastly, municipalities must evaluate the financial and non-financial performance of the municipality, in respect of programmes partially or fully funded by a schedule 5 allocation and submit such evaluation to the transferring officer and the relevant provincial treasury within two months after the end of the 2024/25 financial year applicable to a municipality. The reporting must also comply with the framework of the Disaster grant.

In addition to the reporting requirements outlined in section 12 of the DoRA, municipalities must adhere to the reporting guidelines specified in the disaster management frameworks. Municipalities are required to implement all approved projects and ensure that allocated funds are used for their intended purposes. Municipalities should submit disaster assessment reports and funding requests, signed by the Accounting Officer, to the Provincial Disaster Management Centre (PDMC) within 14 days of the disaster classification. Additionally, municipalities must provide a performance report, including supporting evidence (such as payment certificates, photographs, and invoices) demonstrating the progress of project implementation, to the PDMC within 30 days after the end of the quarter in which the funds were utilised. National Treasury may withhold and / or stop any funds due to the municipality that does not adhere to the reporting requirements in the DoRA.

In terms of any disaster funding that municipalities receive between 01 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

2.4. Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom for the Eskom areas of supply and to municipalities for their areas of supply. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the *m*SCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the *m*SCOA Circular No. 16.

2.5. Stopping and reallocation guidelines

The Division of Revenue Act provides that in instances where municipalities reflect a serious or persistent material breach of the Act (DoRA and MFMA), i.e., non-compliance against the provisions of the Acts, non-compliance against grant framework and significant under-expenditure, National Treasury may at its discretion or at the request of the transferring officer stop and reallocate the conditional grants from non-complying municipalities to best performing municipalities.

Following the 2024/25 mid-year expenditure reports (second quarter report) in terms of section 10 of the 2024 DoRA and sections 71 and 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury annually considers invoking sections 18 and 19 of DoRA.

In terms of DoRA, National Treasury utilises the reported information from both municipalities and the transferring officers in terms of section 10 and section 71 of the DoRA and MFMA, respectively. The second quarter reports dated 31 December annually is targeted as a benchmark to determine whether municipalities have adequately performed against the total allocations made. Various conditional grant frameworks give guide on the conditions required for compliance and as a measure of the performance of the municipalities.

Transferring officers are required as part of section 12 of DoRA (duties of the transferring officer) to assess and monitor the performance of the municipalities against the conditional grants and recommend to National Treasury that underperforming municipalities should be considered for stopping, while best performing municipalities are considered for additional funding in terms of sections 18 and 19 of DoRA (stopping and reallocation). In terms of section 18(2) of DoRA, a request by a transferring officer or a receiving officer to stop the transfer of a schedule 4B or 5B allocation, or a portion thereof must be submitted to the National Treasury by **31 January 2025**.

National Treasury is required in terms of sections 17, 18 and 19 of DoRA and section 38 of the MFMA to consult municipalities and afford them an opportunity to make a written representation as to why their conditional grants should not be stopped. Only after National Treasury has consulted and engaged municipalities on this intention (stopping), would the Treasury decide to either stop or not stop. Therefore, the stopping and reallocation process is a consultative "process" for which National Treasury must decide on. Recommendations from all relevant stakeholders, i.e., transferring officers and provincial treasuries are considered before the National Treasury decides.

The following questions form part of the decision when National Treasury writes to municipalities to consider stopping the allocation due to persistent underspending and non-compliance against the provisions of the legislations:

- Why expenditure reported as at 31 December 2024 is below 40 per cent;
- Progress report against approved projections (provide list/ names of approved projects);
- Representation on the cash coverage for grants transferred (Liquidity ratio) and all committed unspent funds must be ringfenced;
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rolled over for 2023/24 financial year;
- Commitment that the allocated funds are committed and that they will be fully spent by the end of the financial year, 30 June 2025, i.e., commitment that the municipality will not request rollover against the funds proposed to be stopped;
- Representation on all projects awarded after the second quarter of the municipal financial year as at 31 December 2024;

- Representation on any commitments made against Supply Chain Management Regulation 32 projects in terms of the Supply Chain Management policy and chapter 11 of the MFMA and progress made against these projects;
- Declaration by the municipality on the amount that should be stopped by National Treasury;
- All reporting must be accurate and aligned to *m*SCOA system and
- An acceleration plan against the 2024/25 approved implementation plan.

According to section 19 of DoRA, when a schedule 4B or 5B allocation, or a portion thereof, is stopped in terms of section 18, the National Treasury may, after consultation with the transferring officer and the relevant provincial treasury, determine the portion of the allocation to be reallocated, as the same type of allocation as it was allocated originally, to one or more provinces or municipalities, on condition that the allocation must be spent by the end of the 2024/25 financial year.

Reallocation is therefore based on availability of funding, with priority being reallocation of funds within the same district or a province. Priority is also given to the best performing municipalities, municipalities with ready projects for implementation, committed multi-projects that could be brought forward, etc i.e., A maximum expenditure of 70 per cent against original allocation is used as an indicator for reallocation. In terms of stopping of the allocations against slow spending municipalities, a 40 per cent benchmark is used to engage municipalities whether their funds should be stopped or not. It is important to note that a representation from municipalities in terms of section 38(2) (a) of the MFMA and a recommendation from the transferring officer/ provincial treasury is considered before National Treasury can stop the funds.

3. Revenue Management

The weak economic growth continues to impact municipal finances, and this has strained consumers' ability to pay for services as communicated in MFMA Circular No. 89. Coupled with this conundrum is the marginal growth in national transfers as compared to the past. These two critical factors necessitate municipalities to function optimally, suggesting that municipal operations, processes, and procedures must be efficient. Inefficiencies in this space are guaranteed to manifest on municipal finances. Although some municipalities have managed these challenges well, others have fallen into financial distress and face liquidity challenges. Subsequently, municipalities are unable to meet their payment obligations to Eskom, water boards and other creditors. Therefore, municipalities must maximise their revenue generating potential and collect what is due to them and concurrently, eliminate wasteful and non-core spending. Municipal budgets will be scrutinised to ensure that municipalities adequately provide for their core mandate and to service their debt obligations. Municipalities must ensure that expenditure is limited to the maximum revenue collected and not spend money that they do not have.

National Treasury encourages municipalities to maintain tariff increases at levels that reflect an appropriate balance between the affordability to poorer households and other customers while ensuring that the tariffs are cost reflective for the financial sustainability of the municipality. The Consumer Price Index (CPI) inflation is forecasted to be 4.4 per cent; therefore, municipalities are required to justify all increases more than the projected inflation target for 2025/26 in their budget narratives and pay careful attention to the differential incidence of tariff increases across all consumer groups. In addition, municipalities should include details of their revenue growth assumptions for the different service charges in the budget narrative.

3.1 Revenue enhancement and Improved debt collection

Although different methods and tools are available to municipalities for improving revenue and debt collection through external sources, National Treasury would like to encourage municipalities to productively make use of the available revenue tools developed and available.

A useful method to ensure that all properties in the municipality are levied as per the 2014 Amended Property Rates Act and the municipality's tariffs and rates policies, is the correct use of the **National Treasury Valuation Roll Reconciliation Tool**. Except for property rates, other statistical data of consumers, like the number of users for different services (although it will not perfectly match) can also be benchmarked against.

The correct use of **National Treasury Cost Reflective Tariff** and **Valuation Roll Reconciliation Tools**, together with the statistical data from the municipal billing system, must be utilised to ensure the maximum levying of revenue. Unfortunately, these tools cannot be used successfully if the input data is not correct and / or output is not correctly interpretated.

The **Smart Meters Grant Roll-Out and RT29-2024** Transversal Tender (available to all government institutions) are both useful not only to improve revenue in municipalities, but also to assist in improving debt collection. Not only can water and electricity losses be reduced, but cash can be generated up front.

By making use of the available tools and smart metering systems, municipalities will be in a better position to prepare cost-reflective tariffs and credible funded budgets, budgets that align with actual revenues and expenditures.

Municipalities must focus on increasing collection rates, curbing material losses, and aligning their budgets with actual financial realities.

3.2 Maximising the revenue generation of the municipal revenue base

Property Rates

Reference is made to MFMA Circulars No. 93, paragraph 3, 98 paragraph 4.1 and 123 paragraph 5.1. The emphasis in these MFMA Circulars is to ensure that municipalities are using their entire revenue base for the revenue budget projections. The status quo remains; however, it is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system to ensure that revenue anticipated from property rates is realistic. The municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing.

The periodic general valuation of properties can result in significant changes in the market values of properties, especially where regular supplementary valuations are not done during the period of validity of the valuation roll. In the year in which a new valuation roll is implemented, where the general valuation of properties results in significant increases in the market values of a significant proportion of the properties, it would be advisable to reduce the cent in the Rand rates for categories of rateable properties for which the greater proportion of the market values increased significantly in the general valuation. To do this, the municipality must run various permutations of different cent in the Rand rates against different categories of properties to ascertain the rates payable against the different permutations.

The use of the Valuation Roll Reconciliation tool of National Treasury, can assist to test the various permutations of tariffs. After running the different permutations, the municipality can then determine cent in the Rand rates for the different categories of rateable properties that do not cause rates shocks that increase the rates payable by property owners excessively.

Municipalities are referred to the Department of Cooperative Governance's practice note in this regard, which is contained in the Local Government: Municipal Property Rates Act General Guidelines (March 2020) which can be found at the following link:

https://www.cogta.gov.za/index.php/municipal-property-rates/

Requirements for a billing report

The Billing report must at a minimum provide the following per each property:

- Market value;
- Property category;
- Amount billed;
- Unique property identifier (linked to the Valuation Roll);
- Property owner;
- Rebate value;
- Exemption value; and
- Reduction value.

Although the format of the billing reports will vary across municipalities, the billing report will always have the above-mentioned specifics for any municipality regardless of the financial system used as they all use the valuation roll as the basis to update the municipal financial system. Municipalities are advised to engage their service providers in ensuring that there is a standardised billing report that considers the minimum billing report requirements.

Part A and Part B Register

Reference is made to the Municipal Property Rates Act – section 23 of the MPRA reads as follows:

1. A municipality must draw up and maintain a register in respect of properties situated within that municipality, consisting of a Part A and Part B;
2. Part A of the register consists of the current valuation roll of the municipality, including any supplementary valuation rolls of the municipality prepared in terms of section 78;
3. Part B of the register must specify which properties on the valuation roll or any supplementary valuation rolls are subject to – (a) an exemption from the rate in terms of section 15; (b) a rebate on or a reduction in the rate in terms of section 15; (c) a phasing-in of the rate in terms of section 21; or (d) an exclusion referred to in section 17 (1) (a), (e), (g), (h) and (i);
4. The register must be open for inspection by the public during office hours. If the municipality has an official website or another website available to it, the register must be displayed on that website; and
5. A municipality must at regular intervals, but at least annually, update Part B of the register. Part A of the register must be updated in accordance with the provisions of this Act relating to the updating and supplementing of valuation rolls.

Based on the cited section, municipalities are expected to comply with the provisions of section 23 of the MPRA to ensure that the latest information is used in the reconciliation process. All revenue foregone as supported by municipal policies due to municipal reductions rebates and exemptions must be accounted for in the Part B register and all subsequent supplementary rolls performed are accounted for using a Part A register.

Furthermore, municipalities are also advised and expected to comply with section 8(1) of the MPRA in terms of the billing methodology that should be specified within their policies to ensure that the correct categories (based on the selection made by the municipality) are used

in the reconciliation process. A further test would be to reconcile this information with the Deeds Office registry.

In accordance with the MFMA Circular No. 93, municipalities are once more requested to submit their reconciliation of the Valuation roll, Part A register of the billing system to National Treasury on a quarterly basis by no later than the 10th working day after the end of the quarter. A detailed action plan must accompany the reconciliation where variances are noted.

A copy of the Valuation Roll Reconciliation Tool template is available as **Annexure A** of this Circular.

The information must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at: https://lg.treasury.gov.za/ibi_apps/signin.

3.3 Setting cost reflective tariffs

It is important that municipalities periodically conduct cost of supply studies in the provision of each basic service. Municipalities must ensure that when tariffs are designed that consumption charges for services are only based on consumption and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and future tariff adjustments successfully explained.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included.

The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as **Annexure B** of this Circular. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98.

The populated Cost Reflective Tariff Tool, must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal at:

https://lg.treasury.gov.za/ibi_apps/signin.

3.4 Consumer Deposits and securities

Credit control policies must be reviewed and amended to include the raising of consumer deposits, the authority to raise deposits must be deleted where it is still in the Electricity and Water by-laws, this must be included in the credit control and debt collection by-laws. Deposits must be equal or more than two months bulk accounts from water services authorities and Eskom.

3.5 Contracts with customers

All municipalities should ensure that their service agreements with customers address the following matters:

- Requirements of POPIA;
- Digital and Physical Domicile for the delivery of notices;
- Acceptance of liability in the case of proven tampering of services;
- Acceptance of Magistrates Court Jurisdiction if in arrears and legal action has been taken;
- Acceptance to adhere to Municipal policies and by-laws;
- Acceptance and approval to be handed over to third party if in arrears inclusive of credit bureau;
- Acceptance to give access to meter readers to read meters;
- Municipality accept to render promptly bills; and
- Municipality accept to limit the estimation of consumption on meters.

3.6 Indigent Management

It is critical to progressively manage the restriction of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must explicitly articulate how this is funded, also in a context of facilitating adequate asset management and adequate provision for related debt impairment and ability to maintain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – It is important that the municipalities undertake the following actions to conduct quality control and monitor the indigents:

- Check accuracy and identify any overstatement of the indigent debtor which will enable municipalities to confirm the accuracy of the reported number of indigent debtors;
- Proactively identify indigent citizens and accelerate the registration process through data-driven indigency status verification, as a precursor to tabling applications to Council for approval;
- Verify the status of indigents on the current indigent register thereby reducing the risk of citizens benefiting from the indigent subsidy when they do not qualify for it anymore;
- Create a verifiable indigent register which reduces performance audit risk through the provision of monthly controls and credible, third party, data-driven evidence to support the validity of households registered as indigent;
- Use the insight provided regarding indigents to make any necessary amendments to current Indigent Policy; and
- Municipalities are advised to work closely with DCoG and their respective provincial counterparts to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is noted that the municipality needs to report on all indigent households for water and energy within its demarcation also in the Eskom supplied areas since the LGES: Free basis services (FBS) allocation is targeted at the demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

3.7. Voluntary restriction of notified maximum demand (NMD)

Municipalities are advised that Eskom agreed with National Treasury that once a municipality in principle agreed to a Notified Maximum Demand (NMD) restriction with National Treasury,

Eskom will within 30 days of National Treasury request advise on its ability to restrict the NMD at bulk supply points in that municipality. Eskom will restrict the NMD or not charge any NMD exceedance charges and penalties to the municipality until 30 June 2027 or earlier as may be agreed between National Treasury and the municipality. Should any municipality with the electricity function not be able to maintain its Eskom bulk account, it is strongly urged to make an application to the National Treasury for such a voluntary restriction of its NMD by Eskom. The application must include a council resolution to the effect that council approves and agrees to such a voluntary restriction and the effective date thereof. National Treasury will then make an application to Eskom for this purpose.

3.8. Pro-actively managing collection of municipal revenue in Eskom supplied areas

The National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA) existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until ERA is amended it is critical that municipalities update their By-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act.

3.9. Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. In the municipal financial year 2024/25, bulk electricity costs increased by 12.7 per cent, a slight decrease as compared to 15.0 per cent in the 2023/24 municipal financial year.

Given the absence of an approved tariff increase by Eskom and no approval of Eskom tariff application available yet for the 2025/26 financial year, municipalities are cautioned to not only use the National Treasury Cost Reflective Tariff Tool, but also to do the Cost of Supply Study as prescribed by NERSA.

3.10. Organ of State Debt

The reconciliation of Organ of State debt begins with the municipal statement as the foundational document, serving as the baseline for reviewing and verifying all transactions, balances, and outstanding amounts between the municipality and the respective organ of state. This statement ensures that the reconciliation process is rooted in the municipality's official financial records. Technical and provincial advisors must meticulously analyse the statement to confirm that it accurately reflects all billed amounts, payments received, adjustments made, and any interest or penalties applied. By starting with the municipal statement, the process systematically identifies discrepancies and allows for their resolution through collaboration with the municipality and the organ of state.

Using the municipal statement as the starting point, the municipality will cross-check it against the organ of state's financial records, identifying mismatches or omissions. The detailed analysis will uncover issues such as unrecorded payments, incorrect billing, or misallocated funds. Once all discrepancies are resolved and the accounts are reconciled, the verified amounts become final and binding. It is imperative that all accounts verified during this reconciliation process are settled in full. This ensures that both the municipality and the organ of state fulfil their financial obligations, promoting accountability and reducing long-standing debt burdens.

As part of the reconciliation, municipalities must apply their credit control and debt collection policies, which are also applicable to Organ of State accounts. These policies ensure structured and proactive debt management, including efforts to engage the organ of state to finalise payment agreements for the settled amounts. Additionally, any credits or overpayments identified during reconciliation must be processed promptly by the municipality through issuing credit notes or adjusting in their financial systems. Evidence supporting reconciled balances, credits, or any adjustments must be retained to ensure compliance with financial management standards and to maintain transparency.

Finally, once the reconciliation is complete and all parties agree on the verified balances, the municipality must formally sign off on the reconciled accounts. This step signifies the accuracy and acceptance of the financial records. The organ of state must then ensure that all verified accounts are settled in full without delay, demonstrating its commitment to sound financial management and equitable treatment of debtors. By enforcing credit control measures and focusing on timely settlement, the municipality not only improves its financial position, but also strengthens relationships with organs of state, fostering a culture of accountability and mutual respect.

4. Funding of municipal budgets and other management issues

4.1. Funding of municipal budgets

National Treasury has observed over the years that many municipalities that adopt unfunded budgets are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, National Treasury will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

4.2. Employee related Costs

The salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 and municipalities are expected to implement the agreement with immediate effect as from 1 July 2024.

In respect of the 2025/26 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent.

Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

If the municipality has missed the deadline to apply for exemption, and still wishes to do so, then the municipality will have to apply for condonation for the late referral and must show good cause of the referral as the panellist has the power to condone any failure to meet timelines. The panellist has the powers to grant full or partial exemption, and a municipality can apply to be exempted from any provision in the agreement.

In addition, the municipality must ensure that it enlists responses to all the indicators in terms of Sections 138 and 140 of the Municipal Finance Management Act. All the above are intended to ensure that municipalities find it easier to file appropriate exemption applications backed by relevant financial information.

4.3. Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.4. Municipal Pension Fund Contributions

It has been observed that municipalities have defaulted on their responsibility to ensure that 3rd party payment obligations are met, despite deductions being made from employees' salaries. This has put several municipal employees in a very unfortunate situation where they have no funds in their pension fund accounts despite salary deductions having been made.

We wish to refer accounting officers to their fiduciary responsibilities as outlined in section 61(2)(a) of the MFMA, in terms of which an accounting officer may not act in a way that is inconsistent with the duties assigned to accounting officers of municipalities in terms of the MFMA. The failure to pay over deductions to pension funds is inconsistent with section 65(2)(f) of the MFMA which requires the accounting officer to ensure that the municipality complies with its tax, levy, duty, pension, medical aid, audit fees and other statutory commitments. Equally of importance is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts.

Such failure constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, which provides that the accounting officer of a municipality commits an act of financial misconduct if he or she deliberately or negligently fails to comply with a duty imposed by a provision of the Act on the accounting officer of a municipality.

Additionally, the above failure also constitutes a financial offence in terms of section 173 of the MFMA, read together with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings. Section 173 of the MFMA provides that the accounting officer is guilty of an offence if that accounting officer, amongst others, deliberately or in a grossly negligent way contravenes or fails to comply with section 65(2)(f) of the MFMA.

Municipalities must therefore ensure that measures are put in place to ensure that salary deductions for pension fund contributions are paid over to the pension funds. In addition, those municipalities who have outstanding pension fund contributions are advised to ensure that any outstanding payments are paid over by latest end of the 2024/25 financial year, failure which will result in punitive measures being implemented against relevant municipalities.

Equally important is to ensure that payments to these statutory bodies are prioritised, or suitable arrangements are made with them towards settling their accounts. The two bodies must be equally urged to ensure that they provide suitable attachments when they issue their invoices to the municipality so that there is clarity of payments being made.

4.5. Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Section 62(1)(d) of the Local Government: Municipal Finance Management Act, 2003 (MFMA) requires an accounting officer of a municipality to take reasonable steps to prevent unauthorised, irregular, or fruitless and wasteful expenditure (UIFWE) and other losses. Section 62(1)(e) of the MFMA obligates the accounting officer to ensure that disciplinary or, when appropriate, criminal proceedings are instituted against any municipal official who has allegedly committed an act of financial misconduct or an offence in terms of Chapter 15 of the MFMA.

We have noted that many municipalities still have high UIFWE disclosed in their annual financial statements. The high UIFWE balances confirms that more still needs be done by the Municipal Public Accounts Committee (MPAC) in line with section 32 of the MFMA to address the balance of UIFWE. Municipalities are continuing to incur UIFWE year-on-year, which is indicative of ineffective preventative.

In addition to the above, many municipalities are still not establishing disciplinary boards or ensuring that the board in place to investigate allegations or instances of financial misconduct are functional. The disciplinary board is an independent advisory body that assists the council with the investigation of allegations of financial misconduct and is required in terms of regulation 4(1) of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings, 2014. Therefore, the establishment of a disciplinary board is a legislative requirement.

Therefore, municipalities are required to submit an action plan that must address timelines for the establishment of the disciplinary board (where one does not exist) as well as addressing the backlogs of financial misconduct investigations. The action plan must address the period from 02 January 2024 to 31 August 2025. The action plan should include monthly calendar actions that will allow the monitoring of the compiled action plan.

The action plan should include the following information:

a. a plan to process the UIFWE balances up to 30 June 2024 by 31 August 2025 and how future UIFWE will be prevented with specific UIFWE prevention controls;
b. the key process changes (including administrative processes) the municipality will implement to ensure that the UIFWE balances are processed to adhere to the August 2025 deadline; and
c. the process to be followed to establish and appoint members of the disciplinary board and address the backlog of financial misconduct referrals to the disciplinary board.

The above action plan must be approved by council together with the 2024/25 adjustments budget and should be submitted to the National Treasury through the MFMA helpdesk at mfma@treasury.gov.za by the latest end of February 2025.

4.6. Special Adjustment Budget to authorise 2023/24 Unauthorised Expenditure

Section 28(2)(g) of the MFMA, read with regulation 23(6) of the Municipal Budget and Reporting (MBRR), provides the circumstances and the timelines within which the municipality must adjust its budget in relation to the unauthorised expenditure incurred during the previous financial year.

Regulation 23(6)(a) of the MBRR requires that the budget be dealt with as part of the adjustments budget contemplated in sub-regulation (1) of the MBRR. In terms of sub-regulation (1), an adjustments budget referred to in sections 28(2)(b), (d) and (f) of the MFMA may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council but not later than 28 February of the current year. Additionally, in terms of regulation 23(6)(b), a special adjustments budget must be tabled in the municipal council when a mayor tables the annual report in terms of section 127(2) of the MFMA, which may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA.

Therefore, municipalities are reminded to take this opportunity to table and approve an adjustments budget in relation to the unauthorised expenditure which was incurred during the 2023/24 financial year in line with section 28(2)(g) of the MFMA, read with regulation 23(6).

5. Municipal Standard Chart of Accounts (*m*SCOA)

5.1. Release of Version 6.9 of the Chart

On an annual basis, the *m*SCOA chart is reviewed to address implementation challenges and correct chart related errors. Towards this end, Version 6.9 is released with this circular. Version 6.9 of the chart will be effective from 2025/26 and must be used to compile the 2025/26 MTREF. The linkages to chart version 6.9 can be downloaded from GoMuni on the following link under the *m*SCOA/ List *m*SCOA WIP account linkages menu option:

https://lg.treasury.gov.za/ibi_apps/signin

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated MBRR Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) was also aligned to chart version 6.9. A protected version of the MBRR Schedules for version 6.9 of the A1S are available on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

Municipalities must verify that the A1S data string does not contain spaces and special characters prior to submission to the GoMuni Upload portal as this will result in the data not pulling through on table A10 of the A1 system generated schedule.

All municipalities must prepare their 2025/26 MTREF budgets using the budget modules of their integrated systems solution, generate their financial and non-financial data string and produce the Schedule A1 directly from the integrated systems solution. The manual preparation of these documents outside the integrated systems solution is not allowed in terms of the *m*SCOA Regulations.

For the National Treasury to consider a new chart change in version 6.10 of the chart, the issue must be logged with all relevant detail, supporting documents and screenshots (where applicable) on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2025. The *m*SCOA FAQ portal can be accessed by all registered GoMuni users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Importantly, when a FAQ is logged, it is considered by the FAQ committee after it has been investigated. If the FAQ members do not find grounds for a chart change, the FAQ will be closed with an explanation. If there is merit for a chart change in the next version of the chart, the matter is referred to the *m*SCOA Technical and Steering Committees for recommendation and approval. This process only concludes by the end of October annually. The FAQ process will therefore not provide quick responses to queries.

If a query pertains to GoMuni related issues (such as the **A**, **B** and **C** Schedules) and not a chart change, then an email with all relevant detail, supporting documents and screenshots must be send to lgdataqueries@treaury.gov.za.

It should also be noted that *m*SCOA Circulars No 9, 10, 11 and 12 have also been aligned to *m*SCOA chart version 6.9 and the addendums to these circulars are released with this circular and will be published on the MFMA webpage. The addendums to these circulars can be accessed on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/Pages/default.aspx

5.2. Future chart changes

The following chart changes are still under consultation and if approved, it will be effected in chart version 6.10:

5.2.1. Cost capitalisation to assets (current and non-current)

The National Treasury has received multiple requests through the *m*SCOA FAQ database to include items for Cost Capitalisation to Assets (current and non-Current) in alignment with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). The requested items pertain mainly to the following categories:

- Employee Related Cost
- Depreciation
- Contracted services (such as maintenance)
- Consumables and materials
- Other operating costs etc

In terms of the Generally Recognised Accounting Practice (GRAP), GRAP 1.104 states that *an entity shall present an analysis of expenses using a classification based on either the nature of expenses or their function within the entity, whichever provides information that is reliable and more relevant.*

Municipalities provide this analysis based on the nature of the expenses.

GRAP 12 further requires that *Inventories paragraphs 19 to 28 must be considered to determine which costs must be included in the cost price of inventory.* In terms of paragraph 19 *the cost of inventories shall comprise all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.*

This GRAP standard specifically requires that any conversion costs be accounted for as part of the cost of inventory, rather than being expensed according to their nature. These costs may include labour and other expenses for personnel directly involved in the conversion process, such as water purification, as well as any attributable overheads.

When costs related to water inventory are capitalised in accordance with GRAP 12.19, no expense is recognised at the time of incurrence since a capital item is created. The expense is only recognised when the water inventory is distributed, at which point it is recorded as "Inventory consumed". This will reflect the nature of the expense incurred.

This is similar in principle to costs that are capitalised to property, plant, and equipment in accordance with GRAP 17.22. GRAP 17.22 outlines that examples of directly attributable costs that should be capitalised as part of the cost of an item of property, plant, and equipment (PPE) include expenses such as employee costs related to the construction or acquisition of the PPE, site preparation, delivery, installation, and assembly costs, among others. Once the PPE is ready for use (i.e., when it becomes available for its intended purpose), an expense is recognised in the form of "Depreciation". This depreciation represents the nature of the expense incurred over time, rather than the individual costs that were initially capitalised.

Therefore, it would not be correct to analyse and present the cost items incurred per GRAP 12.19 as the expense items outlined in the requirements of GRAP 1.104. The actual expense, by nature, is the "inventory consumed" expense, which reflects the consumption of the inventory rather than the individual costs incurred during its acquisition or conversion.

Given the current lack of consistency and the fact that only a few municipalities are accurately accounting for cost capitalisation, a guide will be issued once the consultation process with National Treasury's Office of the Accountant-General, the Accounting Standards Board (OAG), and the Auditor-General (AGSA) has been concluded.

5.2.2. Entity reporting

Currently the Local Government Database and Reporting System (LGDRS) does not make provision for the separate submission of data strings for municipal entities. However, NT is in the process of developing data strings for entities for implementation in chart version 6.10. In the interim, municipalities must verify the VAT 201 return information directly with their entity. It should be emphasised that SARS is using the *m*SCOA data strings submitted to the GoMuni Upload portal for their verification processes relating to VAT 201 returns, and municipalities should ensure that their consolidated data strings are credible, as incorrect data will negatively impact this process.

5.2.3. SARS binding general ruling BGR74

This binding general ruling issued by SARS under section 89 of the Tax Administration Act 28 of 2011 sets out the VAT treatment of supplies of goods or services made by municipalities to the national or provincial government under each contracting method. This BGR does not determine the contractual agreement between the parties but gives the VAT implications based on the nature of the transaction and the contractual capacity of the parties to the agreement. Note that the BGR 74 must be interpreted with the Value-Added Tax Act 89 of 1991.

In applying the principles of BGR 74, it is possible for municipalities to recognise output tax liabilities which they previously did not recognise. Municipalities must make appropriate payment arrangements with SARS to settle their previous unrecognised output tax liabilities due to SARS while ensuring that current output tax liabilities are settled without delay. While municipalities under BGR 74 may need to recognise output tax liabilities, municipalities should

also recognise possible previously unrecognised input tax deductions, for example, in the case of VAT expenditure incurred while completing certain housing programmes.

In accordance with the guidelines outlined in mSCOA Circular No. 12: Guidance on Value Added Tax (VAT), where municipalities are the developers for housing projects (excluding where the housing project relates to rental stock), municipalities can deduct the input tax on VAT expenditure incurred in the payment of housing and other contractors, which they have contracted in the course of constructing the houses. The VAT 409 Guide for Fixed Property and Construction for Vendors provides further guidance on the issue of low-cost housing.

In accordance with section 65(2)(f) of the MFMA, the municipality must comply with its tax commitments. Failure by the accounting officer of a municipality to comply with the duty imposed by section 65(2)(f) of the MFMA, which relates to tax commitments, not only constitutes an act of financial misconduct in terms of section 171(1)(b) of the MFMA, but also a financial offence in terms of section 173 of the MFMA. In terms of MFMA Circular No. 74, municipalities were advised to refrain from engaging tax consultants or other external service providers in preparing and reviewing their VAT returns. Where municipalities appoint tax consultants and other service providers to assist with the preparation, submission, review or correcting of VAT returns, the expenditure incurred in paying for the tax consultants and other service providers constitutes fruitless and wasteful expenditure.

5.2.4. Costing segment

The costing segment includes provisions for secondary cost allocation and categorise charge-out and recoveries separately. This approach ensures that there is a clear distinction in costs associated with both internal allocations and external recoveries, allowing for more accurate financial management and reporting. Due to the inconsistent implementation of the costing segment across municipalities, the National Treasury will review the costing segment in 2025. Changes to the principles in the Project Summary Document (PSD) as well as the *m*SCOA chart version 6.10 are envisaged.

5.3. Improving *m*SCOA data strings credibility

5.3.1 Balance Sheet Budgeting

Balance sheet budgeting refers to the practise where the revenue and expenditure transactions, as well as the financial impact of these transactions on the statement of financial position, are included in the budget. In other words, all the planned transactions must be included in the budget. The debiting and crediting of all the transactions that will transpire in the ensuing financial year equates to balance sheet budgeting; thus, planning for the expense as well as the accrual, and payment of the liability. The revenue and expenditure must be accrued in the control accounts at correct posting levels and payments made and received. The correct combination of the *m*SCOA segments must also be used to ensure that data strings are credible. The PSD provides guidance on data string combinations.

Financial system solutions should be set-up correctly for balance sheet budgeting.

5.3.2 Use of external service providers

When municipalities appoint external service providers, they must ensure that these service providers have the expertise and skills to comply with the *m*SCOA Regulations. Section 5(2) of these regulations states that:

(2) The financial and business applications or systems used by a municipality or municipal entity must—

(a) provide for the hosting of the general ledger structured in accordance with the classification framework determined in terms of regulation 4(2);

(b) be capable of accommodating and operating the standard chart of accounts;

(c) provide a portal allowing for free access, for information purposes, to the general ledger of the municipality or municipal entity, by any person authorised by the Director-General or the Accounting officer of the municipality.

This means that service providers appointed by the municipality **must** comply with the following requirements when performing the work that they were appointed to do:

- Have sufficient working knowledge to use the *m*SCOA accounts and regulated segments correctly;
- Use systems and tools that comply with the provisions of the *m*SCOA Regulation 5(1) and (2);
- Use the data available on the integrated financial system solution of the municipality to:
  - Prepare key documents such as the IDP, budget, in-year reports, AFS, asset registers, etc.; and
  - Develop analysis tools and dashboards for the municipality.

When an external service provider uses excel spreadsheets or systems and tools that are not *m*SCOA compliant and populate these spreadsheets and tools from data outside of the system solution, it has a detrimental impact on the credibility of data string submitted to the GoMuni Upload portal as the data will not be aligned to the data in the spreadsheets and tools of the external service provider. This compromises the intention of *m*SCOA to have one version of the truth for reporting to municipal management, council, provincial and national government.

*m*SCOA requires planning, budgeting, transacting, and reporting to be done directly in and from the integrated financial system solution. Furthermore, the MFMA and the Preferential Procurement Regulations (2022) that became effective on 16 January 2023 allows for the blacklisting of companies to do business with the state for a period of up to 10 years for non-performance and other malpractices such as not complying with legislative requirements.

5.3.4 Use of modules on integrated system solution

The *m*SCOA Regulations required municipalities to acquire integrated system solutions from 01 July 2017 to enable the seamless integration of information to the General Ledger on the core financial system. Whereas most municipalities have complied with the Regulations, a number of municipalities are not fully utilising the modules available on their integrated system solution. Instead, they are purchasing the same modules from third-party system providers, and this constitutes fruitless and wasteful expenditure.

Often these third-party modules and sub-systems do not integrate seamlessly with the core system solution to ensure smooth and efficient operations; thereby necessitating manual intervention to integrate and consolidate reporting.

Where third-party modules/ sub-systems are being used by municipalities, it is important to ensure that monthly and year-end adjustments are processed in the core system solution and not in the third-party modules/ sub-systems to achieve accuracy in financial reporting and

prevent discrepancies in information. It should also be noted that the rules for integration between the core system solution and third-party modules/ sub-systems must be set by the core system provider and the latter is not required to integrate with any third-party module/ sub-system provider unless this has been agreed upon in the service level agreement.

5.3.5 Audited Actuals (AUDA) Data String vs Annual Financial Statements (AFS)

The *m*SCOA data string assessments performed by the national and provincial treasuries identified that there is generally poor alignment between the audited data strings submitted to the GoMuni Upload portal and the AFS submitted and audited by the Auditor-General South Africa (AGSA).

Adjusting journals agreed upon with AGSA must be processed in the core financial system and not in the AFS Tool. The misalignment has a direct impact on the opening balances that is critical to the statement of financial position and cash flow.

Municipalities must ensure that the pre-audited (PAUD), audited (AUDA) and restated (RAUD) data strings are carefully reviewed before submission thereof to the GoMuni Upload portal. The Trial Balance, audit data strings and AFS must be in perfect alignment before submission.

5.4. Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

5.5. Budget override and virement

In terms of Sections 15 of the MFMA, a municipality may incur expenditure only within the limits of the amounts appropriated for the different votes in a council approved budget. However, National and Provincial Treasuries often identify transactions against items where no budget has been allocated in their data string analysis. This is a clear indication that the budget controls in the integrated system solution have been overridden. The National Treasury has instructed system vendors to ensure that strict controls are in place when the budget is overridden on the system as this bad practice circumvents the build-in system controls that should eliminate unauthorised and irregular expenditure.

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string on virements in the form of a virement string and budget report. Validation rules applicable to the virement data string will be communicated in due course.

5.6. Regulation of the minimum business processes and technical specifications for *m*SCOA

In terms of Regulation 6(1) and 7(1) of Municipal Regulations on Standard Chart of Accounts (2014), the Minister of Finance may determine the minimum business process requirements and system requirements for municipalities and municipal entities to enable the implementation of the regulations.

In 2024, extensive work was done regarding the regulations. The project consists of the following main outputs and planned time frames:

No	Output	Planned Time Frame
1	Review and update the minimum business processes for *m*SCOA	April 2024 to March 2025
2	Develop standard operating procedures for *m*SCOA	February 2025 to April 2025
3	Review and update the minimum technical specifications for *m*SCOA	April 2025 to Oct 2025
4	Align the current ICT due diligence assessment for mSCOA to the updated *m*SCOA requirements	
5	Develop Regulations on the minimum business processes and technical specifications for *m*SCOA	Oct/November 2025
6	Training on the new Regulations	November 2025 to Feb 2026

The comments and inputs received at the working groups engagements and via the dedicated email box on the minimum business processes for *m*SCOA have been considered and incorporated as applicable. Stakeholders are encouraged to provide their final inputs **by 31 January 2025** to *m*SCOARegs@treasury.gov.za

All presentations and draft documents for comments can be located on the MFMA Webpage under *m*SCOA – Municipal Standard Chart of Accounts/ Regulations on Minimum Business Processes and Technical Specifications for *m*SCOA/ Working Groups on the following link:

https://mfma.treasury.gov.za/RegulationsandGazettes/MunicipalRegulationsOnAStandardChartOfAccountsFinal/mSCOA%20Minimum%20Requirements/Forms/AllItems.aspx

6. Muni eMonitor, FMCMM and Audit Action Plan System

6.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and National Treasury. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on National Treasury's website.

The system consists of two main components, namely: the MFMA legislated calendar with the Actions Management function and the Evaluations Questionnaire function. The implementation plan of the two main components is as follows:

MFMA legislated calendar with the Actions Management function – All Actions appearing under the legislative calendar for each month must be processed within the specific month that they appear in the calendar.

Evaluations Questionnaire – Evaluations (covering various financial management disciplines) will be published by National Treasury (on a quarterly and ad hoc basis) for municipalities to complete and submit on the system within the deadlines stipulated by National Treasury (These evaluations replace the previous reporting requirements that municipalities were required to complete in Excel).

It has been noted that since the launch and rollout of the system, there are still municipalities/ municipal entities that have not completed and submitted the Actions Management and Evaluation Questionnaire on the Muni eMonitor system. Please note that sections 74 and 104 of the MFMA state that the Accounting Officer of a municipality/ municipal entity must submit to the National Treasury such information, returns, documents, explanations, and motivations as may be prescribed or as may be required. Therefore, to avoid any possible non-compliance, municipalities are requested to complete and submit both the Actions Management and Evaluation Questionnaires within the timeframes/ deadlines stipulated in the system.

Furthermore, it has also been noted that some municipalities are reporting information without adequate review and verification of the accuracy of the information provided by the municipality/ municipal entity. Municipalities/ municipal entities are advised that National Treasury will be using the information submitted on the Muni eMonitor system as input into the MFMA Compliance report, and thus, the onus lies with municipalities/municipal entities to submit credible information on the system to ensure that the report correctly reflects the situation at their institution.

6.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

6.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving

negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

We have also noted a strong correlation between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

7. SERVICE DELIVERY BUDGET AND IMPLEMENTATION PLANS (SDBIP)

7.1. Key Performance Indicators (KPIs) in the top-layer of SDBIP

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

Overcrowding of KPIs in the SDBIP

Municipalities continue to include an extensive number of KPIs in their strategic scorecard or top-layer SDBIP or without aggregating departmental output indicators or lower layer SDBIP, despite the guidance outlined in MFMA Circular No. 13. This high volume of indicators in top-layer SDBIPs can dilute focus and make monitoring cumbersome. Municipalities are therefore encouraged to streamline their indicators by consolidating KPIs in the top-layer SDBIP, focusing on most critical indicators in achieving strategic objectives, ensuring a more manageable and effective monitoring process.

Clarity of objectives

Many KPIs lack clarity regarding their alignment with municipal objectives and intended service delivery outcomes outlined in the IDPs. This raises concerns about the 'ultimate objective' of these indicators, questioning their relevance and purpose. Additionally, municipalities duplicate KPIs across multiple functional areas or departments, resulting in redundant reporting efforts. Municipalities are urged to align all KPIs with the SMART criteria (Specific, Measurable, Achievable, Relevant, and Time-bound) and strategic objectives or priorities outlined in IDPs, this will enable better monitoring of progress, identifying performance challenges, and taking

timely corrective actions. Reference is made to the Framework of Managing Performance and Programme Information (FMPPI) for further guidance on performance management.

7.2. Adjustments to the SDBIP

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.
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7.3. Criteria for adjusting KPIs in the SDBIP

The following criteria outline the conditions under which a municipality may amend the KPIs in the SDBIP during the financial year:

Internal factors
• Only KPI targets may be adjusted due to under-collection of revenue or reprioritisation of funds, in terms of the council-approved adjustments budget referred to in Section 28(2) (a, e & d) of the MFMA. • Only KPI targets may be adjusted during the financial year, in line with Section 28(2)(b), to account for additional funding or resources that have become available during the financial year, enabling the revision or acceleration of spending programme already prioritised in the IDP. • KPI description may be revised to correct errors in the wording. An explanation for the correction must accompany the revision. • KPIs may be adjusted to align with changes in municipal circumstances or emergencies, provided these adjustments remain consistent with the strategic objectives and priorities outlined in the IDP. The reasons for these changes must be clearly explained in the revised SDBIP.
External factors
• KPIs may be adjusted in response to amendments to legislation, government policies, or frameworks introduced by national or relevant provincial departments, affecting original KPIs. The related legislation or policy must be referenced and documented as evidence for the change. • KPIs may be changed to respond to natural disasters, unforeseeable or unavoidable expenditures referred to in Sections 28(2)(c) and 29 of the MFMA. The reasons for these changes must be adequately justified. • KPIs may change because of revisions to nationally prescribed indicators as contemplated by the applicable legislation or circular. An explanation for these KPI revisions must be articulated in the SDBIP, referencing the relevant legislation, framework or circular.
Cross-cutting conditions
• Municipalities must reflect all KPI changes in their SDBIPs and APRs, providing clear and justifiable reasons for each change and detailing the process followed.

• Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.
• KPI changes are prohibited during the fourth quarter of the financial year (April – June). Only KPI changes in relation to natural disaster or unavoidable or unforeseen expenditure will be permitted during the fourth quarter of the financial year.

7.4. Alignment of the adjustments budget and adjustments to the SDBIP

When a municipality adjusts its KPIs during the financial year, it must align the changes with the provisions of Section 28 of the MFMA and the Municipal Budgeting and Reporting Regulations (MBRR). The table below outlines the different types of adjustments budgets and their linkage to SDBIP adjustments:

Types of adjustments budget	**Timeframes**	**Sections of MFMA and MBRR**	**SDBIP KPIs in-year changes**
Adjustments due to under-collection of revenue	Anytime	S.28(2)(a)	Only changes to KPI targets are allowed
Main adjustments budget	February – after the tabling of the mid-year budget assessment and performance Only one adjustments budget referred to in Section 23(1) except S.28(2)(b)	S.28(2) (b, d & f) Reg. 23(1&2)	Allows for amendments to the SDBIP to address underperformance or realignment with revised priorities and allocations. This is subjected to the conditions outlined above
Additional funds from national / provincial government	60 days after the approval of the relevant national / provincial adjustments budget	S.28(2)(b) Reg. 23(3)	Only changes to KPI targets are allowed
Unforeseen and unavoidable expenditure	Within 60 days of expenditure being incurred	S.28(2)(c), 29(3) & 32 Reg. 23(4), 71 & 72	KPIs may be adjusted to reflect changes in resources or priorities caused by these expenditures
Roll-over of municipal funds	Before 25 August	S.28 (2)(e), Reg. 23(5)	Linked to revisions of the SDBIP to include projects and targets funded by rolled-over amounts
Authorisation of unauthorised expenditure	During main adjustments budget in February. After tabling of the annual report for that year (7 months after the financial year end)	S. 28(g), 32, 127(2) Reg. 23(6)	No changes to KPIs are allowed

All SDBIP adjustments must be tabled and approved in council.

National Treasury further discourages excessive or unjustified KPI revisions during the financial year as such practices distort municipal performance monitoring and reporting.

N.B This guidance relating to in-year KPI changes in SDBIP should be read in conjunction with guidance provided in the MFMA Circular No. 88 – Addendum 6.

8. The Municipal Budget and Reporting Regulations

8.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
Buffalo City	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Free State	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane	012-315 5171	Pitso.Zwane@Treasury.gov.za
	Oreal Tshidino	012 315 5090	Oreal.Tshidino@Treasury.gov.za
City of Tshwane and	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
City of Johannesburg	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Enock Ndlovu	012-315 5866	Enock.Ndlovu@treasury.gov.za
City of Ekurhuleni	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
KwaZulu-Natal	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
	Lunathi Dumani		Lunathi.dumani@treasury.gov.za
	Kevin Bell	012-315 5725	Kevin.Bell@treasury.gov.za
eThekwini	Sifiso Mabaso	012-315 5952	Sifiso.mabaso@treasury.gov.za
uMhlathuze	Matjatji Mashoeshoe	012-315 5553	Matjatji.Mashoeshoe@treasury.gov.za
	Pitso Zwane		Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
	Jabulile Ngwenya		Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
	Liyasa Nxozi	012 315 5613	liyasa.nxozi@treasury.gov.za
North West	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Makgabo Mabotja	012-315 5156	Makgabo.Mabotja@treasury.gov.za
	Khanyisile Khosa		khanyisile.khoza@treasury.gov.za
Mafikeng	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Western Cape	Willem Voigt	012-315 5830	WillemCordes.Voigt@treasury.gov.za
	Enock Ndlovu	012-315 5385	Enock.Ndlovu@treasury.gov.za
	Khanyisile Khoza		khanyisile.khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012-315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012-315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni Website	Data management		lgdataqueries@treasury.gov.za

9. Submitting budget documentation and A schedules for the 2025/26 MTREF

9.1. Submissions to the National Treasury

Municipalities are reminded to submit documents and queries to the correct portals/ mailboxes. These portals/ mailboxes are:

- https://lg.treasury.gov.za/ibi_apps/welcome (GoMuni Upload Portal) – All documents required in terms of legislation by approved registered users, including: *m*SCOA Data Strings; Budget-related, in-year and year-end documents and schedules (A, B and C); Revenue and MFRS Documents (as per MFMA Circular No. 126) procurement spent reports, etc.:
- lgdataqueries@treasury.gov.za – Database related and submission queries;
- lgdocuments@treasury.gov.za – Only Provincial Treasuries may send contact details to lgdocuments@treasury.gov.za ; and
- *m*SCOA Regulations@treasury.gov.za – all inputs and comments relating to the intended mSCOA Regulations on the minimum business processes and system specifications; and
- Rolloverapplication@treasury.gov.za – all rollover applications and queries related to the conditional grants.

Any document/ queries that are submitted to the incorrect portal/ mailbox will not be processed and the submission status report will continue to reflect the documents as outstanding.

9.2. Time frames for submission

The LGDRS will be locked at 00:00 on the 10th working day of every month for the submission of data strings due, as required in terms of section 71 of the MFMA. Closed periods will not be opened to correct errors or to accommodate non-submission of data strings, regardless of whether a Schedule G application was done or not.

Municipalities must therefore verify the credibility and accuracy of the information in their financial system prior to closing the month on the ERP system and submitting the *m*SCOA data strings to the LGDRS. In 2025, functionality will be added to the GoMuni Upload portal that will require accounting officers and Chief Financial Officers to sign-off on the accuracy and completeness of the data strings prior to the submission thereof.

The GoMuni Upload portal can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

Since the 2020/21 MTREF, municipalities are no longer required to submit hard copies of all required documents including budget related, Annual Financial Statements and Annual Reports to National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

9.3. Updating of contact details on GoMuni

Municipalities are reminded to update their contact details on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned and do not reach the intended LGDRS users due to outdated contact information of users. From 01 July 2024, municipal officials must update their own contact details on the LGDRS. Updates made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators within each municipality that was nominated by the Municipal Manager for this purpose.

Municipalities that have not yet nominated Contact Administrators to validate and approve changes in contact details for their municipality are requested to nominated two officials by 30 January 2025 to ensure that the contact details for their respective municipality are always up

to date. Nomination forms can be requested from lgdataqueries@treasury.gov.za. Municipal Contacts Administrators will be trained in a virtual session to perform this task.

Registered LGDRS users can download the contact details for their municipality on the LGDRS by logging-in to GoMuni on the following link and then accessing the report under Database/Contacts/Reporting/Contact information:

https://lg.treasury.gov.za/ibi_apps/signin

9.4. Training on GoMuni

The training schedule and GoMuni links for 2025 to assist those users that require new or refresher training on how to draw reports on the LGDRS, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal

Contact

national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Post	Private Bag X115, Pretoria 0001
Phone	012 315 5009
Fax	012 395 6553
Website	http://www.treasury.gov.za/default.aspx

JH Hattingh
Chief Director: Local Government Budget Analysis
06 December 2024

NATIONAL TREASURY

MFMA Circular No. 130

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2025/26 MTREF

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Introduction:

This budget circular provides guidance to municipalities with their compilation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). It is linked to the Municipal Budget and Reporting Regulations (MBRR) and the Municipal Standard Chart of Accounts (*m*SCOA) and strives to support municipalities' budget preparation processes so that the minimum requirements are achieved.

Among the objectives of this budget circular is to demonstrate how municipalities should undertake annual budget preparation in accordance with the budget and financial management reform agenda by focussing on key "game changers". These game changers include ensuring that municipal budgets are funded, revenue management is optimised, assets are managed efficiently, supply chain management processes are adhered to, *m*SCOA is implemented correctly and that audit findings are addressed. Municipalities are reminded to refer to the annual budget circulars of the previous years for guidance in areas of the budget preparation that are not covered in this circular.

1. The South African economy and inflation targets:

GDP growth is expected to average 1.8 per cent from 2025 to 2027. Medium-term growth will be underpinned by household consumption on the back of rising purchasing power, moderate employment recovery and wealth gains. Continued investments in renewable energy and easing structural constraints are expected to support higher investment. Key factors for achieving faster economic growth and creating much-needed jobs include greater collaboration with the private sector in energy and transport, rapid implementation of structural reforms, easing of regulatory constraints and increased infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 - 2028

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	6.0%	4.4%	4.3%	4.6%	4.4%

Source: National Treasury Budget Review 2025.

Note: the fiscal year referred to is the national fiscal year (April to March) which is more closely aligned to the municipal fiscal year (July to June) than the calendar year inflation.

Headline inflation declined to 2.9 per cent in the fourth quarter of 2024, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 4.3 per cent in 2025 and 4.6 per cent in 2026, picking up slightly as the value-added tax (VAT) increase pushes up prices. The VAT effect is seen mainly in core inflation, which, after averaging 4.3 per cent in 2024, is projected to rise to 4.6 per cent in 2026. Lower global crude oil prices are expected to support muted fuel price inflation.

Due to weaker economic growth and other economic factors such as the current VAT increase which puts added pressure on households, households will likely struggle to pay municipal accounts which will impact negatively on municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections or for clear articulation of all the factors affecting the tariffs.

VAT Increase

In the Minister's Budget speech on 12 March 2025, two increases in the standard rate of VAT were announced. The first-rate increase of 0.5 percentage point applies from 1 May 2025, and the second-rate increase of 0.5 percentage point will apply from 1 April 2026. SARS has issued the following guidelines in this regard:

- A Pocket Guide on the VAT rate increase on 1 May 2025; and
- Frequently Asked Questions (FAQs) to guide vendors and the public on the first rate increase effective from 1 May 2025 and to ensure consistency on certain practical and technical aspects of implementing the change to the VAT rate. More guidance on the second-rate increase will be communicated in due course.

Municipalities should also refer to **VAT 404 – Guide for Vendors**. These guidelines are available on the SARS website **www.sars.gov.za**.

2. Key focus areas for the 2025/26 budget process:

2.1. Local government allocations

Over the 2025 MTEF, the local government equitable share and direct conditional grants amount to a total of R552.7 billion, made up of R332.4 billion in the local government equitable share, R52.9 billion in the general fuel levy sharing with metros and R167.4 billion in direct conditional grants. Direct transfers to local government grow in line with inflation, increasing at an annual average of 4.4 per cent over the MTEF, with the local government equitable share growing at a slightly higher rate (5.2 per cent).

Review of the Municipal Capacity Building Programme

As part of the next phase of the ongoing review of local government capacity-building programmes, the National Treasury will consolidate its financial management support initiatives into a unified Local Government Financial Management Capability Development Programme. This integrated programme will provide a comprehensive framework for equipping municipalities with the tools, knowledge and resources needed to strengthen governance and improve service delivery. By streamlining existing initiatives and fostering collaboration, the programme aims to deliver targeted, impactful and sustainable support to municipalities across the country.

The programme will align with the National Treasury's Capability Development Framework and adopt a differentiated approach tailored to the unique needs and maturity levels of municipalities. Key features include pre-grant capacity assessments to identify gaps, multi-year grants to build sustainable in-house capabilities and a municipal scorecard to monitor progress and link it to grant allocations. Collaboration with partners such as South African Local Government Association (SALGA), the Department of Cooperative Governance (DCoG) and academic institutions will ensure the design and delivery of customised capacity-building packages. Beyond financial management, the programme will serve as a foundation for a broader government-wide initiative to integrate capability development across all municipal functions, including governance and service delivery. This cohesive, long-term strategy underscores the importance of a unified effort to achieve sustainable municipal development and improve outcomes for communities nationwide.

Update on the conditional grant for smart prepaid meters

As indicated in the 2024/25 financial year, the National Treasury now oversees the smart meters grant as an indirect grant through a transversal contract to regulate distribution quality and costs. This grant aims to enhance energy efficiency and support the integration of renewable energy to better meet consumer needs.

Over the 2025 MTEF period, the grant will continue to support municipal debt relief efforts by focusing on municipalities already enrolled in the program. Over time, the grant is expected to expand to additional municipalities, aiming to enhance financial sustainability and management. This grant is allocated R2.3 billion over the 2025 MTEF.

Improving regulatory levers and reforms

By enhancing the usage of regulatory frameworks in the conditional grants system, the government is taking steps to ensure that municipalities prioritise critical projects and utilise resources effectively. The use of results from the Department of Water and Sanitation's Watch Reports in the prioritisation of water and sanitation projects funded from general-purpose grants such as the integrated urban development grant (IUDG), municipal infrastructure grant (MIG) and the urban settlements development grant (USDG) will improve the quality and impact of these projects. Further, requiring municipalities to use the results of green drop, blue drop and no drop assessments in planning and prioritising projects will drive greater accountability and transparency in the use of grant funds, promoting sustainable and effective service delivery.

2.2. Post 2024 MTBPS changes

Since the tabling of the 2024 MTBPS, additional changes have been proposed to local government allocations. These include:

- Shifting R245 million over the MTEF period from the MIG to the IUDG. This follows Alfred Duma Local Municipality qualifying to participate in the IUDG;
- Shifting R494 million in 2025/26 from the direct component of the MIG to the indirect component to address wastewater infrastructure issues in 21 municipalities;
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the metro component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Introducing a new Urban Development Financing Grant (UDFG). The baseline of this grant is funded from the component of the neighbourhood development partnership grant (NDPG) (R924 million over the MTEF period) and 80 per cent of the programme and project preparation support grant (PPPSG) (R981 million over the MTEF period);
- Expansion of the Water Financing Component in the 2024/25 Urban Settlement Development Grant to electricity and solid waste management, in addition to water and sanitation, in the Trading Services Component of the 2025/26 Urban Settlement Development Grant framework. This component introduces a condition that a minimum of 56 per cent of the USDG be allocated to water and sanitation, electricity and energy; and solid waste management services capital infrastructure projects aligned to metro-approved trading services investment plans of the grant;
- An additional R450 million in 2025/26, from the Public Employment Programme;
- Additional funding from the Budget Facility for Infrastructure that will flow through the UDFG is as follows:
    - City of Johannesburg: R578 million in 2026/27 and R533 million in 2027/28 for a wastewater project.

- eThekwini Metropolitan Municipality: R56 million in 2025/26, R109 million in 2026/27 and R101 million in 2027/28 for a project to address non-revenue water.

- Merging the non-metro component of the NDPG and the remaining 20 per cent of the PPPSG into a single grant (called NDPG), with a baseline of R1.4 billion over the MTEF period;
- A reduction of R435 million in 2025/26 and increases of R425 million in 2026/27 and R660 million in 2027/28 to the public transport network grant (PTNG) to align with the revised implementation plan and cash flow projections for the City of Cape Town's MyCiTi programme, funded from the Budget Facility for Infrastructure;
- An additional R225 million in 2026/27 to the regional bulk infrastructure grant (RBIG) allocation for Drakenstein Local Municipality. This adjustment, carried through from the 2024 Division of Revenue Amendment Act, aligns with the municipality's revised implementation plan and cash flow projections; and
- Discontinuing the municipal systems improvement grant (MSIG). Its baseline will be redirected to the Department of Cooperative Governance and earmarked for national government to support municipalities.

2.3. Review of the local government fiscal framework

The aim of the review is to critically examine the financial viability of the local government fiscal framework (LGFF) and identify key factors influencing its effectiveness, stability, and long-term sustainability. This will be achieved by conducting an in-depth examination of existing policies, practices, and mechanisms governing the allocation, management, and utilisation of fiscal resources at the local government level. The review will be mainly centred around the following thematic areas:

- Overall LGFF baseline profile of distressed and optimally functioning local governments institutions and refinement of LGFF problem statement;
- LGES formula;
- Local government expenditure reviews;
- Fiscal leakages in local government; and
- Additional revenue considerations, including existing revenues options, including those that are undersubscribed, and exploring new additional own revenue sources and improved municipal borrowing for strengthening infrastructure investment and maintenance.

2.4. Update on the review of the conditional grants

In September 2024, government concluded a comprehensive review of the conditional grant system and developed reforms based on the findings. These reforms, which will be implemented progressively over the next three years, are designed to rationalise the conditional grant framework, integrate certain grants into the provincial equitable share and national departments' budget vote, and enhance the overall effectiveness of the system. This initiative underscores government's commitment to improving service delivery while ensuring the prudent management of public resources.

The review process was underpinned by an extensive consultation phase conducted between July and December 2024 during which the National Treasury presented the findings and recommendations arising from the review. Most of the proposed reforms are intended for medium- to long-term implementation, with a select number of reforms being prioritised for the short-term and will be introduced during the 2025 MTEF period.

Further consultations are planned to follow the tabling of the 2025 Budget. These engagements will include impact assessments and preparatory work to ensure the successful rollout of the proposed changes. The reforms aim to address systemic challenges within the grant system and are guided by the principles of equity, efficiency, and sustainability. Key areas of reform include the following:

I) *Enhancing differentiation and effectiveness in the grant system:* A central objective of the reforms is to introduce greater differentiation within the grant system to address the diverse needs of municipalities. This includes reducing the growing reliance on grants by metropolitan municipalities while providing targeted support to municipalities with limited capacity. By addressing service delivery challenges and locational disparities, the reforms aim to create a more responsive and equitable system. Specific measures under this initiative include refining allocation methodologies to balance equity and efficiency considerations, strengthening co-funding requirements to promote shared responsibility and sustainability, reducing restrictive earmarking and ring-fencing to allow for greater flexibility in the use of funds, introducing or enhancing performance-based incentives to drive accountability and improve outcomes, and improving the alignment of related grants to reduce fragmentation and duplication; and

II) *Rationalising the number of grants:* As part of the reforms, the number of conditional grants allocated to subnational governments will be streamlined to address the duplication of grants and mitigate the administrative burdens associated with the proliferation of funding streams. By simplifying the grant system, government aims to improve efficiency and reduce reporting requirements, enabling municipalities to focus on service delivery. Proposed measures include:

- Merging water reticulation grants to create a unified funding mechanism for water infrastructure;
- Consolidating energy grants to streamline support for energy-related projects;
- Combining urban development grants to enhance the coordination of urban infrastructure investments; and
- Discontinuing grants that are better suited as provincial programmes, such as those for road maintenance, sports development, and capacity-building initiatives.

These reforms represent a decisive step towards a more efficient and effective intergovernmental fiscal framework. By addressing systemic inefficiencies and aligning resources with service delivery priorities, government reaffirms its commitment to fostering sustainable development and improving the quality of life for all citizens. The implementation of these reforms will be closely monitored to ensure that they achieve their intended objectives while maintaining fiscal discipline and accountability.

2.5. Funding for Local Economic Development (LED) Programmes

National Treasury is mindful of the essential role played by municipalities in driving economic development and job creation to mitigate inequality and attract private investment. In addition to the infrastructure grants, municipalities also receive about 66 per cent of their allocations in unconditional grants, which can be utilised to fund operational parts of the LED initiatives. However, it is important to note that economic development does not rely solely on a single funding pot, but on various forms of government programmes and grants. This includes support and initiatives from the Department of Trade, Industry and Competition funded by provinces through their equitable share.

Whilst there is a call for the creation of a conditional grant, it is worth noting that the creation of a dedicated grant for LED initiatives comes with its challenges. In the past, when such grants were introduced, government institutions reprioritised funds that were initially funding the LED programmes, leading to over-reliance on conditional grants. This dependence undermines the

purpose and sustainability of these programmes, as their funding is primarily dependent on the availability of funds from the fiscus and the performance of the economy. Therefore, there is a need to align conditional grants with economic development areas while also ensuring their integration with other government spheres to support the developmental mandate effectively.

In addition, it is also crucial for municipalities to provide essential services such as electricity, water, and sanitation efficiently. The efficient provision of these services is crucial for attracting private investment, fostering economic growth, and promoting a conducive environment for businesses to thrive. Therefore, National Treasury urges municipalities to prioritise the provision of these services to enhance economic development and improve the quality of life for their residents.

2.6. Metro Trading Services Reform Incentive

Background – the background to the metro trading services performance incentive grant was outlined in the 2024/25 Budget Circular under the heading `Reforms to improve the efficiency and financial sustainability of metro trading services. The local government grant review process and the metro trading services reform process are converging into an incentive grant to incentivise a turnaround in the performance of metro trading services.

Progress made – Over the last year metro municipalities have engaged in substantial preparatory work regarding turnaround and reform strategies in Water and Sanitation and Electricity and Energy. Metros have in respect of each of these trading services prepared Trading Services Reform Strategies (A) with annexures A1 (Institutional Road Maps), and A2 (Business and Improvement Plans). They are currently preparing Annexure A3 (Performance Improvement Action Plans)[1]. All submissions are assessed by interdepartmental teams from the Departments of Water and Sanitation, Mineral Resources and Energy, DCoG, DHS, National Treasury and SALGA.

Programme planning and assessment framework – the incentive grant framework is currently planned to run for six years from 2025/26 (Year 1) to 2030/31 (Year 6). Year 1 focuses on establishing the necessary accountability, financial transparency, and strategic planning foundations for the five subsequent years (Years 2 to 6) of strategy implementation.

Metros will have three planning opportunities

Development of version 1 of the Annexure A3: Performance Improvement Action Plan (A3: PIAP v1) (indicative targets for all indicators, accompanied by firm targets to achieve minimum commitments in year 1) to be approved by Council alongside metro budget documents by June 2025.

Development of version 2 of the A3: PIAP v2 (with minimum commitments achieved, and realistic annual targets for all indicators) to be approved by Council with metro budget documents by June 2026.

Development of version 3 of the A3: PIAP v3 (with minimum commitments retained and an opportunity to reset annual targets) to be approved by Council with metro budget documents by June 2028 (details provided in Guidance Note 4).

The intention of the incentive programme is that incentive grant allocations should be awarded to metros according to independently assessed performance against the targets of their reform strategies as set out in the relevant A3-PIAP.

Special arrangements are necessary to determine the provisional incentive allocations provided for under the Division of Revenue Bill (2025) for years 1 and 2 of the programme. In these

[1] See https://mfma.treasury.gov.za/Guidelines/Documents/Trading%20Services for Guidance Notes and Resource Documents issued to assist.

cases, performance will be assessed against the commitment to (year 1) and achievement of (year 2) minimum commitments as follows:

- **YEAR 1**: Metro Councils who in Year 0 (2024/25, i.e. by the end of this municipal financial year), pass a satisfactory A3 PIAP v1 with minimum commitments, will be awarded the Year 1 allocation as finalised in the National Adjusted Budget process;

- Draft submissions from participating metros were reviewed during the 2025 Mid-year Budget, and final submissions will similarly be assessed during 2025 Budget and Benchmarking engagements during April to May 2025. Assessment and independent confirmation will be undertaken and submitted to the National Treasury;

- **YEAR 2 and 3:** Similarly, Metro Councils who in Year 1 (2025/26, i.e. by the end of June 2026) achieve the eight minimum commitments and pass a satisfactory A3 PIAP v2, will be awarded the Year 2 and Year 3 allocations as finalised. This is appropriate since planned spending for those years will by then be based upon well-substantiated business turnaround and financial strategies;

- Draft and final submissions will be reviewed and assessed during the Mid-year Budget and Performance and Budget and Performance engagements, and final submissions to metro Council will need NT approval. Assessment and independent confirmation will be undertaken and submitted to the National Treasury; and

- **YEARS 4, 5 and 6:** Once strategy implementation is underway, incentive allocations for any year (Y) will depend upon metro performance against numerical targets set for year (Y-2). This must be assessed after financial year end, but early enough during year (Y-1) to enter the budget process for Year (Y). The earliest this can apply is for Year 4, based on assessed performance in Year 2. This arrangement will determine incentive allocations for Years 4, 5 and 6.

- Independent assessments will be conducted annually, to confirm that minimum commitments remain in place, and to assess performance against targets.

Indicative incentive allocations

The indicative incentive allocations per metro per financial year are based on poverty-weighted population formula. Annexure W1 to the 2025 division of revenue sets out indicative figures which represent the maxima potentially available to metros currently participating in the programme, based on the assessed status of each metro trading services strategy as at 15th of January 2025 (they include solid waste management from Year 2 (2026/27).

The indicative allocations are not yet actual budget allocations. Firm announcements regarding Year 1 (2025/26) incentive grant allocations will be included in the National Adjusted Budget in October 2025 and confirmed in allocation letters. Metros will accommodate these incentive allocations in their own adjustments budget as soon as possible but not later than the 28th of February 2026.

Adverse or disclaimed audit findings

No metro which has received an adverse or disclaimed financial audit for the previous financial year will be eligible to access their incentive grant award in the forthcoming year.

Re-opening of incentive grant window

As previously communicated, Solid Waste Management is scheduled for inclusion in the incentive programme from Year 2 (2026/27) onwards. Metros wishing to include solid waste

management in their trading services reform strategies should submit the necessary documentation according to the following schedule:

a. **Council-approved Trading Services Reform Strategy (A)** which is due on 31st of July 2025 which includes Annexure A1 (Institutional Road Map) and Annexure A2 (Business and Improvement Plan);
b. **Draft Annexure A3 version 1 (Performance Improvement Action Plan)** at the Mid-year review stage which is due in January 2026;
c. **Final draft Annexure A3-PIAP version 1** at the Budget and Benchmark stage during April 2026; and
d. **Council approved A3-PIAP version 1** due by June 2026.

Note: This re-opening of the incentive grant window also applies to metros which (a) have not previously met eligibility requirements in the water and sanitation or electricity and energy trading services, and (b) seek another opportunity to enter the programme. Such metros should follow the same schedule as above.

2.7. Alignment between the Metro Trading Service Reform and MFMA Circular No.88

The implementation of MFMA Circular No. 88 continues in all categories of municipalities. In December 2024, Addendum 6 of the MFMA Circular No. 88 was published providing an update on the preparation of statutory planning and reporting documents required for the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF). Addendum 6 provided guidance to the municipalities on in-year changes to indicators in the Service Delivery Budget and Implementation Plan (SDBIP) and guidance for 'estimate' values in indicator reporting. Further guidance on indicator revisions and definitional clarification was also provided.

Selected MFMA Circular No. 88 indicators are also being used to track the performance of the metros as part of the A3 PIAP: Performance Improvement Action Plan of the Metro Trading Service Reform (MTSR). In line with the rationalisation and standardisation objective of the MFMA Circular No. 88 reform, this ensures that there is alignment and line of sight across various reporting frameworks. Furthermore, this promotes consistency in planning, budgeting, and reporting while reinforcing the overall objectives of the reform agenda. The MTSR targets water and sanitation, electricity and energy and solid waste management in the metropolitan municipalities focusing on institutional performance and accountability, financial performance, governance and operational or service delivery performance. Although the MFMA Circular No. 88 reporting and the MTS reforms are complementary reforms, the MTS is a targeted reform linked to a performance incentive grant. Where possible the MTSR utilises the MFMA Circular No. 88 indicators, as reflected in MTSR Guidance Note 4 Addendum that was circulated to the metros on the 3rd of March 2025. However, noting the targeted business operations turnaround required of MTS, several performance indicators outside the MFMA Circular No. 88 process have been developed for operational monitoring and reporting distinct from the statutory plans and reports in which all MFMA Circular No. 88 indicators find expression.

Future reporting on the selected MFMA Circular No. 88 indicators that form part of the A3 PIAP should be sourced from the MFMA Circular No. 88 reporting platform to ensure seamless integration between the two reforms. At this stage, the exact modalities and protocols to derive reporting efficiencies between the A3 PIAP and the MFMA Circular No. 88 reporting platform are still being confirmed, and municipalities should expect further guidance from the National Treasury on the coordination and synchronisation of reporting.

This section should be read in conjunction with paragraph 2.3 of the MFMA Circular No. 88 Addendum 6.

2.8. Three-year and one-year capital appropriations

To facilitate the delivery of large capital projects, section 16(3) of the MFMA allows a municipality to appropriate capital budgets for three financial years, i.e. the budget year and the following two years of the MTREF. The aim of such multi-year capital appropriations is to:

- lock the council into funding the full cost of large capital projects so as to ensure their successful completion;
- facilitate the forward planning of capital projects and programmes; enable the municipality to initiate procurement processes for capital projects in the two outer years of the MTREF (given the funds are appropriated) and so ensure improved levels of capital spending; and
- enable funding for such capital projects to be brought forward in terms of section 31 of the MFMA to facilitate more rapid project implementation (although National Treasury would prefer municipalities to the use of the mid-year adjustments budget for this purpose).

Municipalities are encouraged to use these provisions of the MFMA appropriately, and ensure they divide their capital budgets correctly between the 'multi-year expenditure' and the 'single year expenditure' sections on Tables A5A and A5. Further information can be obtained in MFMA Circular No. 58.

2.9. Criteria for the release of the Equitable Share

The criteria for the release of the equitable share which were covered in MFMA Circulars No. 122 remains relevant, and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Failure to comply with the criteria will result in National Treasury invoking Section 38 of the MFMA which empowers National Treasury to withhold a municipality's equitable share if the municipality commits a serious or persistent breach of the measures established in terms of Section 216(2) of the Constitution which includes reporting obligations set out in the MFMA and National Treasury requests for information in terms of Section 74 of the MFMA.

2.10. Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2024 (Act No.24 of 2024) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2024 (Act No. 48 of 2024), any conditional allocation or a portion thereof that is not spent at the end of the 2024/25 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2). Furthermore, the receiving officer, provincial treasury and national transferring officer is required to prove to National Treasury that the unspent allocation is committed to identifiable projects, in which case the funds may be rolled over.

When requesting a rollover in terms of Section 21(2) of the 2024 DoRA, municipalities must include the following information with their submission to National Treasury:

1. A formal letter, signed by the accounting officer addressed to the National Treasury requesting the rollover of unspent conditional grants in terms of Section 21(2) of the 2024 DoRA;
2. A list of all the projects that are linked to the unspent conditional grants and a breakdown of how much was allocated, spent and the balance per project;
3. The following evidence indicating that work on each of the projects has commenced, as applicable to the specific rollover(s):

a) Proof that the service provider was appointed for delivery of the project before 31 March 2025; or
b) Proof of project tender and tender submissions published and closed before 31 March 2025 or with the appointment of contractor or service provider for delivery of service before 30 June 2025 in cases where additional funding was allocated during the course of the financial year of the project;
c) Incorporation of the Appropriation Statement; and
d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2025 (attach cash flow projection for the applicable grant).

4. A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
5. The value of the committed project funding and the conditional allocation from the funding source;
6. Reasons why the grants were not fully spent during the year on the original allocation per the DoRA;
7. Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
8. An indication of the time period within which the funds are to be spent if the rollover is approved; and
9. Proof that the Municipal Manager and Chief Financial Officer are permanently appointed.

No rollover requests will be considered for municipalities with vacant or acting Chief Financial Officers and Municipal Managers for a period exceeding 6 months from the date of vacancy; this also includes acting appointments because of suspensions of either MM or CFO that are more than 12 months.

If any of the above information is not provided or the application is received by National Treasury (Intergovernmental Relations Division) after 31 August 2025, the application will be declined.

In addition, National Treasury will also consider the following information when assessing rollover applications; and reserves the right to decline an application should there be non-performance by the municipality in any of these areas:

1. Compliance with the in-year reporting requirements in terms of Sections 71 and 72 of the MFMA and Section 12 of the 2024 DoRA, **including the Municipal Manager and Chief Financial Officer signing-off on the information** sent to National Treasury;
2. Submission of the pre-audited Annual Financial Statements to National Treasury by 31 August 2025;
3. Accurate disclosure of grant performance in the 2024/25 pre-audited Annual Financial Statements, (i.e. correct disclosure of grant receipts and spending in the notes to the AFS);
4. Despite the fact that local government is required to comply with different norms and standards prescribed by different legislations, municipalities are expected to fully comply with the provisions of DoRA that relate to rollover processes and disclose conditional grant performance in the 2024/25 pre-audited Annual Financial Statements (i.e. Cash coverage and unspent conditional grants in the Statement of Financial Position) in order to verify grant expenditure; and
5. Cash available reflected in the Statement of Financial Position and Cash Flow Statements and the bank (net position including short term investments) as at 30 June 2025 is equivalent to the unspent amount at the end of the financial year. If the amount that is requested for rollover is not entirely cash-backed, such a rollover will not be approved. National Treasury will also not approve portions of rollover requests.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2024/25 allocation to the municipality. In cases where the rollover request is more than 50 per cent of the total allocation, National Treasury will approve the rollover amount up to 50 per cent of the 2024/25 allocation;
2. Rollover request of the same grant for the third consecutive time. In a case where a municipality is applying for rollover as a result of additional funding, the application will be carefully considered;
3. Funding for projects procured through Regulation 32 and 37 of the Municipal Supply Chain Management Regulations (Gazette No.27636) – Projects linked to additional funding and disasters are exempted; and
4. A portion of an allocation where the proof of commitment for the rollover application is linked to invoices that were issued before or on 31 March 2025. All invoices issued to the municipality before 31 March 2025 should be paid within the same year against the allocated conditional grants. i.e. invoices must be paid within 30 days.

2.11. Unspent conditional grant funds for 2024/25

The process to ensure the return of unspent conditional grants for the 2024/25 financial year will be managed in accordance with Section 21 of the DoRA. In addition to the previous MFMA Circulars, the following practical arrangements will apply:

Step 1: Municipalities must submit their June 2025 conditional grant expenditure reports according to Section 71 of the MFMA reflecting all accrued expenditure on conditional grants and further ensure that expenditure reported to both National Treasury and national transferring officers reconciles;
Step 2: When preparing the Annual Financial Statements, a municipality must determine the portion of each national conditional grant allocation that remained unspent as at 30 June 2025. The unspent grant values must be determined based on the guidance that was provided in *m*SCOA Circular No. 13 in as far as VAT, retention and interest is concerned; and
Step 3: If the receiving officer wants to motivate in terms of Section 21(2) of the 2024 DoRA that the unspent funds are committed to identifiable projects, the rollover application pack must be submitted to National Treasury by no later than 31 August 2025.

National Treasury will not consider any rollover requests that are incomplete or received after this deadline.

Step 4: National Treasury will confirm in writing whether or not the municipality may retain any of the unspent funds as a rollover based on criteria outlined above by 22 October 2025;
Step 5: National Treasury will communicate the unspent conditional grants amount by 12 November 2025. A municipality must return the remaining unspent conditional grant funds that are not subject to a specific repayment arrangement to the National Revenue Fund (NRF) by 19 November 2025; and
Step 6: Any unspent conditional grant funds that should have but has not been repaid to the National Revenue Fund (NRF) by 19 November 2025, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's December 2025 equitable share allocation.

All other issues pertaining to Appropriation Statement and reporting on approved rollovers are addressed in the Annexure to MFMA Circular No. 86.

2.12. Rollover of the Urban Development Financing Grant : metro trading services component

The normal rules regarding rollovers will apply to the incentive grant. Essentially the Budget allocated during the National MTEF and reflected in the annual Division of Revenue Bill will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

Municipalities must submit all rollover applications and queries related to the conditional grants to Rolloverapplication@treasury.gov.za.

3. Revenue Management

3.1. Prioritise funding the Electricity Revenue Protection Program

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities as a result are at higher risk of non-technical losses particularly related to theft and illegal by-passing. Many municipalities do not have dedicated Revenue Protection staff in place or have reduced their operational funding for Revenue Protection culminating in an overall reduced collection and related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in the 2025/26 and future MTREFs:

- A dedicated Revenue Protection Unit for Electricity administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate taking into consideration the recommendations and standards the recommendations and standards set-out in NRS055 (Code of Practice for Revenue Protection);
- Allocating adequate funds in the budget to fund the municipality's Electricity Revenue Protection Unit's operational needs;
- In allocating funding, the business threat of increasing non-technical losses to the municipality's particular specifics must be considered to achieve a balance, while ensuring the Revenue Protection staff organogram and operational program is adequately funded and able to fulfil its role; and
- The municipality to demonstrate in its MTREF submission that a percentage of the revenue from the Energy function is ring-fenced to fund the municipal Revenue Protection Program operational need(s) towards developing the program to fruition.

3.2. Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and the review of critical revenue management related policies should assess and review its revenue management value chain to identify any gaps, duplications and / or inefficiencies for alignment with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents) and MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A). The municipality must submit its review to the National Treasury in the format of the Municipal Revenue Management Assessment Tool – to be uploaded to the National Treasury GoMuni upload portal annually as part of the Revenue Management Documents that are required.

The Revenue Assessment Tool was developed through the collaboration of the National Treasury, the Department of Cooperative Governance (DCoG) and SALGA. The initiative created the opportunity for stakeholders to acknowledge the fragmented and diverse nature of support provided to municipalities in this area often resulting in duplicated efforts and little

systemic change across municipalities and the need for a Single Integrated Revenue Management Framework (SIRMF).

The SIRMF is a national framework for revenue management that guides and outlines the intervention and leadership role both municipalities and oversight bodies should play in addressing challenges relating to the revenue management value chain and ultimately financial sustainability. The SIRMF emphasises the significant role of National and Provincial Government in supporting municipalities in the process of revenue management improvement and how the relevant departments will coordinate their support and their monitoring and evaluation role(s).

The SIRMF was designed on the existing statutory framework, with an emphasis on compliance. Within the scope of related tasks and responsibilities, the SIRMF provides direction on how municipalities may enhance revenue management as a major approach for increasing the municipality's viability and sustainability. Completing the Municipal Revenue Assessment Tool can assist the municipal council, senior management team and oversight bodies to assess, understand and improve critical revenue management practices of the municipality.

The tool provides an indication of gaps, flaws, duplications, inefficiencies and risks in the existing revenue value chain that could compromise or affect whether the revenue component of the budget sufficiently caters for long-term planning and is credible and funded. It further provides a comprehensive overview of current revenue management processes by identifying strengths, weaknesses, and areas that need improvement. The tool focuses on eighteen (18) critical areas within the revenue management value chain and helps pinpoint specific areas for optimising revenue collection processes.

National Treasury is in the process of institutionalising and implementing the tool, this includes conducting training throughout provinces.

The tool is comprehensive and must be completed by all municipalities during the 2025/26 MTREF with a thorough review of the revenue value chain, thereafter this exercise will only be necessary in every alternate year. However, municipalities with revenue collection rates below 85 per cent and all municipalities participating in Debt Relief must annually undertake this exercise until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The tool was already rolled out during the 2024/25 financial year and the National Treasury provided training. The Municipal Revenue Assessment Tool is attached as **Annexure A** of this Circular.

3.3. Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended / implemented tariffs are cost reflective, whether all critical cost components were considered in the tariff calculation(s), whether the Local Government Equitable Share component relating to basic services were allocated to the actual service(s) and to demonstrate that the Revenue Component of the budget is credible and funded; etc. To facilitate this exercise, the municipality must complete and submit this calculation(s) / tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjustment MTREF submissions to the National Treasury GoMuni portal. The Cost Reflective Tariff Tool outcomes must also be reported to and approved by Council as part of the respective tabled and adopted MTREF submissions.

If the Tariff Tool indicates significant tariff shortfalls, any major tariff increases should be phased-in over two to three years and can be approved for the outer years (2026/27, 2027/28 and 2028/29). Thus, the indicative tariffs can be phased in over a period of three years.

The latest format of the National Treasury Tariff Tool that must be used and submitted is attached as **Annexure B** of this circular.

3.4. Electricity Tariffs

Cost of Supply Study (COS) for electricity tariff applications

On 20 October 2022, the Nelson Mandela Bay Chamber of Business issued a ruling outlining the requirements that municipalities must comply with when determining tariffs. The ruling found NERSA's Guideline and Benchmark method for approving municipal electricity tariffs unlawful and invalid. The court ordered that all electricity tariff applications from 2024/25 Financial Year, should be supported by a Cost of Supply (COS) study. Municipalities are reminded of the critical importance of complying with the court order, failing which, municipalities would be in breach of the court order and in contempt of court. The need for conducting a COS timeously and adhering to the timelines set by NERSA for the submission of applications is imperative as these cannot be approved by NERSA without the COS.

NERSA has indicated that it will be able to process and decide on municipal tariff applications based on Cost of Supply (COS) studies for the financial year 2025/26 by the end of June 2025 for the implementation in the new Financial Year. However, the Minister of Finance will engage NERSA to conclude this process sooner, to allow municipalities sufficient time to take account of the approved tariffs in the finalisation of their budgets. Tariff applications will not be considered unless they are supported by a Cost of Supply study. NERSA has indicated that the approval of Eskom's Retail Tariff Plan (RTP) and Eskom's Retail Tariff Structural Adjustment (ERTSA) for FY2025/26 is anticipated prior to 15 March 2025. Following the ERTSA decision, municipalities will be informed of the outcome to assist them in formulating their individual tariffs, which will then be approved for implementation in FY2025/26.

From the 2025/26 MTREF, municipalities will be required to submit the following documents pertaining to electricity tariff applications to the GoMuni Upload portal:

- NERSA D Form and COS study submitted to NERSA. For the 2025/26 tariff increase, municipalities with the tabled budget and thereafter 31 October 2025 (i.e. applications pertaining to 2026/27 tariff increases and beyond); and
- NERSA tariff approval with the tabled budget.

3.5. Municipal Valuation Roll Reconciliation Tool

Reference is made to MFMA Circulars No. 93 (paragraph 3), No. 98 (paragraph 4.1), No. 123 (paragraph 5.1), and particularly No. 126, (paragraph 3.1). To ensure the municipality's rates base is complete, and aligns to the business process and system requirements articulated in Annexure B of MFMA Circular No. 80 (08 March 2016) and the Municipal Property Rates Act (MPRA) (section 23): Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories, the municipality need to monthly perform the reconciliation in the format of the National Treasury Municipal Valuation Roll Reconciliation Tool.

The municipality must submit the completed tool together with the related documentation to the National Treasury GoMuni portal as follows:	**Timeframe**
1. The municipality's list of Property Rates tariffs approved by council for the financial year reported on together with the Council resolution that approved such.	Annually

2.	The municipality's time schedule for implementing its new general valuation roll (GVR) (aligned to the MPRA).	Annually
3.	The Municipal Property Rates Act (MPRA) (section 23): Part A Register of the latest consolidated general valuation roll (GVR).	Annually
4.	Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly.	Quarterly
5.	Property Rates Transaction List (for the 3rd month of every quarter).	Quarterly

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

3.6. Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury

Recently there have been several iterations on private service offerings of vending system(s) / solution(s) offered to municipalities. These include service provider(s) funding metering solutions for municipalities parallel to a pre-paid solution (requiring a vending platform) – these service providers then collect on behalf of the municipality in exchange for a fee. However, in several cases, the service provider does not pay over to the municipality what is collected and / or claim a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not weekly / monthly undertaking the appropriate reconciliation of what they provide / sell (also via pre-paid) against what revenue they receive in return from the service provider(s). *As an Example*: Most recently a municipality in Eastern Cape was victim to an arrangement where the service provider offered the municipality R60 million funding but will takeaway almost R540 million at the end of the arrangement causing significant harm to the community and official(s) of that municipality and may leave the municipality worse off than initially.

The MFMA, read together with the recently assented Public Procurement Act, provide a clear framework for procurement in local government. The MFMA regulatory framework in terms of section 116 read with MFMA Circular No. 62 furthermore provide clear guidance on how amendments to contracts should be undertaken. Any offerings beyond the initial scope of the contract, in our view, should not be considered as a contract amendment, but rather a change or extension of scope, which warrants a whole new or separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into and / or extend any related vending system(s) / solution(s) without consulting and obtaining the written input of the National Treasury and the relevant Provincial Treasury. Should any municipal official and / or political office bearer fail to honour this prohibition, she/ he could render themselves personally liable for any related financial loss over and above potential criminal liability for financial misconduct.

In addition, third party vending solutions used by municipalities must align to the integration requirements set out in Annexure B of MFMA Circular No. 80 (08 March 2016). In terms of the requirements, third party solutions must, without (manual) intervention or manipulation, integrate and constantly balance with the core financial system solution. The rules for integration are determined by vendor of the core system solution. Where the core system solution already provides the necessary functionality offered by the third-party vendor and the municipality has already paid for the functionality and / or are paying annual licencing fees to access this functionality, such expenditure will constitute wasteful and fruitless expenditure and should be dealt worth accordingly.

The municipality should send any request for the written input of the National Treasury together with the signed and / or proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and mfma@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section, and Mr. Wayne McComans, Chief Director: MFMA Implementation and parallel to the relevant Provincial Treasury.

3.7. Training Tools by the National Treasury

Revenue Management Assessment Tool

Municipalities must submit the Revenue Management Assessment Tool annually as set-out above. Training was already undertaken across all provinces during the 2024/25 financial year. The National Treasury will facilitate follow-up training during 2025/26 upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury who is responsible to coordinate requests for training. It is noted that any National Treasury deployed technical advisor may directly request training from the National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Tariff Tool

Municipalities must undertake a tariff assessment in the format of the National Treasury Tariff Tool as explained above. The National Treasury will facilitate follow-up training during the first quarter of the financial year 2025 and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries. Training must be scheduled for a **full day** and would be more relevant towards municipal processes if scheduled:

- Before and/ or during the **Adjustments Budget preparation** (for re-allocations);
- Before and/ or during the **Tabled Budget process** (to evaluate tariff changes); or
- Before the **final MTREF submission** to Council for approval.

Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical advisor may directly request training as may be directed to National Treasury as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

Municipal Valuation Roll Reconciliation Tool

The National Treasury confirms the guidance already provided in MFMA Circular No. 129 to the effect that municipalities must reconcile valuation rolls monthly and submit such quarterly to the National Treasury together with the related documentation set-out above.

The National Treasury will facilitate follow-up training during the first quarter of the financial year and thereafter upon request only to municipalities, provincial treasuries and technical advisors deployed to municipalities and provincial treasuries on Municipal Valuation Roll Reconciliation Tool. Training must be scheduled for at least **two full days** and can be facilitated at any time since municipalities perform this task monthly. Municipalities and provincial treasuries can request training via the relevant Provincial Treasury. Any National Treasury deployed technical

advisor may directly request training as may be required. Requests for training and any related queries must be directed to RevenueManagement@treasury.gov.za and Sadesh.ramjathan@treasury.gov.za for the attention of Mr. Sadesh Ramjathan.

4. Budget and other management issues:

4.1. 2025/26 Municipal Budget Tabling Timelines

The National Treasury would like to advise the municipalities that late tabling of the 2025 National Budget in Parliament does not really affect the timelines of the preparations/ conclusion of the municipal budget process. The 2025 National Budget was tabled by the Minister of Finance on 12 March 2025 which implies that Provincial Governments have two weeks thereafter to table the 2025 Provincial Budgets in the Provincial Legislatures, i.e. 31 March 2025. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2025/26 MTREF Budgets before tabling on 31 March 2025, that is 19 days or two weeks to table the budget before 31 March 2025.

The transfers from provinces to municipalities which are supposed to be included in provincial budgets and gazetted by provinces, should for all practical reasons also be available on the 27 March 2025. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury has previously advised municipalities to use the outer years of the Annual DoRA as projections, add inflation to calculate the third year of the MTREF, when finalising the tabled budget.

For those municipalities where the budgets were already in an advance stage of preparations, they will have between tabling and the adoption stage of the budget (end of May 2025) to include and accommodate all the transfers for both national and provincial governments. This will allow National and Provincial Treasuries to verify and reconcile the transfers with the DoR Bill and provincial Gazettes.

4.2. Management of Water Tankers

There is a growing trend of water challenges in most municipalities in the country which is spiraling out of control. This is a direct threat to municipalities' financial sustainability and could lead to a lack of trading in this key source of municipal revenue.

Most municipalities have tried to procure water tankers to close the gap in areas which are increasingly experiencing sporadic water supply challenges. As a result, the municipalities are not able to trade, leading to less revenue and an unprofitable water business.

It has emerged in the recent Mid-year Budget and Performance Review engagements that contracted water tankers have developed as a business rather than a stop gap measure.

As such, municipalities are encouraged to protect their revenue through avoiding protracted long contracts of water tankers. Where possible the municipality should use its internal water tankers as a temporary measure with a clear intention to restore the service.

If the municipality provides a long-term service, such as water for informal settlements, it is advised that tanks should be purchased and refilled with municipal water tankers. The aim should always be to strike a balance between the provision of service and protecting municipal revenue. Proper checks and balances must be considered as well as internal controls to avoid abuse in this regard and to ensure that in the event that the Office of the Auditor General Africa of South investigates these services, the use of water tankers and water tanks is based on sound business principles.

4.3. Asset Management

According to Municipal Budget and Reporting Regulations (Table A9), the municipalities were advised to allocate 60 per cent of the total Capital Expenditure budget to new acquisition while the remaining 40 per cent to renewal and upgrading of the new assets.

Given the current challenges of aging and dilapidated infrastructure faced by the municipalities, which contributes to high level of losses, municipalities are advised **to allocate at least 60 per cent** of the capital expenditure to renewal/ upgrading of the existing assets while 40 per cent should acquire new assets.

The National Treasury realised that year-on-year, municipalities priorities the acquisition of new assets and the existing assets are being neglected to a dilapidated condition. Another factor which causes a factor is lack of maintenance during the lifespan of the assets which National Treasury encourages the municipalities to allocate at least 8 per cent towards repairs and maintenance as outlined in MFMA Circulars No. 55 and 71.

5. Municipal Standard Chart of Accounts (*m*SCOA):

5.1. Go Live on Version 6.9 of the Chart

*m*SCOA version 6.9 will go live on 24 March 2025, whereafter municipalities will be able to upload their tabled budget (TABB) and tabled project files (PRTA) data strings for the 2025/26 MTREF on the GoMuni portal.

After going live on version 6.9 of the chart, all the reports available on the LGDRS will be aligned to *m*SCOA chart version 6.9. This includes the format of the Section 71 report for Q3 and Q4 of 2024/25 and the adjustments budget for 2024/25.

The Municipal Budget and Reporting Regulations (MBRR) Schedules (A to F) and non-financial data string (A1S) was also aligned to version 6.9 of the chart. A **protected** version of the MBRR Schedules for version 6.9 of the chart and A1 Schedule is available on the on the MFMA Webpage on the link below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

The reports on the Local Government and Reporting System (LGDRS) are populated from financial and non-financial data strings and both strings are required for the data to pull through correctly on the reports available on the LGDRS. Municipalities must use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting (MBRR) Schedules when generating their A schedule from the financial system.

In terms of the *m*SCOA Regulations, municipalities must generate the regulated MBRR schedules that is tabled and adopted by Council directly from their integrated financial system solutions and not import or captured it on their system solutions at a later stage. This is necessary to ensure that there is 'one version of the truth', namely the data in the integrated financial system solutions is the same as the report tabled and adopted by Council and the information submitted to the National Treasury and other stakeholders.

5.2. mSCOA data strings credibility

Municipalities must verify the credibility and accuracy of the tabled budget (TABB) and project file (PRTA) data strings **prior and post** to uploading it to the National Treasury Local Government Database and Reporting System (LGDRS). These data strings will be the sole source used by National and Provincial Treasuries to analyse and determine if the municipality's budget is funded, and the credibility is therefore of utmost importance.

Registered users from municipalities, provincial treasuries and National Treasury have full access to their data on the LGDRS and can draw the information to verify the accuracy of the figures for their respective municipalities or province (in the case of provincial treasuries). The LGDRS reports can be accessed by registered users on the following link:

https://lg.treasury.gov.za/ibi_apps/signin

5.3. Submission of virement information

From the 2025/26 MTREF, municipalities will be required to report on their virements through the submission of a separate data string, as well as a report on virements done by the municipality. This submission must be done monthly to the GoMuni Upload Portal and should be generated from the core financial system. The validation rules applicable to the monthly IYM submission will also be applied to the virement data strings.

The attached **Annexure D** provides guidance on the layout and information required on the virement budget report, while **Annexure E** provides the layout of the virement data strings.

This will enable national and provincial treasuries to keep track of the virements done when they do their Section 71 analysis. The virements will be reflected in a separate report and will not form part of the consolidated Section 71(7) reporting to provincial legislatures or the consolidated Section 71 publication issued by the National Treasury. For the consolidated S71 reporting and publication, performance will only be compared to the adopted budget in the first eight months of the year and the adjustments budget in the last four months of the year.

Municipalities must review their virement policy annually and ensure that it aligns with the principles and guidance in MFMA Circulars No 12, 51 and 88 and *m*SCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget. The Council approved virement policy must be submitted as part of the budget documents on Go Muni. Please note that documents must be submitted individually and not as a batch.

5.4. Medium-Term Development Plan (MTDP)

Cabinet has recently approved the Medium-Term Development Plan (MTDP) for 2024 to 2029. The Department of Planning, Monitoring and Evaluation (DPME) will issue the MTDP in due course. These revised priorities, reflecting the new administration's vision, will be integrated into *m*SCOA version 6.10. For *m*SCOA budgeting and reporting in the 2025/26 MTREF, municipalities should continue using the IUDF and MTSF priorities as per *m*SCOA version 6.9.

5.5. Upgrading and procurement of *m*SCOA system solutions and/or functionality

From March 2023, the National Treasury has alerted municipalities that the minimum business processes and system specifications for *m*SCOA will be regulated and that municipalities should exercise extreme caution when changing or upgrading their integrated financial system solutions to avoid procuring system functionality that might not comply with the said regulations. Municipalities are reminded to implement the due diligence processes set out in MFMA Budget Circulars No. 93, 98, 107, 112, 123 and *m*SCOA Circulars No. 5 and 6 **prior** to procuring new or upgrading system functionality to protect them from making incorrect decisions in this regard.

This also applies when 3rd party system functionality is procured that is required to integrate with the core system solution.

Importantly, if an open tender process is not followed (e.g. when Section 33 or 116 of the MFMA and SCM Regulations 36 (deviations) are utilised), **the market must be tested prior to embarking on procurement**. The municipality must be able to substantiate that the product, service or similar offering is not available elsewhere in the market at a cheaper cost and that using these procurement vehicles have significant economic or financial value benefits to the municipality. Where legislation requires that the views of the National Treasury must be sought, the relevant documentation must be emailed to mfma@treasury.gov.za. If the processes required in term of legislative are not followed, a contract might be found invalid by a court of law.

5.6. Issues pertaining to the regulations on the minimum *m*SCOA requirements

National Treasury is currently in the process of developing business processes, standard operating procedures (SOPs) and minimum system specifications to underpin the Regulations of the minimum business processes and system specifications for *m*SCOA.

All the required business processes, procedures and systems functionality pertaining to the Regulations will be made available to municipalities **at no cost** in a format that can be imported, customised and utilised in a process modelling tool of their choice. Municipalities are cautioned against incurring unnecessary expenditure to procure specialised software and tools or appoint service providers to adapt and customize their business processes, especially as the requirements have not been finalised yet.

It must further be emphasized that the documents released for comments on the MFMA Webpage are the sole property of the National Treasury and may only be used for the intended purpose of providing comments on the proposals. **Any company that sells or distributes these documents or parts thereof for any other purposes without the explicit written permission of the National Treasury will be blacklisted on the basis of Intellectual Property Violations (i.e. unauthorized distribution of government documents)**.

It should also be noted that the intention of the recent demonstrations on the systems used by municipalities that was conducted by the National Treasury was to determine key implementation gaps as per MFMA Circular No. 80 (dated 08 March 2016). These gaps must be addressed by the respective municipalities in their *m*SCOA municipal road maps. National Treasury shared the observations with system vendors with a view that gaps in system functionality should be further explored and addressed by them. The demonstrations were not on any specific systems in the market but on modules used by a specific municipality to give effect to the requirements of MFMA Circular No 80. **It will therefore be unacceptable and a misrepresentation for any system vendor to claim that their respective system was found compliant by the National Treasury**.

5.7. Special adjustments budget to authorise unauthorised expenditure

In terms of regulation 23(6)(b) of the MBRR, council may authorise unauthorised expenditure in a special adjustments budget tabled in council when the mayor tables the annual report in terms of section 127(2) of the MFMA. This special adjustments budget **may only deal with unauthorised expenditure from the previous financial year which the council is being requested to authorise in terms of section 32(2)(a)(i) of the MFMA**. This process may not be used to condone poor planning, budgeting, or financial management after the adoption of the budget.

Detailed guidance in this regard was provided in MFMA Circular No. 68 (dated 13 October 2021).

Further development work with regard to this matter will be undertaken during 2025 and proper guidance will be provided in subsequent MFMA Budget Circulars. For now, municipality should continue with the current practices until further notice. Under no circumstances should municipalities require their systems vendors to open their financial systems especially where the Auditor General of South Africa have already signed off on their annual audited financial statements.

Municipalities are also reminded of the guidance provided in our email dated 21 August 2024 on the *Submission of the 2023/24 Annual Financial Statements (AFS) – (Pre-Audit Information)* and *m*SCOA Circular No. 15 (08 July 2024) on the period closures controls for the following periods.

- **Month 12**: The financial year ends in month 12 (as at 30 June of the financial year). Month 12 (4th Quarter section 71 reports) represents the **preliminary outcome** information. The closing balances of month 12 must be programmatically transferred in the core financial system to the opening balances of the new financial year in month 01 of the new reporting period;
- **Period 13** when the AFS are prepared during July and August annually. Period 13 represents the **pre-audit outcome** information (the AFS as submitted to the AG;
- **Period 14** represents the **audit outcome** information (the AFS on which the AGSA has expressed an opinion. Audit approved journals must be processed in period 14; and
- **Period 15** when the adjustments to the AFS following the approval of the adjustments budget to authorise and legalise unauthorised expenditure referred to in Regulation 28(6) of the MBRR is effected.

The AFS submitted to AGSA must reconcile with the pre-audited (PAUD, CRPA and DBPA), audited (AUDA, CRAU, DBAU) and restated (RAUD) data strings submitted to the GoMuni Upload portal and these data strings must be submitted as end-results and NOT movements when submitting the *m*SCOA data strings. Importantly, any transactions that were processed as part of the preparation and auditing of the AFS after year-end (month 12) in period 13, 14 and 15 must be reflected in the corresponding month of the new financial year by using net movements. The net movements will result in either an increase or decrease in the new financial year in the corresponding month of month 01 to 03 of the current financial year. E.g. changes in period 13 must be reflected in month 02 or 03 of the new financial year. A similar process is applicable when restatements of previous financial year figures occur and when material errors are identified which impacts on the previous years' AFS and must be corrected in period 15.

With regards to year-end information, the aim is to collect three sets of information (preliminary, pre-audited and audited). This ensures that the latest outcome information is always available to inform planning and budget decision making process for national, provincial and local government.

6. Submitting documents to the GoMuni Upload Portal:

6.1. Submission of additional reports

In addition to the virement policies that must be uploaded to GoMuni Upload portal from 01 July 2025, the following changes pertaining to document submissions to the GoMuni Upload portal must be noted:

Uploading of Section 41 Reports on prices and payments for bulk resources

From the 2025/26 MTREF, the Department of Water and Sanitation, Eskom, and Water Boards will be required to upload their monthly Section 41 reports on the GoMuni Upload portal to enhance transparency and oversight. This will replace the current email submission process. Training on the upload procedure will be provided to all relevant stakeholders to ensure a smooth transition.

Municipal Procurement Plans

MFMA Circulars No. 62 (dated 20 August 2012) and 94 (dated 08 March 2019) requested for the submission of annual municipal procurement plans. From the 2025/26 MTREF, municipalities will be required to upload their annual procurements plans in PDF format on the GoMuni Upload portal. These plans should encompass comprehensive information on planned procurements, estimated costs, and the proposed procurement strategies. Both draft and final procurement plans should be submitted with the annual tabled and adopted budget documentation.

Revenue related and debt relief documentation

All municipalities are required to annually upload the Revenue Management related documents as per the Document Submission Checklist attached as **Annexure C** to the GoMuni Upload Portal. These documents must be submitted in the specified format and within the timeframes indicated. Also note that items 15 and 17 in **Annexure C** are only relevant to Municipal (Eskom) Debt Relief participants and item 19 to both Municipal (Eskom) and Water Debt Relief participants. In relation to items 15, 17 and 19, all other municipalities must submit a "Not Applicable" form to prevent these items reflecting as outstanding.

6.2. Submission and sign-off of key tabling dates

In the past, the National Treasury requested information on an annual basis from municipalities on the actual tabling dates of legislated processes such as the various budget processes, AFS and Annual Report. This information was submitted through an excel spreadsheet. From 01 July 2025, municipalities will be required to enter the legislative tabling dates directly on the GoMuni portal, replacing the manual spreadsheet process.

Additionally, the Accounting Officer of each municipality will be required to sign-off on the accuracy of the captured dates on the LGDRS.

Further guidance on the submission and sign-off procedures will be provided in due course.

7. The Municipal Budget and Reporting Regulations:

7.1. Assistance with the compilation of budgets

If municipalities require advice with the compilation of their respective budgets, specifically the budget documents or Schedule A, they should direct their enquiries to their respective provincial treasuries or to the following National Treasury officials:

Province	Responsible NT officials	Tel. No.	Email
Eastern Cape Buffalo City	Matjatji Mashoeshoe Pitso Zwane Mandla Gilimani	012-315 5553/ 0609242914 012-315 5171 012-315 5807/0661198036	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za Mandla.Gilimani@treasury.gov.za

Free State	Cethekile Moshane	012-315 5079	Cethekile.moshane@treasury.gov.za
Gauteng City of Tshwane and City of Johannesburg City of Ekurhuleni	Matjatji Mashoeshoe Pitso Zwane Willem Voigt Makgabo Mabotja Kgomotso Baloyi Lunathi Dumani	012-315 5553 012-315 7538 012-315 5830 012-315 5156 012-315 5866/082 887 2968	Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za
KwaZulu-Natal eThekwini uMhlathuze	Kgomotso Baloyi Lunathi Dumani Kevin Bell Sifiso Mabaso Matjatji Mashoeshoe Pitso Zwane	012-315 5866 012-315 5725 012-315 5952/060 923 7343 012-315 5553/060 326 6885 012 315 7538	Kgomotso.Baloyi@treasury.gov.za Lunathi.dumani@treasury.gov.za Kevin.Bell@treasury.gov.za Sifiso.mabaso@treasury.gov.za Matjatji.Mashoeshoe@treasury.gov.za Pitso.Zwane@Treasury.gov.za
Limpopo	Sifiso Mabaso Jabulile Ngwenya	012-315 5952/060 923 7343	Sifiso.Mabaso@treasury.gov.za Jabulile.ngwenya@treasury.gov.za
Mpumalanga	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
Northern Cape	Mandla Gilimani	012-315 5807	Mandla.Gilimani@treasury.gov.za
North West Mafikeng	Willem Voigt Makgabo Mabotja Khanyisile Khosa Cethekile Moshane	012-315 5830 012-315 5156 012-315 5079	WillemCordes.Voigt@treasury.gov.za Makgabo.Mabotja@treasury.gov.za khanyisile.khoza@treasury.gov.za Cethekile.moshane@treasury.gov.za
Western Cape Cape Town George	Willem Voigt Khanyisile Khoza Kgomotso Baloyi Sifiso Mabaso	012-315 5830 012-315 5385 012-315 5866/082 887 2968 012-315 5952/ 060 923 7343	WillemCordes.Voigt@treasury.gov.za khanyisile.khoza@treasury.gov.za Kgomotso.Baloyi@treasury.gov.za Sifiso.Mabaso@treasury.gov.za
Technical issues on GoMuni	Data management		lgdataqueries@treasury.gov.za
Local government Conditional Grants			Sello.mashaba@treasury.gov.za Pretty.mavhungu@treasury.gov.za Marvin.ngobeni@treasury.gov.za Akanyang.modise@treasury.gov.za Sandra.adams@treasury.gov.za

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JH Hattingh
Chief Director: Local Government Budget Analysis
19 March 2025

Western Cape Government

Provincial Treasury
Kim Engel
Local Government Budget Office
Kim.Engel@westerncape.gov.za | Tel: 021 483 8459

Reference: RCS/C.5

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TREASURY CIRCULAR MUN. NO. 02/2025

THE MAYOR, CITY OF CAPE TOWN
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY
THE MAYOR, MATZIKAMA MUNICIPALITY
THE MAYOR, CEDERBERG MUNICIPALITY
THE MAYOR, BERGRIVIER MUNICIPALITY
THE MAYOR, SALDANHA BAY MUNICIPALITY
THE MAYOR, SWARTLAND MUNICIPALITY
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY
THE MAYOR, WITZENBERG MUNICIPALITY
THE MAYOR, DRAKENSTEIN MUNICIPALITY
THE MAYOR, STELLENBOSCH MUNICIPALITY
THE MAYOR, BREEDE VALLEY MUNICIPALITY
THE MAYOR, LANGEBERG MUNICIPALITY
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY
THE MAYOR, OVERSTRAND MUNICIPALITY
THE MAYOR, CAPE AGULHAS MUNICIPALITY
THE MAYOR, SWELLENDAM MUNICIPALITY
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY
THE MAYOR, KANNALAND MUNICIPALITY
THE MAYOR, HESSEQUA MUNICIPALITY
THE MAYOR, MOSSEL BAY MUNICIPALITY
THE MAYOR, GEORGE MUNICIPALITY
THE MAYOR, OUDTSHOORN MUNICIPALITY
THE MAYOR, BITOU MUNICIPALITY
THE MAYOR, KNYSNA MUNICIPALITY
THE MAYOR, CENTRAL KAROO DISTRICT
THE MAYOR, LAINGSBURG MUNICIPALITY
THE MAYOR, PRINCE ALBERT MUNICIPALITY
THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT
THE MUNICIPAL MANAGER, MATZIKAMA MUNICIPALITY: MR L PHILLIPS
THE MUNICIPAL MANAGER, CEDERBERG MUNICIPALITY: MR G MATTHYSE
THE MUNICIPAL MANAGER, BERGRIVIER MUNICIPALITY: ADV. H LINDE
THE MUNICIPAL MANAGER, SALDANHA BAY MUNICIPALITY: MR H METTLER
THE MUNICIPAL MANAGER, SWARTLAND MUNICIPALITY: MR J SCHOLTZ
THE MUNICIPAL MANAGER, CAPE WINELANDS DISTRICT MUNICIPALITY: MR H PRINS
THE MUNICIPAL MANAGER, WITZENBERG MUNICIPALITY: MR D NASSON
THE MUNICIPAL MANAGER, DRAKENSTEIN MUNICIPALITY: DR J LEIBBRANDT
THE MUNICIPAL MANAGER, STELLENBOSCH MUNICIPALITY: MS G METTLER
THE MUNICIPAL MANAGER, BREEDE VALLEY MUNICIPALITY: MR D McTHOMAS
THE MUNICIPAL MANAGER, LANGEBERG MUNICIPALITY: MR D LUBBE
THE MUNICIPAL MANAGER, OVERBERG DISTRICT MUNICIPALITY: MR R BOSMAN
THE MUNICIPAL MANAGER, THEEWATERSKLOOF MUNICIPALITY: MR W HENDRIKS (ACTING)
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: DR D O'NEILL
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR E PHILLIPS
THE MUNICIPAL MANAGER, SWELLENDAM MUNICIPALITY: MS A VORSTER
THE MUNICIPAL MANAGER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR M STRATU
THE MUNICIPAL MANAGER, KANNALAND MUNICIPALITY: ADV. D SEREO
THE MUNICIPAL MANAGER, HESSEQUA MUNICIPALITY: MR A DE KLERK
THE MUNICIPAL MANAGER, MOSSEL BAY MUNICIPALITY: MR C PUREN
THE MUNICIPAL MANAGER, GEORGE MUNICIPALITY: MR G LOUW (ACTING)
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR M YEKANI (ACTING)
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR M MEMANI
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: MR L MAPHOLOBA
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: MR J PENXA
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: MR N VAN STADE (ACTING)

THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR D WELGEMOED

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: DR J TESSELAAR
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR E ALFRED
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MUNICIPAL BUDGET CIRCULAR FOR THE 2025/26 MTREF AND ASSOCIATED 2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

1. INTRODUCTION

This Circular should be read in conjunction with National Treasury (NT) MFMA Circular No. 129 which, inter alia, outlines the South African economy and inflation targets, key focus areas for the budget process, revenue management, funding of municipal budgets and other management issues, Municipal Standard Chart of Accounts (mSCOA).

The purpose of this circular is to:

- Provide an overview of the current fiscal and economic context;
- Provide municipalities with guidance on the finalisation of the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) Budgets and accompanied budget documentation;
- Brief municipalities on the 2025 Strategic Integrated Municipal Engagements (SIME 2) process and related matters.

2. LEGISLATIVE CONTEXT

The Western Cape Provincial Government (WCG) has institutionalised the Strategic Integrated Municipal Engagements (now SIME 2; previously referred to as LG MTEC/ SIME) process in fulfilment of its obligations under:

- Sections 5, 22 and 23 of the Local Government: Municipal Finance Management Act (MFMA), Act No. 56 of 2003;
- Chapter 5 of the Local Government: Municipal Systems Act (Act No. 32 of 2000) [MSA];
- Chapter 3 of the National Environmental Management Act (Act No. 107 of 1998) (NEMA); and
- Chapter 4 of the Spatial Planning and Land Use Management Act (Act No. 16 of 2013) (SPLUMA).

In November 2024, the Department of Local Government reintroduced its Strategic Integrated Municipal Engagements (SIME), emphasizing strategic and integrated planning while seeking out alignment with Provincial planning within the municipal context. The reintroduction of SIME (SIME 1) sessions represents a dedication to strengthening collaboration and alignment between municipal and Provincial planning and budgeting efforts. This initiative holds the potential to improve decision-making, optimize resource allocation, and ensure that local and provincial government strategies are more in sync.

The November SIME (SIME 1) sessions will be followed up by the annual Strategic Integrated Municipal Engagements (SIME 2) sessions in May 2025, which has a stronger budget and implementation focus,

following the tabling of municipal Integrated Development Plans (and associated sector plans) and budgets. Municipalities are also advised of the new 2025-2030 Provincial Strategic Plan (PSP) and the forthcoming (end of March 2025) Western Cape Infrastructure Implementation Plan (WCIIP) and Pipeline, as well as the need to align planning and budgeting efforts with these Provincial plans in order to strengthen alignment between municipal and provincial planning and budgeting. The 2025 SIME 2 sessions builds on the 2024 processes and continues to drive the theme of "**Integrated service delivery**", as municipalities are preparing for the fourth year of the 2022 - 2027 Integrated Development Planning Cycle. This integrated planning aims to strengthen governance, planning and budgeting, ultimately improving service delivery at the local level.

3. FISCAL AND ECONOMIC CONTEXT

3.1 Economic and Fiscal Environment

For more than ten years, South Africa's economy has experienced slow growth, further entrenching the country's high rates of unemployment and poverty. NT also lowered its 2024 economic growth forecast to 1.1 per cent, from the 1.3 per cent projected in the 2024 Budget Review, weighed down by stop-start economic growth and stubborn inflation in the first half of the year. The economy has since strengthened in response to the suspension of power cuts since March 2024, improved confidence following the formation of the government of national unity in June, better than-expected inflation outcomes in recent months and reduced borrowing costs. All these factors are expected to continue to support the economy over the period ahead.

GDP growth is projected to average 1.8 per cent from 2025 to 2027, up from 1.2 per cent in the preceding three years. The pace of growth is still being limited by persistent – though gradually easing constraints, particularly in logistics infrastructure. Faster growth depends largely on maintaining macroeconomic stability, the continued implementation of structural economic reforms, improving state capabilities and supporting higher infrastructure investment.

The following macro-economic forecasts must be considered when preparing the 2025/26 MTREF municipal budgets.

Table 1 Macroeconomic performance and projections, 2023 – 2027

Fiscal year	2023/24	2024/25	2025/26	2026/27	2027/28
	Actual	Estimate	Forecast		
CPI Inflation	5.9%	4.6%	4.4%	4.5%	4.5%

Source: NT MFMA Budget Circular No. 129 based as sourced from the Medium Term Budget Policy Statement 2024 (note that the CPI projection for 2027/28 was misstated in Circular 129)

Growth in household consumption expenditure is expected to improve to 1.2 per cent in 2024, up from 0.7 per cent in 2023, supported by growing real household incomes as inflation fell, stable electricity supply, and reduced interest rates. Headline inflation has eased to its lowest rate in over three years, driven by lower food and transport prices, and is expected to stabilize within the 3–6 per cent target range. Despite improved consumer confidence, households are still facing challenges with municipal payments, which negatively impact municipal own revenues. It is therefore noted that variations in regional specifics are possible, however, any variation of assumptions must be explicitly set out and well explained in the budget narratives, in the absence of which the Treasuries will refer the budget back to council for alignment to the macroeconomic performance projections.

3.2 National and Provincial Budget Delays

The postponement of South Africa's 2025/26 national budget to 12 March 2025 has generated significant attention, particularly regarding anticipated fiscal policies and allocations. The delay stems from disagreements within the coalition government over a proposed increase in the value-added tax (VAT) from 15 per cent to 17 per cent, aimed at addressing the nation's fiscal challenges.

On 26 February 2025, the Western Cape Premier tabled the State of the Province address outlining its medium-term objectives for growing businesses and creating jobs, leading South Africa's economic resurgence as the Western Cape, enabling a healthy and cared for population, infrastructure investment for job creation, safety and security and securing reliable, affordable and renewable water and energy. The Western Cape Provincial Budget has been delayed due to the postponement of the National Budget to 12 March 2025. Based on this, the Provincial Budget Day has been consequently rescheduled to 27 March 2025.

Guidance for Municipal Budgeting

- Municipalities should use the **indicative allocations** from the **2024 Division of Revenue Act** when preparing their **2025/26 MTREF budgets**; and
- Consider the **proposed changes to grant baselines** outlined in the **2024 Medium Term Budget Policy Statement (MTBPS)**, as they may impact funding.
- For 2027/28 outer-year allocations, municipalities are advised to conservatively limit funding to the indicative numbers from the 2024 Division of Revenue Act. Allocations for the previous financial year can be inflated with the projected inflation rate of 4.5 per cent.

The Division of Revenue Bill, 2024, which includes the annexures outlining allocations to each municipality is available at:

https://www.treasury.gov.za/documents/national%20budget/2024/default.aspx

Municipalities must update their budget figures with allocations from the 2025 Division of Revenue Bill and 2025 Western Cape Appropriations Bill, once these are tabled. In many cases budget preparation timelines will only allow for these allocations to be updated in the adopted budget. In such cases, tabled budget documents should make clear that such updates must be expected.

4. NATIONAL AND PROVINCIAL BUDGET GUIDELINES

The NT and PT circulars provide guidance to municipalities on revenue, expenditure and accounting related matters for consideration when compiling their 2025/26 MTREF budgets.

- Municipalities MUST include the National and Provincial Treasury Budget Circulars as part of the source documents consulted in the preparation of the 2025/26 MTREF Budget documents and table it as part of the budget documentation in the municipal council.

4.1 Key focus areas for consideration in the 2025/26 budget process

The 2025/26 MTREF budget should be constructed within a well-defined municipal fiscal strategy that shapes both the revenue envelope, inclusive of both national and provincial transfers and carefully evaluates expenditure allocations. This fiscal strategy should include maximizing opportunities to diversify revenue streams as well as implementing measures to control spending while maintaining service delivery.

Ahead of the finalisation of municipal budgets, municipalities are requested to frame their fiscal strategy with clearly outlined fiscal and budget principles and related targets.

4.1.1 Local government conditional grant allocations

Over the 2025 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.8 per cent to local government. Local government funding is projected to increase from R184.8 billion in 2025/26 to R197.9 billion in 2027/28. In 2025/26, this comprises R106.1 billion for the local government equitable share, R16.8 billion from the general fuel levy sharing with metros, and R61.8 billion for both direct and indirect conditional grants. The increased allocations to local government reflect the government's commitment to social protection as a cornerstone of its fiscal strategy, ensuring ongoing support for indigent populations and the expansion of critical infrastructure through conditional grants. These figures represent the preliminary fiscal framework outlined in the 2024 MTBPS. The final details will be provided in the 2025 Budget Review.

- **Changes to the conditional grants system**

Government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These reforms are aimed to rationalise conditional grants and enhance their effectiveness. Targeted reforms are to be phased in over the next three years. Further preparation (including consultations and impact assessments) will follow the tabling of the 2025 Budget, to ensure the successful rollout of longer-term reforms.

4.1.2 Metropolitan Municipalities Trading Services Reform performance incentive

A new feature of the conditional grant structure from 2024/25 is a performance incentive for metros who agree to embark upon specific trading services reforms, subject to performance in accountability, financial and operational performance metrics. The purpose of the Metro Trading Services performance initiative is to support and incentivise the turnaround of metro trading services to functional utilities that can access loan finance.

The incentive programme is currently planned to run over six years, from 2024/25 to 2030/31, and will cover water and sanitation, electricity and energy, and solid waste management. Maximum performance incentive amounts will be allocated to metros through the annual Division of Revenue Act, based on household and poverty indices. The envisaged scale of the incentive is such that, with commensurate internally generated funding, metro trading services capital expenditure can more than double compared to the current baseline.

4.1.3 Reporting requirements for Disaster Allocations

National Treasury has in a previous circular (MFMA Circular No. 126 dated 7 December 2023) indicated that municipalities that receive their disaster funding before the start of the municipal year, i.e., 1 July, but after the end of the national financial year, 31 March, do not need to request a rollover as any deemed unspent disaster fund transferred to municipalities during that period (1 April to 30 June) will be regarded as an automatic rollover. This consideration is done because funding for this form of a disaster would have been transferred from the new year's allocation. Therefore, National Treasury will support that these unspent monies be carried over into the new municipal year's budget. The contents of MFMA Circular No 126 are not repeated here as the position still holds.

In terms of any disaster funding that municipalities receive between 1 July and 31 March and have not been spent by the end of the municipal year, 30 June, a request for a rollover is required and it is not deemed automatic. This is slightly different from an instance wherein disaster response funds are transferred to municipalities after the end of the national financial year, 31 March.

4.1.4 Budgeting and reporting of the Integrated National Electrification Programme (INEP)

The DoRA provides for the INEP allocation to ensure access to electricity through provision of capital subsidies to Eskom and municipalities for the eradication of the household's electrification backlogs and to ensure universal access to electricity.

These allocations are made to Eskom and municipalities for their respective supply areas. This allocation criteria on the electrification programme follows the powers and functions (licensed and unlicensed) to both municipalities and Eskom. However, there are instances where some allocations that are within the Eskom areas of supply, are made to municipalities. This is done to accelerate the delivery of the electrification services and the eradication of backlogs.

National Treasury has therefore issued the mSCOA Circular No. 16 dated 16 October 2024 to provide more detailed guidance on the budgeting for these forms of funding. Municipalities are therefore requested to follow the mSCOA Circular No. 16.

4.2 The Revenue Budget

Municipal finances are under increasing strain due to weak economic growth and limited national transfers. In this challenging environment, municipalities are compelled to optimize operations, enhance revenue collection efforts, and eliminate wasteful spending to maintain financial stability and ensure the continued delivery of essential services.

4.2.1 Setting cost reflective tariffs

It is important that municipalities conduct cost of supply studies in the provision of each basic service as and when financial and service delivery needs change. Municipalities must ensure that when tariffs are designed that they move towards achieving consumption charges for services that are based on consumption-related costs and all other variable costs and fixed costs e.g., salary and wages, etc. should be covered by a fixed charge. Municipalities must ensure that when tariffs are designed, capital repayment of loans are included in the provision for depreciation that must be budgeted for to ensure financial sustainability.

During the budgeting process, provision must be made for revenue to be generated by the tariffs levied for services to address the maintenance of infrastructure. Repairs and Maintenance need to be sufficiently covered in Employee Related Costs, Contracted Services, Operational Expenditure, and Inventory Consumed. To balance cost recovery with affordability, municipalities must also align tariff adjustments with indigent policies and consider the socio-economic impact on vulnerable households. New infrastructure developments in a municipal area of jurisdiction should be obliged to consider and incorporate efficiency and renewable sources of energy available such as solar or wind to respond to the ongoing global energy crisis. Municipalities must also assess long-term operational costs when approving new infrastructure projects to avoid excessive future tariff increases. Using the latest format of the Cost Reflective Tariff Tool after the upload of the Adjustments Budget, again after the Tabled Budget (Draft Budget) and again after the Council Approved Budget, municipalities will be able to have a better understanding of the cost reflectiveness of its tariffs and justify future tariff adjustments in a transparent and evidence-based manner.

It is important to note that the Cost Reflective Tariff Tool's outcome is dependent on a well-structured budget with all applicable revenue and expenditure items included. The latest version, National Treasury Tariff Tool Linked Vol. 2 of 27 November 2024, is available as Annexure B of MFMA Circular No. 129. This latest Volume 2 now replaces the Tariff Setting Tool - 05 November 2019 mentioned in MFMA Circular No. 98. The populated Cost Reflective Tariff Tool must be uploaded by the municipality's approved registered user(s) using the GoMuni Upload Portal. Failure to upload the populated tool will be flagged in PT's compliance overview.

4.2.2 Indigent Management

It is critical to progressively align the provision of free basic services to national policy limits. Therefore, free basic services to indigent households must be restricted. Where any unlimited supply or supply above national policy limits is provided, the budget narrative must clearly justify the funding source and demonstrate how this aligns to sound asset management, adequate provision for debt impairment and ability to sustain payment of Eskom, bulk water, and other creditors.

Establishing and maintaining credible indigent register – it is important that the municipalities undertake to conduct quality control and monitor the indigents. Municipalities should ensure the accuracy of reported indigent debtor numbers by identifying and verifying indigent citizens through data-driven methods, and proactively updating the indigent register to reduce the risk of ineligible individuals receiving subsidies.

Municipalities are advised to work closely with DLG to simplify its indigent management registration processes – even consider qualifying criteria that can be independently checked without requiring a hefty administration burden on indigent households that are already financially constrained, including facilitating such on-site close to where indigents may reside. It is essential that municipalities report on all indigent households within their jurisdiction, including those in Eskom-supplied areas, as the Local Government Equitable Share FBS allocation is based on the full municipal demarcation. The municipality must therefore focus in its 2024/25 MTREF Schedule A submission to report on all indigent households (also in Eskom supplied areas).

4.2.3 Pro-actively managing collection of municipal revenue in Eskom supplied areas

National Treasury notes that in the context of the Electricity Regulation Act, 2006 (ERA), the existing section 21(5) prohibiting Eskom to cut supply in their areas to assist municipalities to collect on rates, water, wastewater and refuse removal – municipalities have no other tool but the restriction of water to collect in Eskom supply areas. Until the ERA is amended it is critical that municipalities update their by-laws and policies to facilitate and legally allow the restriction of water as part of proper credit control for municipal revenue collection in Eskom supplied areas. The process before the supply of water is restricted/ limited, must honour the water supply rights of the indigent as well as the administrative processes and procedures, as contained in the municipal by-laws and policies read with section 4(3)(a) of the Water Services Act (Act 108 of 1997).

4.2.4 Eskom Bulk Tariff increases

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. For the 2025/26 national financial year, NERSA approved an average tariff increase of 12.7 per cent, effective from April 1, 2025. Section 43 of the MFMA requires that Eskom table the bulk increase applicable to municipalities for the 2025/26 municipal financial year by 15 March 2025 (this will differ from the increase applicable for the national financial year as Eskom will only have the period from July 2025 to March 2026 to recover from municipalities the additional revenue allowed by NERSA for the 2025/26 national financial year).

In addition to the tariff increase, NERSA has approved a restructuring of Eskom's tariffs, reducing the previous 15 tariff categories to three simplified categories: one for large power users, one for small power users, and one for public lighting. Municipalities will be required to align their tariff structures accordingly. More guidance will be provided in due course.

Municipalities are advised to make use of NT's Cost Reflective Tariff Tool when developing their electricity tariffs. Municipalities are reminded that municipal tariff applications to NERSA must be

accompanied by a credible electricity cost of supply study (COSS). No tariff applications will be approved by NERSA if not supported by a COSS.

4.3 The Expenditure Budget

4.3.1 Funding of municipal budgets

National Treasury has observed that many municipalities that adopt unfunded budgets, are adopting budget funding plans as a mere compliance exercise. There is very little progress made to turn around from an unfunded budget position, to a funded one. To this effect, NT will only allow municipalities to turn around from an unfunded budget position to a funded position within three years, of which in each year there should be measurable progress in terms of the improvement in the collection rate and cost containment initiatives.

To this end, municipalities must take a proactive, strategic approach to cost containment, aligning efforts to optimize expenditure with the goal of long-term operational efficiency. This involves not only reducing non-essential costs but also leveraging innovative practices such as automation, process optimization, and the efficient use of resources. A strategic focus on both revenue enhancement and expenditure containment will ensure that municipalities can balance their budgets effectively and sustainably. Failure for the municipalities to show visible progress each year, such municipality will not be allowed to table an unfunded budget. On a monthly basis, these municipalities are required to submit progress reports to the GoMuni Portal which must be closely monitored by the respective Provincial Treasuries.

Also note that all municipalities that adopted funded budgets in 2024/25, will not be allowed to adopt unfunded budgets in 2025/26 and going forward, this implies that such budget will be referred by National/ Provincial Treasury for review until the funded position is achieved. This is to enforce compliance with Section 18 of the MFMA and to encourage prudent financial management which includes collecting what is due to a municipality and paying for services rendered.

Measures to secure a funded budget will be a key focus of the 2025 SIME 2 process for municipalities that table unfunded budgets.

4.3.2 VAT and the assignment of the library function

Binding General Ruling 74 issued by the South African Revenue Service on 3 October 2024 clarifies the "VAT consequences of functions assigned to or performed by a municipality under an agency or delegation basis".

In preparing their budgets for the 2025/26 MTRREF, municipalities should note that the WCG is in the process of assigning the library services function to municipalities. The Western Cape Public Library Services Bill, which will enable this assignment, was gazetted on 13 February 2025, and the window for submitting public comments on the Bill closes on 14 March 2025. Once the Bill is enacted, provincial government intends to assign the function by agreement with all local and metropolitan municipalities in the province. In line with Binding General Ruling 74 this will mean that once a municipality accepts the assignment by agreement, all payments from the province will meet the definition of a grant for an assigned function. Municipalities should therefore budget for the VAT implications of these payments based on their intention regarding the assignment of the function.

4.3.3 Employee related costs

Municipalities are required to implement the salary and wage collective agreement were signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024 with immediate effect as from 1 July 2024. In respect of the 2025/26 financial year,

all employees covered by this agreement shall receive, with effect from 1 July 2025, an increase based on the average CPI percentage for the period 1 February 2024 until 31 January 2025, plus 0.75 per cent. The publications of Statistics South Africa shall be used to determine the average CPI.

In case the average CPI percentage for the period 1 February 2025 until 31 January 2026 is less than 4 per cent, it will be deemed to be 4 per cent, and if the average CPI percentage for this period is higher than 7 per cent, it will be deemed to be 7 per cent. Municipalities must ensure that these potential increases are fully budgeted for within their MTREF to avoid financial strain or unexpected funding shortfalls. Municipalities that wish to be exempted from the collective agreement for this financial year, should apply 30-days from the date of approval of the budget of the municipality by the municipal council, or 30 June 2025. The onus to prove the case for the granting of exemption lies with the applicant municipality, and guidance is provided by SALGA.

Municipalities are further advised to take note of the national minimum wage increases promulgated in Government Gazette No. 52053 and to factor the new rates into the budget calculations for 2025/26.

4.3.4 Remuneration of Councillors

Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. It is anticipated that this salary determination will also consider the fiscal constraints. Municipalities should also consider the guidance provided above on salary increases for municipal officials during this process. Any overpayment to councilors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councilor(s) concerned.

4.3.5 Municipal pension fund contributions

Municipalities must prioritize third-party payment obligations, particularly pension fund contributions, to avoid financial misconduct and legal consequences. Despite salary deductions, some municipalities have failed to transfer these funds, leaving employees without pension savings.

Accounting officers have a fiduciary duty under Section 61(2)(a) of the MFMA to ensure compliance with financial obligations. Failure to pay deductions violates Section 65(2)(f) and constitutes financial misconduct under Section 171(1)(b), as well as a financial offence under Section 173 of the MFMA.

To maintain compliance, municipalities must:

- Ensure timely payments of pension fund contributions and other statutory obligations.
- Settle outstanding pension contributions by the end of the 2024/25 financial year to avoid punitive measures.
- Strengthen internal controls to monitor compliance and ensure that contributions are consistently paid.
- Make suitable arrangements with statutory bodies for outstanding debts.
- Ensure invoice clarity by engaging statutory bodies to provide proper documentation for payment processing.

Adherence to third-party payment obligations is a key consideration when NT reviews the release of Local Government Equitable Share allocations. Municipalities are reminded that proof of such payments must each month be uploaded to the GoMuni platform.

4.3.6 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

Municipalities must strengthen measures to prevent unauthorised, irregular, fruitless, and wasteful expenditure (UIFWE) and ensure accountability for financial misconduct. Accounting officers are legally required under Sections 62(1)(d) and (e) of the MFMA to prevent financial losses and initiate disciplinary or criminal proceedings against officials responsible for financial misconduct.

Key Issues for municipalities:

- Persistent UIFWE: High UIFWE balances in annual financial statements indicate weak preventative controls and ineffective oversight by Municipal Public Accounts Committees (MPACs).
- Disciplinary Boards: Many municipalities have not established functional disciplinary boards, as required by regulation, to investigate financial misconduct.
- Mandatory Action Plan: Municipalities must submit an action plan covering 2 January 2024 – 31 August 2025 to:
    - Process UIFWE balances up to 30 June 2024 and implement preventative controls.
    - Implement process improvements to meet the August 2025 deadline.
    - Establish a disciplinary board and address backlogs in financial misconduct cases.

  Submission Deadline: The action plan must be approved with the 2024/25 adjustments budget and submitted to National Treasury by February 2025.

4.4 MUNICIPAL STANDARD CHART OF ACCOUNTS (*m*SCOA)

4.4.1 Release of Version 6.9 of the Chart

National Treasury has released Version 6.9 of the mSCOA Chart, effective for the 2025/26 MTREF. This update addresses implementation challenges and corrects errors. Municipalities must use this version for budgeting and reporting, ensuring compliance with the Municipal Budget and Reporting Regulations (MBRR).

Key Updates & Requirements - Accessing Version 6.9

- The updated chart and account linkages can be downloaded from GoMuni.
- MBRR Schedules (A to F) and non-financial data string (A1S) have been aligned to Version 6.9.
- Municipalities must ensure A1S data does not contain spaces or special characters before submission.

Financial & Non-Financial Data Submission

- Budgets must be prepared using integrated system solutions; manual preparation is not permitted.
- mSCOA data strings should be used instead of formulas in the MBRR schedules.

4.4.2 Future Chart Changes (Version 6.10)

- Cost capitalisation to assets: Requested items include employee costs, depreciation, contracted services, consumables and materials and other expenses.

- Costing segment review: Ensuring accurate financial management by distinguishing internal allocations and external recoveries.
- Entity Reporting: Development of separate data strings for municipal entities.

4.4.3 Improving mSCOA data strings credibility

- Balance Sheet Budgeting: Transactions must align with financial position statements.
- Use of External Service Providers: Must comply with mSCOA regulations and avoid reliance on non-integrated third-party tools.
- Alignment of Audited Data & AFS: Data strings submitted to GoMuni must match audited financial statements.

4.4.4 Ownership of data on municipal systems

Section 65(2)(e) of the MFMA requires that monies owed by the municipality must be paid within 30 days of receipt of an invoice. Often when municipalities default for extended periods on payments to municipal system providers, system support is suspended until payment has been received or a payment plan has been agreed to. National Treasury supports that penalties are imposed by creditors for the non-payment of services and goods that were delivered. However, it must be emphasised that the ownership of the data contained in municipal systems rests with the municipality and in cases where services are suspended, the municipality should still be able to access their data. Also, where there is a migration to another system solution, the data on the legacy system must be transferred to the municipality. This applies to data stored on a server owned by the municipality, off-site server owned by a third party or in the cloud.

It is therefore important that the service level agreement entered with system providers clearly outlines the format and procedures related to access to data to minimise operational disruptions and ensure that legislative deadlines are met.

4.4.5 Budget override and Virement

Municipalities must review their Virement policy annually and ensure that it aligns with the principles and guidance in mSCOA Circular No. 8 (29 April 2020). Virements may only be made between existing budget provisions and must be included in an adjustments budget.

Accounting Officers are reminded that once the council has approved the annual budget for the financial year, it must be locked, and any amendments to the budget can only be made through the adjustments budget process, in accordance with the MBRR.

4.5 Muni eMonitor, FMCMM and Audit Action Plan System

4.5.1 Muni eMonitor

National Treasury launched and rolled out the Muni eMonitor System in November 2023 to strengthen the capacity and capability of municipalities and municipal entities to comply with the provisions of the MFMA and its regulations, to improve information flows for public accountability, to enhance monitoring, oversight, support measures and effective reporting by various stakeholders in municipalities, municipal entities, provincial treasuries, and NT. Numerous capacity-building sessions were undertaken with various stakeholders, and Muni eMonitor champions were identified in every municipality and provincial treasury. More information on the system is also provided in MFMA Circular No. 125 on NT's website.

To ensure sustained compliance and improvement in financial management, municipalities must institutionalize the use of the Muni eMonitor system within their routine financial processes going forward. This involves embedding the system into regular workflows, assigning clear responsibilities for oversight, ensuring regular training for staff, and developing internal procedures to verify and validate all information submitted. By institutionalizing the system, municipalities will enhance their reporting accuracy, improve transparency, and better manage their financial obligations under the MFMA.

4.5.2 Audit Action Plans

It is mandatory that municipalities and municipal entities develop their Audit Action plans on the FMCMM and Audit Action Plan web-enabled system and monitor and report on the implementation of the developed action plans to address the findings on the system. It has been noted that a few municipalities are still preparing and monitoring audit action plans outside of the web-enabled system.

Municipalities are reminded that the completion of the Audit Action Plan on the web-enabled system is one of the criteria required for the disbursement of the Equitable Share. Therefore, to avoid any possible withholding of the grant, municipalities are requested to develop, monitor, and report on the implementation of the Audit Action Plan on the FMCMM and Audit Action Plan web-enabled system.

4.5.3 Financial Management Capability Maturity Model (FMCMM)

MFMA Circular No. 114 documents the annual implementation plan for the completion of the FMCMM assessment. It breaks down the completion of the 21 modules over a 12-month period. It has been noted that many municipalities are still not completing the FMCMM on the web-enabled system and/ or are not developing action plans to address internal control deficiencies identified through the assessment.

The Auditor General of South Africa has repeatedly reported that the system of internal controls at municipalities is either not in place or ineffective. Furthermore, the 2022/23 audit outcomes indicate that 42 per cent of municipalities (excluding outstanding audits) are still receiving negative audit outcomes, thereby highlighting weaknesses in financial management and internal control deficiencies.

A strong correlation is noted between municipalities scoring low in specific modules and them having audit findings in those same disciplines. Therefore, it is requested that municipalities prioritise the completion of the FMCMM assessment (in line with MFMA Circular No. 114) as well as complete the development and implementation of the generated action plans to address the internal control deficiencies identified and to put in place risk mitigation strategies to ensure that weaknesses identified are addressed proactively so that they do not adversely impact on the future audit outcomes.

4.6 Service Delivery and Budget Implementation Plans (SDBIP)

- **Key Performance Indicators (KPIs) in the top-layer of SDBIP**

SDBIPs serve as a critical performance management tool, aligning municipal KPIs with budgets and Integrated Development Plans (IDPs) to enable effective monitoring of service delivery performance, as emphasised in MFMA Circular No. 13. To operationalise IDPs, municipalities translate the broader strategic objectives outlined in IDPs into specific, measurable, and monitorable performance indicators and targets in the SDBIP. A distinguishing feature of the SDBIP is its emphasis on measurability. National Treasury has observed ongoing challenges in structuring and revising key

KPIs within the SDBIP during the financial year. These challenges stem from misalignment between the Integrated Development Plan (IDP), budget, and SDBIP, leading to ineffective performance monitoring and reporting.

To address these issues, municipalities are advised to adhere to the Municipal Finance Management Act (MFMA) and guidance outlined in related MFMA Circulars. Specifically, MFMA Circular No. 13 emphasises the importance of aligning the SDBIP with the IDP and budget to ensure cohesive planning and execution. Additionally, MFMA Circular No. 88 provides guidance on standardised set of indicators, aiming to improve the quality of performance information across municipalities.

- **Overcrowding of KPIs in the SDBIP and Clarity of objectives**

Municipalities are encouraged to streamline KPIs in their top-layer SDBIP by focusing on the most critical indicators to improve monitoring and avoid overcrowding, in line with MFMA Circular No. 13. Additionally, KPIs should be aligned with the SMART criteria and the strategic objectives outlined in IDPs to ensure clarity, relevance, and efficient reporting, while reducing redundancy across departments.

- **Adjustments to the SDBIP**

Municipalities adjust KPIs during the financial year, generally following adjustments budgets under Section 28 of the MFMA. While these KPI adjustments may be necessary to respond to unforeseen circumstances, underperformance of revenue or policy changes, some municipalities use this process to manipulate original KPIs to avoid accountability for underperformance. This practice undermines transparency, as original KPIs are excluded from Section 52(d) reports or Annual Performance Reports (APRs), compromising the municipal council's role to exercise oversight, and limiting stakeholders' ability to assess actual performance against initial KPIs and targets.

Adjustments to KPIs are driven by either external or internal factors. External factors include but are not limited to, significant changes in external circumstances, unforeseeable or unavoidable expenditure referred to in Sections 28(2)(c) and 29, national policy developments or changes to nationally prescribed indicators. Internal factors include, adjustments budgets as contemplated in Section 28(2) (a, b, d, e, and f), wording errors and poorly defined KPIs.

- **Municipalities may amend KPIs during the financial year under specific conditions:**

Internal factors allow adjustments primarily to KPI targets due to under-collection of revenue or fund reprioritization, as per the council-approved adjustments budget (Section 28(2)(a, e & d) of the MFMA). Additionally, KPI targets may be revised when additional funding or resources become available, enabling the acceleration of IDP-prioritized programs (Section 28(2)(b)). KPI descriptions can also be corrected to address errors, with clear explanations provided. Moreover, adjustments may be made to align KPIs with changing municipal circumstances or emergencies, ensuring consistency with the strategic objectives outlined in the IDP.

External factors include adjustments in response to changes in legislation, government policies, or national and provincial frameworks that affect the original KPIs. These changes must be documented and referenced appropriately. Furthermore, KPIs may be altered to address natural disasters, unforeseen or unavoidable expenditures (as per Sections 28(2)(c) and 29 of the MFMA), or revisions to nationally prescribed indicators, with clear explanations provided in the SDBIP.

Cross-cutting conditions mandate that all KPI changes be reflected in the SDBIP and Annual Performance Reports (APRs), with justifications and detailed processes clearly outlined. Both original and revised KPIs must be reported in Section 52(d) of the MFMA and the APRs to ensure transparency and accountability.

Both the original and revised KPIs must continue to be reported on in the Section 52(d) of the MFMA and the APR for accountability and transparency.

KPI changes are prohibited during the fourth quarter of the financial year (April – June), except when related to natural disasters or unavoidable or unforeseen expenditures.

- **SDBIP alignment and legislative requirements**

In-year performance reports must be directly aligned with the KPIs outlined in the SDBIP to ensure accurate monitoring and assessment of municipal performance. These reports should reflect the progress made against the targets and strategic objectives outlined in the SDBIP. By aligning in-year performance reports with the SDBIP, municipalities ensure consistency in performance tracking, allowing for timely interventions where performance deviates from initial plans all while upholding transparency and accountability.

MFMA (Section 53) clearly states that the Mayor of a municipality must take reasonable steps to ensure that the municipality's SDBIP is approved by the mayor within 28 days after the approval of the budget and ensure that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the municipal manager and all senior managers, are linked to the measurable performance objectives approved within the SDBIP.

The Mayor must further ensure that the SDBIP as well as the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, is made public no later than 14 days after the approval of the SDBIP.

5. 2025/26 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME 2) PROCESS

5.1 Municipal Budget Day

According to sections 16(2) and 17(3)(d) of the MFMA, the Mayor of a municipality must table the annual budget at a council meeting at least 90 days (i.e. by 31 March) before the start of the budget year.

It is important to note that there is no explicit requirement for council to endorse or approve the tabled budget or draft IDP tabled by the mayor for public participation. The municipal council only has the legal authority to consider a tabled budget and draft IDP after the completion of one or more public participation processes undertaken pursuant to section 22, read with section 23 of the MFMA. Council will only consider for approval "the product of an inclusive budget preparation and consultative process" when the proposed annual budget (as amended, if applicable) is tabled before council in terms of section 24(1) of the MFMA.

Given that the preparation, consultation, adoption and implementation of a municipality's annual budget is inextricably linked to, and must be substantially aligned to and informed by the contents of that municipality's Integrated Development Plan (IDP), it would be procedurally flawed for the mayor to proceed with the tabling of the proposed annual budget (and commence with public participation process required in terms of section 22 of the MFMA) at a time when the municipality's draft IDP has not been completed.

5.2 Failure to Table Draft Budgets and IDPs by End March 2025

If a municipality has failed to complete the relevant processes applicable for the review and revision of the annual budget and the compilation of an IDP in time for the deadline applicable to the tabling of the proposed annual budget (i.e. 31 March), the mayor must (MFMA Section 27), upon becoming aware of any impending non-compliance by the municipality of any provisions of the Act or any

other legislation pertaining to the tabling or approval of the annual budget or compulsory consultation processes, inform the MEC for Finance in the province in writing of any impending non-compliance.

If the impending non-compliance pertains to a time provision, except section 16(1) of the MFMA, the mayor may apply to the MEC for Finance for an extension, which must be in accordance with Schedule G of the Municipal Budget and Reporting Regulations (MBRR). In addition to the requirement to inform the MEC of impending non-compliance with the MFMA, mayors and accounting officers are requested to inform PT should they have reasons to believe that that their municipality's budget might not be tabled/approved timeously due to dynamics in council. This will enable PT to engage with municipal officials to prepare for any possible action (including in terms of 139(4) of the Constitution) that may be required if a budget is not adopted.

In the event of actual non-compliance by a municipality with time provisions concerning the annual budget, the mayor must inform council, the MEC for Finance and NT, in writing, of such non-compliance and any remedial action or corrective measures the municipality intends to implement. Such a notification must be done in accordance with section 63 and Schedule G of the MBRR.

Municipalities are cautioned that any delay to table the budget in terms of section 16(2) of the MFMA could compromise the ability to approve the budget before the start of the financial year as required by section 16(1) of the MFMA. Failure to approve the budget before the start of the financial year will automatically invoke the provisions of sections 25(1) and 55 of the MFMA. Should a municipality not approve the budget by the start of the new financial year, the provincial executive MUST intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget or revenue-raising measures are approved. These steps include, but are not limited to, dissolving council and appointing an administrator and approving a temporary budget or revenue raising measures to provide for the continued functioning of the municipality.

Municipalities are kindly requested to communicate any changes to the confirmed tabling dates (as it appears in **Annexure A** to PT via Tania.Bosser@westerncape.gov.za by **18 March 2025**.

5.3 Submitting Budget Documentation and Schedules for 2025/26 MTREF

5.3.1 Budget Format

A tabled budget must be in the prescribed format as envisaged in section 215(2)(a) of the Constitution, and more specifically, as outlined in section 17 of the MFMA, read together with Schedule A of the MBRR. Failure to table budgets in this prescribed format will constitute non-compliance with sections 16(2) and 17 of the MFMA.

5.3.2 Submission of budget documents and mSCOA data strings

Section 22 (b)(i) of the MFMA requires that, **immediately** after an annual budget is tabled in municipal council, it must be submitted to NT and the relevant provincial treasury.

Section 24(3) of the MFMA, read together with regulation 20(1) of the MBRR, requires that the **approved annual budget** must be submitted to both National Treasury and the relevant provincial treasury within ten working days after the council has approved the annual budget.

The accompanying document submission checklist (***see Annexure B***) provides a list of the documentation required by Provincial Government. Electronic budget and IDP related documents must be provided in PDF format. The designated municipal official needs to complete and sign the accompanying checklist (***Annexure B***) as confirmation that the set of budget, IDP and related documents have been submitted.

Municipalities should note that NT will no longer accept submissions by email, NT will now only accept uploads via the GoMuni portal. The development work on the GoMuni Upload portal was concluded and municipalities must submit all documents required for the 2025/26 MTREF in terms of legislation, via the **GoMuni Upload Portal**. Municipalities must ensure that all relevant officials have access to the GoMuni Portal.

Municipalities can also submit electronic documents to **Provincial Treasury** to: **MFMA.MFMA@westerncape.gov.za** or if too large (exceeds 3 MB), must be submitted via One Drive. Instructions for uploading the budget and related documents via **One Drive** or **We Transfer** are provided in **Annexure C**.

If municipalities require advice with the compilation of their respective budgets, they should direct their enquiries to the following WC Provincial Treasury officials:

Directorate	Official	Tel. No.	Email
MFMA Coordination	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
Public Finance	Isaac Tsie	021 483 6241	Isaac.Tsie@westerncap.gov.za
	Wafeeqah Mohamed	021 483 8648	Wafeeqah.Mohamed@westerncape.gov.za
Budget Office	Kim Engel	021 483 8459	Kim.Engel@westerncape.gov.za
	Keith Roman	021 483 8692	Keith.Roman@westerncape.gov.za
Fiscal Policy	Malcolm Booysen	021 483 3386	Malcolm.Booysen@westerncape.gov.za
Cash Management	Anthea Paries	021 483 5472	Anthea.Paries@westerncape.gov.za
Accounting	Faez Salie	021 483 4252	Faez.Salie@westerncape.gov.za

Municipalities may also contact the following officials at NT for assistance.

Responsible Area	Official	Tel. No.	Email
Western Cape	Willem Voigt Enock Ndlovu Khanyisile Khoza	012 315 5830 021 315 5385	WillemCordes.Voigt@treasury.gov.za Enock.Ndlovu@treasury.gov.za Khanyisile.Khoza@treasury.gov.za
Cape Town	Kgomotso Baloyi	012 315 5866	Kgomotso.Baloyi@treasury.gov.za
George	Sifiso Mabaso	012 315 5952	Sifiso.Mabaso@treasury.gov.za
Technical issues with Excel formats	Data management		lgdataqueries@treasury.gov.za

5.4 Publication of budgets on municipal website

In terms of section 75 of the MFMA, all municipalities are required to publish their tabled budgets, adopted budgets, annual reports (containing audited annual financial statements) and other relevant information on the Municipality's website. This will aid in promoting public accountability and good governance.

5.5 Strategic Integrated Municipal Engagement (SIME 2) Process

Integrated planning and budgeting focusses on strengthening the alignment of planning and budgeting in the Province, and places emphasis on enhancing the provincial and local government interface. The SIME 2 engagements, which takes place in May 2025, precedes the approval and implementation of municipal budgets. The engagements afford the WCG the opportunity to provide

feedback on its assessment of the municipal planning and budgeting efforts for the upcoming financial year and for the 2025 MTREF.

The assessments reflect on conformance, responsiveness, credibility, and sustainability of the municipality's draft budget, IDP, SDF and supporting plans. It is therefore important that all Municipalities timeously submit all the required information. The assessment of the tabled IDPs will be undertaken by the Department of Local Government, in close contact with all relevant sector departments in the Province impacting on municipalities, to ensure alignment between the IDPs and all the Provincial strategic priorities and plans.

The SIME 2 engagements will focus on strategic issues emanating from municipalities' draft IDPs and tabled annual budgets to gear municipalities for sustainable growth and development. A differentiated approach to the engagements and a focused agenda including matters pertinent to specific municipalities will be shared with municipalities beforehand.

The overall objectives of the 2025/26 SIME 2 process and the key messages therefore emphasise:

- **Aligning strategic intent as encapsulated within the Integrated Development Plans (IDP) and municipal budgets** to create public value based on the community needs/priorities identified through the public participation processes;
- **Safeguarding of municipal sustainability** by ensuring that municipalities table funded budgets and the strengthening of municipal financial management;
- **Ensure optimal and targeted service delivery** through strategic spatial planning, infrastructure investments, including ecological infrastructure, resilience approaches and alignment;
- **Deepening of an integrated approach to service delivery** with the intention of creating synergies through the consolidation/concentration of resources across all spheres of government; and
- **Identification of areas that require support** as well as opportunities for collaboration and partnerships.

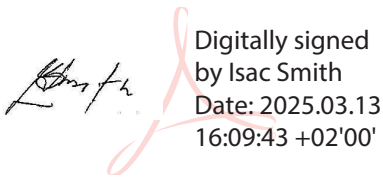
The 2025 SIME 2 engagements are planned to be in person, with site visits at selected municipalities. Confirmation of the engagement and site visit arrangements will be confirmed individually with each municipality.

- The SIME 2 engagements are provisionally scheduled to take place from 5 May 2025 to 16 May 2025, subject to confirmation from the municipalities. PT is currently in communication with each Municipality to confirm the date and time of each of the engagements.
- SIME 2 engagements will be co-chaired by the Provincial Treasury and Municipal Managers.

6. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2025/26 planning and budgeting process. We wish you well in the finalization of your 2025/26 MTREF budgets.

Please direct any queries regarding this circular to Kim Engel at Kim.Engel@westerncape.gov.za.



MR I SMITH
HEAD OFFICIAL: PROVINCIAL TREASURY(ACTING)

ANNEXURE A

CONFIRMED 2025 BUDGET TABLING DATES

Municipality	Confirmed date
Cape Town	Thursday, 27 March 2025
Matzikama	Tuesday, 25 March 2025
Cederberg	Monday, 31 March 2025
Bergrivier	Tuesday, 25 March 2025
Saldanha Bay	Thursday, 27 March 2025
Swartland	Monday, 31 March 2025
West Coast	Friday, 28 March 2025
Witzenberg	Wednesday, 26 March 2025
Drakenstein	Friday, 28 March 2025
Stellenbosch	Wednesday, 26 March 2025
Breede Valley	Tuesday, 25 March 2025
Langeberg	Wednesday, 26 March 2025
Cape Winelands DM	Thursday, 20 March 2025
Theewaterskloof	Thursday, 27 March 2025
Overstrand	Wednesday, 26 March 2025
Cape Agulhas	Friday, 28 March 2025
Swellendam	Thursday, 27 March 2025
Overberg	Monday, 31 March 2025
Kannaland	Thursday, 27 March 2025
Hessequa	Wednesday, 26 March 2025
Mossel Bay	Monday, 31 March 2025
George	Thursday, 27 March 2025
Oudtshoorn	Monday, 31 March 2025
Bitou	Monday, 31 March 2025
Knysna	Monday, 31 March 2025
Garden Route	Tuesday, 25 March 2025
Laingsburg	Thursday, 27 March 2025
Prince Albert	Thursday, 27 March 2025
Beaufort West	Monday, 31 March 2025
Central Karoo	Thursday, 27 March 2025

ANNEXURE B

DOCUMENT SUBMISSION CHECKLIST FOR THE 2025/26 TABLED INTEGRATED DEVELOPMENT PLAN, BUDGET, AND RELATED DOCUMENTATION

MUNICIPALITY: _____

In completing and signing the Budget and IDP documentation checklist below, the municipality confirms that Schedule A1 **complies with the Municipal Budget and Reporting Regulations (MBRR)** and that the main tables and the relevant supporting tables (as listed below) are in ***version 6.9*** of Schedule A1 and **drawn directly from the municipal financial system**.

The Integrated Development Plan as set out in Section 25, 26, 32 and 34 of the Local Government: Municipal Systems Act, No 32 of 2000 and Regulations (MSA) and Section 21 of the Local Government Municipal Finance Management Act 56 of 2003 (MFMA).

The Spatial Development Framework, Disaster Management Framework and additional documents must be submitted as required in terms of budget circulars.

Budget Documentation	Yes	No	N/A
1. Full set of budget schedules (requested in both PDF and Excel formats)			
2. Budget Document			
3. Council Resolution			
4. Quality Certificate			
5. IDP Draft			
6. SDBIP Draft			
7. Spatial Development Framework			
8. Long Term Financial Strategies			
9. Service Standards			
10. Rates Billing			
11. Tariff List			
12. Property Rates			
13. Budget Related Policies on:			
a. Tariff Policy on Property Rates and Service Charges			
b. Borrowing Policy			
c. Budget Implementation and Management			
d. Cash Management and Investment			
e. Credit Control and Debt Collection			
f. Funding and Reserves			
g. Indigents			
h. Long-term Financial Planning			
i. Cost Containment			
j. Management and Disposal of Assets			
k. Infrastructure Investment and Capital Projects			
l. Supply Chain Management, including all policies relating to preferential procurement and Infrastructure Delivery & Procurement Management (FIDPM)			
14. mSCOA Road Map			
15. Cost Reflective Tariff Tool			

Budget Documentation	Yes	No	N/A
16. Valuation Roll Reconciliation Tool			
17. Fixed Asset Register			
18. Budget Funding Plan			
19. Indigent Register			
20. General Valuation Roll (GVR)			
21. Procurement Plan			
IDP and Related Documentation			
Council Resolution in terms of the tabled amended IDP			
Proposed amendments to the IDP			
The memorandum referred to in Regulation 3(2) of the Local Government: Municipal Planning and Performance Management Regulations of 2001			
A copy of the predetermined programme, in light of the requirements of section 29(1) of the Municipal Systems Act 32 of 2000, which the municipality is utilizing to guide the process for the drafting, consideration and adoption of the proposed IDP Amendment			
Spatial Development Framework, inclusive of Capital Expenditure Framework			
Council Resolution in terms of the adoption of the Spatial Development Framework			
Applicable Disaster Management Plan			
Council Resolution in terms of the adoption of the Disaster Management Plan			
Integrated Waste Management Plan			
Council Resolution in terms of the adoption of the Integrated Waste Management Plan			
Air Quality Management Plan			
Council Resolution in terms of the adoption of the Air Quality Management Plan			
Coastal Management Plan *(Coastal Municipalities only)*			
Council Resolution in terms of the adoption of the Coastal Management Plan			
Biodiversity Management Plan *(if relevant)*			
Invasive Species Monitoring, Control and Eradication Plan			
Climate Change Strategy			
Human Settlements Plan			
Local Economic Development Strategy			
Water Services Development Plan			
Storm Water Master Plan			
Integrated Transport Plan			
Electricity Master Plan			

MUNICIPAL REPRESENTATIVE:

Name and Designation: _____

Signature: _____

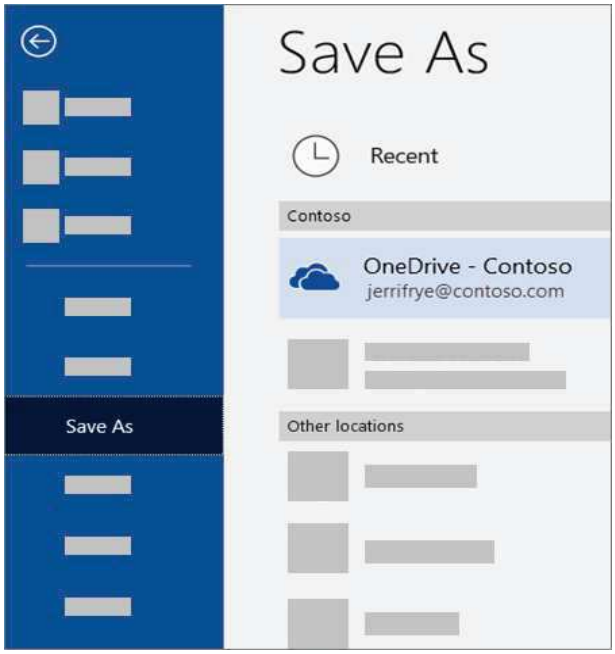
Date: _____

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **<u>How to upload documents to One drive:</u>**

  You can use this option if you have OneDrive linked to your Microsoft Office or Office 365

  1. In any Office document, select File > Save As, choose your OneDrive, and then pick the folder where you want to save the file. Create a new folder (e.g. DC1 2025 Budget Documents) and place all the budget related documents within it.



  2. To share the link to that folder, Go into OneDrive
  3. Select the file that you want to share and right click on it
  4. Choose "share"
  5. Ensure that sharing is defaulted to "Anyone with the link can edit"
  6. Enter the MFMA email address: MFMA.MFMA@westerncape.gov.za and email addresses of anyone else that you want to share the link with.
  7. Click the Share Button

  File names in following sequence for budget related documents to be submitted to MFMA:

  - Demarcation code
  - "ccyy" century and year (eg.2025)
  - Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

    E.g.: DC1 2025 Draft Amended IDP

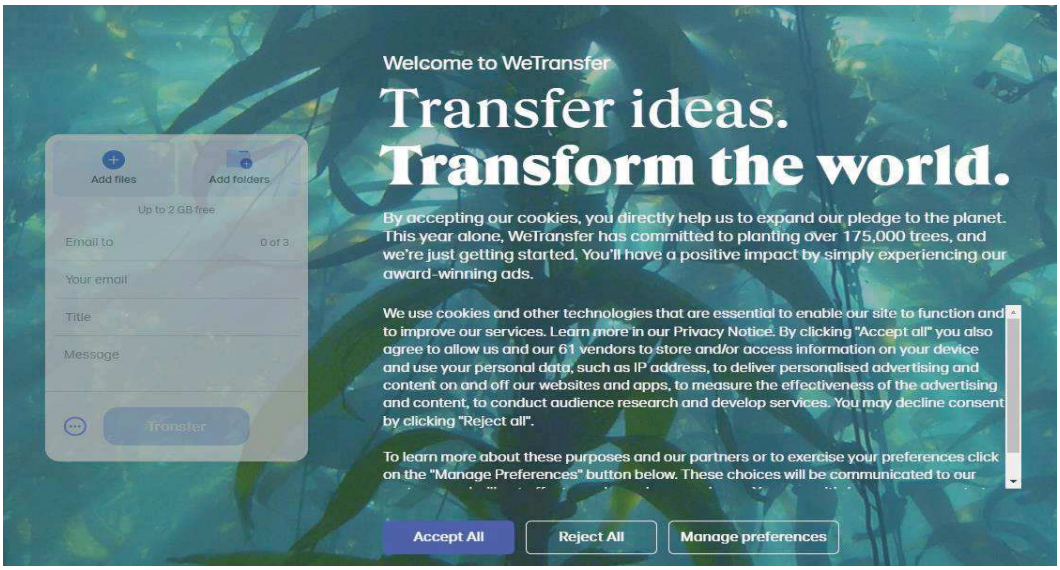
    E.g.: DC1 2025 MTREF Main Budget

    E.g.: DC1 2025 Draft SDBIP

NB! Please note the Dropbox option is blocked on the government network and the OneDrive option is to be utilised.

The following instructions provide a guide for the upload of budget documentation to We Transfer.

- **How to upload documents on WeTransfer**



1. Go to the WeTransfer Website:

Open your web browser and go to WeTransfer.

2. Choose the Free or Pro Option:

WeTransfer offers a free and paid Pro version. The free version allows you to send files up to 2GB in size.

If you don't have a WeTransfer account, you can use the free version. For the Pro version, you'll need to sign in.

3. Upload Your Files:

On the homepage, you'll see a large "+" button or an area saying, "Add your files."

Click on the "Add your files" or "+" button to open your file explorer, then select the document(s) you want to upload.

4. Enter Recipient Details:

After your files are uploaded, you'll be asked to enter the recipient's email address.

You can also add your own email address (this is important for receiving notifications).

5. Optional Message:

You can include a message to the recipient in the provided message box.

6. Send the Files:

Once you've added the recipient's email, your email (if required), and any message, click the **Transfer** button.

WeTransfer will start uploading the files. Once the upload is complete, it will send an email to the recipient with a link to download the files.

7. Confirmation:

Once the transfer is successful, you'll see a confirmation message.

The recipient will receive an email with a link to download the files.

8. Download Expiration:

Note that for free accounts, files are available for 7 days before being deleted. If you're using a Pro account, you can customize the expiration period.

That's it! Your document is now uploaded and ready for the recipient to download.

Provincial Treasury
Ashley Rasool
Local Government Budget Office
Ashley.Rasool@westerncape.gov.za | Tel: 021 483 8992

Reference number: RCS/C.5 (2025/26)
Enquiries: Ashley Rasool

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR MUN. NO. 3/2025

TABLING OF NEW NATIONAL ANNUAL BUDGET - IMPLICATIONS FOR MUNICIPAL BUDGETS

THE MAYOR, CITY OF CAPE TOWN
THE MAYOR, WEST COAST DISTRICT MUNICIPALITY
THE MAYOR, MATZIKAMA MUNICIPALITY
THE MAYOR, CEDERBERG MUNICIPALITY
THE MAYOR, BERGRIVIER MUNICIPALITY
THE MAYOR, SALDANHA BAY MUNICIPALITY
THE MAYOR, SWARTLAND MUNICIPALITY
THE MAYOR, CAPE WINELANDS DISTRICT MUNICIPALITY
THE MAYOR, WITZENBERG MUNICIPALITY
THE MAYOR, DRAKENSTEIN MUNICIPALITY
THE MAYOR, STELLENBOSCH MUNICIPALITY
THE MAYOR, BREEDE VALLEY MUNICIPALITY
THE MAYOR, LANGEBERG MUNICIPALITY
THE MAYOR, OVERBERG DISTRICT MUNICIPALITY
THE MAYOR, THEEWATERSKLOOF MUNICIPALITY
THE MAYOR, OVERSTRAND MUNICIPALITY
THE MAYOR, CAPE AGULHAS MUNICIPALITY
THE MAYOR, SWELLENDAM MUNICIPALITY
THE MAYOR, GARDEN ROUTE DISTRICT MUNICIPALITY
THE MAYOR, KANNALAND MUNICIPALITY
THE MAYOR, HESSEQUA MUNICIPALITY
THE MAYOR, MOSSEL BAY MUNICIPALITY
THE MAYOR, GEORGE MUNICIPALITY
THE MAYOR, OUDTSHOORN MUNICIPALITY
THE MAYOR, BITOU MUNICIPALITY
THE MAYOR, KNYSNA MUNICIPALITY
THE MAYOR, CENTRAL KAROO DISTRICT
THE MAYOR, LAINGSBURG MUNICIPALITY
THE MAYOR, PRINCE ALBERT MUNICIPALITY
THE MAYOR, BEAUFORT WEST MUNICIPALITY

For information

THE MUNICIPAL MANAGER, CITY OF CAPE TOWN: MR L MBANDAZAYO
THE MUNICIPAL MANAGER, WEST COAST DISTRICT MUNICIPALITY: MR D JOUBERT
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1. PURPOSE

This Circular serves to provide municipalities with guidance on the necessary adjustments to their budgets in response to recent developments arising from the national budget. It outlines considerations and updated information that must be incorporated to ensure alignment with legislative requirements and fiscal realities, particularly in the context of the 2025 Budget. Municipalities are expected to carefully consider and apply the guidance contained herein to ensure sound financial planning and compliance with the Municipal Finance Management Act (MFMA).

2. BACKGROUND

On 24 April 2025, the planned Value-Added Tax (VAT) increase, along with the Division of Revenue Bill (DoRB) and the Appropriation Bill, were formally withdrawn. This followed a ruling by the High Court of South Africa on 27 April 2025, which set aside the fiscal framework previously adopted by Parliament on 2 April 2025. In response, the National Minister of Finance proposed, in a letter dated 29 April 2025, that the national annual budget be tabled on 21 May 2025.

3. LEGISLATIVE CONTEXT

The legislative framework governing the equitable allocation and management of public funds is rooted in the Constitution of the Republic of South Africa and further operationalised through various financial management statutes. Section 214(1) of the Constitution mandates that an Act of Parliament must provide for the equitable division of nationally raised revenue among the national, provincial, and local spheres of government. This constitutional requirement is given legal effect through the Division of Revenue Bill (DoRB), which sets out the allocations to each sphere and to individual provinces.

In accordance with Section 27(2) of the Public Finance Management Act (PFMA), provincial budgets are required to be tabled no later than two weeks following the tabling of the national budget, unless an extension is granted by the Minister of Finance. As the national budget originally tabled on 12 March 2025 was subsequently withdrawn, and a revised national budget has been tabled on 21 May 2025, all provincial budgets previously tabled in March must now be formally withdrawn. New provincial budgets will need to be tabled after the revised national budget to ensure they reflect the updated revenue allocations as per the DoRB, and to maintain compliance with the constitutional and legislative requirements.

At the municipal level, Section 24(1) of the Municipal Finance Management Act (MFMA) requires that municipal councils consider approval of their annual budgets at least 30 days prior to the start of the new financial year. In terms of Section 17(1)(a) of the MFMA, these budgets must include a statement of realistically anticipated revenue from each revenue source for the budget year. Furthermore, Section 18(1) stipulates that an annual budget must be funded from realistically anticipated revenues to be collected, ensuring prudent financial planning and sustainable budgeting.

Given this legislative context, this circular provides guidance and certainty on the process required to finalise and adopt the 2025/26 municipal budgets, while ensuring that all municipalities comply with the applicable legal provisions governing the budget process. This is essential not only for maintaining continuity in service delivery and effective financial management within the local government sphere, but also for upholding the legal prescripts that underpin the public finance framework.

4. IMPLICATIONS FOR MUNICIPAL REVENUE DERIVED FROM NATIONAL AND PROVINCIAL ALLOCATIONS

The credibility and legal compliance of municipal budgets depend on the inclusion of accurate and realistic revenue projections, with specific reference to Regulation No. 10(2) of the Municipal Budget and Reporting Regulations, which sets out four acceptable sources of information for budgeting for intergovernmental transfers. These include the following: 1. Gazette based on an enacted budget; 2. Allocations in a tabled budget; 3. An allocation letter; 4. Finally, the outer year allocations from a previous approved budget.

As part of the 2025/26 budget finalisation process, municipalities are reminded of their obligation to ensure that all revenue sources are fully and realistically accounted for as described above. This includes funding derived from both national and provincial government allocations. The following guidance outlines the key considerations relating to these revenue sources to support accurate and compliant municipal budgeting.

As it pertains to revenue derived directly from the national budget and from the Province, the following must be noted for the 2025/26 municipal budget process:

- The **national budget has been tabled on 21 May 2025**. Municipalities must as such ensure that budget figures reflect the most recent and accurate information.
- Specifically, **revenue allocations from the national government** must align with the figures stipulated in the **new Division of Revenue Bill (DoRB)**, which has been made available on the date of tabling (21 May 2025).
- These allocations must be included in municipal budgets to ensure compliance with **Section 18(1) of the MFMA**, which requires that a budget may only be funded from realistically anticipated revenues.
- The **Western Cape Government's provincial allocations (as contained in Provincial Gazette Extraordinary 9046 dated 26 March 2025) to municipalities will remain unchanged** from prior indicative allocations.
- These provincial allocations will be **formally communicated** to municipalities via **official allocation letters**, which are scheduled to be issued on **26 May 2025**.

The approach outlined above is therefore in adherence to Regulation No. 10(2) and thus municipalities must ensure that both national and provincial allocations are accurately incorporated into their final budget documentation in accordance with MFMA provisions.

In meeting these requirements, municipalities are enabled to have complete budgets ready to be respective Budgets "considered for adoption" by Council by end May in line with section 24(1) of the MFMA.

Municipalities are reminded that upon failure to adopt an annual budget by the start of the applicable financial year in terms of section 16(1) of the MFMA, the provincial executive must intervene in terms of section 139(4) of the Constitution by taking any appropriate steps to ensure that the budget (or the revenue-raising measures) are approved.

5. BUDGET PROCESS AND CRITICAL DATES

The critical dates for the finalisation of the 2025/26 MTREF Budgets are provided in the table below:

21 May 2025	Tabling of the National Budget
26 May 2025	Allocation letters issued to provincial departments and municipalities by Provincial Treasury
31 May 2025	Municipal Councils must consider for approval the annual budget of its municipality
3 June 2025	Tabling of the 2025 Western Cape Provincial Budget
30 June 2025	Final deadline for adoption of Municipal Budgets

These dates are indicative and may be subject to change.

6. CONCLUSION

Municipalities are advised to consider and take into account the contents of this budget circular for the finalisation of the 2025/26 budgeting process. We extend our best wishes for the successful adoption of your 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) budgets.

Please direct any queries regarding this circular to Ashley Rasool at Ashley.Rasool@westerncape.gov.za.

Julinda Gantana

Digitally signed by Julinda Gantana
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HEAD OFFICIAL: PROVINCIAL TREASURY

Bernard King

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Cc:	CD_Local Government Budget Analysis; Julinda.Gantana; Dian.Cronje@westerncape.gov.za; Steven.Kenyon@westerncape.gov.za
Subject:	WC: National Budget - 2025 MTEF

To: Mayors, Municipal Managers and Chief Financial Officers and other municipal officials,
CC: Head of Provincial Treasuries, MFMA Coordinators and and other treasury officials,
CD Local Government Budget Analysis,

In order to assist municipalities to finalise their adopted budgets for the 2025/26 MTREF, the following information listed below should be considered:

- National Treasury's analysis of the state of the economy as reflected in Section 2 of the 2025 Budget Overview;
- The broad budget priorities and the Division of Revenue and spending by Provinces and Municipalities are presented in Section 4 of the 2025 Budget Overview. More detailed tables are also available in the Technical Annexure in Section 5 (Detail on transfers to Municipalities are available in the Excel table 6.4 published on the NT Website);
- The details of local government allocations are contained in the Division of Revenue Bill, 2025 and its explanatory memorandum. Both these documents are available on the National Treasury website; and
- The inflation outlook and forecasts can be located on page 7, Overview Table 2 (calendar years) and for fiscal years, Excel table 3.1 published on the NT Website.

Municipalities are reminded that all **allocations** included in the budgets of municipalities **must correspond to the allocations listed in the Division of Revenue Bill**. Please note that some allocations have been amended when compared to the previous version of the 2025 Division of Revenue Bill that has since been withdrawn from Parliament (the Infrastructure Skills Development Grant, in particular). For easy reference see the Municipal Budget and Reporting Regulations, Regulation 10 on page 14 of the Gazette. Formal allocation tables will be posted on the National Treasury website and circulated in due course. This will most likely only be done after provinces have tabled their MTEF Budgets in Provincial Legislatures two-weeks after the National Budget.

All the budget documentation can be located on the National Treasury website by clicking on the links below:

https://www.treasury.gov.za/documents/National%20Budget/2025May/default.aspx

Municipalities are advised to read the Division of Revenue Bill carefully as there are a number of policy changes that impact on the way that grants are managed. Some of these changes is the direct results of the outcome of the Condition Grant Policy Review undertaken by the National Treasury. The Division of Revenue Bill also includes an Explanatory Memorandum (Annexure W1) to the Division of Revenue that sets out the local government equitable share formula. Municipalities need to carefully consider these policy changes and allocations in the formulation of

their IDPs and budgets, especially as it relates to access to free basic services for the poor and the eradication of backlogs.

Given that the NDPG for metros and the Project and Programme Preparation Grant have merged into the new UDFG grant, Metros should ensure they align their urban development plans with the objectives of the UDFG, prioritise integrated infrastructure investments, and optimise the use of funds to enhance service delivery and urban transformation. In addition, the incentive part of the Metro Trading Service Reform (MTSR) can be found on page 127 of the Division of Revenue Bill. (These allocations are listed as provisional hence are subject to the National Adjustment Budget processes).

More details of the formula and an online demo to understand how your municipality's allocation is calculated can be found at the following link:

http://mfma.treasury.gov.za/Media_Releases/LGESDiscussions/Pages/default.aspx

In addition, it is critical to examine the contents of Annexure W1 and ideally circulate all this information to the senior managers in the municipality.

Section 24(1) of the MFMA provides that the municipal council must at least 30 days before the start of the budget year consider the approval of the annual budget. Section 24(2) of the MFMA provides that an annual budget must be approved before the start of the budget year. It is therefore clear that, whilst the MFMA encourages the consideration and adoption of the annual budget by 31 May of each year, the municipal council has until 30 June to adopt a budget for implementation from 01 July each year, being 2025 in this instance.

Therefore, municipalities **must undertake a reconciliation** of the grants allocations published in the 2025 Division of Revenue Bill published on the 21 May 2025 and include such in the budget using tables **SA18, SA19 and SA20** of the Municipal Budget and Reporting Regulations. Municipalities should undertake this process between 21 and 31 May 2025. Furthermore, there **must be a Council resolution noting that the grants allocations in the 2025 Division of Revenue Bill published on the 21 May 2025** were included in the 2025/26 MTREF budget. It is therefore National Treasury's view that from an adoption perspective, nothing stops a municipal council from adopting a budget by the latest 30 June 2025. An additional feature has been built into the Local Government Database and Reporting System (LGDRS) from the 2025/26 MTREF that requires both the Municipal Manager and CFO to confirm that the budget was adopted by the legislated deadline. Further communication will be distributed by the National Treasury on this in due course.

It is noted that there are concerns on the implication of the delay of the national budget process on the municipal budget process if the 2025 Division of Revenue Bill is assented by the President after 30 June 2025. In that case, the transfers will be made in terms of section 27 of the Division of Revenue Bill which makes provision that 45 per cent of the 2024/25 allocations contained in the 2024 Division of Revenue Act, may be transferred to municipalities whilst awaiting the enactment of the 2025 Division of Revenue Bill.

Municipalities are reminded that the adopted 2025/26 MTREF budgets must be in the *m*SCOA version 6.9 prescribed for the 2025/26 municipal financial year. **All budget schedules must be produced directly from the financial system used by the municipality**. Furthermore, all municipalities must transact in the *m*SCOA version 6.9 from 1 July 2025. MFMA Budget Circulars No. 129 and 130 that were issued on 10 December 2024 and 20 March 2025 respectively, provided detailed guidance on municipal budget related matters.

Kind Regards

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ANNEXURE I

mSCOA IMPLEMENTATION STATUS

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA):

POST IMPLEMENTATION STATUS OF mSCOA PROJECT – MAY 2025

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1. Executive Summary

The purpose of this submission to Council is to:

1. Inform Council on specific initiatives to date by National Treasury to enable a full and complete understanding of the scope and extent of the SCOA implementation as applicable to all municipalities and municipal entities;
2. Report to Council on progress made to date with the implementation of mSCOA at the Overstrand Municipality since the previous report to Council.
3. Maintain an on-going awareness of specific mSCOA initiatives in the Overstrand Municipality; and
4. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality.

A comprehensive supplementary report in this regard, providing the necessary detail with regard to background and historic information over the past number of years for this National Treasury project, was also included previously (up to 31 December 2019), as part of the reporting to Council.

2. Updated status 2024/2025: March 2025 (Quarter 3)

The latest developments with regard to the phasing-out of the current SAMRAS Classic version of the financial system was reported at the end of December 2024 (Quarter 2), the following details are though highlighted again, inclusive of feedback on the SAMRAS Platinum Demonstration at Goudini Spa on 11 & 12 February 2025 –

At the most recent User group meeting (11 December 2024) Solvem, as the current Service provider of the SAMRAS financial system, announced that the SAMRAS Web development would be discontinued and replaced by the SAMRAS Platinum version, due to the following reasons –

- The SAMRAS Classic version of the system is old technology – thus presenting numerous challenges.
- The SAMRAS Web Development (2016) intended to upgrade the Classic version, has a slow uptake, with less than half of customers not yet moved over.
- Furthermore, with the Billing Module not ready to roll out, full implementation of this version will be a lengthy and time-consuming process taking too long.
- This status also posed major challenges for municipalities who has already migrated to the Budget Module and attempted to implement some of the other modules in the web environment, with daily obstacles to manage on both the municipality's side and for Solvem.
- These issues related to the current hybrid approach, referring to some modules of the system running in the Classic environment whilst a few modules in the Web environment also cater for transactions and processes. Before-mentioned scenario

is undesirable and administratively painful for all parties to ensure compliance, also in view of day-to-day operational requirements.

The Solvem presentation at this Usergroup furthermore also include confirmation of a relationship between sister companies, being R Data with their Promun system, Solvem with the SAMRAS system and lastly Inzalo, with their system, referred to as EMS (enterprise Management System). The service offering thus referenced as the best of three top systems in the SA LG market, which would allow the following -

- Allocation of resources between 3 companies;
- Customer support in an enhanced and expanded manner;
- An ERP with additional benefits, stated as fully functioning; and
- A Hosted cloud environment.

Solvem explained that before-mentioned will result in cost savings for all clients.

Feedback shared regarding financial systems evaluation done by the National Treasury-

- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS Platinum version of Solvem was presented as a demo to National Treasury, with a positive response received from them.

The presentation was concluded with introduction of the *Solvem Upgrade Roadmap*, listing the following areas –

- Client engagements
- Demonstrations
- Proposal
- Implementation plan
- Upgrade to platinum
- Roll out of enhanced services
- Replacement of run-out 3rd party contracts

Solvem also hosted a SAMRAS Platinum Demonstration on 11 - 13 February 2025 at Goudini Spa. These sessions were attended by an Overstrand delegation, inclusive of representation of mSCOA Implementation Steercom members. Before-mentioned however provided limited understanding of the functionality of the new Platinum version.

IMPORTANT TO NOTE - Although the budget module in the WEB PORTAL does provide improved capabilities regarding mSCOA, the SAMRAS CLASSIC financial system, where the budget will reside in the transacting environment, poses certain challenges. These challenges relate to mSCOA segmentation, which cannot be accommodated on a multi-dimensional level. This leads to errors when validating monthly closes and inaccurate datastrings being extracted from the financial system, this is also applicable with regard to the budgeting cycle as well as all reporting cycles. The datastring extracts for revenue, expenditure and capital budgets and transactions are usually accurate, but information for the main ledger and cash flows are incorrect in many instances, as explained above. This situation will persist while on the SAMRAS CLASSIC version.

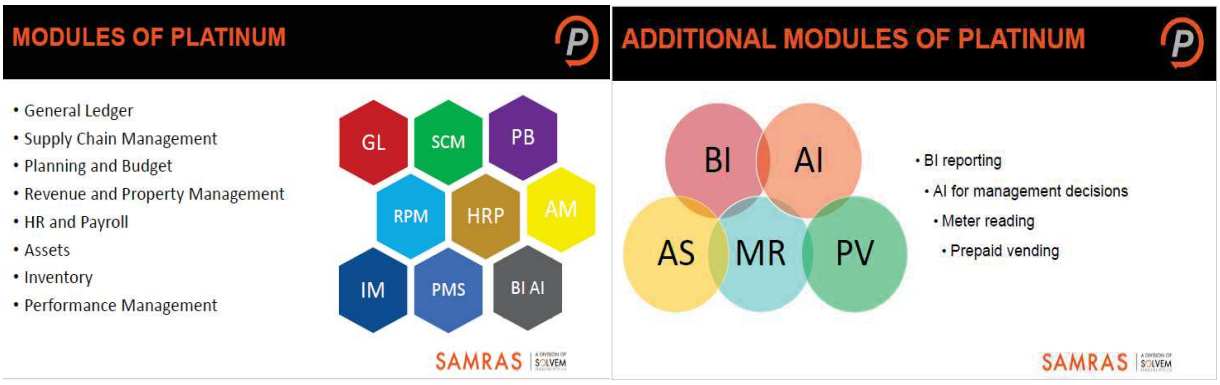
Future system User group meetings, as well as any other platforms will serve as vehicle to gain insight and obtain more detail in assisting the municipality to navigate through this transition period as well.

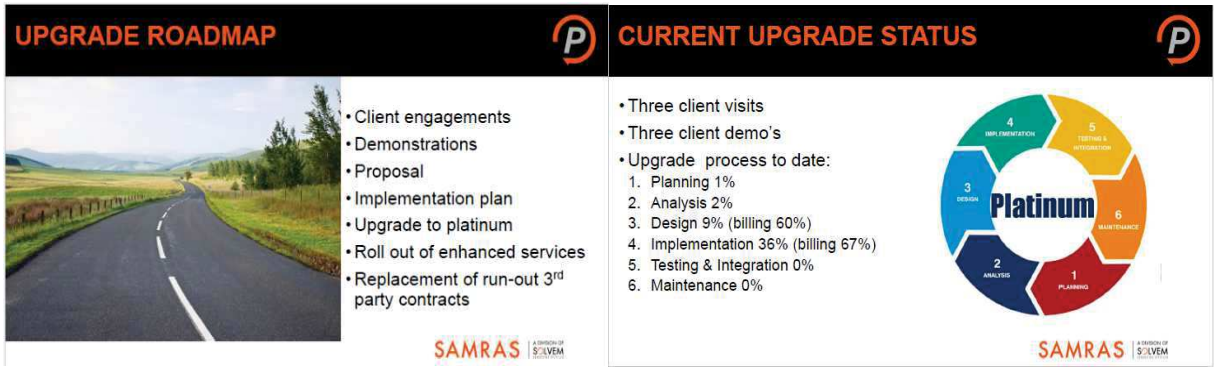
For Overstrand Municipality the current status will be maintained in further considerations with regard to a financial system implementation for Overstrand Municipality, pending the outcome of a written response from National Treasury, taking into account before-mentioned developments, inclusive of their intended transversal tender on a national level, and any other considerations as might be relevant, in the best interest of the municipality, in ensuring final conclusion of the successful implementation of the mSCOA Regulations.

The mSCOA committee still follows a process of monthly monitoring with regard to before mentioned. Assurance of successful implementation of mSCOA in compliance with the regulations, are regarded as a pre-requisite for good governance practices. Further developments will be closely monitored and any important matters impacting on the current contract with the service provider, will be reported to Council, with the continuation of quarterly reports as part of the Budget Report to Council.

The mSCOA Regulations are not yet fully implemented by municipalities, and the promulgation of the final mSCOA Regulations by National Treasury are only due on a future date, thus not enabling conclusion and presenting Council with a close-out report in this regard.

***** Solvem: SAMRAS Financial System - Platinum Upgrade Roadmap:**





3. Updated status 2024/2025: December 2024 (Quarter 2)

There has been little progress regarding the migration to an Assets Web Module on the SAMRAS system. The service provider has not conducted further meetings during the second quarter of 2024/2025. An invitation has however been circulated for an Asset Indaba Invitation (4 – 5 February 2025), Bishops Lodge in Gqeberha (Port Elizabeth).

The Samras usergroup meeting was held on **11 December 2024.** It was expected that a presentation would be done regarding the Samras Web Based Roadmap. Instead, Solvem introduced its collaboration with the newly formed sister companies and launched their newest product for Local Government, namely: Platinum. The following slides were flighted at the launch.

Solvem will be hosting a full **SAMRAS Platinum Demonstration** to be held 11 – 13 February 2025 at Goudini Spa.

4. Updated status 2024/2025: September 2024 (Quarter 1)

The status remains essentially the same as the previous quarter regarding system developments.

No further feedback has been given, since the 3rd quarter (2023/2024), the from the service provider to municipalities with regard to progress made with development of the respective Web Modules (Solvem roadmap included in the Q3/2024 report), as well as updates from these municipal sites where specific web module testing was in progess.

The annoucement made at the Usergroup meeting in June 2024 regarding the Asset Implementation Project has commenced. This was annouonced by the newly elected Usergroup Steering Committee, in an effort to assist/ create synergy/momentum among municipalities to migrate to the Assets Web Module on the SAMRAS system. Overstrand municipality has completed the initial documentation that was distributed by the service provider. Further engagement to be held in October 2024, at which Overstrand municipality will be in attendence.

National Treasury has embarked on an extensive consultative process for the drafting of reulations for the the minimum business processes and system specifications for mSCOA. Overstrand municipality is represented on numerous of the established working groups, by officials from the municipality.

The next Usergroup meeting will be held in December 2024.

Updated status 2023/2024: June 2024 (Quarter 4)

A Usergroup meeting was held on 6 June 2024. No feedback was given from the service provider to municipalities with regard to progress made with development of the respective Web Modules (Solvem roadmap included in the Q3/2024 report), as well as updates from these municipal sites where specific web module testing was in progess. The only annoucement made at the meeting was the Asset Implementation Project.

This was annouonced by the newly elected Usergroup Steering Committee, in an effort to assist/ create synergy/momentum among municipalities to migrate to the Assets Web Module on the SAMRAS system.

The project will officially commence on 15 July 2024, with a Planning Phase throughout July, and in August, detailed planning and resource allocation will take place. As for the Implementation Timeline: Phase-wise implementation will begin in September, with completion targeted by the end of November 2024.

The municipality is prepared and will consider its position and the appropriate strategy to proceed, in the instance that approval be obtained from the Overstrand mSCOA Governance Structure, and the ICT Steering Committee of the municipality.

National Treasury has embarked on an extensive consultative process for the drafting of reulations for the the minimum business processes and system specifications for mSCOA. Overstrand municipality is represented on numerous of the established working groups by officials from the municipality.

Updated status 2023/2024: Mar 2024 (Quarter 3)
MFMA Budget Circular No. 126 (7 Dec 2023) (See attached) guided as follows:

"**6.6 *m*SCOA governance and implementation**

Municipalities that have not yet achieved the required level of mSCOA implementation, must develop and implement a road map (action plan) to fast track the implementation of mSCOA. The focus areas that should be considered (at a minimum) when developing the road map are articulated in ***Annexure A*** *attached to this circular.*

6.7 Regulating the minimum business processes and system specifications for mSCOA

The National Treasury will regulate the minimum business processes and system specifications for mSCOA towards the end of 2025/26. This project will also include the following outputs:

- *Review and update the set of minimum business processes and system specifications for mSCOA (currently articulated in MFMA Circular No. 80) to incorporate new legislative requirements that have been issued since the circular was published;*
- *Update and develop the standard operating procedures (SOPs) for mSCOA;*
- *Align the current ICT due diligence assessment for mSCOA to the new Regulations;*
- *Consultation with key stakeholders on draft regulations; and*
- *Training on the new Regulations to ensure that there is a fair understanding of the new regulation by stakeholders.*

Further communication will be issued on the consultation processes and training in due course."

New appointments were made to the Solvem staff, inclusive of a new appointment on executive management level. Communication with the service provider is taking place on a regular basis with the attendance of all SAMRAS Usergroup workshops and meetings by senior Finance Directorate - and ICT Department staff in this regard. In

providing insight regarding monitoring of progress with the development and implementation of web-based modules.

Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

The next Usergroup meeting will be held on 4 April 2024 via the Teams platform. For Overstrand, the status quo is maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

Usergroup meetings allow municipalities to obtain feedback from the service provider with regard to progress made with development of the respective Web Modules as well as updates from these municipal sites where specific web module testing was in process. Confirmation of the dates for the next workshop and meeting are awaited.

The mSCOA committee currently follows a process of monthly monitoring with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of sucessfull implementation of web-based modules and the organogram are regarded as a pre-requisite for embarking on implementation of these modules.

The Action Plan of the municipality is based on the latest Roadmap received in March 2024 from Solvem, containing the high level information of the modules required (migration to the web) to ensure integration with 3rd party systems and implementation of functionality with regard to workflow and document mangement. It is however important to note that the following status update for March 2022, is still relevant to the extent that some those implementations could be confirmed as completed and successfully implemented in the respective municipal environments.

For Overstrand, the status quo remains the same as at the end of December 2023 regarding further considerations with regard to system implementation. The municipality follows up regarding the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

5. Updated status 2023/2024: Dec 2023 (Quarter 2)

The Usergroup meeting was held on 13 December 2023 via the Teams platform. The status quo is still maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

At these Usergroup meetings feedback is shared by the service provider with regard to progress made with development of the respective Web Modules, as well as the updated status of these municipal sites where specific web module implementation/testing are in process. The most recent usergroup meeting did not provide any meaningful progress at high capacity sites selected by the municipality for monitoring.

The municipality furthermore experienced major challenges with incorrect regulatory reports from the system on a monthly basis since 1 July 2023, with seemingly no permanent solution to resolve, and prevent this from occuring again. This matter was

escalated to senior management and continuous monitoring by the municipality is taking place.

The mSCOA chart is reviewed on an annual basis to address implementation challenges and correct chart related errors. Towards this end, Version 6.8 is released with MFMA Budget Circular no 126 on 7 December 2023. Version 6.8 of the chart will be effective from 2024/25 and must be used to compile the 2024/25 MTREF.

Status 2023/2024: Sept 2023 (Quarter 1)
No further consideration is currently being given by Overstrand Municipality for the implementation of further web modules, pending the planned visit to Stellenbosch Municipality by a number of municipalities, in order to determine the progress with implementation of the SCM module, for any further consideration. This visit will take place during the first week of October 2023 and will subsequently be included in the next reporting to the council.

Status 2022/2023: June 2023 <u>(Combined quarter 1-4)</u>
Overstrand municipality has arranged site visits to Stellenbosch and Breede Valley municipality's to observe the implementation of the Web-based SCM Module. The dates has still to be confirmed by the respective municipalities.

During the 3rd & 4th quarters, Solvem implemented the latest version 6.7 of the mSCOA chart on the web-based budget module. The budget for the 2023/2024 MTREF was captured and successfully implemented on the web module by 2 July 2023.

MFMA Budget Circular No. 122 (9 Dec 2022) guided as follows:

"Regulation of Minimum Business Processes and System Specifications

National Treasury will review and regulate minimum business processes and system specifications for mSCOA by the end of 2024/25. In preparation for the regulation of the minimum requirements, municipalities should ensure that they comply fully with the current minimum business processes and system specifications articulated in MFMA Circular No. 80 (dated 08 March 2016).

Where a municipality is not fully compliant with the mSCOA requirements, a mSCOA Road Map must be in place to drive and fast track the mSCOA implementation in the municipality. The mSCOA Steering Committee, chaired by the Accounting Officer or his/ her delegate, must use the mSCOA Road Map to track progress and take correction actions where required.

Road Maps must be reviewed and updated annually as part of the budget process is update and submitted to Council for approval together with their 2023/24 MTREF budget. Municipalities will be required to upload their updated mSCOA Road Maps in a PDF format on the GoMuni Upload portal as part of their 2023/24 MTREF tabled and adopted budget submission and thereafter on a quarterly basis as part of their in-year reporting.

Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant."

Communication with the service provider is taking place on a regular basis with the attendance of all SAMRAS Usergroup workshops and meetings by senior Finance Directorate - and ICT Department staff in this regard. In providing insight regarding monitoring of progress with the development and implementation of web-based modules, the following background –

A senior delegation from the service provider (SOLVEM) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

The next Usergroup meeting was held on 20 October 2022 via the Teams platform. For Overstrand, the status quo is maintained regarding further considerations with regard to system implementation, pending the outcome of successful implementation of the organogram and SCM module at other comparable user sites.

Usergroup meetings allow municipalities to obtain feedback from the service provider with regard to progress made with development of the respective Web Modules as well as updates from these municipal sites where specific web module testing was in process. Confirmation of the dates for the next workshop and meeting are awaited.

The mSCOA committee currently follows a process of monthly monitoring with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of sucessfull implementation of web-based modules and the organogram are regarded as a pre-requisite for embarking on implementation of these modules.

The Action Plan of the municipality is based on the communication received from Solvem, containing the high level information of the modules required (migration to the web) to ensure integration with 3rd party systems and implementation of functionality with regard to workflow and document mangement. It is however important to note that the following status update for March 2022, is still relevant to the extent that none of those impelmentations could be confirmed as completed and successfully implemented in the respective municipal environments.

The most recent Usergroup meeting was held on 6 April 2023 in hybrid format, in person and via the Teams platform. For Overstrand, the status quo remains the same as at the end of March 2023 regarding further considerations with regard to system implementation. The municipality follows up regarding the outcome of successful implementation of the organogram and SCM module at other comparable user sites.
This development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, as well as the relevant spheres of government as might be applicable, inclusive of any assessment

outcome. The admnistration will maintain continuation of quarterly reports as part of Budget Reports, due to the process currently still not leading to a close-out report in the current financial period.

A two-person delegation from the service provider (Solvem) made an on-site courtesy visit on 12 September 2022 and general systems information and incidents logs status were discussed and reviewed. Overstrand will continue to monitor progress with reference to implementation, especially relating to the client-wide implementation of the Expenditure/SCM module.

Challenges were experienced with the August 2022 reporting cycle system information extracts and reports, and although the incidents were logged timeously with the service provider, the issues were only resolved after the reporting due dates. A report on the system failure was requested from the service provider, and submitted to Provincial Treasury in response to an official enquiry by them.

6. National Treasury budgetary mSOCA guidance / communications:

The absence of any clear direction from National Treasury in terms of the anticipated outcome of the mSCOA systems audits as previously communicated, inclusive of National Treasury's envisaged transversal tender process and specifications, compounded challenges for municipalities. NT did not share any further information regarding the mentioned audits and confirmed in MFMA Budget Circular No. 112 (6 Dec 2021) the following: "However, should a municipality need to procure a new financial system, they must follow the processes set out in the MFMA read together with the Municipal Supply Chain Management Regulations and MFMA Budget Circulars No. 93, 98 and mSCOA Circulars No 5 and 6. In addition, National Treasury has not accredited any of the municipal financial systems available in the market and this should therefore not be advertised as a requirement in municipal tender documents.
National and Provincial Treasuries held extensive engagements with key system providers during which the system functionality on the following were demonstrated: IDP and budget, supply chain management (SCM), asset management, annual financial statements, revenue management, cash flow and period control. These engagements provided National and Provincial Treasuries with an understanding of what functionality is available on each system and what the key system related challenges are."

The following was furthermore stated: "Municipalities that procured systems through the RT25-2016 transversal tender must approach the market to procure a new service provider for system support and maintenance. Due to the high financial investment in procuring financial systems, it is not cost effective to change financial systems every 3 to 5 years. Also, the expiry of the SLA does not necessitate the procurement of a new financial system - unless the system that is being used is not complying with the required business processes and system specifications." From before-mentioned it can be derived that NT will not provide for any further communication to Local Government with regard to the before-mentioned release of audit results to assist municipalities with the outcome of their process in this regard. It is rather stated in the circular again that "It should be emphasised that the onus to ensure compliance with the mSCOA Regulations and minimum system specifications as per MFMA Circular No. 80 and its Annexure B

rests with the municipality and not the system vendor. Municipalities should ensure that they budget sufficiently to become and remain mSCOA compliant."

National Treasury issued the following Circulars and guidance relating to mSCOA from December 2021 to March 2022:

i. *Municipal Budget Circular (No 112) for the 2022/23 MTREF - 04 December 2021;*
ii. *Municipal Budget Circular (No 115) for the 2022/23 MTREF - 04 March 2022:)*

The Draft and Final budgets were compiled according to the latest chart available on the financial system:

- mSCOA Segment Detail – (Final Version 6.6 – 6 Dec 2021) for implementation 2022/22
- mSCOA Segment Detail – (6.6.1. Patch to Version 6.6 – 4 Mar 2022) for implementation 2022/23

It was furthermore now advised in the Budget Circular for this draft budget cycle (No 112): "That the credibility of the mSCOA data strings remains a concern although we have observed a marked improvement in some areas. At the core of the problem is:

- The incorrect use of the mSCOA chart and segments, balance sheet budgeting, movement accounting and basic municipal accounting practices by municipalities;
- Some municipalities are not budgeting, transacting and reporting directly in/ from their core financial systems; have not purchased all the modules of the core financial system or have not upgraded to the Enterprise Resource Planning (ERP) (mSCOA enabling) version of their financial systems;
- A number of municipalities are still transacting on their legacy systems that are not the functionality of their financial systems, while they are paying for maintenance and support for the mSCOA enabling system that was procured. This constitute fruitless and wasteful expenditure; and
- Municipalities are not locking their adopted budgets and their financial systems at month-end to ensure prudent financial management. To enforce municipalities to lock their budgets and close their financial system at month-end in 2022/23, the Local Government Database and Reporting System will lock all submission periods within the reporting period at the end of each quarter. The published period will NOT be opened again to ensure consistency between publications. System vendors were also requested to build this functionality into their municipal financial systems.

Municipalities should refer to the guidance provided in the mSCOA circulars issued by the National Treasury to classify their transactions correctly."

Section 5.3 of the circular also addresses the Regulation of Minimum Business Processes and System Specifications as follows:

"One of the key objectives of the mSCOA reform is to ensure that municipalities are planning, budgeting, transacting and reporting directly on and from integrated ERP systems to have one version of the truth in terms of the reported financial performance.

The manual correction of data strings by municipal officials or system vendors are not allowed in terms of the mSCOA Regulations.
All municipalities and municipal entities had to comply with the mSCOA Regulations by 1 July 2017. MFMA Circular No. 80 (Annexure B) provided guidance on the minimum business processes and system specifications for all categories of municipalities (A, B and C). Anumber of Regulations and best practices as per the MFMA Circulars have been introduced since the issuing of MFMA Circular No. 80 in 2016.
The National Treasury will expand and regulate the business processes and system specifications in 2022/23 to these new developments. If your municipality has not yet achieved the minimum required level of mSCOA implementation, then a detailed action plan (road map) must be developed to indicate how the municipality will fast track the implementation of mSCOA."

The Overstrand mSCOA Committee will at all times consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monitary perspective in this regard, this also in accordance with previous confirmations in this regard.

7. SAMRAS Usergroup Workshops & Meetings:

The following status reported on for Quarter 4 thus still applies –

"The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately."

The municipality is awaiting feedback from the service provider with regard to the testing of the Organogram functionality, a prerequisite for any other modules to be implemented in the web.

The service provider of the SAMRAS system (Solvem) arranged for 2 day-sessions Tuesday 7 June 2022 to Wednesday 8 June 2022 to assist them in testing the development of modules up to date, indicating that they are looking forward to getting the best out of the training and workshop sessions to improve their product and user experience.

The two days were followed by the quarterly Usergroup meeting on 9 June 2022.

Previous SOLVEM SAMRAS Usergroup workshop and Usergroup meeting took place as a hibrid virtual/physical sessions on 3 - 4 November 2021.

The service provider is still in process of continuous development of the Web system modules, with ongoing efforts to migrate West Coast District Municipality, Stellenbosch Municipality, George Municipality, Breede Valley Municipality and Bitou Municipality among other, starting with the initial steps (organogram, commodity codes, contract management data), in preparing (municipalities at various stages currently) for the roll-

out of primarily the SCM web module, as the new version to replace the current classic version of the system ultimately. On request of Overstrand Municipality to view a demo of the Asset Register, the municipality was advised that the web version is not ready yet. This is regarded as one of the critical considerations of a desirable The next SAMRAS Usergroup workshop and Usergroup meetings scheduled for March 2022 were phost-phoned on request of the service provider, to April 2022.

The necessary evidence and confirmation required, confirming that the service provider is in a position to provide the required resources is currently considered by the Overstrand mSCOA / conversion committee. Before-mentioned, inclusive of an updated and detailed project plan for a viable migration process, with regard to the SCM module to the web-based platform identified by SAMRAS as a critical priority, and during 2021 listed for actioning in the third quarter of the 2021/2022 financial year. The municipality is however currently aware of one municipality where this module has been implemented and funtional, though not representing the complete supply chain management functionality and workflow areas representative of formal procurement processes. During the next quarter (Apr 2022 onwards) a site visit to a municipality, who will be able to demonstrate the functionality of the implementation in the production environment, is envisaged.

It is again confirmed that the administration will consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monetary perspective in this regard. As stated in previous reporting, the status as at 31 December 2021 remains the same with regard to the absence of any clear direction from National Treasury in terms of the outcome of systems audits.

The mSCOA committee currently follows a process of monitoring progress with regard to before-mentioned development and implementation of web-based modules at sites as we become aware of information. Assurance of sucessfull implementation of web-based modules is regarded as a pre-requisite for embarking on implementation of these modules.

Matters regarded of impportance and impacting on the Overstrand contract, service rendering levels, etc will be reported to Council, with the continuation of quarterly reports as part of the Budget Report, due to the process currently still not leading to a close-out report in the current financial period.

8. Previous quarter/historic status up to December 2021

<u>mSCOA Project Governance and Management: Solvem (previously Bytes Systems Integration) and engagements with regard to the Samras Financial System)</u>

It was reported to Council (Dec 2020, Quarter 2) that Overstrand Municipality received correspondence on 31 December 2020 from the service provider (Bytes Systems Integration) for the financial system currently in use (SAMRAS), inclusive of the following notification as corresponded to National Treasury:

"this letter serves to advise that the service provider for the SAMRAS system has changed from Altron TMT (Pty) Ltd to Solvem Consulting (Pty) Ltd. The effective date of the business transfer is the 1 December 2020. The transfer of the resources will be the 1 January 2021. The SAMRAS product and service offerings remain the same. The full resource team transfers in a section 197 process and hence continuity of service will be uninterrupted to our current clients."

It was also confirmed that this development will be closely monitored and any important matters impacting on the Overstrand contract, service rendering levels, etc. will be reported to Council, with the continuation of this quarterly report, due to the process still not leading to a close-out report in the near future.

The feedback provided to municipalities a year ago (March 2021) focused on the continuous development of the Web system modules and importantly, efforts currently with regard to the gradual migration of West Coast District Municipality, Stellenbosch Municipality, and lately George Municipality, in particular to the web modules. Progress with these efforts are currently at various stages, which could not be established as completed migration processes from the classic environment to the web. Other instances of municipalities involved and the extent of these municipal sites where specific web module testing is currently underway, or planning processes could not be established during these workshops and the usergroup meeting on the 4th of March 2021, to provide the necessary evidence and confirmation that the service provider is currently in a position to provide the required resources and detailed project plan for a viable migration process with regard to any substantial module or section of a module, to the web-based platform.

The service provider provided the following feedback in terms of further development of web modules attended to, since the previous usergroup meeting towards the end of 2020, up to the end of February 2021:



The Overstrand mSCOA Committee awaited detailed information requested from the service provider, in order to consider the appropriate approach in ensuring that the municipality will not be exposed to risk from either an operational- and/or monitary perspective.

mSCOA Circulars

The inclusion of the following reference with regard to most recent mSCOA circulars in the past 2 years aims to provide Council with an overview of progress made by National Treasury in the roll-out of the mSCOA Regulation thus far -

Municipal SCOA Circular No. 7 - 02 March 2020: Guide on Construction Work in Progress (CWIP)

The principles stated in this circular were implemented during the 2019/2020 General Adjustments Budget, which served before Council on 26 February 2020 and was carried forward into the 2020/2021 Budget Cycle

Municipal SCOA Circular No. 8 - 24 April 2020: Guidance on Virement Policies for Municipalities

The guidance in this circular already forms an integral part of Overstrand municipality's Virement Policy.

Municipal SCOA Circular No. 9 - 09 June 2020: Reporting on COVID-19 using the mSCOA chart

The principle of Typical Workstream Projects relating to COVID-19 was implemented for the Special Adjustments Budget in June 2020, notwithstanding that is circular was issued on the same day that the Special Adjustments Budget was submitted to be tabled in Council.

Municipal SCOA Circular No. 10 – 14 October 2020: Cash Flow Guidance

This circular is to provide further guidance to municipalities on the correct use of the municipal standard chart of accounts (mSCOA) data strings to populate the cash flows tables in Schedules A, B and C of the Municipal Budget Reporting Regulations (MBRR)To ensure that the MBRR cash flow tables (A7, SA30, B7 and C7) are linked correctly to the mSCOA data strings.

National Treasury corrected the linkages in the segment item: asset and liabilities.

Municipal SCOA Circular No. 11 – 4 December 2020: Guidance on the use of the Fund Segment

The purpose of this circular is to provide guidance to municipalities on the use of the Fund segment.

Following the guidance provided in Circular 10, the following cash flow issues still had to be corrected and/or clarified:

- The recording of unallocated deposits;
- The duplication of capital assets other expenditure (trade and other payables – payables and accruals);
- The linking of construction Work-In-Progress (CWIP) to capital assets in Table A9 of the A1 Schedule;
- The linking of advance payments and retentions to the cash flow tables;
- The distinction of and payment between Inventory, Contracted Services and Other Expenditure line items not specifically listed under Liabilities in the mSCOA chart; and
- The linking of Income tax receivable, Income tax payables, Value Added Tax (VAT) receivable, VAT payable, Accrued interest on receivables to cash flow/payments.

Municipal SCOA Circular No. 12 – 01 October 2021: Guidance on Value Added Tax (VAT)

The purpose of this circular is to provide guidance to municipalities on how to budget, transact and report for Value Added Tax (VAT) using the Municipal Standard Chart of Accounts (mSCOA) chart.

The following guidance is provided in Circulr 12:

- When municipalities prepare their MTREF budgets, it must be exclusive of VAT and therefore the regulated budget Tables A4 and A5 must be VAT exclusive.
- It should also be noted that the accounts for Input and Output Tax on the mSCOA chart is named Input and Output VAT and irrecoverable debt is referred to as bad debt. Therefore, where reference is made to the VAT accounts in the chart in the examples used to explain the VAT transactions, Input and Output VAT and bad debt is used as per the mSCOA chart.
- These discrepancies in the terminology will be corrected in version 6.6 of the chart.

ANNEXURE J

DEMAND MANAGEMENT PLAN

DEMAND MANAGEMENT PLAN 2025/2026

									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
SECTION A: REPEATABLE / MULTI-YEAR CONTRACTS																
A1	COMMUNITY SERVICES	PROVISION OF SPORTS FIELD AERATION SERVICES FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2346/2022	2026/06/30	TBC	NEL D	TBC	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A2	COMMUNITY SERVICES	REPAIR AND MAINTENANCE OF IRRIGATION SYSTEMS IN OVERSTRAND MUNICIPAL AREA	SC2378/2023	2026/06/30	TBC	NEL D	TBC	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A3	COMMUNITY SERVICES	SUPPLY & DELIVERY OF POOL CHEMICALS FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2404/2023	2026/06/30	TBC	NEL D	TBC	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A4	CORPORATE SERVICES	PROPOSED AMENDMENT: UPGRADE, MAINTENANCE AND SUPPORT OF OVERSTRAND MUNICIPALITY'S RADIO FREQUENCY NETWORK FOR A CONTRACT PERIID ENDING 30 JUNE 2026	SC1675C/2016	2026/06/30	TBC	JOHNSON C	TBC	SECTION 116 (3)	2026/04/06	2026/04/15	2026/04/23	2026/05/14	2026/06/04	2026/06/12	2026/07/01	TBC
A5	CORPORATE SERVICES	SUPPLY AND INSTALLATION OF WEB-BASED / ONLINE BULK SMS SENDING SOFTWARE / SERVICES	SC2372/2023	2026/06/30	TBC	VAN ASPEREN J	R 250 000.00	TENDER	2025/10/20	2025/10/29	2025/11/14	2025/12/12	2026/02/12	2026/02/20	2026/07/01	2029/06/30
A6	FINANCIAL SERVICES	RECEIVER AGREEMENT		2026/06/30	TBC	HOONEBERG E	TBC	TBC	2025/10/20	2025/10/29	2025/11/14	2025/12/12	2026/02/12	2026/02/20	2026/07/01	TBC
A7	FINANCIAL SERVICES	PROVISION OF METER READING SOFTWARE FOR MOBILE DEVICES FOR A CONTRACT PERIOD ENDING 30 JUNE 2024	SC2152A/2020	2026/06/30	TBC	HOONEBERG E	TBC	TENDER	2025/10/20	2025/10/29	2025/11/14	2025/12/12	2026/02/12	2026/02/20	2026/07/01	2029/06/30
A8	FINANCIAL SERVICES	PRINTING AND DISTRIBUTION OF MUNICIPAL ACCOUNTS AND NEWSLETTERS FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2348/2022	2026/06/30	TBC	HOONEBERG E	TBC	TENDER	2025/10/20	2025/10/29	2025/11/14	2025/12/12	2026/02/12	2026/02/20	2026/07/01	2029/06/30
A9	FINANCIAL SERVICES	DISCONNECTION AND RECONNECTION OF ELECTRICITY SUPPLY AND INSTALLATIONAND REMOVAL OF WATER FLOW RESTRICTORS FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2349/2022	2026/06/30	TBC	HOONEBERG E	TBC	TENDER	2026/01/05	2026/01/14	2026/01/30	2026/02/27	2026/04/30	2026/05/08	2026/07/01	2029/06/30
A10	FINANCIAL SERVICES	SUPPLY AND DELIVER PRINTING PAPER, INK TONER, CARTRIDGES AND RIBBONS TO OVERSTRAND MUNICIPALITY (OM) FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2347/2022	2026/06/30	TBC	ROETS C	R 805 000.00	TENDER	2025/09/29	2025/10/08	2025/10/24	2025/11/21	2026/01/22	2026/01/30	2026/07/01	2029/06/30
A11	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF PRINTER CARTRIDGES	SC2347/2022	2026/06/30	TBC	ROETS C	R 280 000.00	FORMAL QUOTATION	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A12	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF WATER METERS TO OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2365/2023	2026/06/30	TBC	ROETS C	R 3 000 000.00	TENDER	2025/09/29	2025/10/08	2025/10/24	2025/11/21	2026/01/22	2026/01/30	2026/07/01	2029/06/30
A13	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF PVC,UPVC AND HDPE PIPE AND CONNECTORS	SC2365/2023	2026/06/30	TBC	ROETS C	R 3 000 000.00	TENDER	2025/08/31	2025/09/09	2025/09/25	2025/10/23	2025/12/24	2026/01/01	2026/07/01	2029/06/30
A14	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF COPPER PIPE AND COMPRESSION FITTINGS	SC2365/2023	2026/06/30	TBC	ROETS C	R 1 500 000.00	TENDER	2025/08/31	2025/09/09	2025/09/25	2025/10/23	2025/12/24	2026/01/01	2026/07/01	2029/06/30
A15	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF REPAIR CLAMPS	SC2365/2023	2026/06/30	TBC	ROETS C	R 1 500 000.00	TENDER	2025/08/31	2025/09/09	2025/09/25	2025/10/23	2025/12/24	2026/01/01	2026/07/01	2029/06/30
A16	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF MANHOLE COVERS	SC2365/2023	2026/06/30	TBC	ROETS C	R 2 000 000.00	TENDER	2025/08/31	2025/09/09	2025/09/25	2025/10/23	2025/12/24	2026/01/01	2026/07/01	2029/06/30
A17	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF WATER HYDRANTS, VALVES AND TEES	SC2365/2023	2026/06/30	TBC	ROETS C	R 500 000.00	TENDER	2025/08/31	2025/09/09	2025/09/25	2025/10/23	2025/12/24	2026/01/01	2026/07/01	2029/06/30
A18	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF IRRIGIATION MATERIAL	SC2365/2023	2026/06/30	TBC	ROETS C	R 300 000.00	FORMAL QUOTATION	2026/02/28	2026/03/09	2026/03/25	2026/04/22	2026/06/23	2026/07/01	2026/07/01	2029/06/30
A19	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF ELECTRICAL ITEMS AND ELECTRICAL METERS TO OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2366/2023	2026/06/30	TBC	ROETS C	TBC	TENDER	2025/09/29	2025/10/08	2025/10/24	2025/11/21	2026/01/22	2026/01/30	2026/07/01	2029/06/30
A20	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF ELECTRICAL CABLE AND WIRING	SC2366/2023	2026/06/30	TBC	ROETS C	R 3 500 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A21	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF CIRCUIT BREAKERS	SC2366/2023	2026/06/30	TBC	ROETS C	R 900 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A22	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF GENERAL ELECTRICAL ITEMS	SC2366/2023	2026/06/30	TBC	ROETS C	R 300 000.00	FORMAL QUOTATION	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A23	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF MINISUBS AND TRANSFORMERS	SC2366/2023	2026/06/30	TBC	ROETS C	R 2 000 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A24	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF RETICULATION AND CABLE ACCESSORIES	SC2366/2023	2026/06/30	TBC	ROETS C	R 500 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A25	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF STREET POLES AND ACCESSORIES	SC2366/2023	2026/06/30	TBC	ROETS C	R 2 500 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A26	FINANCIAL SERVICES	SUPPLY NAD DELIVERY OF STREETLIGHTS & GENERAL LIGHT FITTINGS	SC2366/2023	2026/06/30	TBC	ROETS C	R 2 500 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A27	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF ELECTRICAL TERMINATIONS & JOINTS	SC2366/2023	2026/06/30	TBC	ROETS C	R 1 000 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A28	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF LUGS, FERULLES, LINE TAPS & ELECTRCIAL CONNECTORS	SC2366/2023	2026/06/30	TBC	ROETS C	R 300 000.00	FORMAL QUOTATION	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A29	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF ELECTRICAL LAMPS AND GEAR	SC2366/2023	2026/06/30	TBC	ROETS C	R 2 400 000.00	TENDER	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A30	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF ELECTRICAL ITEMS	SC2366/2023	2026/06/30	TBC	ROETS C	R 300 000.00	FORMAL QUOTATION	2025/10/31	2025/11/09	2025/11/25	2025/12/23	2026/02/23	2026/03/03	2026/07/01	2029/06/30
A31	FINANCIAL SERVICES	PROVISION OF CASEWARE WORKING PAPERS PROGRAMME	SCD3578/2023	2025/07/31	TBC	KING B	R 100 000.00	DEVIATION	2025/07/02	N/A	N/A	N/A	N/A	N/A	2025/08/01	2025/08/31
A32	FINANCIAL SERVICES	TRANSVERSAL TERM CONTRACT RT46-2020: APPOINTMENT OF CONTRACTORS FOR THE PROVISION OF VEHICLE FLEET MANAGEMENT SERVICES TO THE STATE FOR A PERIOD OF FIVE YEARS - 1 APRIL 2021 TO 31 MARCH 2026, FOR PURPOSES OF THIS REPORT IN AWARDING THIS CONTRACT FOR A PER	SC2214/2021	2026/03/31	TBC	ROETS C	TBC	TRANSVERSAL	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A33	INFRASTRUCTURE SERVICES	PROVISION OF LABORATORY SERVICES FOR THE MONITORING OF WATER QUALITY IN THE OVERSTRAND MUNICIPAL AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2367/2023	2026/06/30	TBC	BLIGNAUT H	R 5 500 000.00	TENDER	2026/01/05	2026/01/14	2026/01/30	2026/02/27	2026/04/30	2026/05/08	2026/07/01	2029/06/30
A34	INFRASTRUCTURE SERVICES	APPOINTMENT OF CONSULTANTS FOR VARIOUS ENGINEERING AND GROUNDWATER PROJECTS IN THE OVERSTRAND MUNICIPAL AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2296/2023	2026/06/30	TBC	BLIGNAUT H	TBC	TENDER	2026/01/05	2026/01/14	2026/01/30	2026/03/06	2026/05/07	2026/05/15	2026/07/01	2029/06/30

DEMAND MANAGEMENT PLAN 2025/2026

									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
A35	INFRASTRUCTURE SERVICES	HIRING OF VACUUM AND JETTING COMBINATION UNITS FOR THE MAINTENANCE OF SEWER AND STORMWATER NETWORKS IN THE OVERSTRAND ON AN "AS AND WHEN REQUIRED" BASIS FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2394/2023	2026/06/30	TBC	STEENBERG T	TBC	TENDER	2026/01/12	2026/01/21	2026/02/06	2026/03/06	2026/05/07	2026/05/15	2026/07/01	2029/06/30
A36	INFRASTRUCTURE SERVICES	SERVICE, REPAIR AND MAINTENANCE OF DIESEL GENERATORS AT OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2379/2023	2026/06/30	TBC	MULLER S	TBC	TENDER	2026/01/19	2026/01/28	2026/02/13	2026/03/13	2026/05/14	2026/05/22	2026/07/01	2029/06/30
A37	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF BITUMEN PRODUCTS TO OVERSTRAND MUNICIPALITY FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2417/2023	2026/06/30	TBC	MARX T	TBC	TENDER	2026/01/19	2026/01/28	2026/02/13	2026/03/13	2026/05/14	2026/05/22	2026/07/01	2029/06/30
A38	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF CONSTRUCTION MATERIALS TO OVERSTRAND MUNICIPALITY FOR THE CONTRACT PERIOD ENDING 30 JUNE 2026.	SC2411/2023	2026/06/30	TBC	MARX T	TBC	TENDER	2026/01/26	2026/02/04	2026/02/20	2026/03/20	2026/05/21	2026/05/29	2026/07/01	2029/06/30
A39	INFRASTRUCTURE SERVICES	AUDITING OF ELECTRICITY METERS, CONNECTIONS AND AUTOMATIC GEYSERS CONTROL DEVICES IN THE OVERSTRAND MUNICIPAL AREA FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2434/2023	2026/06/30	TBC	MULLER S	TBC	TENDER	2026/02/02	2026/02/11	2026/02/27	2026/03/27	2026/05/28	2026/06/05	2026/07/01	2029/06/30
A40	INFRASTRUCTURE SERVICES	MV/LV UPGRADE AND REPLACEMENT IN HERMANUS, HAWSTON AND KLEINMOND FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2437/2023	2026/06/30	TBC	MULLER S	TBC	TENDER	2026/02/02	2026/02/11	2026/02/27	2026/03/27	2026/05/28	2026/06/05	2026/07/01	2029/06/30
A41	INFRASTRUCTURE SERVICES	LABOUR TENDER FOR MV/LV ELECTRICAL RETICULATION FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2435/2023	2026/06/30	TBC	MULLER S	TBC	TENDER	2026/02/02	2026/02/11	2026/02/27	2026/03/27	2026/05/28	2026/06/05	2026/07/01	2029/06/30
A42	MUNICIPAL MANAGER	PROFESSIONAL SERVICE PROVIDERS FOR THE PROVISION OF LANGUAGE END EDITING SERVICES	SC2539/2024	2025/11/30	TBC	LOUW R	R 270 000.00	FORMAL QUOTATION	2025/06/09	2025/06/18	2025/07/04	2025/08/01	2025/10/02	2025/10/10	2025/12/01	2026/11/30
A43	MUNICIPAL PUBLIC SAFETY	INTERGRATED CLOUD AIDED DISPATCH SOLUTION	SC2156A/2020	2026/06/30	TBC	SMITH L	TBC	SECTION 116 (3)	2026/04/06	2026/04/15	2026/04/23	2026/05/14	2026/06/04	2026/06/12	2026/07/01	TBC
A44	MUNICIPAL PUBLIC SAFETY	CALIBRATE AND REPAIR OF BW GAS ALERT MONITORS	SCD3519/2023	2026/06/30	TBC	SMITH L	TBC	DEVIATION	2026/05/02	N/A	N/A	N/A	N/A	N/A	2026/07/01	TBC
A45	MUNICIPAL PUBLIC SAFETY	SUPPLY, INSTALLATION, MONITORING AND ARMED RESPONSE OF ALARM SYSTEMS AND CCTV CAMERA CALL OUTS FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2406/2023	2026/06/30	TBC	ESAU D	TBC	TENDER	2025/09/22	2025/10/01	2025/10/17	2025/11/14	2026/01/15	2026/01/23	2026/07/01	2029/06/30
A46	PLANNING & DEVELOPMENT	APPOINTMENT OF A PROFESSIONAL CONSULTANT TO CONDUCT NOISE IMPACT ASSESSMENTS AS AND WHEN NEEDED IN THE OVERSTRAND AREA.	SC2382/2023	2026/06/30	TBC	DE VILLIERS L	R 100 000.00	FORMAL QUOTATION	2026/02/04	2025/02/11	2026/02/20	2026/03/04	2026/04/23	2026/05/08	2026/07/01	2028/06/30
A47	PLANNING & DEVELOPMENT	ENVIRONMENTAL MANAGEMENT MAINTENANCE	SC2388/2023	2026/06/30	TBC	DE VILLIERS L	R 14 270 240.00	TENDER	2025/06/20	2025/07/09	2025/07/18	2025/08/29	2025/10/23	2025/10/31	2026/07/01	2028/06/30
A48	PLANNING & DEVELOPMENT	SUPPLY AND DELIVERY OF ENVIRONMENTAL UNIFORMS AND PROTECTIVE CLOTHING FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2443/2023	2026/06/30	TBC	DE VILLIERS L	R 55 000.00	TENDER	2025/06/20	2025/07/09	2025/07/18	2025/08/20	2025/10/23	2025/10/31	2026/07/01	2028/06/30
A49	PLANNING & DEVELOPMENT	ARCHIVE SHELVING	SC24882024	TBC	TBC	R KUCHAR	TBC	FORMAL QUOTATION	2024/10/02	2024/10/16	2024/11/01	2024/12/06	2025/03/06	2025/03/14	2025/04/04	2026/06/30
A50	PLANNING & DEVELOPMENT	GANSBAAI / STANFORD CBD REVITALISATION STUDY	TBC	TBC	TBC	R KUCHAR	TBC	TENDER	2024/10/02	2024/10/16	2024/11/01	2024/12/06	2025/03/06	2025/03/14	2025/04/04	2026/06/30
A51	INFRASTRUCTURE SERVICES	GANSBAAI AND STANFORD MV/LV UPGRADE AND REPLACEMENT FOR A CONTRACT PERIOD ENDING 30 JUNE 2026	SC2536_2024	2026/06/30	TBC	LOTTER G	R 7 000 000.00	TENDER	2024/10/02	2024/10/16	2024/11/01	2024/12/06	2025/03/06	2025/03/14	2025/04/04	2026/06/30
A52	INFRASTRUCTURE SERVICES	ADDITIONS TO THE ELECTRICAL DEPARTMENT BUILDING FOR NEW OFFICES, ONRUS	SC2538/2024	2025/12/31	TBC	LOTTER G	R 1 500 000.00	TENDER	2024/11/19	2024/11/27	2024/12/11	2025/01/31	2025/04/03	2025/04/17	2025/05/08	2025/12/31
A53	INFRASTRUCTURE SERVICES	ADDITIONS TO THE ELECTRICAL DEPARTMENT BUILDING FOR NEW OFFICES, ONRUS: PHASE 2	N/A	N/A	TBC	LOTTER G	R 1 500 000.00	TENDER	2025/07/31	2025/08/09	2025/08/25	2025/09/24	2025/11/25	2025/12/03	2026/01/13	2026/06/30
A54	INFRASTRUCTURE SERVICES	NEW STILL STREET 66/11KV SUBSTATION	N/A	N/A	TBC	LOTTER G	R 95 000 000.00	TENDER	2025/07/31	2025/08/09	2025/08/25	2025/09/24	2025/11/25	2025/12/03	2026/01/13	2028/06/30
A55	INFRASTRUCTURE SERVICES	PROVISION OF SCADA, POWER QUALITY AND LOAD CONTROL SERVICES FOR THE OVERSTRAND MUNICIPALITY	N/A	N/A	TBC	LOTTER G	TBC	TENDER	2025/07/31	2025/08/09	2025/08/25	2025/09/24	2025/11/25	2025/12/03	2026/01/13	2028/06/30
A56	PLANNING & DEVELOPMENT	VETERINARY HEALTH CARE SERVICES FO VARIOUS WILDLIFE SPECIES	SC2555/2024	2026/06/30	TBC	DE VILLIERS L	R 336 000.00	TENDER	2026/01/15	2026/01/21	2026/02/06	2026/03/10	2026/04/30	2026/05/08	2026/07/01	2027/06/30
A57	MUNICIPAL MANAGER	PROVISION OF GRAPHIC DESIGN SERVICES	SC2337/2022	2026/06/30	TBC	LOUW R	R 280 000.00	FORMAL QUOTATION	2026/01/12	2026/01/21	2026/02/06	2026/03/06	2026/05/07	2026/05/15	2026/07/01	2029/06/30
A58	MUNICIPAL MANAGER	SUPPLY AND DELIVER SIGNAGE FOR OVERSTRAND MUNICIPAL BUILDINGS	NEW	N/A	TBC	LOUW R	R 50 000.00	FORMAL QUOTATION	2025/09/01	2025/09/10	2025/09/26	2025/10/24	2025/12/25	2026/01/02	2026/02/02	2026/06/30
A59	MUNICIPAL MANAGER	SUPPLY AND DELIVER MARKETING MATERIAL	NEW	N/A	TBC	LOUW R	R 200 000.00	FORMAL QUOTATION	2025/08/18	2025/08/27	2025/09/12	2025/10/10	2025/12/11	2025/12/19	2026/01/02	2028/06/30
A60	MUNICIPAL MANAGER	SUPPLY AND DELIVER BRANDED PEAK CAPS (1500)	NEW	N/A	TBC	LOUW R	R 120 000.00	FORMAL QUOTATION	2025/07/31	2025/08/09	2025/08/25	2025/09/22	2025/11/23	2025/12/01	2026/01/02	2026/06/30
A61	MUNICIPAL MANAGER	SUPPLY AND DELIVER PROMOTIONAL ITEMS	SC2552/2024	2025/06/30	TBC	LOUW R	R 500 000.00	TENDER	2025/05/04	2025/05/13	2025/05/29	2025/06/26	2025/08/27	2025/09/04	2025/10/01	2028/06/30
A62	CORPORATE SERVICES	ONLINE SUBSCRIPTION FOR ACCESS TO LEGAL INFORMATION FOR A 3-YEAR CONTRACT PERIOD	SC2566/2025	IN PROCESS OF AWARD	TBC	JOHNSON C	R 150 000.00	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A63	MUNICIPAL PUBLIC SAFETY	K9 VETERINARY SERVICES	TBC	N/A	TBC	DU TOIT J	TBC	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A64	MUNICIPAL PUBLIC SAFETY	ULTIMATE TRAFFIC SOLUTIONS - TCMS SYSTEM FOR LAW ENFORCEMENT	TBC	N/A	TBC	DU TOIT J	TBC	TENDER	2025/10/06	2025/10/15	2025/10/31	2025/11/28	2026/01/29	2026/02/06	2026/07/01	2029/06/30
A65	MUNICIPAL PUBLIC SAFETY	APPOINTMENT OF A SERVICE PROVIDER FOR THE INSTALLATION IMPLEMENTATION, OPERATION, SUPPORT AND MAINTENANCE OF AN ADVANCE TRAFFIC CONTRAVENTION MANAGEMENT SYSTEM FOR A CONTRACT PERIOD ENDING 30 JUNE 2024	SC2183A/2021	N/A	TBC	FRASER R	TBC	TENDER	2025/09/01	2025/09/10	2025/09/26	2025/10/24	2025/12/25	2026/01/02	2026/02/02	2026/06/30
A66	MUNICIPAL PUBLIC SAFETY	HIRING OF SHIPPING CONTAINERS FOR OFFICE AND STORAGE SPACE FOR THE OVERSTRAND MUNICIPALITY	SC2472/2024	N/A	TBC	FRASER R	TBC	TENDER	2025/09/01	2025/09/10	2025/09/26	2025/10/24	2025/12/25	2026/01/02	2026/02/02	2026/06/30
A67	MUNICIPAL PUBLIC SAFETY	SERVICE PROVIDER FOR TOW-IN SERVICES IN THE OVERSTRAND AREA	SC2509/2024	N/A	TBC	FRASER R	TBC	TENDER	2025/07/01	2025/07/10	2025/07/26	2025/08/23	2025/10/24	2025/11/01	2026/01/02	2026/06/30
A68	MUNICIPAL PUBLIC SAFETY	SUPPLY AND DELIVERY OF FINE BOOKS, CONFISCATION BOOKS, POCKET BOOKS, NOTICE BOOKS, V2 AND WARRANT OF ARREST PAPER FOR A CONTRACT PERIOD ENDING 30 JUNE 2025	SC2557/2025	N/A	TBC	FRASER R	TBC	FORMAL QUOTATION	2024/11/19	2024/11/27	2024/12/11	2025/01/31	2025/04/03	2025/04/17	2025/05/08	2025/12/31
A69	CORPORATE SERVICES	SUPPLY AND DELIVERY AND SUPPORT FOR BIOMETRIC/FACIAL RECOGNITION DEVICES TO MANAGE ACCESS CONTROL FOR TIME AND ATTENDANCE FOR A CONTRACT PERIOD ENDING 30 JUNE 2028	N/A	N/A	TBC	VAN ASPEREN J	R 500 000.00	TENDER	2025/07/15	2025/07/24	2025/08/09	2025/09/06	2025/11/07	2025/11/15	2026/01/02	2028/06/30

DEMAND MANAGEMENT PLAN 2025/2026

									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
A70	FINANCIAL SERVICES	mSCOA TEMPLATE (Specimen AFS) Municipality	N/A	N/A	N/A	KING B	R 100 000.00	DEVIATION	2026/03/31	N/A	N/A	N/A	N/A	N/A	2026/05/01	2027/04/30
A71	FINANCIAL SERVICES	ACTUARIAL VALUATION	N/A	N/A	N/A	KING B	R 30 000.00	FORMAL QUOTATION	2025/07/01	N/A	N/A	N/A	N/A	N/A	2025/07/15	2025/08/31
A72	FINANCIAL SERVICES	LONG TERM FINANCIAL PLAN	N/A	N/A	N/A	KING B	R 100 000.00	FORMAL QUOTATION	2025/08/31	N/A	N/A	N/A	N/A	N/A	2025/10/01	2025/10/31
A73	PLANNING & DEVELOPMENT	REGISTERED E-MAIL AND SMS SERVICES FOR A CONTRACT PERIOD OF 3 YEARS	TBC	TBC	TBC	R KUCHAR	R 150 000.00	TENDER	2025/07/15	2025/07/24	2025/08/09	2025/09/06	2025/09/19	2025/09/26	2025/10/01	2028/09/30
A74	FINANCIAL SERVICES	REGISTERED E-MAIL AND SMS SERVICES FOR A CONTRACT PERIOD OF 3 YEARS	TBC	TBC	TBC	E HOONEBERG	R 150 000.00	TENDER	2025/07/15	2025/07/24	2025/08/09	2025/09/06	2025/09/19	2025/09/26	2025/10/01	2028/09/30
	SECTION B: CAPITAL PROJECTS															
B1	PLANNING & DEVELOPMENT	BUILDING OF OFFICES	N/A	N/A	TBC	R KUCHAR	TBC	TENDER	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30
B2	INFRASTRUCTURE SERVICES	REPLACEMENT OF HIGH MAST LIGHTS IN OVERSTRAND	TBC	N/A	TBC	LOTTER G	R 700 000.00	TENDER	2025/07/31	2025/08/09	2025/08/25	2025/09/24	2025/11/25	2025/12/03	2026/01/13	2026/06/30
B3	INFRASTRUCTURE SERVICES	ELECTRIFICATION OF LOW COST HOUSING AREAS IN OVERSTRAND	TBC	N/A	TBC	LOTTER G	R 15 000 000.00	TENDER	2025/07/10	2025/07/19	2025/08/04	2025/09/03	2025/11/04	2025/11/12	2025/12/03	2026/06/30
B4	INFRASTRUCTURE SERVICES	HERMANUS TRANSFER STATION PERIMETER WALL	TBC	TBC	TBC	MITCHELL C	R 3 300 000.00	TENDER	2025/07/18	2025/07/31	2025/08/23	2025/09/20	2025/11/28	2005/12/05	2026/02/02	2026/06/30
B5	INFRASTRUCTURE SERVICES	GANSBAAI LANDFILLWEIGHBRIDGE NEW REPLACEMENT DECK	TBC	TBC	TBC	MITCHELL C	R 840 000.00	TENDER	2025/07/18	2025/07/31	2025/08/23	2025/09/20	2025/11/28	2005/12/05	2026/02/02	2026/06/30
B6	INFRASTRUCTURE SERVICES	PRINGLE BAY DROP OFF	TBC	TBC	TBC	MITCHELL C	R 200 000.00	FORMAL QUOTATION	2025/07/05	2025/07/16	2025/08/09	2025/08/23	2025/10/30	2025/11/07	2025/12/01	2026/06/30
B7	INFRASTRUCTURE SERVICES	REPLACEMENT OF OVERSTRAND WATER PIPES	SC2490/2024	2026/06/30	TBC	BLIGNAUT H	R 17 000 000.00	TENDER	2026/04/24	2026/05/06	2026/06/20	2026/07/25	2026/09/11	2026/09/19	2027/01/15	2028/06/30
B8	INFRASTRUCTURE SERVICES	REFURBISHMENT OF BUFFELS RIVER WTW	N/A	N/A	TBC	BLIGNAUT H	R 45 000 000.00	TENDER	2025/06/27	2025/07/09	2025/07/18	2025/08/22	2025/10/23	2025/10/31	2025/11/17	2028/06/30
B9	INFRASTRUCTURE SERVICES	PREEKSTOEL WTW OFFICE SPACE	N/A	N/A	TBC	BLIGNAUT H	R 2 000 000.00	TENDER	2025/10/08	2025/10/22	2025/11/07	2025/12/12	2026/02/05	2026/02/13	2026/03/03	2027/06/30
B10	INFRASTRUCTURE SERVICES	UPGRADE WELLFIELDS HERMANUS AND PEARLY BEACH	SC2282/2021	2025/06/30	TBC	BLIGNAUT H	R 7 000 000.00	TENDER	2025/08/29	2025/09/17	'2025/09/26	2025/10/31	2025/12/11	2025/12/19	2026/01/11	2027/06/30
B11	INFRASTRUCTURE SERVICES	UPGRADE ONRUS MAIN SEWERAGE PUMPSTATION AND RISING MAIN	N/A	N/A	TBC	BLIGNAUT H	R 30 000 000.00	TENDER	2025/08/29	2025/09/17	'2025/09/26	2025/10/31	2025/12/11	2025/12/19	2026/01/11	2028/06/30
B12	INFRASTRUCTURE SERVICES	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	TBC	TBC	TBC	HENDRIKS H	TBC	TENDER	2026/04/01	2026/04/08	2026/04/23	2026/05/29	2026/07/30	2026/08/07	2026/09/11	2027/06/30
B13	INFRASTRUCTURE SERVICES	REHABILITATE ROADS MOUNT PLEASANT	TBC	TBC	TBC	HENDRIKS H	TBC	TENDER	2026/04/01	2026/04/08	2026/04/23	2026/05/29	2026/07/30	2026/08/07	2026/09/11	2027/06/30
B14	INFRASTRUCTURE SERVICES	REHABILITATE ROADS & SIDEWALKS PROTEADORP	TBC	TBC	TBC	HENDRIKS H	TBC	TENDER	2026/04/01	2026/04/08	2026/04/23	2026/05/29	2026/07/30	2026/08/07	2026/09/11	2027/06/30
B15	COMMUNITY SERVICES	PURCHASING OF WENDY HOUSE IN HERMANUS FOR STORAGE OF RECYCLING	TBC	TBC	TBC	PLAATJIES B	R 60 000.00	FORMAL QUOTATION	2025/06/30	2025/07/09	2025/07/24	2025/08/07	2025/08/28	2025/09/05	2025/10/06	2025/10/31
B16	INFRASTRUCTURE SERVICES	REPLACEMENT OF WATERMAIN -PEARLY BEACH	TBC	TBC	TBC	SOLOMONS J	R 900 000.00	TENDER	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30
B17	INFRASTRUCTURE SERVICES	STORMWATER & SUBSURFACE DRAINAGE SYSTEM	TBC	TBC	TBC	SOLOMONS J	R 5 000 000.00	TENDER	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30
B18	MUNICIPAL PUBLIC SAFETY	K9 TRAILER	TBC	TBC	TBC	DU TOIT J	R 250 000.00	TENDER	2025/10/08	2025/10/22	2025/11/07	2025/12/12	2026/02/05	2026/02/13	2026/03/03	2027/06/30
B19	MUNICIPAL PUBLIC SAFETY	INSTALLATION OF SEPTIC TANKS X 2 - BESEMHOUTSKLOOF FARM	TBC	TBC	TBC	DU TOIT J	R 600 000.00	TENDER	2025/08/29	2025/09/17	2025/09/26	2025/10/31	2025/12/11	2025/12/19	2026/01/11	2027/06/30
B20	MUNICIPAL PUBLIC SAFETY	VEHICLES: TOYOTA C/C X 6; 4 X 4 D/C X 7; S/C X 2 & HIGH PERFORMANCE VEHICLE X 1	TBC	TBC	TBC	DU TOIT J	R 8 000 000.00	TENDER	2025/08/29	2025/09/17	2025/09/26	2025/10/31	2025/12/11	2025/12/19	2026/01/11	2028/06/30
B21	MUNICIPAL PUBLIC SAFETY	FIREARMS: 9MM X 20; SHOTGUNS X 12 & 9MM RIFLE X 12	TBC	TBC	TBC	DU TOIT J	R 400 000.00	TENDER	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30

DEMAND MANAGEMENT PLAN 2025/2026

									Planned / Estimated dates							
DMP REF #	Directorate [R]	Project Name / Tender Description	Existing /Current Contract Number	Expiry Date of current contract	New Tender Number	Contract Owner	Estimated Total Project Cost	Proposed Procurement Process to follow	Submission of specifications	BSC	Advert	Closing Date	BEC	BAC	Commencement of contract	New Contract expiry date
B22	MUNICIPAL PUBLIC SAFETY	GATE MOTORS X 2	TBC	TBC	TBC	DU TOIT J	R 100 000.00	FORMAL QUUOTATION	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30
B23	MUNICIPAL PUBLIC SAFETY	FURNITURE: DESK WITH CONFERENCE EXTENTION X 9	TBC	TBC	TBC	DU TOIT J	R 120 000.00	FORMAL QUUOTATION	2026/01/19	2026/02/02	2026/02/09	2026/03/09	2026/04/09	2026/04/16	2026/05/01	2026/06/30
B24	MUNICIPAL PUBLIC SAFETY	PURCHSE OF K9 DETECTION DOGS X 3	TBC	TBC	TBC	DU TOIT J	R 400 000.00	TENDER	2026/04/01	2026/04/08	2026/02/09	2026/03/17	2026/05/18	2026/05/26	2026/06/30	2027/06/30
B25	MUNICIPAL PUBLIC SAFETY	REPLACEMENT OF TRAFFIC DEPARTMENT ROOF - WARD 3	TBC	TBC	TBC	FRASER R	R 3 847 800.00	TENDER	2025/10/08	2025/10/22	2025/11/07	2025/12/12	2026/02/05	2026/02/13	2026/03/03	2027/06/30
B26	MUNICIPAL PUBLIC SAFETY	UPGRADING OF FIRE STATION BUILDINGS	N/A	N/A	TBC	L SMITH	R 3 000 000.00	TENDER	2025/07/21	2025/07/30	2025/08/21	2025/09/11	2025/10/23	2025/11/07	2025/12/01	2026/06/30
	SECTION C: AD-HOC PROCJECTS FUNDED FROM OPERATIONAL BUDGET															
C1	CORPORATE SERVICES	FIRST AID, FIRE MARSHALL & HEALTH & SAFETY REPS	N/A	N/A	N/A	ARRISON D	R 80 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C2	CORPORATE SERVICES	ROADWORKS	N/A	N/A	N/A	ARRISON D	R 120 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C3	CORPORATE SERVICES	BASIC ROAD CONSTRUCTION PRINICIPLES	N/A	N/A	N/A	ARRISON D	R 120 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C5	CORPORATE SERVICES	PUMP OPERATOR NFPA1002	N/A	N/A	N/A	ARRISON D	R 95 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C6	CORPORATE SERVICES	FIRE INVESTIGTOR NFPA1033	N/A	N/A	N/A	ARRISON D	R 95 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C7	CORPORATE SERVICES	FIRE SAFETY COURSE	N/A	N/A	N/A	ARRISON D	R 95 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C8	CORPORATE SERVICES	HIGH ANGLE I	N/A	N/A	N/A	ARRISON D	R 95 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C9	CORPORATE SERVICES	INVESTIGATION INTO GROSS/SERIOUS MISCONDUCT	N/A	N/A	N/A	ARRISON D	R 100 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C10	CORPORATE SERVICES	MEDICAL SERVICES FOR MEDICAL WORKPLACE ASSESSMENT	N/A	N/A	N/A	ARRISON D	R 100 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	2025/11/04	2025/06/30
C11	CORPORATE SERVICES	EMPLOYEE ASSISTANCE: EMPLOYEE COUNSELLING	N/A	N/A	N/A	ARRISON D	R 120 000.00	FORMAL QUOTATION	2025/07/31	2025/08/20	2025/08/27	2025/09/23	2025/11/20	2025/11/28	TBC	TBC
C12	INFRASTRUCTURE SERVICES	INVERTER CHARGER FOR THE ELECTRICAL TEST VEHICLE	N/A	N/A	TBC	LOTTER G	R 120 000.00	FORMAL QUOTATION	2025/08/10	2025/08/19	2025/09/04	2025/10/02	2025/12/03	2025/12/11	2026/01/11	N/A
C13	PLANNING & DEVELOPMENT	SUPPLY AND DELIVERY OF EQUIPEMENT REQUIRED FOR BABOON MANAGEMENT IN URBAN AREAS	TBC	TBC	TBC	DE VILLIERS L	R 150 000.00	FORMAL QUOTATION	2025/04/24	2025/04/30	2025/05/09	2025/05/20	2025/07/10	2025/07/18	2025/07/25	2026/06/30
C14	PLANNING & DEVELOPMENT	COMPILATION OF CLIMATE CHANGE RESPONSE PLAN	TBC	TBC	TBC	DE VILLIERS L	R 200 000.00	FORMAL QUOTATION	2025/05/20	2025/06/04	2025/06/13	2025/06/26	2025/07/24	2025/08/01	2025/09/01	2026/06/30
C15	PLANNING & DEVELOPMENT	APPOINTMENT OF PROFESSIONAL CONSULTANT TO CONDUCT ENVIRONMENTAL IMPACT ASSESSMENT FOR FERNKLOOF RESERVE COMPLEX	TBC	TBC	TBC	DE VILLIERS L	R 1 200 000.00	TENDER	2026/01/15	2026/01/21	2026/02/06	2026/03/10	2026/04/30	2026/05/08	2026/07/01	2027/06/30
C16	COMMUNITY SERVICES	REPLACEMENT OF BLINDS	TBC	TBC	TBC	PLAATJIES B	R 200 000.00	FORMAL QUOTATION	2025/08/29	2025/09/10	2025/09/18	2025/10/03	2025/10/23	2025/10/31	2025/12/01	2026/06/30
C17	COMMUNITY SERVICES	UPGRADE OF KITCHENS IN HALLS AND OFFICES (DESIGN AND FITTING)	TBC	TBC	TBC	PLAATJIES B	R 400 000.00	TENDER	2025/08/18	2025/08/27	2025/09/10	2025/10/10	2025/11/06	2025/11/14	2025/12/15	2026/06/30
C18	COMMUNITY SERVICES	REPLACEMENT OF STAGE CURTAINS AND RAILS	TBC	TBC	TBC	PLAATJIES B	R 300 000.00	FORMAL QUOTATION	2025/09/05	2025/09/17	2025/09/25	2025/10/10	2025/10/30	2025/11/07	2025/12/12	2026/06/30
C19	COMMUNITY SERVICES	REPLACEMENT OF THEATRE CHAIRS	TBC	TBC	TBC	PLAATJIES B	R 500 000.00	TENDER	2025/07/04	2025/07/16	2025/07/24	2025/08/22	2025/09/18	2025/09/26	2025/10/31	2026/06/30
C20	COMMUNITY SERVICES	BUILDING MAINTENANCE: ELECTRICAL WORK	TBC	TBC	TBC	PLAATJIES B	R 500 000.00	TENDER	2025/11/03	2025/11/12	2025/11/20	2025/12/31	2026/01/29	2026/02/05	2026/03/02	2028/06/30
C21	MUNICIPAL PUBLIC SAFETY	K9 STEEL KENNELS X 3	TBC	TBC	TBC	DU TOIT J	R 150 000.00	FORMAL QUOTATION	2026/01/15	2026/01/21	2026/02/06	2026/03/10	2026/04/30	2026/05/08	2026/07/01	2027/06/30
C22	MUNICIPAL PUBLIC SAFETY	PROVISION OF CATERING SERVICES	SC2449/2023	30/06/2024	TBC	L SMITH	R 420 000.00	TENDER	2025/07/07	2025/07/16	2025/08/14	2025/09/04	2025/10/02	2025/10/17	2025/11/01	30/06/2028
	SECTION D: LAND SALES / LEASING															
D1	PLANNING & DEVELOPMENT	LEASE OF ERF 88 ZWELIHLE FOR COMMUNITY PURPOSES	N/A	N/A	TBC	A LE ROUX	INCOME	TENDER	2025/09/03	2025/09/10	2025/09/26	2025/10/31	2026/01/13	2026/01/23	2026/04/01	TBC
D2	PLANNING & DEVELOPMENT	SALE OF TWO PORTIONS OF ERF 3374 GANSBAAI (MASAKHANE) FOR CHURCH PURPOSES	N/A	N/A	TBC	A LE ROUX	INCOME	TENDER	2026/02/04	2026/02/11	2026/02/25	2026/03/27	2026/06/05	2026/06/12	N/A	N/A
D3	PLANNING & DEVELOPMENT	SALE OF A PORTION OF ERF 210 GANSBAAI FOR THE DEVELOPMENT OF INDUSTRIAL PROPERTIES	N/A	N/A	TBC	A LE ROUX	INCOME	TENDER	2026/02/04	2026/02/11	2026/02/25	2026/03/27	2026/06/05	2026/06/12	N/A	N/A
D4	PLANNING & DEVELOPMENT	SALE OF ERF 1070 DE KELDERS FOR NATURE RESERVE, CONSERVATION USE, TOURIST ACCOMMODATION, TOURIST FACILITIES AND/OR ENVIRONMENTAL FACILITIES	N/A	N/A	TBC	A LE ROUX	INCOME	TENDER	2026/02/04	2026/02/11	2026/02/25	2026/03/27	2026/06/05	2026/06/12	N/A	N/A
D5	PLANNING & DEVELOPMENT	SALE OF UNREGISTERED ERF 12889 HERMANUS FOR OFFICE PURPOSES	N/A	N/A	TBC	A LE ROUX	INCOME	TENDER	2026/02/04	2026/02/11	2026/02/25	2026/03/27	2026/06/05	2026/06/12	N/A	N/A

ANNEXURE K

COMMENTS ON THE DRAFT BUDGET

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
1	Ward 12 Councillor	Masibongwe Sihlahla Cllr	07 April 2025	*Development of Masiphumelele Swartdam Road (way forward on the EHP section ,what's municipal plan) Immense flooding on the section(tackling of that) . *Reissuing of Wheelie bins for Ward 12 formal RDP houses sections (almost all meetings it's being raised). money needed for it. *Rehabilitation of Ward 12 Roads and streets are in immense wet especially underground in streets (total revamping of roads. *Again Permanent solution for Sophumelela, Amakhosikazi and Uxolo Streets immense pressure of blockages. *Additional high Mast lights for Ward 12 *Servicing of hills Marikana. *Need the return of R500 000 For Ward Specific projects. *Additional funds for Care Funds Way forward on Zwe Mall ,RDP centre as and open Erven CNR of Schulphoek Road and Sisulu Street.
2	Youth Rising Campaign	Amanda Siyoyo	11 April 2025	Dear CFO Please see comments from our organisation. *Availing the Zwelihle Mall for youth based programs and meetings. *Return of R500 000 for ward Specific projects. *Changing of old Asbestos and bins for Ward 12 formal house . *Servicing of all Zwelihle informal settlements. *Rehabilitation of all Roads in Ward 12 and upgrading.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				*Preparing some main roads in Zwe for informal businesses. *RDP must go back to being people owned and driven ...it must exist for purpose. *Youth internships availability.
3	F Jordaan		11 April 2025	Good day. As a tax paying property owner (Betty's Bay), I, and many others, would like to see a budget that allows for effective measures against marauding troops of baboons that continually terrorise home owners. We are helpless. We cannot take measures that we see fit, yet we have to spend serious money to safeguard our homes against these pests. We have no effective remedy, hence my request for a practical plan to limit baboon raids into the town and the budget to implement such plan. Regards, F Jordaan Betty's Bay
4	Christopher Jonsson		12 April 2025	Dear Chief Financial Officer, I respectfully request a discussion with the Municipal Manager and I regarding a long outstanding matter in the Overstrand, namely the development of a Heliport and/or Airfield. I think it is becoming an embarrassment in the Tourism Industry of the Overberg that the Whale Coast has yet to have air access of any sort. I have written to Dr O'Neill regarding this matter and am now hoping that a budget item for this development will be included in our amended proposed budget. I include a copy of the letter for your information. I look forward to assisting the Municipality with this long awaited proposed development. Kind Regards Christopher Jonsson Dear Dr O'Neill, Subject: Proposal for Heliport and Airfield Development with Lease Option Opposite Gateway Shopping Centre

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				I am writing to urge the Overstrand Municipality to revisit the proposal for constructing a heliport and airfield at the site opposite Gateway Shopping Centre, previously investigated some years ago. A consulting firm prepared a comprehensive business plan at the time, of which I have a copy, highlighting the project's potential to benefit our region. I respectfully request that the Municipality advance this initiative and consider a lease arrangement to support its success. The development of a heliport and/or airfield would significantly enhance Hermanus's economic landscape by attracting tourism, supporting local businesses, facilitating medical evacuations, and improving accessibility for business travellers, aviation enthusiasts and, also importantly, security and other emergency personnel. This project could position Hermanus as a forward-thinking destination, driving sustainable growth and job creation across the Overstrand and Overberg region. As an experienced entrepreneur, I propose that the Municipality develop the site and grant me a 10-year-and-11-month lease of the developed property. My intention is to operate a heliport business and provide aviation services, including helicopter charters, emergency response support, and related activities. My credentials include successfully developing a family business specialising in helicopter charters, firefighting, and other aviation services. Additionally, I have a proven track record in various successful ventures, including owning and managing a Consulting Civil Engineering Consultancy, which equips me with the technical and business acumen to ensure the facility's operational and financial success. Under the proposed lease, I would work closely with the Municipality to maintain the facility to the highest standards, ensuring alignment with municipal goals and community needs. I am open to negotiating terms, such as infrastructure responsibilities, revenue-sharing, or other conditions that support the Municipality's vision for the project. I kindly request that the Municipality establish a dedicated team to review the original business plan, assess the project's feasibility in the current economic climate, and evaluate the proposed lease arrangement. This team could engage stakeholders—including residents, investors, and aviation experts—to ensure the project is environmentally sustainable and economically viable. I would greatly appreciate your feedback on the potential for this initiative and the lease proposal, as well as any steps the Municipality may be considering. Please feel free to contact me on M …….. or E …….. to discuss this further or to explore how my expertise can contribute to the project's success. Thank you for considering this proposal. I am confident that, with your leadership, the Municipality can transform this opportunity into a landmark project that elevates Hermanus's prosperity and reputation.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Yours sincerely, **Chris Jonsson** Pr Tech Eng (Ret)
5	Hein Mouton		12 April 2025	You must seriously reconsider the increases in property rates and levies! Its cheaper to stay in cape town than in a small town in Overstrand. That is actually growing according to your stats And especially for the elder people that retire on these small towns. You give an increase on electricity , but Franskraal electricity is so volatile you don't know if you have power after Loadshedding or if the storms come in and 1 pole is falling over, then we are 2 days without power. We pay sewerage (where we don't have sewerage systems) but then we must still pay for the truck to pump????
6	RA Rossouw		14 April 2025	Good Day Your supposed increases for rates and taxes are way above even our soaring inflation rates. How is it even possible that ALL the rates are set to increase? And then the VAT is set to increase! What have you done to establish which of the "squatters", indigent people can actually pay their rates and taxes. I have no problem with the cross subsidization of those in need, but there are those that are just abusing the loopholes and no-one hecks this up! If everyone had to chip in just a little, you would not have this problem. You run a municipality, not a charity shop. Please think again, especially before appointing external contractors such as tanker services and water sanitation services.
7	ET Mnisi		11 April 2025	I **reject** and **object** this Draft Budget increases with the intent it deserves. Draft Budget Report 2025-2026 MTREF.pdf In 2024 you increased my property valuation by more than 100% for no reason. In order for you to extract high property rates from me. Furthermore, all other utilities were increased on 01 July 2024.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				What do I gain from you increasing my property value by 100%? I do not gain anything from anyone, you do not pay me anything, but I must pay you more property rates. This practice is nonsensical. Unfortunately you cannot keep extracting more money from me that I do not have. I have now reached a breaking-point, I am struggling to pay what I am currently billed by you. Therefore increases will not be affordable at all. I therefore propose that you reconsider your increases, and think about the home -owners financial sufferings, and not how much more you can fill your pockets. You can charge Europeans and Americans more, not me, I was previously oppressed, discriminated, excluded, and unfairly treated in my native Country. Now you are using financial punishment to drive me out of Vermont. It is totally unacceptable. Your Draft Budget is **REJECTED**
8	Emma Schoeman		14 April 2025	Dear Sirs/Madame, RE; Exorbitant Tariff Hike. 1. It is with great shock, disgust and unbelief that I viewed your unbelievable arrogance in determining our tariffs for the new financial year. I am nearly 80 years old, female and single living in a 1Bedroomed cottage after working at least 20 years as a Social Worker at NGOs that paid us a pittance. I managed to obtain a pension through working an extra 20 years for the SADF. 2. As a Government pensioner my annual increase is 2.9%. A mere R400 per month. There are many ex Government pensioners living in Gansbaai and find themselves in similar circumstances. I would like to know how many government pensioners live in Gansbaai?. Hermanus is the place where the well to do can retire and afford your exorbitant tariffs. Gansbaai is another kettle of fish and should not be taxed the same as in Hermanus. We don't even have a town manager! 3. There is no way that I can afford to pay the new rates and taxes out of a pension of R13700 per month. It is expected of me to subsidise people from all over Africa and the RSA THAT ARE MAINLY ILLEGALLY HERE . What are you doing about this? The poor are subsidised in every way whilst I having worked all my life are not and can hardly eat nourishing and healthy food! Medical Aid is virtually non existent, insurance, security, fibre and the assistance of a house worker once per week leaves me no money for essentials ,clothes ,maintenance and personnel medicines and aids. 4. There is no way that my property's value has increased to 9.7%. I can not afford solar but I see that you intend providing solar to some of your homes. I have to purchase gas and electricity because in 2022 when my cottage was

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				built, I could not install an electrical geyzer which was a snip in comparison to a gas geyzer. Solar is too expensive for 1 person and in winter there is no sun! Your sewerage calculations where to be revised by the MM. What happened to that? 5. I see that you are considering expansion of staff employment ,where? 6. There are no street lights nor proper pavements here and no affordable transport service! 7. The Ward Committee functioning is debatable and communication is a major problem I will not download your app because I do not have the space on the hard drive and cannot buy a new pc and cell phone.We have to download apps re medical aid,banking,regular payments to service providers etc. I do not do FACEbook as it is not a safe network.I try to google your info and what a train smash! The pages jump,no info re Ward committees etc. 8. We never have proper meetings where we can lodge our complaints or ask questions. The efforts of the previous Mayor did not work as we did not get feedback and never were we allowed to hear what the problems were of other ratepayers! Fewer people are going once again to vote for political parties as they are not attending to our needs but milking us ! The DA is sitting to comfortable in arrogance, hiking up monies all the time and doing as they please! We will have to consider other parties to bring balance in the local set up! 9. Gansbaai received the least funds for fire breaks in the past financial year and we had to live with continuous stress of fire outbreaks. 10. I cannot afford to manage one big **milkwood** tree and cut it back once per year. It is just to expensive and being old I cannot do it myself any more! Interesting there are no Milkwoods in Blompark or Masekhane and very few in Hermanus none the less I am expected to manage to keep roots out of foundations etc. Milkwoods should be in a park not forced on elderly owners who cannot manage them anymore! 11. There are no **home care service** for the many elderly living at home in Gansbaai. A whole lot of carers were trained to visit us as part of medical service to us, what happened to nursing visists? There is no Social Work services in Gansbaai and the community is bereft and without hope and knowledge how to deal with the many social problems here. 12. Air Quality is very unsatisfactory as we have to live with a dirty cloying mist/fog that stink from the fish factory. 13. What has happened to noise control regulations? Was there a noise impact assessment done? 14. How many employees remuneration exceed the upper limits? 15. Why are there excessive expenditure on contracted services? How much? 16. Does the MM‘s salary correspond with the size of our Municipality and determined salary scale? 17. I strongly object to your very high tariffs in very bad economic times and circumstances. The fact that we look better than many parts of the RSA does not make you special as you are doing what you are supposed to be doing. To many new comers from the TVL and elsewhere prescribes a sense of arrogance to the present Councillors of the Municipality because these New comers know no better!

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9	Arthur Gee		15 April 2025	Dear Sir/Madam, Yesterday evening I tried to attend your budget meeting at Gansbaai. Oh, what a disaster!! I do not know what the objective was, but a bigger shambles you do not often see. My objective in attending the meeting was the following: • To voice my very strong concern in the annual increases that always exceed inflation. How does the municipality think this can be sustainable. Not always by a small margin, but often by three times the inflation rate. Where must this extra money come from when salaries/pensions increase with inflation, if you are lucky. Not to mention that the economy has not been growing for the last 10+ years and jobs are a very scarce commodity. • Another concern is the tendency to try and get extra revenue from items that do not give the consumer much service to evaluate the cost effectiveness. How can the property tax increase by 9.7%? It is not the resident's fault that electricity revenue has decreased because they were forced into making other plans due to the officialdom not being able to deliver, while increasing the costs above inflation year after year. • All of us that have lived in a relative orderly municipal system for most of our lives wonder what is going to happen next, when the elected individuals cannot sustain the status quo cost effectively. Do like minded community members start collaborating to do certain functions while withholding payments or do we start participating in politics to have "hopefully" better governance. • This worry and frustration with a municipality that is still functioning fairly well. What utter chaos in the hundreds of municipalities in the rest of the country. I would assume that the above is the worry of most of the citizens that tried to attend your meeting of the 14th. I have never seen a meeting so well attended. This must surely worry you!
10	Helgard Brink		15 April 2025	As a resident and pensioner of the greater Gansbaai area, I would like to express my complete dissatisfaction in the proposed budget. In some cases it is double that of inflation and as a government pensioner I must be satisfied with 2.9 percent. On top of that the so-called electricity availability levy is a great pain and is stealing from the poor ratepayers as we do not gain any benefit from this at all. As for the IDP before any development start on the proposed Masakane Extention across the R43 some questions needed to be answered. I understand that during Covid people were bussed and trucked into Masakane with building materials from Hermanus and elsewhere. Why must this be tolerated and then urbanization and expansion are given as reasons. Keep the displaced people in Hermanus, there are no work here and this is not sustainable as the taxpayers who are funding this practice are not happy with this. Look after the people from Blompark first and sort out their housing before you start something new for Masakane. Start engaging with the ratepayers about the needs of the community before making big plans. Gansbaai will not be ignored and trampled on.

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11	Albert Smit		17 April 2025	I hope this message finds you well. I am writing to request clarification regarding the draft proposal for the electricity capacity charge, which is reportedly set to increase by 120% from 1 July 2025. If I have understood the draft correctly, this would mean that the capacity charge introduced just last year will more than double in the new financial year. Could you kindly confirm whether this is indeed the case? Should this increase be confirmed, I respectfully request the Municipality to reconsider the proposed amount and explore a more moderate and sustainable increase. Such a steep rise places a significant strain on household finances, particularly for residents like myself living in the Sandbaai area. We reside in a residential complex where our monthly electricity-related levies and fixed charges already amount to R707. This includes the current capacity charge. With the proposed 120% increase, these fixed charges could rise to nearly R1,000 per month before we are even able to purchase a single unit of electricity. While I fully appreciate the importance of maintaining a well-functioning municipal infrastructure and commend the Overstrand Municipality for its consistent service delivery over the years the continued rise in basic living costs is making it increasingly difficult for many households to keep up. Increases of this magnitude only deepen the financial pressures residents face. I would greatly appreciate it if you could provide clarity on the reasons behind this proposed increase, and whether any options exist to mitigate its impact on the community. Thank you for your time and attention to this matter.
12	Ken Hodge		22 April 2025	The proposed rates increase on property is way higher than the average cost of living and pensioners cannot afford this increase in conjunction with the increase in electricity rates
13	Joudan Rooi		23 April 2025	I hope this message finds you well. I am writing as a concerned resident of the Overstrand Municipality regarding the proposed increases in rates and taxes outlined in the draft 2025/26 budget. While I fully understand the financial challenges faced by the municipality and the need to ensure service delivery, I would like to respectfully appeal against the proposed tariff hikes. Many residents, myself included, are already experiencing financial strain due to the rising cost of living, and additional increases in municipal rates will place further pressure on household budgets. I kindly urge the municipality to reconsider the extent of these increases or to explore alternative ways to bridge the budgetary gap without passing the burden entirely onto residents. Perhaps a phased approach or increased support for lower-income households could be considered to ease the impact.

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				Thank you for the opportunity to comment on the draft budget. I appreciate the transparency and the chance for public participation, and I trust that all submissions will be carefully considered ahead of the final decision on 28 May 2025.
14	Paul A & Andrea Cowley		23 April 2025	Geagte Munisipale Bestuurder Ons rig hiermee ons ernstige beswaar teen die onlangse en voortdurende verhogings op ons munisipale rekening, soos aangedui in die aangehegte dokumentasie. Ons, permanente inwoners van Gansbaai, het met kommer kennis geneem van die onverklaarbare styging in tariewe, veral vir dienste soos riool – wat ons nie eers het nie – sowel as elektrisiteit en basiese infrastruktuur. Ons inkomste het die afgelope drie jaar glad nie verhoog nie, en die koste van lewe het dramaties gestyg. Brandstof, kos en ander lewensnoodsaaklikhede neem konstant toe, terwyl ons steeds met dieselfde inkomste moet oorleef. Die huidige munisipale rekening – selfs sonder elektrisiteit – is meer as driekwart van ons maandelikse salaris. Dit is onhoudbaar. Ons verstaan die noodsaaklikheid van infrastruktuur en dienslewering, maar dit is belangrik dat tariewe billik, regverdig en op 'n deursigtige wyse bereken word. Ons het nog altyd ons rekeninge getrou betaal en voel dat lojale inwoners soos ons in ag geneem moet word. Indien daar nie 'n oplossing of verligting gevind kan word nie, sal ons – soos vele ander – nie anders kan as om ons huis te verkoop en elders in te trek nie. Dit sal ‘n verlies vir die gemeenskap en vir die munisipaliteit se inkomste wees. Ons vra dus dringend dat u hierdie saak ondersoek en dat u asseblief moontlike hulp, subsidies of aanpassings aan hierdie tariewe oorweeg vir inwoners in ons posisie. Dankie vir u aandag en begrip. Vriendelike groete,
15	Carol Smith		23 April 2025	Good day I am a rate paying citizen of Hermanus. A pensioner at that as well. Am horrified to see that proposed increases are Rates 9.7 per cent.. no not in agreement. ELECTRICITY 9.96%.. NO NOT IN AGREEMENT. Water 6.2 % no. Not in agreement. As a pensioner our pensions don’t increase yearly but we have to be subjected to these drastic increases to fund the Municipality and Schulphoek. Thats not fair. A big NO from me.

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				Thanks
16	Betty's Bay Ratepayers' Association: Chairman	Mr WR Jackson	23 April 2025	**SOUTH AFRICA'S ENERGY CRISIS FROM LOAD SHEDDING TO UNAFFORDABLE ELECTRICITY** The insights provided in this report highlight the urgent need for a sustainable and fair approach to energy pricing in South Africa. While the nation has moved beyond the crisis of load shedding, the affordability of electricity has now become the defining challenge for millions of households. The data is clear, many citizens are struggling to keep the lights on, sacrificing essentials such as food and transport simply to afford basic utilities. The 12.7% tariff increase, coupled with the looming VAT hike, paints a grim picture for working-class South Africans who are already stretched thin by rising costs of living. It is evident that current electricity pricing structures disproportionately impact lower-income households, placing an essential utility increasingly out of reach. It is vital that government urgently intervenes to protect vulnerable communities, ensuring that necessary subsidies reach those who need them the most. In addition, Eskom and NERSA must re-evaluate their pricing models and consider a more equitable approach that safeguards struggling households from economic hardship. A continued rise in energy costs without appropriate measures to alleviate the financial burden will only deepen the crisis, exacerbating existing inequalities and further slowing economic recovery. It is also crucial that leaders listen to the voices of consumers, acknowledging their struggles and working collaboratively to introduce solutions that are both effective and compassionate. Financial distress should not be the norm in a country striving for growth and stability. As South Africans navigate this difficult landscape, it is essential that individuals seek financial support where necessary and advocate for policies that ensure fair and sustainable electricity access. The challenge ahead is significant, but with coordinated action, there is still hope for a more equitable future, where electricity is not a luxury, but a right that all can afford.
17	Tommy Snibbe		24 April 2025	Dear All, I took some time off to page through the draft budget for 2025 / 2026 and I would humbly request that you ensure that the following items are being taken up in the IDP.

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				PLEASE NOT THAT THE PROJECTS MENTIONED BELOW ARE STRICTLY AIMED TO IMPROVE CONDITONS IN WARD 9, MOUNTAIN AVENUES AND STREETS, OF THE OVERSTRAND MUNICIPALITY! 1. Installation of storm water pipes (Installation of used storm water pipes where necessary) 2. Replace water supply pipes (Water reticulation) 3. Expand Sewer system And now - the odd one out! Odd one out because it is meant for the upliftment of the Kleinmond Community and not exclusively for the use and / or convenience of the residents of the Mountain Avenues and Streets neighbourhood. Furthermore the odd one out because we have placed this item on the IDP for the past ten years with no success. **YES, I AM TALKING ABOUT THE INSTALLATION OF THE LIFT IN THE KLEINMOND LIBRARY!!! THIS REQUEST SHOULD NOW RECEIVE PRIORITY ATTENTION!!** **P L E A S E H E L P ! ! !** Your urgent attention to the above will be appreciated.
18	Tommy Snibbe		24 April 2025	Dear Sir / Madam, I note from the above budget that the Overstrand Municipality has once again failed to show any sympathy with the poor taxpayers in the area! Property rates are being increased by 9,7%! How did you get to that figure? This is totally unfair! Yes, I know that Property rates and taxes are being charged at the valuation of the specific properties. No need for a lecture here! I have also taken some time off to look at the latest valuation list and I was shocked to realise that some properties belonging to the Overstrand Municipality were valued at R6.000-00, Other properties registered in the name of the Central Government were valued at NIL!

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				I may be wrong but if these properties were valued at the same scale as the properties registered in the name of private individuals or businesses (whatever the case may be) it could have been taxed according to the value of the property which would have resulted in a tax rate more friendly to the public!!! Kindly advise the reason for this discounted valuation as well as the location of these properties. Sir / Madam, May I offer to purchase at least six of these properties from the Municipality at not less than the Municipal valuation?
19	Dirk van der Walt		24 April 2025	For who it may concern I hereby notify you that the proposed tariff increases is unreasonable and much more than the inflation rate. Property values was adjusted with the current budget and know you want to increase it with 9,7%. It is unacceptable to increase tax payers property rates above the inflation rate to cater for no rates to those who earn less than 4 x SASSA pension. I am also a pensioner with zero assistance from the municipality. The same argument is relevant to water and sewerage, 6,2% and 6% respectively, again I will satisfied to pay more if the increases is inline with the inflation rate and not 2% more.
20	Brian Wridgway		25 April 2025	Feedback on the Overstrand Municipal Draft IDP and Budget for 2025/26. Introduction. As far as I am aware it is a requirement for the IDP public consultative process to precede that of the Draft Budget. The logic as I understand it is that discussions resulting in decisions at the IDP review are able to be incorporated into the Draft Budget as amendments. The 2024/25 IDP and Budget process deviated from this norm with both processes taking place simultaneously and this is now being repeated for the period under review. Section 25 (1) b and c of the Systems act appear to say that the two processes may take place together. I am aware that other municipalities in the Western Cape have combined the processes in this way but my question is whether this is in the best interests of openness and transparency? It is common cause that very few members of the public even attend the reviews but for those who do it affords us the opportunity to raise matters of concern without the built-in time constraints.

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				Of concern to me is the decision to scrap the annual OMAF meeting at which the collective voice of Ward Committees can be heard regarding planning for the ensuing period. This robs participants of the opportunity to engage decision maker on key issues. The Constitution is clear in its intention that service delivery is intended to take place at local municipal level. If opportunities to participate are denied then this is surely counter to the intention of the constitutional. The IDP I have only one issue with the IDP and it refers to the Ward priorities for Ward 3. The schedule shows that the tarring of the gravel section of the road at the Hermanus Sports Club is the number one priority and is to be paid for from the Capex budget. I have a huge problem with this from a philosophical point of view. In Hermanus, as in many other parts of our country, there exists a huge disparity in living standards between the haves and the have nots. The Geni coefficient in Hermanus is arguably of the highest anywhere in our country and yet we are prepared to devote more money to a section of gravel road used by the privileged few at the expense of the parlous state of the Football stadium in Zwelihle. Despite the priority being given to sporting facilities across the Overstrand no mention is made of the stadium in Zwelihle. It has been argued by the executive of the sports club that the OM has a responsibility to maintain the Sports Club and that such maintenance is financially and societally justified. I disagree. The optics of spending money on a facility, that has already enjoyed huge financial support from the public purse and which has established sources of income, is not good. We are reminded in the graphic on the OM website and in the body of the IDP document that this is intended to be an Overstrand for All. Perhaps not if you are a footballer in Zwelihle. The Draft Budget There is currently a White Paper published by COGTA requesting comment on reforming municipal structures and processes in order to improve service delivery. There is a graphic on page 21 which gives a breakdown of the aggregated financial status of the 257 municipalities in the country which makes scary reading. The portion which was most startling was the extent of the debt owed to municipalities by defaulting households, some R230,5 billion. No fewer than 196 0f the 257 are classified as either AT RISK or as DISTRESSED. Happily, the OM is listed in the STABLE category, but the story doesn't end there. At The public presentation of the IDP and Draft Budget I shared the perception that from a financial perspective the Overstrand demographics fall into four broad categories: The poor and unemployed who are net consumers of municipal services The registered Indigents who receive financial support from sources external to the OM

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				The very wealthy for whom their municipal accounts are of no particular concern The broad mass of people in the middle who are either retired or employed and who struggle to make ends meet. It is these people who will be affect most by the budgeted increases in municipal charges. The OM is in the enviable position that its defaulting households constitute a minute proportion of the total and I feel that this is taken for granted. Not forever will this continue to be the case. The OM has, for about 10 of the last 12 years, increased municipal charges at levels which have been in excess of inflation. The current rate of increase in CPI for the first quarter of 2025 is at 2.7%. The economy is projected by the IMF to grow at less than 1% point in the coming 12 months. Against this background the percentages being budgeted for are unreasonable, particularly those for Rates. This is not sustainable in the long term. Individuals and businesses are not experiencing the order of increase in their incomes which the OM is asking for in this budget. The increases are going to make people poorer and the rate of default is likely to increase. This leads to the question of the future financial sustainability of the OM which has been the subject of in-depth analysis by other parties and shared widely in the public domain. In my opinion the biggest risk in the long term is the personnel related component of the OM's expenses. Historically these costs have exceeded inflation by quite some margin and unless an effort is made to bring them into line there will be serious consequences. Whenever this issue is raised it is defended vigorously and comparisons are made with norms and guidelines experienced elsewhere without taking sufficient cognizance of our particular circumstances. The bottom line is that the head count is too high and costs far too much. In conclusion I am a proud resident of Hermanus and whenever I travel in other parts of the country, I am aware of how high the standards are that are maintained in the Overstrand. Long may this continue and may we also continue to be able to afford to live here.
21	Martin van Deventer		24 April 2025	Good day My comment on the draft budget is that the increase in tariffs is simply too high. My family moved here as a retirement location. Income and job employment is scarce in the Gansbaai area. Our financial position is one of make every cent count and try to live with as small a footprint as possible. We are not able to reduce our consumption of water, electricity or food any further. Your availability fees already exceed our consumption cost, ridiculous.

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				Your proposed tariffs are not sustainable. My opinion is that it appears that the council is the biggest job provider in the area, this is unbalanced. The remaining community members cannot afford to keep paying for all of the council's salaries and also pay for the upkeep on low-cost settlement housing. Why is the elec basic fees higher than our consumption cost? Why pay for sewer basic if we use a conservancy? I also suspect that your tanker service needs to be checked on the volume of waste they pump, you say 6000 liters, I measured 5000 liters. Rather look to reducing your own cost like we have been doing for years, then you could apply an inflation related increase like an employer would increase a salary. Disproportionately increased tariffs are simply not sustainable, especially for Gansbaai whom many see as a retirement destination. We strongly object the tariff hike draft.
22	Alexander Panzek & De Kelders Perlemoenbaai Ratepayers Association Gansbaai	Rene Mouton	27 April 2025	To whom it may concern As per the below, I could not have said it better Mr Alexander Panzek, express exactly how we as residents and tax feel in the Overstrand Municipality, as well. Why a 6% increase, we suggest a lower percentage increase of 4.5% inline with the CPI. We also request that these increases only be applied to use on services and not on the already overloaded first amount payable on service,like sewerage, electricity that most of us do not even have access to. Rene Mouton. 083 677 4955. Moutonrene@yahoo.com De Kelders/Perlemoenbaai Ratepayers Association "*** Urgent intervention is needed to ease the tax burden on residents in South Africa To: Treasury, OUTA, HOD, presidency and numerous other stake holders Good day Madam and Sir We need urgent intervention from government, civil organizations and all role players asap to ease the tax burden on residents. I am afraid, but the reversal of the VAT-hike is not enough. 👇 The fundamental issue is the lack of legally binding limits on municipal rates & tariffs increases. While National Treasury provides non-binding guidelines aligned with CPI inflation (e.g., 4.5%), municipalities are not legally

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				required to limit hikes to inflation rate. Instead, they routinely justify above-inflation increases by citing their own cost-of-supply calculations-whether due to rising input costs, bulk utility charges, or operational inefficiencies. This regulatory loophole undermines fiscal accountability. Without mandatory inflation-linked caps, there is minimal incentive to eliminate wasteful spending, improve operational efficiency, or adopt cost-effective governance. Above-inflation tariff hikes become the norm, disproportionately burdening ratepayers with the consequences of poor financial management. The current system relies on public participation processes and National Treasury oversight, but these mechanisms lack the authority to enforce fiscal restraint, and most have become tickbox exercises by tickbox exercise administrators, as to 'suppose to represent our interests'. A recent example of this madness, is mayor Geordin Hill-Lewis latest City of Cape Town "budget of hope" which will bring more misery to property owners with average of 25% municipal bills increases on homes valued at 3 million. A average bill of "R6000/ month for municipal tariffs and electricity", which the mayor labels as "lowest of all city's", is nothing short of the testament to the failure of adhering to inflation based increases and "users ability to pay". It is absolutely shameful and the mayor is completely out of touch with reality! Until legislation enforces inflation-linked ceilings or stricter cost-justification requirements, municipalities will continue to ignore "users ability to pay"! Ask yourself, if the DA or other parties "so much care for the people", why have they not addressed this issue in the past 25 years since the Municipal System Act was introduced? Instead, almost all of them have been bluntly ignoring "affordability" in council and ripping off ordinary people in the past 2 decades, including Eskom, NERSA and you name it. * LETS STOP THE ABOVE INFLATION EXTORTION RACKET * LETS STOP THE PROPERTY EXTORTION RACKET * LETS STOP THE RIP-OFF We need to stop the loopholes and give the people their power back in our Municipalities.

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				Please assist us to bring back assurance to residents that the will of the elected representatives-who act on behalf of the people-is respected.
23	GJN & CAJ Genade		29 April 2025	Aan: Overstrand Munisipaliteit Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om:

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				• Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
24.	MA Davy		29 April 2025	Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit

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				is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige

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				beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek. Hoogagtend,
25	Komitee van Uilenkraalsmond Oord	Dyn Konyn	28 April 2025	Goeie dag Die Komitee van Uilenkraalsmond Oord het 'n beswaar dokument in begin April 2025 saamgestel teen die 50% prysverhoging in maandelikse tariewe (levies) asook die gruwelike verwaarlosing van ons Oord, en sowat 500 besorgde eienaars van die Oord het hierdie beswaarvorm geteken en aangestuur d.m.v ons Komitee aan ODM. (Vorm hierby aangeheg vir maklike verwysing.) Is jy as CFO van die Raad hiervan bewus, en gaan julle na ons besware ten opsigte van ons Oord se finansies en verwaarlosing vd Oord kyk en daarop reageer? U antwoord en reaksie op hierdie skrywe word waardeer. Groete Besorgde Eienaar van Uilenkraalsmond Vakansie Oord **OBJECTION TO THE PROPOSED BUDGET FOR 2025/2026 FOR UILENKRAALSMOND RESORT** Hereby I strongly object to the proposed budget for Uilenkraalsmond Resort as posted on your website and to the proposed increased levies for the respective plots in Uilenkraalsmond, which do not have my approval. I hereby also confirm that I am a semi-permanent tenant at Uilenkraalsmond Resort. □ A 50% levy increase is excessive considering an inflation rate well below 10%. □ A fair market-related comparison would be Pearly Beach Resort, which pays only R638 per month in levies—yet look how neat that resort is. Based on this comparison, a reduction in monthly levies for Uilenkraalsmond Resort is more fair. □ General neglect and deterioration of the Resort over the past years, despite annual increases in monthly levies. □ Vibracrete wall at the entrance of the Resort is about to collapse and may pose a safety risk for potential injuries. □ No Emergency Plan available for the Resort while fires and floods are high risks in the area. □ Streetlights have not been working for years and updated lists of all broken lights are reported monthly, but are not repaired. □ Grass is almost never cut due to broken equipment.

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				? Weeds growing on roads and along curbs are neither removed nor sprayed with herbicide. ? Marked parking bays and curbs at the entrance of the Resort and at the Café are not painted. ? Dilapidated condition of the ablution blocks. ? Potholes in roads pose a safety risk for cyclists and pedestrians. ? Roads need to be resurfaced. ? Speed bump stripes need to be repainted. They are no longer visible. ? Milkwood trees need to be pruned. ? No Resort Manager. ? No staff available during December holidays. ? Stormwater drainage is inadequate to divert rainwater in Winter and homes, plots, and streets are regularly flooded. ? Ablution blocks need to be painted on the outside. ? Poor condition of asbestos water pipes which burst regularly, resulting in no water being available for days. ? 15 amp power supply while we pay for 30 amps. The above is just a drop in the bucket of the list of requests that were sent to the office, on which no response was received. Service delivery and maintenance in the Resort are poor and only justify a reduction in monthly levies.
26	Ben en Anali Blom		28 April 2025	Ons het groot waardering vir die werk wat u as munisipaliteit doen. Dienslewering is uitstekend en ons sien dit raak. Dit is egter met groot kommer dat ons die verhogings in erfbelasting, elektrisiteit en water, wat heelwat hoër is as inflasie, beskou. Ons redes is die volgende: 1. Die meeste van ons wat in de Kelders woon is afgetrede mense wat selfonderhoudend is met ‘n pensioen. Ons betaal getrou al ons munisipale rekeninge en is nie afhanklik van subsidies nie en is ook nie ‘n las op die staat nie. 2. Ons pensioen is egter vas en verhoog nie jaarliks volgens inflasie nie. As ons jaarliks aan sulke buitensporige verhogings blootgestel word, gaan ons ‘n punt bereik wat ons dit nie meer kan betaal nie en dan sal ons, ons swaarverdiende aftreehuis waarvoor ons al die jare gespaar het, nie meer kan bekostig nie!!! Dit sal ‘n hartseer dag wees as ons selfversorgende pensioenarisse tot armlastiges gereduseer word deur belasting. 3. Hoe meer mense hierheen stroom wat nie werk het nie en vestig in informele nedersettings, hoe meer gaan ons belastings moet word om hulle te subsidieer en dit kan nie. Ons klein persentasie belastingbetalers kan doodeenvoudig nie aanhou om die massas te subsidieer nie. Ons wil altyd selfonderhoudend bly maar later gaan dit onmoontlik raak. Hier is nie genoegsaam werk in die area nie.

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27	Franskraalstrand Ratepayers and Residence Association	Archie Chambers	28 April 2025	Dear Dr. O'Neill, Re: Draft Integrated Development Plan (IDP) 2025/2026 - Removal of Gansbaai Extension - Amended letter of concern Please ignore previous email: IDP year corrected as below' I am writing to you in my capacity as Chairperson of the Franskraalstrand Ratepayers and Residence Association. We are concerned about the status of the draft Integrated Development Plan (IDP), specifically with regards to the extension of Gansbaai - Chapter 4, page 151. As you may recall, during the meeting on 16 April 2025, it was agreed that the paragraph on the extension of Gansbaai would be removed from the IDP 2025/2026. Furthermore, it was undertaken by you, that a revised document would be made available to the public before 6 May 2025. In light of the significant impact this has on the current and future budget, we kindly request assurance that the removal of the Gansbaai extension in this chapter has been effected. We would also appreciate it if you could provide us with a copy of the amended IDP. Please confirm in writing that the necessary changes have been made and that the revised document will be shared with us as soon as possible. Please find attached our letter of concern. Thank you for your attention to this matter. We look forward to your prompt response.

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28	Lizette Smook		28 April 2025	I have we ABSOLUTELY NO CONFIDENCE that my 'seperate and individual' mail (this mail) will even be opened of anyone would bother to read 17 DA board members have proven to NO CARE AT ALL and just enjoy their safe seats - for now! If OM keeps bullying rate payers ….. the ANC will definitely be in charge at next election as NOBODY would vote DA!!! The e mail I wrote on feedback on the dog pet bylaw - I DID NOT EVEN HAVE THE COURTESY OF AN E MAIL RESPONSE !!!! If you were me ……. The OM DOES NOT CARE !!!!! KEEP DOING WHAT YOU ARE DOING AND SEE WHERE YOU END UP ! I know where I am going ! You are not my Problem! OM THINKS I AM WORKING FOR YOU, WAKE UP ….. To: Overstrand Municipality Subject: Concerns Regarding Municipal Rates, IDP Proposals, and Housing Standards Dear Sir/Madam, I would like to express my growing dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes, as well as the development proposals outlined in the Integrated Development Plan (IDP). 1. Unsustainable Municipal Rate Increases The annual increases in rates and taxes far exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to: □ Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. □ Implement austerity measures within municipal operations.

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				? Justify any proposed rate increases with tangible and measurable benefits for the community. 2. Proposed Land Allocation Across the R43 Following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, we request written confirmation and an updated IDP document reflecting that the contested property has been removed from consideration. While we support e orts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: ? Uphold the municipality's mandate to provide safe, compliant housing. ? Ensure sustainable community development without repeating ine ective practices. 3. Impact on Property Values and Housing Standards I would like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with: ? Viable employment opportunities for prospective residents to foster sustainable growth. ? Decisive action against illegal structures, including their removal, before allocating new development sites. ? Consistent enforcement of building codes to uphold fairness and community trust. Conclusion We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further. Yours faithfully,
29	Rene Mouton		29 April 2025	*** Stop the loopholes and give the people their power back in our Municipalities ! To : OUTA AND ALL CIVIC ORGANIZATIONS AND PUBLIC OFFICIALS WHO CARE FOR THE PEOPLE; WE NEED A STRICT LIMIT SET FOR MUNICIPALITIES, ESKOM AND NERSA TO RAISE ANNUAL RATES AND TARIFFS !

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				The fundamental issue is the lack of legally binding limits on municipal tariff increases. While National Treasury provides non-binding guidelines aligned with CPI inflation (e.g., 4.5%), municipalities are not legally required to limit hikes to inflation rate. Instead, they routinely justify above-inflation increases by citing their own cost-of-supply calculations-whether due to rising input costs, bulk utility charges, or operational inefficiencies. This regulatory loophole undermines fiscal accountability. Without mandatory inflation-linked caps, there is minimal incentive to eliminate wasteful spending, improve operational efficiency, or adopt cost-effective governance. Above-inflation tariff hikes become the norm, disproportionately burdening ratepayers with the consequences of poor financial management. The current system relies on public participation processes and National Treasury oversight, but these mechanisms lack the authority to enforce fiscal restraint, and most have become tickbox exercises by tickbox exercise administrators, as to 'suppose to represent our interests'. Until legislation enforces inflation-linked ceilings or stricter cost-justification requirements, municipalities will continue to ignore "affordability"! Ask yourself, if the DA or other parties "so much care for the people", why have they not addressed this issue in the past 25 years since the Municipal System Act was introduced? Instead, almost all of them have been bluntly ignoring "affordability" in council and ripping off ordinary people in the past 2 decades, including Eskom, NERSA and you name it ❗ LETS STOP THE ABOVE INFLATION EXTORTION RACKET ❗ LETS STOP THE PROPERTY EXTORTION RACKET ❗ LETS STOP THE RIP-OFF ❗
30	Annedi Wessels		29 April 2025	Vir wie dit mag aangaan / Munisipale Bestuurder Hiermee, wil ek graag my groeiende ontevredenheid en uiterse groot besorgdheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26.

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				1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Ek as huiseienaar het eiendom in Franskraal gekoop, maar die munispale uitgawes (eerstens "voorreg" fooi om krag te mag hê – wat NET in Gansbaai plaasvind – nerens anders in groter Weskaap en dan die magtige verhogings, plaas 'n buitensporige finansiële las op my en ek glo ook ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Ons wil graag hier kom aftree, maar tans is hoog besorg of dit finansieel moontlik sal wees met stygende kostes en boonop dreigement van moontlike misdaadverhogings agv groei van Informele Nedersettings en verdere werkloosheid. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ons omgewing maak staat op toeriste en vakansie seisoene, maar, ek voel tans werk die munisipaliteit teen ons en nie vir ons nie. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. **2. Voorgestelde Grondtoewysing Langs die R43** Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. Weereens, as die R43 gaan lyk of jy deur 'n plakkerskamp ry, gaan dit nie net onveilig wees nie, maar onooglik, wat weereens 'n afskrik gaan wees vir toeriste en vakansie gangers. Kom ons bou eerder ons omgewing om die ekonomie 'n inspuiting te gee as dit af te breek. Daar is reeds hoeveel mense in beide Blompark en die informele nedersetting aan Build-it se kant. Ek verstaan daar is 'n tekort van behuising, maar nog meer – DAAR IS REEDS 'N TEKORT AAN WERK – deur nog behuising te voorsien, maak ons die probleem net groter. Mense moet migreer na

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				areas/stede waar wel werks geleenthede is. Anders verhoog ons net die risiko van MISDAAD, geweld, diefstal, dwels, etc. Dink asb baie mooi aan die gevolge wat die vergroting van bogenoemde en soortgelyke uitbreidings. Vraag: Indien u wel voortgaan met die Grondtoewysing – wat gaan u doen om addisionele werks geleentheide per persoon/huishouding te voorsien? Dit is dan ook die muninsipaliteit se verantwoordelikheid vir permantente en addisionele werks geleenthede, maar weereens, doen asb eers 'n inpakstudie en kyk wat huidige werkloosheidsyfer onder hierdie gemeenskap is en sorteer dit eers uit voor daar "addisionele uitbreidings" gemaak word. Bekamping en voorsiening is beter as om oor 5 jaar terug te kyk en dan te sê ons het 'n fout gemaak… **<u>3. Eiendomswaardes en Behuisingsstandaarde</u>** Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Hiermee doen ek 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ek sien uit na u spoedige reaksie en vertrou dat bostaande in diepe erns oorweeg sal word.
31	JT Lourens		29 April 2025	Die land se amptelike inflasiekoers gemeet einde Feb 2025(nuutste amptelike meting) is 2,75%.Ekonome verwag egter dat dit vir die res van die jaar sal styg tot 4%.Met dit inaggeneem lyk ons stygings deurgans amper dubbel en meer as dit en plaas inwoners in n uiters moeilike finansiele situasie veral vir die groot aantal pensioentrekkers hier woonsaam. Dit het die verdere negatiewe effek van meer munisipale uitgawes hoe minder geld vir ander items wat nodig is vir ekonomiese groei,groter druk op maatskalike /mediese,ens ondersteuning...maw n bose kringloop My versoek. 1.Kan overstrand nie die roete volg van stad Kaapstad nie....hulle krag verhoging aangekondig is slegs 2%!! ....Met inagneming van ander aanpassings gebaseer op huis waardasies.,ens.

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				2.Spesifieke diskontos vir pensiontrekkers,ongeag inkomste want al kry sommige n groter pensioen is daar in meeste gevalle geen verhogings.Dit gaan oor tyd meebring dat hulle glad nie meer tariewe kan betaal nie,Overstrand verlaat en verdere ekonomiese trauma veroorsaak. Ek verneem graag van u .

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32	G Nortier		14 April 2025	2025 IDP/Budget public meeting: KBBV/KBRPA questions 14 April 2025 We have several questions to cover tonight. It is important to that we receive the information otherwise we can not complete an informed review of the documents and therefor we have to mention them all tonight. Copies of our questions are available for you. If the answers are not immediately available we request response within 3 days in order to complete our review timeously. Stel dit indien antwoorde nie onmiddelik beskikbaar is nie dat ons dit binne 3 dae moet ontvang om ons hersiening te voltooi. Your response to our questions should be sent to the entire OM public as it may be important to them also – to improve participation. Aangesien die antwoorde seker ook vir ander wyke belangrik kan wees moet dit asb aan almal versprei word. **Budget:** Last Wednesday the CFO, when I stated that the review number of pages is immense, responded that the document is well laid out, with cross-references etc. I concede the point however it does not lessen the number of pages to be reviewed. I hope the IDP and Budget are recognised for their importance, and thus should be of a high standard. The CFO should critically read all the words and not focus only on numbers. There are many errors in the narrative to be corrected. Hopefully before being returned to Council. We can help. **30 comments from page 6 to 12**. We will not deal with those tonight (unless you don't believe me). Para 1.3 Where appropriate funds were transferred from Low to High priority programmes. We would like to see what is now unfunded as perhaps we would like to make a case for funding. Also those Low Priority programmes may now take priority above our ward priorities. *A reminder at this point: Encouragement of structured community participation in the matters of the municipality is a strategic objective* PaARA 1.4: Overtime budgets are abnormally high. • Switching operators and control officers who are performing network switching operations and restoring supply after equipment damage or theft & Vandalism incidents are costing between R60 000 to R80 000 per day of load shedding.

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				This seems excessively expensive. Who are the operators? What can be done to reduce the cost? **PARA 1.4.4 and 1.4.5 Sanitation and Refuse removal** *The proposed increase will allow this service to perform at a modest surplus for 2025/26.* *This position still needs to be improved on in order to provide the necessary cash for replacement of refuse removal trucks (presumably also sewer trucks).* Is there instead an increased maintenance and refurbishment plan to extend service life? Sewer truck feature in several ward priority lists. Is it necessary for wards to monitor the OM for their fleet management progress? Is it not sufficien to provide concrete plans to the wards and then clear the item from the lists? **1.5 Operating Expenditure Framework** ***Strict adherences to the principle of no project plan no budget. If there is no business plan no funding allocation will be made;*** This is a very important rule and links to the difficulties we have to understand zero progress on some Ward priorities. Basically there can be no budget because there is no plan. Who is supposed to make the plan? **TABLE 11 MBRR Table SA 14 – Household bills** Table 11: Why does electricity consumption for middle income decrease by 3,9% BUT increase by 7,3% for lower income group? **It seems the budget favours the high income group** when comparing the total bill: 3,9% vs 6,7% for the people who can least afford it. This needs correction. **Table 12** Vacancies are frozen but budget is made. How does the overtime cost stack up agains the frozen salaries? **Schedule 7 WC32 Table A9 Asset Management** Stormwater infrastructure – reduced from R13,5m in 24/25 to R5m for 25/26 and nothing for the following years? Sanitation infrastructure – several wards have sewage infrastructure as a priority. Is R9,25m over the next 3 years sufficient. When can wards remove the issue from their lists? Machinery and Equipment: R325k only for 25/26 and nothing further. Does that mean that zero additional/replacement sewer trucks, fire trucks, tractors etc will be purchased for the next 3 years? Transport Assets – what is this for? **WASTEFUL EXPENDITURE POLICY** The use of 'should' is a get out of jail card. Use 'MUST'. 1. There should be consequences for transgressions, a lack of action and poor performance. Consequences should be instituted against officials who fail to comply with applicable legislation, continuously underperform or are negligent, and against those whose actions and decisions cause financial losses. **The IDP in conjunction with the SDBIP** **Exec Summary** *31 March 2025 - Draft IDP review for 2025/26, and Service Delivery Budget Implementation Plan (SDBIP) for 2025/26 to be tabled in Council.* How long did Council have to review these documents before they were tabled on 31 March? The 1st public meeting was on 9 April for Ward 3. They had less than 2 weeks to do a review of 1000 pages. **This is not fair or reasonable or effective.** The same point was made last year. We request at least 2 months review period and contact with OM staff to obtain information. The last public ward meeting is on 22 April. Will all the public on 23 April receive the QandA from all the meetings in order to be well prepared for the 6 May Closure of comments? *28 May 2025 – Final IDP review and amendment for 2025/26, ... and Final 2025/26 MTREF Budget to serve before Council for approval.* When is the date for OM feedback to the public's review comments? Has to be well before 28 May to allow another iteration. **2.3 Community needs** The Ward Priorities lists are controversial and need clarification We have been struggling to make sense of the lists as they are now. We discovered last week a Ward Priorities Methodology from 2021 issued by OM. It is clear that none of the wards comply. **Guiding principles:** I. Continuation of the methodology followed since 2017 for the IDP review process. II. Ward Committees to review and reprioritise their priorities.

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				III. **Priority list should not increase. As priorities are addressed during the 5 year IDP cycle, the priority list should decrease.** IV. In reviewing this current needs list- **If need already addressed or is no longer relevant use the strike through function, don't delete from list**. We want to show progress over the 5 year IDP period. V. **Apply principle of substitution. Can substitute an urgent priority with an existing priority on the list.** Urgent means – a need that arose to mitigate an existing service delivery challenge. Underline the need to be replaced and then state the urgent need. VI. Be specific in terms of the need and the area/street. We have never been informed of theMethodolgy by the Ward Councilior. The Methodology is a step in the right direction if it is still valid. **Is it?** Questions remain: What should be listed as a priority: If we think a Fire Truck is required, is it sufficient to ask the Fire Dept to place it in a procurement plan. Then remove it from the list when proof of the plan is received? What if we want to upgrade a sports field? We put it on the list. Will a budget appear? No, because 'No project Plan- No budget'. **Who must make the plan**? There are 14 wards, each with a list. Roughly 400 priorities. **Whose priority takes precedence**? When do we get a chance to influence this? We see in the SDBIP that there is **budget allocated to the priorities of certain wards**. How did this happen in preference to other wards? **None of the ward 14 priorities are in the budget. But nobody told us. We were informed that the list is a 'wish list'. Clearly it is not.** If it is clear that the criteria to find budget for a 'wish' will not be met, why not inform the ward so that the expectations of success do not linger on fruitlesly. Below are some examples of inconsistency, unfairness and incorrect use of the lists. **Please resolve this before submitting the IDP toCouncil for approval.** IDP ward priorities compared to the budget implementation in the SDBIP(Service Delivery and Budget Implementation Plan) Ward 1 Stanford Priority List –Fire truck –since 22/23 at least – no budget line evident -Upgrading of public boat launching site - since 22/23 at least – no budget line evident - Replacement of Sewer Tanker (R1.2 million) – why is this in the list, since 23/24 at least – no budget line evident. How would the community know it needs replacement? Why does Fleet Management not take care of it timeously? Why is there no budget line yet? - Staffing – Traffic Officers – to address concerns in all wards due to the capacity growth in the communities (Overstrand wide). Why does this appear in Ward 1 priorities if it applies to all wards? Have the positions been created? Is there budget? **VEHICLES** Replacement/Refurbishment of vehicles/plant equipment - Gansbaai- All areas. Why a Ward 2 priority for Masakhane? Does Fleet Management not take care of this? In the SDBIP we see budget lines for Vehicles for: Traffic Services Community Services Project Management – Road Transport Electricity Services Does this sufficiently cover all vehicle related needs across all wards? What about the fire trucks and sewage tankers? **Sportsgrounds** Sportsgrounds have budget for Ward 4, 8 and 9 but NOT ward 14 Ward 4 Upgrading of Mount Pleasant Sportsgrounds. R1,7m from non-tariff and R10,5m from MIG. In their priority list since 2022. Ward 8 Sport complex, Pavilion at Hawston sports grounds. Since only 2023 R929000 from non-tariff and R9,7m from MIG. Ward 9 Upgrade and maintenance of current sports facilities. Since 2022 R1,9 from non-tariff and R6,872m from MIG. **However** Ward 14 has had 3 sport ground improvement items since 2023 and no budget line is found. Why is this? **Slipway Facilities** Ward 9 Improvement of slipway facilities at Kleinmond harbour R1m. Since 2022 R1,9 from surplus non-tariff. However Ward 10 has similar since 2022 and no budget line is found.

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				REHABILITATE ROADS Wards 2, 4, 6 and 9 have funding for this. R13,4m from MIG. However Ward 14 has prioritised similar since 2022 and no budget line is found. **From the 2024/25 review comments** – unanswered at that time. Can be answered by mail please. What exactly are ward priorities? How are they funded? The Draft Budget says nothing can be in the budget if there is not a project plan. How are they scheduled? How are 'all areas' priorities allocated to certain wards? Why are Capex projects in the priorities? Surely they must be done simultaneously not per priority listing. A Capex project could be delayed by a wishlist priority that is maybe not funded. Why are Capex and Municipal Opex projects not listed in another Table. Generally these are things that must happen and are beyond the knowledge of the Ward members to prioritise or even list without priority. Why, if a project is funded by Province or National is it prioritised by a ward? What influence does the ward have over the project? **3.1.4 Public Accountability** How/why does Public Accountability resort under Situational Analysis per National KPA's This implies that the public is accountable in some manner. I can't find text that explains where and how any accountability rests with the public. **3.2.3 Vacancy Rate** *The approved organogram for the municipality had 1258 posts as at the end of January 2025. 197 Posts were vacant at the end of January 2025, resulting in a vacancy rate of 15.65%.* *Vacant posts are budgeted for.* How does the salary saving compare to overtime cost? **Chapter 4** **Extension of Gansbaai** *It would also be the future extension area for both Blompark and Masakhane. An application for planning funding will be submitted during the 2025/2026 financial year.* It is ridiculous that this idea can reach the 25/26 IDP without extensive prior consultation with the public. It is in Chp 4 Para 8 subheading PROGRESS. Not in a place where the issue is in the public eye. The topic first appeared in the 24/25 IDP. The Ward 14 counsellor informed the KBRPA that no such plans exist in answer to a question about the purpose of the red area as seen in the SDF. This at the AGM of the KBRPA on 10 January 2023. The same councillor has not corrected her statement at subsequent ward meetings thereby denying the public to make their views known at an early stage. We request URGENT public participation on this topic BEFORE approval of the IDP. **Chapter 14** DRAFT CAPITAL BUDGET 2025/2026-2027/2028 For 26/27 it is almost R100m less than for 25/26. Why? END
33	Leon & Marie Griffiths		29 April 2025	**SUBJECT:** Comments on the 2025/2026 Integrated Development Plan. **1. Unsustainable Municipality Rate increase:** The annual increase in rates and taxes is of great concern to the people in the greater Gansbaai area. The Gansbaai area is mostly comprised of retirees and middle or below income community members. The burden on the residents would be unprecedented. ***I urge the municipality to rather:*** Reduce expenditure and wasteful spending. Greater and effective consideration of all expenditure. 2. **Proposed Land Development of Erf 2430 (Expansion of Masakhane).**

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				The proposed expansion of Masakhane to the area across the R43 most definitely must be reconsidered. ***My arguments against the proposed development are the following:*** • **ROAD INFRASTRUCTURE:** **Gansbaai Main Road** accommodates a high school, primary school, municipality offices, banks, supermarkets, doctors, churches, petrol stations and I can go on and on. All of these are on **ONE SINGLE ROAD** with the only entrance from de Dam, Buffelsjags Bay, Baardskeerbos, Pearly Beach, Franskraal, van Dyksbaai, Kleinbaai and Romansbaai at the 4-way stop on the R43. The 4-Way stop is a nightmare as conditions are now, especially with the High School on that same corner. Developing that proposed piece of land across the High School is going to escalate the traffic problems to an indescribable situation. The road infrastructure of Gansbaai cannot accommodate the expansion of Masakhane on the proposed piece of land. The Overstand Municipality must seriously rethink the expansion. It would be necessary to consider another location that is going to have less strain on the existing road infrastructure. • **SEWERAGE INFRASTRUCTURE:** There is a talk to build a development in de Kelders with underground sewerage that is going to end up in the Gansbaai Sewerage Works. A further expansion of Masakhane across the R43 is also going to divert the sewerage to the Gansbaai Sewerage Works. Can the existing infrastructure accommodate all the extra sewerage? Are we going to have the same problem as the City of Cape Town where sewerage ends up in the ocean? Gansbaai is a fishing community and the spillage of sewerage in the ocean would be detrimental to the fishing community. • **WATER INFRASRUCTURE:**

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				The existing water infrastructure would also have to be upgraded to accommodate the further development of Masakhane. The water pressure in an area like Franskraal is under tremendous strain especially during peak times of the day and during the holiday seasons. • **DRAINAGE OF STROMWATER AND WATERTABLE.** The development of such a large area is going to influence the drainage of storm water. The water table is very high in the rainfall season and the whole area is a seasonal wetland. Prohibiting the drainage of storm water is going to cause a greater down flow to areas closer to the ocean like Kleinbaai and van Dyksbaai. • **COMMUNITIES IN CLOSE PROXIMITY TO EACH OTHER.** Extending Masakhane to the area across Blompark is going to cause extreme friction and problems. You cannot force different communities to live in such close proximity to each other. The residents of Gansbaai are going to have endless problems. • **ILLEGAL IMMEGRANTS IN MASAKHANE.** The legal residence of Masakhane are living in a shack on their piece of land and renting their subsidized houses out to illegal immigrants for an extra income. The problem has reached unprecedented levels without any intervention from our law enforcement offices. The law enforcement offices put the blame on Domestic Affairs. According to the IDP the responsibility is awarded to the Law Enforcement Offices. If and when the illegal immigrants are removed from Masakhane the further development of Masakhane will not be necessary in the near future. The illegal immigrants are working in the Gansbaai area and the legal residents of Gansbaai have no work. • **EXISTING SCHOOL CAPACITY.** As is, many of the learners of Gansbaai have to be transported to schools outside of Gansbaai area e.g. Hermanus. An increase in the total number of people is going to put great strain on the existing schools • **PROTECTION OF THE SENSITIVE FYNBOS OF GANSBAAI.**

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				Most green areas of Gansbaai are invaded with alien plants. There is no urgent attempt from the municipality to remove these alien plants. However, there are still a few very sensitive Fynbos areas and one of them is the proposed Erf for the expansion of Masakhane. The Fynbos is endemic to the area and should be protected at any cost. • **TOURIST DESTINATION.** Local businesses of Gansbaai are dependant of the financial injection of tourists that visit the small fishing community. With crime that is increasing and the complications that the development of the erf on the R43 will bring, we are not going to be able to guarantee the safety and carefree movement of tourists. In turn it will also lead to less job creation when tourists don't visit our small community. ***Suggestions to the Overstand Municipality:*** ❖ *A house is built from the foundation up to the roof. Planning the extension of Masakhane is the equivalent to starting with roof of a house before a solid and proper foundation exists.* ❖ The Overstand Municipality must look at the bigger picture before they expand and take great time to listen to the communities. Under no circumstances it must just be a box that must be ticked off with the comment, completed. ❖ **Buffelsjags Bay** is in dire need of expansion and better facilities for their community. Why are they not the priority of the Overstrand Municipality? ❖ Listen to what the communities have to say and come up with a plan that is feasible to all. ❖ The community pays the Overstand Municipality and their voices must be heard. ❖ Keep the community informed about any potential development in the Overstrand Municipality area. We thank you for giving us the opportunity to raise our concerns and truly hope that you will take our concerns in consideration.

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34	AJ Janse Van Rensburg		29 April 2025	Good day Its impossible for a single pensionare woman to afford this increases😭😱🤯 Very worried women
35	Lourens Theron		29 April 2025	L Theron eienaar van 'n paar eiendome in Onrus, Sandbaai en Hermanus plus Lourens Theron Famielie Trust. ⚠ **Gebiede van kommer in Overstrand se konsepbegroting (2025–2026)** **1. Bedryfstekort** Overstrand projekteer 'n rekeningkundige tekort van R106.9 miljoen vir die 2024/25 finansiële jaar. Alhoewel dit nie-kontantitems soos waardevermindering insluit, dui dit steeds op ‘n verskil tussen inkomste en uitgawes. In vergelyking het Knysna Munisipaliteit ‘n begroting met 'n oorskot van R25.7 miljoen aanvaar – ‘n teken van meer konserwatiewe finansiële beplanning. **2. Vergoeding van personeel en raadslede** Die begroting voorsien R600.2 miljoen vir personeel- en raadsvergoeding – dit is 30.86% van totale bedryfsuitgawes. Alhoewel dit binne die Nasionale Tesourie se riglyn (25%-40%) val, is dit aan die hoë kant. Knysna het byvoorbeeld sekere poste bevrore om kostes te besnoei. **3. Oortyduitgawes** Oortyduitgawes het beduidend toegeneem, deels weens beurtkrag, klimaatsverwante insidente, en wetstoepassing. Alhoewel dit geldige redes is, moet die munisipaliteit sterker kontroles implementeer om oortyd te beperk – met duidelike beleide en goedkeuringsprosesse. 'n Goeie voorbeeld is Nelson Mandela Baai, waar daar kommer was oor R67 miljoen se oortyduitgawes in net vier maande. **4. Verhoging van tariewe** Die voorgestelde tariefverhogings wissel tussen 6% en 11%, insluitend ‘n 8% verhoging in eiendomsbelasting en 11% vir vullisverwydering. Dit is bo die huidige inflasiekoers en kan 'n las plaas op inwoners. Knysna het byvoorbeeld net 'n 4.9% verhoging in eiendomsbelasting toegepas. **5. Tekorte in riool- en vullisbestuur** Rioolbestuur toon 'n geraamde tekort van 0.01%, en vullisbestuur 2.03%. Hierdie aanhoudende tekorte dui op 'n behoefte aan beter finansiële beplanning en kosteterugvordering in dié dienste. ✅ **Aanbevelings tot verbetering** 1. **Verbeter inkomste-invordering** o Versterk stelsels vir die invordering van agterstallige skuld.

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				o Verbeter rekeningstelsels om akkurate en tydige fakturering te verseker. 2. **Beheer personeelkostes** o Hersien die personeelstruktuur. o Oorweeg 'n moratorium op nie-noodsaaklike aanstellings. o Koppel vergoeding aan prestasie. 3. **Implementeer 'n streng oortydbeleid** o Oortyd moet vooraf goedgekeur word en geregverdig wees. o Monitor dit maandeliks teen die begroting. 4. **Matige tariefverhogings** o Pas verhogings in lyn met die inflasiekoers toe. o Oorweeg 'n gefaseerde benadering sodat inwoners beter kan aanpas. 5. **Herstrukturering van riool- en vullisdienste** o Doen koste-ontledings om ondoeltreffendheid te identifiseer. o Ondersoek alternatiewe maniere om hierdie dienste te finansier sonder om tekorte aan te teken. Indien jy wil, kan ek ook help om 'n opsommende aanbieding of insette vir openbare kommentaar op te stel, gebaseer op hierdie bevindinge. Die uwe
36	Eugene Fisher		29 April 2025	Dear Sir/Madam, I am writing as a concerned citizen regarding the recent announcement of proposed increases in municipal rates and service fees. Given the current slow economic climate, where businesses and households alike are under immense financial strain, the proposed increases will place an even greater burden on our already struggling community. Many residents are finding it difficult to cope with the rising costs of basic services, food, and fuel. Increasing municipal rates at this time will likely exacerbate financial hardship, push more people into arrears, and contribute to a decline in the overall quality of life in our town. I respectfully question the rationale behind these proposed increases. While I understand that municipalities must meet their operating (OPEX) and capital expenditure (CAPEX) needs to maintain service delivery, it is critical that we seek more sustainable and compassionate solutions in tough economic times.

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				I propose that the municipality urgently explore alternative revenue streams and cost-saving initiatives,with a focus on eliminating wasteful and irregular expenditure. Accelerated efforts to collect outstanding debts through fair and humane means. Partnering with private sector players for infrastructure development through public-private partnerships (PPPs). Applying for grants and support from national and provincial government initiatives aimed at supporting local development. Encouraging local economic development projects that can expand the municipal revenue base in the medium term, without increasing pressure on current ratepayers. I urge the municipality to reconsider the proposed increases and engage openly with residents and stakeholders to find solutions that support both the financial health of the municipality and the financial wellbeing of its citizens. Thank you for your attention to this important matter. I am confident that with careful planning and meaningful consultation, we can find a way forward that strengthens our community during these challenging times. Yours faithfully,
37	FJ van Zyl		30 April 2025	It is with increasing concern that I look at the tariff increases annually. Municipality employees receive above average salaries and yearly increases that cover the proposed tariff increases, however the majority of the private sector do not get increases at all and can therefore not keep up with the constant levy increases. **Please review and reduce fixed charges (levies) to comply with affordability for all.** Secondly, for years we have been complaining about the lack of free flowing sewage here in Franskraal whilst Gansbaai, Blompark and Masikani have all received this in recent years. We, our household, feel it is disgraceful to charge ever increasing levies on sewage and still expect a pump fee of R779.03 (currently) for pumping 6kl. **Either the levy should be scrapped or the pump fee. You cannot have your cake and eat it.** And while I am about it, I am fed up with the people who scratch in our bags every refuse day. Paper and other rubbish is left behind and bags broken. The refuse truck does not pick up this trash and it either blows around and litters the area or I have to go and pick up after them. This is absolute nonsense.

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				Electricity rates and monthly levies are exorbitantly overpriced and unaffordable. This needs drastic attention. It is about time that the municipality stops taking advantage of paying clients as we too are struggling to keep up with the ever increasing cost of living. You really need to think seriously. Thanking you
38	Graham Sanders		30 April 2025	My suggestion is that the revenue required for both unfunded and underfunded mandates should be closely scrutinised as to their necessity of **ALL** residents. For example :- 1. The fire brigade is of necessity and thus should be funded. 2. The library is not utilised by the majority of residents and thus should not be funded by the Municipality. It should be funded by the users of this facility. The increase on property rates should be kept to a minimum - the residents have been hit by large increases in the cost of living already. A majority of residents are retired and thus not earning an income and the rising costs of living are being cruelly felt. Thank you for the opportunity to air my views.
39	Pringle Bay Ratepayers Association	Gert Bam	25 November 2025	**SUBJECT:INITIAL INPUT FOR DRAFT AMENDED 2025/2026 IDP AND BUDGET PROCESS OF OVERSTRAND MUNICIPALITY** **1.EXECUTIVE SUMMARY** The Overstrand Municipality (OM) has commenced with the process of drafting the amended 2025/2026 IDP as well as the planning of the draft budget for the 2025/2026 financial year. As part of this process the Ward Committee of Ward 10, together with the Ward Councillor, is in the process of drafting priorities for the ward to be considered by OM as part of the IDP and budget preparation process. The Pringle Bay Ratepayers Association(PBRA) is represented on the Ward 10 Committee and is participating in this process. It is our experience in previous years as well as the current year that this process at ward level focusses primarily on capital budget projects. However, in addition to the capital budget, it is the operational budget and implementation thereof that impacts ratepayers' and residents'

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				experience of service delivery. The PBRA submits the following input for consideration at this early stage of the IDP and budget preparation process. This input document has three sections namely • Inputs in relation to the budget • Inputs based on consultation with business sector in Pringle Bay • Initial general matters identified by PBRA for both IDP and budget To retain the integrity of the ward committee system this input is therefore submitted to the ward councillor via the ward committee administrator for onward submission to the corporat IDP office of the municipality. **2. BUDGET RELATED INPUT** **2.1 Rationale for above inflation increase of tariffs : Need to adhere to treasury budget and inflation forecast** Reference is made to our comments and input during the public consultation process in May of this year. We highlighted the observation of the report by the CFO to council in May 2024 wherein the above inflation increase in rates and tariffs for the 2024/2025 financial year is justified by using the CPI level of the 2023/2024 financial year instead of adhering to the National Treasury budget circular and inflation forecast looking at the 2024/25 period. The current CPI level in fact proves that the National treasury inflation forecast was indeed accurate. We would like to recommend that with the current budget preparation process for the 2025/2026 this approach of the OM administration to ignore the National Treasury guidelines be revised and that the guideline and forecast of National Treasury be used as the basis for rates and tariff increases. **2.2 Addressing cost drivers that has major impact on Opex** We strongly recommend that both the IDP and budget address the cost drivers that negatively impact the operational budget. In previous editions of the IDP reference was made to the municipality's commitment to address the cost drivers **2.2.1 Staff productivity**: The IDP should report on this process and give clear commitment about the measures that are implemented to address staff productivity. **2.2.2 Overtime:** there is a recognition of need for overtime during crisis events such as fires and flood. However the IDP should address measures to limit unnecessary use of overtime for what is regarded as normal operational duties. **2.2.3 Councillor Allowances**

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				With ratepayers having to bear the brunt of increases in different tarrifs why should councillors be allocated 10% merely because this is a national recommended parameter? It is our recommendation that this should be a 5% increase **2.3 Growth Strategy** The 2024/2025 IDP indicated the projected a MTREF deficit increasing from R49m in 2024/2025 financial year to R150m in the 2026/2027 financial year. It is hoped that the draft 2025/2026 IDP should outline a clear the growth strategy to leverage increase in revenue and capital investment to lessen the impact on Reserves. **3. INPUT BASED ON CONSULTATION WITH BUSINESSES IN PRINGLE BAY** The PBRA initiated a liaison process with businesses operating in Pringle Bay. The business sector raised the following issues for the PBRA to relay to OM as part fo the IDP and budget preparation process. **3.1 Waste Management** The business community expressed disappointment in not being consulted about the tariff for businesses. The businesses in the CBD expressed the need to have a second day of collection of waste for the village business centre with one tariff covering both days. **3.2 Sewerage** We are aware of the capacity constraint regarding the availability of sewerage tankers throughout the municipality. However, the following two points are relevant. - Peak season impact on businesses requires more frequent service - The Schedule requires logical planning. **3.3 Building Plans and Land Use Applications** With specific reference to the business centre in the village the businesses highlighted the following - Lack of clear parking policy for business centre – there is a need for public participation as part of developing a clear parking policy for the business area in Pringle Bay. - There is the need for the Land Use application process to be consistent. **3.4 Law Enforcement Service in Pringle Bay** The business owners highlighted the presence of what is regarded as unauthorised or self- appointed baboon monitors in the village which impacts on the ability of the OM monitors to be effective in implementing the Adaptive Baboon Management Plan. **3.5 Baboon Management** Highlighting the negative impact of habituated baboons on visitors and therefore the effect on business, the business sector in Pringle Bay support the continuation of the ABMP. **3.6 Public Spaces** The business sector highlighted the fact that they seldom, if at all, see the municipality maintaining the public spaces in the village. **4. INITIAL PBRA GENERAL MATTERS FOR CONSIDERATION**

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				4.1 BMP (Updated Pringle Bay Beach and Adjacent Dune management plan 2014) : Beach access walkway - Ann Road boardwalk This part of the BMP was agreed with OM Environment Services in 2022 and as requested by OM a request for materials was submitted in June 2023 - the objective being for OM to provide materials and PBRA to assist with construction labour. **4.2 Ropes and poles to control pathways** The plan calls for a limited number of access pathways to the beach to ensure integrity of the dunes. These need to be clearly demarcated to ensure the public is guided correctly. **4.3 Grass lawns** OM to mow and maintain the lawns in the CBD, beach parking areas and around the Community Hall. The current IDP refers to this service delivery promise but not seen in Pringle Bay. **4.4 Water point at newly established garden in business centre** The PBRA initiated a project to enhance the village business centre by establishing a fynbos garden at the entrance to the village business centre. As requested from OM a waterpoint near the newly established gardens in the CBD is a requirement for long term maintenance of this developing tourism investment. **4.5 Defined important walkways** A number of high traffic routes are virtually impassable and certainly unsafe for pedestrians. There are a number of important routes that need to be properly maintained - among them Hangklip road and Central road. **4.6 Verges** All verges should be correctly maintained to allow comfortable pedestrian movement throughout the Village. Again this is a service delivery promise inproevious IDPs which is not implemented. **4.7 Beach public facilities & parking areas** • The beach toilets and surrounding infrastructure has deteriorated severely over the past 3 years. The wooden fence structures - held together with rusting wire - is now becoming a hazard. • Internally the toilet facilities are poor and in desperate need of upgrading. • The parking areas themselves require grading or appropriate maintenance. **4.8 Point road viewsite** At the end of point road is a terminus that is a popular viewing site within Pringle Bay. This needs substantial maintenance as the road condition is very poor. **4.9 Beach maintenance** The sands need litter removed from time to time. This litter mostly comes from the sea and is in the form of dead sea life and plastics. **4.10 Beach Walkways** Beach walkways in Pringle Bay fall in the scope of the Joint Management Agreement between the OM and PBRA. There should be clarity about the funding of this agreement. This should be funded by OM or the PBRA should be

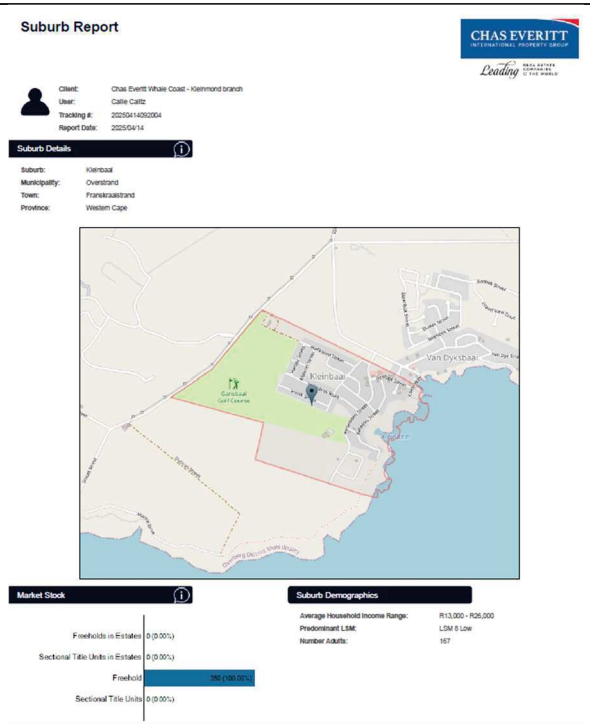
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				allowed to obtain sponsorship for this activity. It is fair to expect the IDP to elaborate on this important aspect affecting Pringle Bay. **4.11 Bus Shelter : reallocation of area for taxis** Please clarify: There is no need for a Bus Shelter in Pringle Bay. Consideration should be given to provide a shelter for taxi passengers in the CBD of Pringle Bay. The IDP should reflect the need for a scoping exercise to be done for the need for shelter for the taxi passengers in Pringle Bay. **4.12 Basic Service Delivery Challenges : Roads** The gravel roads in Pringle Bay are a major aspect contributing towards the rural atmosphere of the village. The Roads & Stormwater Working committee of Ward 10 investigated viable methods and cost-effective materials to upgrade these gravel roads with a low to zero maintenance requirement. We believe this should be accommodated in the IDP and budget process. **4.13 Stream Road – Flood mitigation measures** The last two winters brought about excessive flooding resulting in complete undermining of the road surface of Stream road. We are of the opinion that flood mitigation measures in this road requires minimum operational expense if applied correctly. The PBRA had a site meeting with the relevant officials to illustrate that the department applied the correct interim measure at the intersection of Stream and Ceaser road. The result was that the second flood in 2024 did not undermine the road srufac at this intersection point. However because this measure was not consistently implemented at the bridge entrances to properties further along the road,the water just proceeded to undermine the road surface at thos points. A simple solution is to replicate the same solution as was implemented at the intersection of Stream and Ceaser road. **Conclusion** We sincerely request that you will please be so kind to acknowledge receipt of our input as an initial contribution to this process and trust that it will add value to the process of finalising the draft IDP and budget. Kind Regards
40	Martin O'Carroll		30 April 2025	The current proposed rates increases to homeowners within the Overstrand municipality are excessive and are not justifiable. Over the past two years I have seen my rates more than double with no apparent improvement in the services being provided. As a pensioner who supports the local community in a number of ways including voluntary service with a number of groups, I would ask that review and control of the salaries paid to senior municipal staff should be the number one priority and that such salaries should he paid at the correct local government rates and not arbitrarily inflated without proper justification.

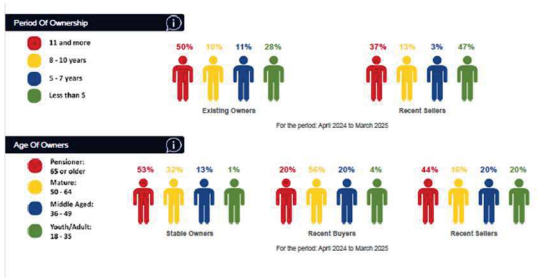
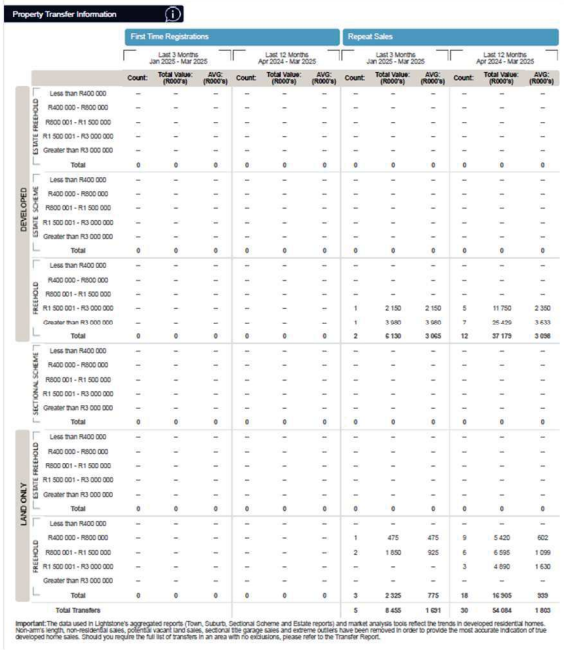
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				I look forward to hearing your response.
41	DC & MJE Janse van Rensburg		30 April 2025	Ek en my vrou is die afgelope 25 jaar inwoners van Kleinbaai. Ons onderhou self ons woning na die beste van ons vermoeë, Ons is beide pensioenarisse en het nog altyd goed oor die weg gekom met die munisipale amptenary en hulle werksaamhede. As pensioenarisse wil ons egter beswaar aanteken teen die onlangse verhoging van munisipale tarief-verhogings. Behalwe vir munisipale tariewe, moet ons verantwoordelik wees vir huidige munisipale diensterekening, koopkrag (wat ook verhoog), selfoon, begrafnis- en huisversekeringspolisse, alarmstelsel - vir eie veiligheid. Dan is daar nog onvoorsiene uitgawes. Die jaarlikse verhoging wat deur die GEPF aan staatsamptenare toegeken is, is slegs 2.9%, dit spreek vanself. Ons stel voor dat die Overstrand Munisipaliteit alternatiewe vind en aanwend om inkomste te genereer, bv: 1 Instelling van hondelisensies (waar meer as 2 honde by 'n woning is), 2 Plaaslike kontrakteurs te gebruik vir werk, 3 Agterstallige munisipale skuld bv. verkeersboetes in te vorder, 4 Onwettige aanbouings te belas, in alle woongebiede (wat waarde van huise vehoog). Ons vertrou dat die Overstrand Munisipaliteit alle besware goedgunstig sal oorweeg, sodat dit steeds 'n voorreg sal wees om hier te woon.
42	Jan & Annemarie Swanepoel		30 April 2025	Die voorgestelde verhogings is nie net bokant die inflasie koers nie maar die verhoging van 9.6 in eiendomsbelasting is belaglik.Besnoei menere en julle weet waar.Julle is besig ons finansieel uit te roei.
43	CF van Breda		30 April 2025	As pesioenrisse bo 65jaar het ek en my vrou 6 maande gelede verhuis vanaf Hartenbos na Clairvaux kompleks te Franskraal en wil ek kommentaar lewer op julle begroting vir 2025. Dit was onstellend om so 'n hoe maandelikse rekening van R1 930 p.m., waarvan R325 p.m. ons kompleksheffing insluit, plus R600 koopkrag te. ontvang. Dis bykans R800 meer as Mosselbaai Munisipaliteit, een van die beste munisipaliteite in die land en baie meer pensioenaris vriendelik.

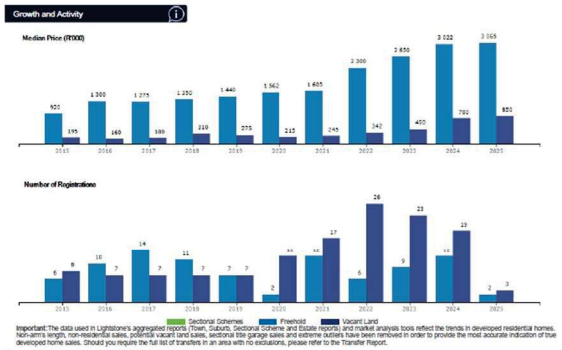
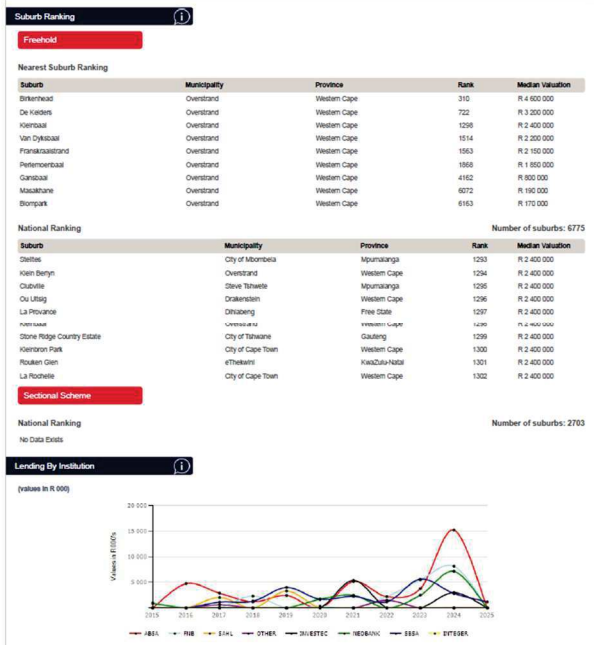
#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Dit het onder my aandag gekom dat verskeie nuwe intrekkers en bestaande inwoners (pesioenarisse) in die Gansbaai area kla oor dieselfde baie hoe rekeninge. Ons kompleks bestaan uit 43 huise en die volgende munisipale funksies word deur onsself onderhou en behoort ons maandelikse rekening beter daaruit te sien. Ek was al in gesprek met die Raadslid mnr. Steven Fourie daaroor. 1. Paaie word self onderhou en geteer ens. 2. Elektrisiteit word self onderhou 3. Grassnydienste. 4. Waterpyp lekke ens. 5. Vullis verwydering self deur inwoners na 'n sentrale punt langs Rossouwstraat. 6. Riool verwydering van 43 huise geskied na 'n sentrale punt langs Rossouwstraat. Die volgende voordele as pensioenarisse was geniet by Mosselbaai Munisipaliteit sonder die groot ongerief van suigputte. 1. Afslag vir lae inkomste groepe vir belasting en riool: 50%afslag vir inkomste onder R17 000 p.m. (gesamentlike inkomste) 35% afslag vir inkomste onder R21 000 p.m. (gesamentlike inkomste) 'Volle afslag vir die heel laagste "Indigent" groepe en werkloses. 2. 50% afslag vir elektrisiteit met stroom verlaging. 3. Gratis, 3 pakke sakke Groen(Plantmateriaal), Blou (Herwinning), Swart (kombuisafval). 4. Gevaarlike afval kon kwartaalliks by die munisipaliteit afgelaai word. Weinig van bogemelde voordele is beskikbaar by die Overstrand Munisipaliteit. Kan die volgende inligting t.o.v. die begroting vir die Gansbaai area verskaf word asb. 1. Belasting geld (van betalers), inkomste p.j. 2. Belasting geld bestee op instandhouding 3. Belasting geld op nuwe projekte 4. Salarisse betaal aan werknemers van munisipaliteit p.j. (binne die perke van 33%) 5. Afslag t.o.v. pensioenarisse p.j.
44	Callie Calitz		30 April 2025	Aan: Overstrand Munisipaliteit Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde

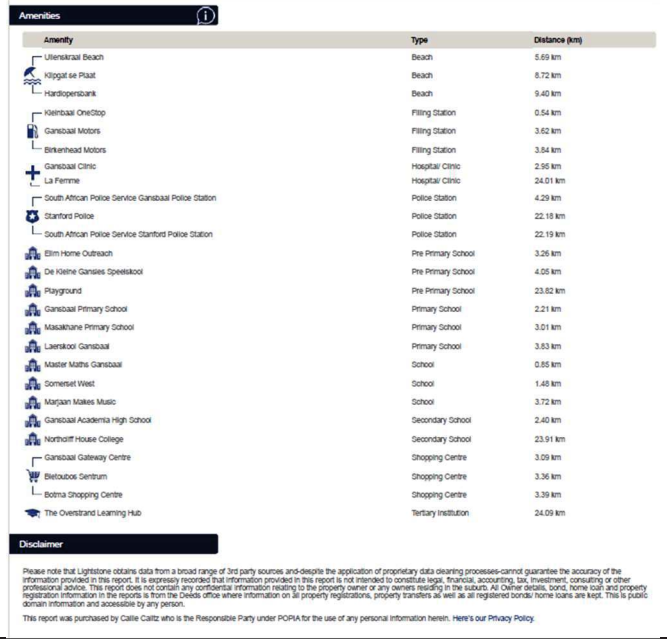
#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde.

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				Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				

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#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				
45	Tanya Fraser		30 April 2025	I have been a resident of Kleinmond for the last 26 years and prior to that we had a holiday house since 1983. (So we have been contributing to the upgrading of infrastructure for many years) I have been working in Kleinmond since 1998 and I have never had an increase tha exceeded 7.5% and I promise you that most of the people working in this area is in exactly the same situation and the pensioners are in the same boat some even worse off. They/ We can not keep up with these increase. Soon people will not be able to afford living here. Most of the young people pay high rent, those with children in High-school have to pay bus fees to get their kids to school and adding the coat of living and municipal increases ontop of that it becomes impossible for them to survive in here. Stop the ones who is stealing electricity and water and building illegal house because in the end we have pay for it while many of then have normal jobs paying the same as what we earn and besides that it puts pressure on our already fragile infrastructure. In Dec I have 9 days off as I work in the tourism industry and 7 of them I had no water due to bursted pipes and had to pay additional cost to take my laundry in to be washed???? And please note I am not even mentioning the other days that I got home from work in Dec and there was no water and this has been going on in Palmiet Kleinmond for months if not years.What are we paying for if the services are not even available. Please do more research and check if the availability cost increase is fair towards us. Perhaps look at other ways of cutting cost and as previously stated stop giving services to those who don't pay then you can stay within a reasonable budget just like every individual has to do when times are hard.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
46	Onrus Homeowners Association	Antoinette Bronkhorst	30 April 2025	**ORHA COMMENTS ON THE DRAFT BUDGET 2025/26** As one of the Ratepayers/Homeowners Associations [Onrus Rivir Home- owners Association] we would like to submit some comments and recommendations regarding the Draft Budget 2025/26. **1.GENERAL** 1.1. We would once again like to express our appreciation for a well-run Municipality and the excellent co-operation ORHA received from the different management levels in the Municipality. 1.2. We are fortunate to live in a beautiful environment and a well-managed town with residents that care about the beauty surrounding us. 1.3. We are also looking forward to the completion of the "Rescue the Onrus lagoon and estuary project": This project will be managed by OM and relevant Provincial departments. Money was sourced from private and other institutions like BOCMA , WWF as well as OM. ORHA work team is also still assisting in keeping Onrus beach and coast clean of debris and other alien vegetation and will continue to do so if further funding is successfully sourced . **2.COMMENTS AND RECOMMENDATIONS** The following concerns regarding the draft budget: 2.1 The increase of rates and tariffs exceeding the CPI is a major concern to us as ratepayers in Onrus. ORHA understands the need for OM to raise the rates and tariffs to meet certain cost increases like exorbitant electricity increases, nearly doubled the CPI salary increases, and additional diesel/oil usage due to loadshedding .The annual rates and tariff increases must at all times be fair, transparent and affordable. The current recommended increases are more than the projected inflation target and are not considering the other cost of living increases. [Refer recent VAT increase and subsequent withdrawal because of the revolt against it] We are at present in a very negative economic environment and need to think out of the box to reduce increases and implement positive cost saving initiatives. A great number of Onrus ratepayers are pensioners and can ill afford the higher than inflation target increases. These increases add financial pressure to the already stressed financial scenario of especially pensioners as well as middle income families. RECOMMENDATION The two biggest income contributors of OM are service charges and property rates : In view of the above: - # Reduce the property rates from 9.7% to 7.7% - although still far above the inflation target, will provide some relief to the people. # Adjust the pensioners rebate on property rates. The maximum level that you indicated is eight times of the state funded pensions per month and we feel that level can be adjusted to 10 times the state funded pension, this will ensure more pensioners can fall into that category and can be assisted to pay their bills.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				"Take care not to tax our people out of their homes" 2.2 The ageing of our water and sewage infrastructure in Onrus is a major concern as we had several sewage spillages into the lagoon which had negative implications for the residents as well as tourist visiting our beautiful beach and lagoon. We also experienced several bursts and or leaking pipes in the Onrus area which impacted negatively on service delivery. Draft budget reflects that only 11.65% will be spend on Capital projects [Infrastructure]- this needs to be between 15-18%. RECOMMENDATION In the draft budget – refer top ten Capital projects in the budget: The draft budget makes provision for a total of R13 million for upgrading of pump stations and raising mains in Overstrand, however we would like to know the detail allocations so that we can identify if the critical project of upgrading the pump station at the lagoon in Onrus is budgeted and planned for in 2025/2026.[Refer IDP of Ward 13-Priority 1]. The same recommendation applies to the replacement of Overstrand water pipes with an allocated budget of R 9.5 million. How many meters of pipes and in what area will it be replaced as per planned schedule so that the ratepayers can monitor the progress. **2.3 Maintenance on infrastructure capacity** The draft budget reflects the following troubling scenario: In maintaining the infrastructure in Overstrand the Municipality spend 38.3% of the total repairs and maintenance expenditure on contracted services. Does this speak to a lack of skills and knowledge of the staff in the maintenance department? The % cost of the maintenance staff in the Municipality is 45.9% of the total repairs and maintenance expenditure. RECOMMENDATION Either source the correct technical people or implement a training/mentor programme for identified technical skills shortages. This could reduce the need to contract certain services out to the private sector thereby saving money and reduce expenditure. 3.Thank you for providing well run communication channels and meetings involving the relevant ratepayers to view and discuss the draft budget.We sincerely hope that the Municipality will consider these recommendations in a positive light and action on it.
47	De Kelders & Perlemoenbaai Ratepayers Association	Elma Rivera	30 April 2025	On behalf of the De Kelders and Perlemoenbaai Ratepayers Association and concerned residents, we submit this formal objection to the proposed 2025/2026 Draft Budget. We acknowledge the financial pressures faced by municipalities and support sustainable service delivery. However, we must express strong concern regarding:

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				1. **Repeated Maximum Tariff Increases:** For several consecutive years, the Overstrand Municipality has implemented near-maximum allowable increases across property rates and municipal services. For 2025/2026, proposed increases include 9.7% on property rates, 9.96% on electricity, and 6% or more on other services. These exceed CPI inflation and place an unsustainable burden on ratepayers, especially when not matched by infrastructure improvements in all areas. 2. **Inequity in Service Delivery vs. Contributions:** Ratepayers in areas such as De Kelders and Perlemoenbaai contribute among the highest revenue per household but receive limited infrastructure investment. In contrast, developments in Blompark and Masakhane have benefited from upgrades despite minimal or no municipal contributions by residents in those areas. This imbalance undermines public trust and raises equity concerns. 3. **Multiple, Unintegrated Levies on Residents:** Residents are charged separately for electricity, water, refuse, sewerage, and septic tank services. Many pay sewer levies despite being on septic tanks, for which they pay again to be emptied. With solar adoption rising, electricity sales decline, yet residents are not given financial relief or integrated service models. 4**. Absence of Capital Projects for Key Areas:** The 2025/2026 budget and previous IDPs reflect no major infrastructure investment planned for De Kelders, despite ongoing development and strain on water pressure, waste, and roads. There is no mention of upgrading septic systems or transitioning areas to proper sewerage infrastructure. 5. **Over-reliance on Paying Ratepayers:** The draft budget indicates that over 79% of municipal income comes from rates and service charges. This model is unsustainable without a clear plan to expand the revenue base equitably and manage service costs across income levels. **<u>We respectfully request:</u>** - A review of the proposed increases to align with CPI (approx. 5%) and household affordability. - Clear capital infrastructure commitments to areas contributing significantly to municipal revenue. - An audit of current sewerage/septic billing and reform of double-charging practices. - A public review of the municipality's cost-recovery model and possible integration of services. After reviewing the OCAN budget, we want to include in this writing certain points that we support: OCAN's report continues to highlight fundamental misalignments between Overstrand Municipality's proposed expenditure trajectory and the principles of public financial management, affordability, and community inclusion.

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				We strongly support the following OCAN concerns: - The projected cost increases of over 20% (R254 million) within three years on top of already-inflated spending patterns. - Excessive reliance on electricity sales for revenue despite rising solar adoption and energy independence trends, which are not being financially recognized or incentivized. - Underperformance and inconsistent delivery on capital infrastructure, while management-level spending continues to expand. - Lack of clarity and accountability in service delivery value per Rand spent, particularly in communities with high contributions but low capital return. **In addition, we stand behind OCAN's recommendations for:** - Targeted cost containment measures and departmental efficiency reviews. - Immediate restructuring of municipal priorities to focus on basic infrastructure resilience. - Institutional reform that strengthens civil society participation and holds officials accountable for outcomes, not just plans. This document underscores the need for urgent municipal introspection — and the opportunity for Council to earn back public trust through measured responsiveness. We thank you for the opportunity to participate in the budget review process and trust that meaningful engagement will follow.
48	De Kelders & Perlemoenbaai Ratepayers Association	Elma Rivera	30 April 2025	FORMAL FEEDBACK: On behalf of the De Kelders and Perlemoenbaai Ratepayers Association, I hereby submit our formal feedback and analysis on the Draft Integrated Development Plan (IDP) Review for 2025/2026. This submission includes recommendations to improve clarity, accessibility, and community relevance. We also raise concerns regarding equity in service delivery, escalating levies without corresponding improvements, and the brevity of the public comment period. **Areas of Concern** 1. **No strategic refresh:** The IDP does not reflect current challenges such as economic strain, infrastructure degradation, or service delivery backlogs. 2. **Unequal infrastructure focus:** Rate-paying areas like De Kelders are underrepresented in capital projects, while areas like Masakhane and Blompark continue to receive investments.

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				3. **Cost increases:** Tariff increases continue without matching improvements in service quality. 4. **Short public participation window:** A two-week period is insufficient for reviewing a document over 300 pages long. **Improving Accessibility** - Replace technical terms (e.g., SDF, KPA, MTREF) with simplified language or provide a glossary. - Include infographics, section summaries, and visual data to improve comprehension. - Translate executive summaries into Afrikaans and isiXhosa. **Recommendations for Public Engagement** 1. Extend the comment period from two weeks to at least 30 days. 2. Provide simplified summaries of the IDP (5–10 pages). 3. Conduct post-commentary meetings to share feedback results and updates. 4. Offer ward-specific updates to increase local relevance and transparency. Additionally, please find attached a collection of comments and responses from residents for your consideration. These reflect lived experiences and expectations from various parts of our community and highlight the need for stronger inclusion and responsiveness in the IDP process. We trust this submission will be reviewed with the seriousness and urgency it warrants, and we remain available to engage further to ensure a development plan that reflects the needs of all stakeholders in Overstrand.
49	J Brand		30 April 2025	As a rate payer to Overstrand Municipality living in Kleinmond I for one am opposed to the proposed increase. As far as I am concerned the arguments about baboon carers etc is a load of bull. We in Kleinmond are already charged excessive rates for example to have the availability of electricity which by the way is not charged in all suburbs which fall under the Overstrand. I base this on family that live in Hermanus and Vermont who does not pay the electricity availability charge. After all we purchase our Electricity from Eskom. However whenever Overstrand is approached in this regard we are given a long political answer. I think it is a disgrace that everyone is not treated in the same manner. Although we love living in Kleinmond we are seriously considering selling and moving elsewhere as the continuous rise in cost for basic services are becoming increasingly prohibitive. We are sick and tired of just having to fork out money whenever Overstrand cannot meet their budget.

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				Start charging everyone. Not just the easy targets.
50	Dave & June Stalker		1 May 2025	As a pensioner living in Vermont I want to place my strong objection to the intended Rates increase of 9.7%. In essence this is the base and as we are in a SRA our SRA levies are linked so the overall effect could be an overall increase closer to 10%. OM gets a portion of our levies as per the agreement. The official inflation rates, as indicated by the various banks is 6%, which I question as many household costs, foodstuffs for example, have increase much more than that. Now the Municipality adds to our costs with a near 10% Rates increase. If you can keep the water & refuse increase to 6%, why the big increase on Rates.? To use the Baboon Management as an argument is for me and my neighbors totally irrelevant, we do not have that issue. This is an issue almost specific to one part of Hermanus, most common, Voelklip. Surely, then, any additional costs for Baboon Management should be levied on those properties or it should be a suburb specific contributory fee. I have lived in Hermanus for over 8 years and in this time I have seen a fairly dramatic increase in plots sold and homes erected. Yes, you will argue these homes require services, but they are also now paying for Rates, water, refuse, etc so your income will have also increased exponentially as well. Furthermore it was only two years ago the property valuations were revalued whereby OM earned an increase in Rates etc from this. Cape Town is going through the same issues due to their extensive Rate increases, frankly, the DA needs to revisit their WC policies. A costly resistance to the VAT increase was very noble, and good for us, but at the same time slapping big increases on DA municipalities has, in my mind, cancelled any benefits and support they may think they have earned. To state that " other " municipalities in SA have similar increases, is of no issue to me, I live here in Hermanus WC. Those other municipalities are poorly run by other political parties. I think OM needs to revisit the Rate increase to a more reasonable inflation related level
51	Roy Krossynski		1 May 2025	Just to inform you that I strongly object to the proposed rates and tariff increases. The amount being charged for refuse removal is excessive. It is 3 times the amount City of Cape Town charges. I do not make use of the sewerage removal but am still being charged for it. City of Cape Town basic water charge is R75 per month compared to R202 per month charged by Overstand. We are pensioners and my pension increase this year was 4% not 10% as your proposed increase. The present CPI in February 2025 is 3.2%. Kindly reconsider your tariff increases taking all this into account.
52	Robert Oosthuizen		1 May 2025	1) I attended the Ward 3 public IDP & budget meeting and would like to share my personal feedback with you to once again sensitize yourself and the Overstrand management that our property rates and tariffs for sanitation , refuse and electricity **have increased by far too much over the period 2020/2021 to 2025/2026** - see table below :

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Rates and Tariffs Comparison (% Year-on-Year Increase)

Financial Year: 1 July to 30 June	20|21	21|22	22|23	23|24	24|25	25|26
Rates						
• Property Rates	4.5%	4%	5.9%	18.26%	8%	*9.7%
Tariffs						
• Electricity	6.22%	14.59%	7.47%	15.1%	12.72%	**9.96%
• Water	4.5%	4.5%	4.9%	6.65%	6%	6.2%
• Sewerage | Sanitation	4.5%	4.5%	4.3%	7.21%	8.9%	6%
• Refuse	4.5%	4.5%	5.9%	6.8%	11%	6%
Salary increases	8.25%	6.4%	6.9%	7.4%	7.7%	7.57%
Rate of Inflation (National Treasury)	4.8%	6.8%	5.8%	5.3%	4.6%	4.4%

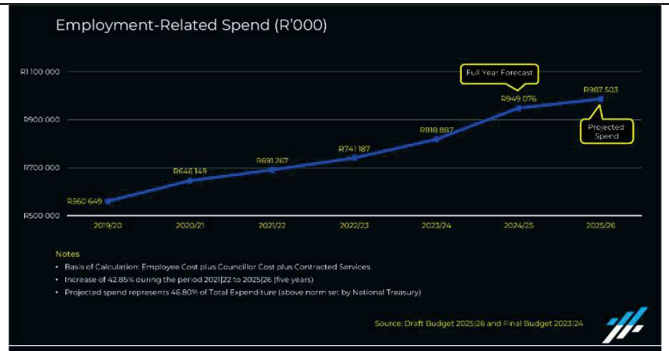
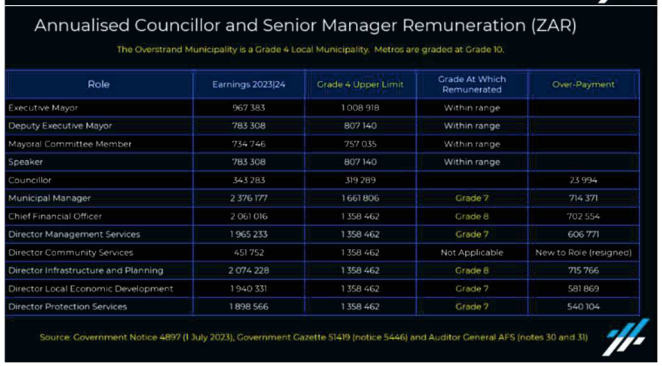
Notes
- *Represents a 9.7% increase in the Cents in the Rand formula (Municipal customers)
- ** Eskom direct customers will pay 12.76% more with effect 1 April 2025
- Bulk electricity purchases to increase by 11.32%

Source: Various Final Budget Reports and Draft BR 25|26 National Treasury website

More than 20% of Overstrand ratepayers are over the age of 60 and are retired individuals that can no longer afford the property ,water ,sanitation ,refuse and electricity rates year on year increases !!!!! (Average salaries as per Overstrand documentation clearly states that the average for Overstrand and Overberg amounts to R15 455 and R15 703 .....how does OM think retired ratepayers can afford this continuous increases well above current inflation of 4,4%) **Rates and tariff increases must be aligned with inflation as set by the SA Reserve Bank and must be affordable rates / tariffs -** must be cost reflective and OM needs to reduce cost of service delivery
Consider to increase the property rebates for properties R3 million and more to make property rates more affordable for ratepayers- The mayor of Cape Town , Gordon Hill- Lewis is looking at additional support to owners/ratepayers of properties up to R7 million.....OM please look at similar support for our ratepayers that cannot afford the continues increases above inflation ;

2) Please **simplify the Draught Budget information** so that all Overstrand residents can relate and understand budget report - my view is it is a information overload ;

3) **Employee costs must be reduced - are almost 50% of revenue .Embargo on new appointments and senior staff's remuneration needs to be managed down ;**
See attached information :

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				  4) **I urge OM to follow a zero based budget process for 2025/2026** - I firmly believe the advantages of a zero based budget process would **save money and prioritize management spending** in all OM departments.Zero based budgeting process ensures that management and staff think about how every rand is spent and forces them to justify all operational expenses and consider which areas of OM strategic drivers need funding with focus on revenue generating /growth areas /services; 6) **OM needs to manage and cut contracted service spend - currently 16,73% of OPEX (exceeds National Treasury's norm range of 2%-5%) ;**

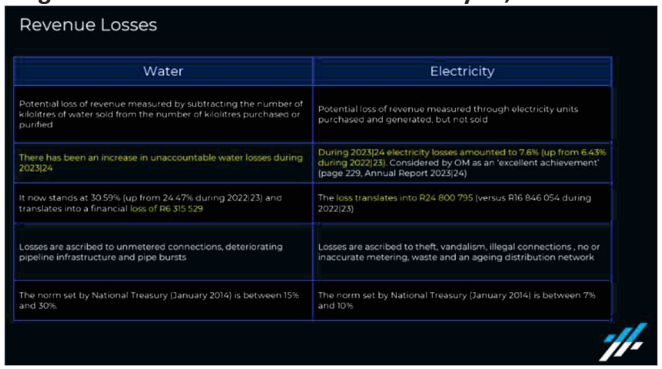
#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				

Key Metrics (R'000)

	2021	2026	Period	CAGR	Comments
Employee Cost (Narrow Definition)	436 029	619 194	5	7.3%	Well above average CPI of 4.2% for past 5 years
Remuneration of Councillors	11 219	14 012	5	4.5%	Acceptable
Bulk Purchases - Electricity	298 272	556 160	5	13.3%	Outside of OM's control
Service Charges - Electricity	442 792	745 540	5	11.0%	Well above average CPI of 4.2% for past 5 years
Inventory Consumed	45 042	76 168	5	11.1%	
Debt Impairment	9 494	70 770	5	49.4%	Why so high?
Depreciation	138 195	167 211	5	3.9%	
Interest Paid	48 805	51 227	5	1.0%	
Contracted Services	208 095	354 297	5	11.2%	Well above norm set by National Treasury | Must reduce
Transfers and Subsidies	8 651	16 770	5	14.2%	
Debt Write Offs	4 559	47 709	5	59.9%	Sharp increase | Area of concern | Requires serious attention
Operational Costs	112 770	164 183	5	7.9%	Well above average CPI of 4.2% for past 5 years | Must reduce
Total Expenditure	1 321 810	2 109 991	5	9.8%	High (given context of economic climate) | OM not managing cost

CAGR = Compound Annual Growth Rate

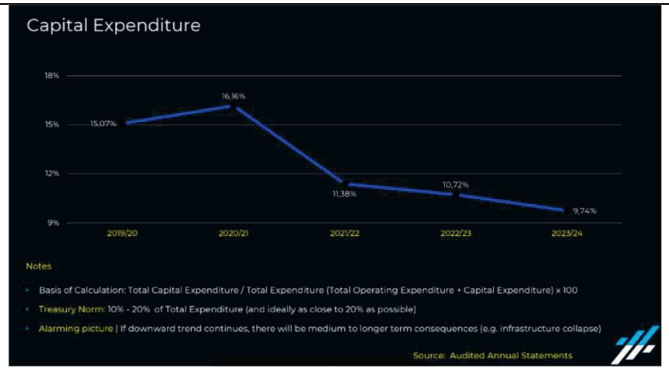
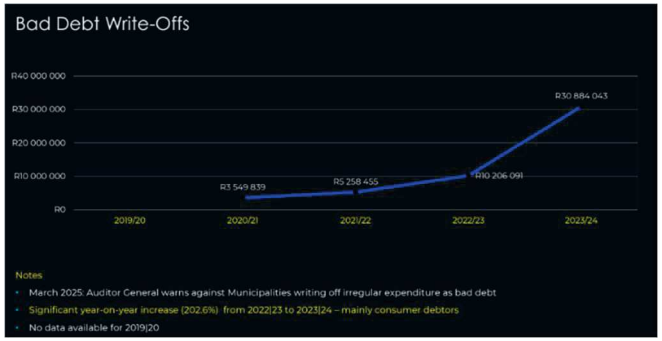
7) **OM urgently needs to manage revenue losses in water and electricity amounting to R16 315 529 and R24 800 795 respectively - Please confirm what measures have been put in place to actively manage the fraud and theft of illegal connections of water and electricity?? ;**



Revenue Losses

Water	Electricity
Potential loss of revenue measured by subtracting the number of kilolitres of water sold from the number of kilolitres purchased or purified	Potential loss of revenue measured through electricity units purchased and generated, but not sold
There has been an increase in unaccountable water losses during 2023|24	During 2023|24 electricity losses amounted to 7.6% (up from 6.43% during 2022|23). Considered by OM as an "excellent achievement" (page 229, Annual Report 2023|24)
It now stands at 30.59% (up from 24.47% during 2022|23) and translates into a financial loss of R6 315 529	The loss translates into R24 800 795 (versus R16 846 054 during 2022|23)
Losses are ascribed to unmetered connections, deteriorating pipeline infrastructure and pipe bursts	Losses are ascribed to theft, vandalism, illegal connections , no or inaccurate metering, waste and an ageing distribution network
The norm set by National Treasury (January 2014) is between 15% and 30%	The norm set by National Treasury (January 2014) is between 7% and 10%

8) Alaming to note **decline in capital expenditure in OM** - see attached information :

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				 9) **Significant increase in bad debt write-offs in OM - mainly consumer debtors** . See attached information :  10)Does OM have a growth strategy to increase new revenue streams?Please provide an update on the De Mond,Fisherhaven and Voelklip Lifestyle Estate developments?? Looking forward to your detailed response.
53	ME Ina Simpson.		1 May 2025	EK is ñ inwoner van Overstrand in Kleinbaai. Nadat my man oorlede is in 2013 was ek die trotse eienaar van n eiendom en dankbaar dat ek in my eie plekkie gelukkig kon wees. EK onderhou my eiendom na die beste van my vermoë vir die afgelope 12 jaar. Wat eers n plesier en bate was is nou vinnig besig om in ñ las te verander.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				As weduwee en pensioenaris wat net . 2.9 % verhoging op n 10.000 rand maandelikse inkomste gekry het is die swaar belaaide tariefverhogings n enorme swaar las om te dra. Die maandelikse onkostes wat onder andere die Munisipale Rekening, Krag (wat verhoog is), versekerings, alarmstelsel, Vodacom, Mediese fonds, begrafnispolis ensovoorts saam met daaglikse lewenskostes wat amal in pryse gestyg het is dit ñ baie moeilike taak om die einde van die maand kop bo water te hou, en dan sonder enige onverwagte verrassings natuurlik. Die Overstrand Munisipaliteit sal alternatiewe maniere moet aanwend om inkomste te genereer. Die volgende kan in ag geneem word: 1. Invordering van agterstallige boetes 2. Hondelisensies 3. Minder kontrakteurs. 4. Gebruik fondse vir die doel waarvoor dit gekry word ten volle sodat niks teruggestuur word nie. Ons waardeer goeie diens van die Overstrand Munisipaliteit. Sal dit ook waardeer as Overstrand ons as inwoners kan tegemoet kom in hierdie verband.
54	Alta Els		1 May 2025	Please find attached a formal letter and supporting research summary regarding the urgent need to postpone the current budget revision deadlines for Overstrand Municipality and to request the interim disbursement of grants as aligned with the previously approved IDP. These documents reflect my concerns as a taxpayer about the current instability in governance and the risk to essential service delivery. I am in the process of reviewing the final documents and will insert my full name and relevant municipal account details shortly. Thank you for your attention to this matter.
55	Alta Els		1 May 2025	Please find attached a brief research summary that supports my recent formal letter regarding the request to postpone budget deadlines and ensure interim grant payments for Overstrand Municipality. This document provides background context and references to explain my concerns as a citizen regarding ideological shifts, governance instability, and their impact on service delivery. I trust this additional information will assist in motivating the urgency and legitimacy of my request. Political and Ideological Shifts in Post-1994 South Africa: A Citizen's Perspective

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				This summary outlines a citizen's reflection on the challenges of participating in municipal planning and budgeting within the changing political context of South Africa. Background South Africa's governance system underwent a profound transformation post-1994. While initially incorporating a broad-based Constitution inclusive of former political factions, the ideological balance has shifted over time. Increasing influence from Marxist and socialist ideologies has impacted not only domestic policy but also international relations, including a visible alignment with countries critical of Western positions and support for anti-Israel stances. Concerns Raised 1. Difficulty engaging with local planning and budget processes due to ideological shifts. 2. Decline in public participation and administrative transparency. 3. The role of Marxist tactics in disrupting service delivery to erode democratic structures. 4. Lack of public awareness during the 1994 transition about the long-term implications of ideological influences. 5. The use of demographic strategies to entrench political dominance. Current Implications The collapse of the Government of National Unity (GNU) and unstable coalition governance has raised further concerns about continuity in service delivery and constitutional adherence. These conditions have prompted a call for interim budget stability and provincial intervention in municipal administration. References - Constitution of the Republic of South Africa, 1996 - South African Municipal Systems Act, 2000 - Marx, Karl. (1848). The Communist Manifesto - South African National Development Plan 2030 - Recent reports on international relations and South Africa's foreign policy positions
56	C M Cuthbert		1 May 2025	I write to you to express my concern about the annual increases which are above inflation. Although I can accept the water, refuse removal and sewerage increases, I find the 9,7% increase in rates excessive. I, like many others in Betty's Bay, am a pensioner, and have to count my pennies. An inflation related increase would be more acceptable.
57	Gabriel da Silva		2 April 2025	Please review and consider my objections to the New IDP Proposed attached

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Subject: Concerns Regarding Municipal Rates, IDP Proposals and Security Dear Sir/Madam, I would like to detail my dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes. In addition to this objection is the New Housing Development proposed position as outlined in the Integrated Development Plan (IDP). **Municipal rates and Tax Increases** 1. The proposed new Municipal Rate Increases are simply unsustainable as the annual increases in rates and taxes exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to: a. Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. b. The municipality should implement new revenue streams such as issuing fines to people and or businesses for various littering offenses would allow a behaviour change and unlock continuous clean-up funding. c. Implement austerity measures within municipal operations. d. Justify any proposed rate increases with tangible and measurable benefits for the community. **The Proposed Future Housing Development Area** 2. The Proposed Land Allocation Across the R43 road following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, for which a a formal confirmation of this is required, that an updated IDP document, reflecting that the property earmarked, has now indeed been removed from consideration. We however continue to support efforts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: • Uphold the municipality's mandate to provide safe, compliant housing. Page 1 of 3 • Decisive action against illegal structures, including their removal, before allocating new development sites. Viable employment opportunities for prospective residents to foster sustainable growth. • • Consistent enforcement of building codes to uphold fairness and community trust. Conclusion We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further. • Ensure sustainable community development without repeating • Safe access road corridors on the R43 East and down Van Dyk Road towards Kleinbaai When me and my family first moved to Gansbaai, the town had won many awards as the Cleanest Town in the Western Cape but ever since 2015 I have witnessed increased littering as more and more people moved in here from areas like the Eastern Cape. Even with the excellent efforts executed to provide for new housing around the Masakhane Area, litter and refuse dumping has increased exponentially to now an untenable situation. As a suggestion, the Municipality should increase Litter Enforcement and make this statistics arrest and or prosecution available. Law enforcement should be visibly introduced with Financial Penalties and or Compulsory Community service. This could then form part of Municipal Cleanup Exercises. More Littering Offense Warning signs should be erected around Gansbaai. Spot fines would also increasing the Municipal Coffers which could then be used to widen the municipal service coverage. I personally, I continue to do my civil duty by picking up litter along Smuts drive from Penguin Sanctury down to the Birkenhead T Junction every morning and evening as litter is consistently being discarded along the road by road users but not a single litter warning sign can be found. Another key phenomenon which should be investigated is when a Government Home is given to a fortunate occupant that they should not be able to rent out this house out for certain a period. Currently, these houses are rented out and some of these homeowners immediately elect to then rather collect the rent and then go and build a new informal dwelling at the back of Masakhane. 3. Impact on Security, Property Values and Housing Standards This proposal should be totally rejected as this would create a narrow, vulnerable single access route to the Gansbaai Town should rioting and or public discourse occur. This would then leave thousands of Tax Paying residents isolated from essential services, police and ambulances and or shopping for supplies I would also like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with: Page 2 of 3

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
58	Elaine Harris		2 May 2025	I am property owner at ERF 51, Sandbaai and retired. I have not received an increase i salary for 3 years and now retired as a unable to get work as I am now 64 years old. How can you expect us to manage the increases especially rate increase been introduced? If you think the Vat increase was unconstitional. What is this increase? Please seriously reconsider. This increase is going to cripple rate payers. Redo the calculations and start getting those who do not pay to pay or to at least lighten the burden through work on the financial load.
59	Anna Weideman		3 May 2025	**COMMENTS ON THE 2025 IDP AND BUDGET** Thank you for the opportunity to provide input on the draft budget. First, I attach the HBAG letter, which I fully endorse. It is imperative that a long-term, effective baboon management programme be adequately provided for. I also attach my own in PDF format. To provide further context, I am horrified by the encounters some of my Voëlklip neighbours have endured—baboons invading homes, instilling fear, and causing substantial financial damage. Residents are forced to live like prisoners, constantly fearing for their dogs—some of whom have suffered severe wounds requiring veterinary care—and worrying about the potential danger to small children playing outside. While I have personally been spared such experiences up to this point, I am acutely aware that I too could once again fall victim, as I did some years ago before HWS took charge. Effective baboon management is essential for safeguarding Hermanus's appeal as a premier holiday destination. The town's businesses—including restaurants, hospitality venues, shops, and medical services—depend on a thriving tourism industry. Voëlklip, a key residential suburb for both permanent residents and visitors, must be perceived as a secure and welcoming environment. The OM is undeniably the best-run municipality in the Western Cape, a well-deserved recognition. Therefore, I am confident that, between yourselves and the Provincial Government, a sustainable and properly funded solution can be reached. As an aside: Greater transparency on this issue would be beneficial. Uncertainty and gaps in communication allow social media rumours, accusations, and conspiracy theories to flourish. Given your track record, you have rightfully earned the community's trust. However, a lack of transparency on this issue risks eroding it. One cannot over-communicate on such a crucial issue.

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#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. END HERMANUS BABOON ACTION GROUP

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
60	Jennie Boyes		3 May 2025	I wish to endorse the 2 emails below and plead with the council to find a solution to this continuing problem that we have which is (as pointed out in the letters) affecting our town in many spheres. *COMMENTS ON THE 2025 IDP AND BUDGET* Thank you for the opportunity to provide input on the draft budget. First, I have also attached the HBAG letter, which I fully endorse. It is imperative that a long-term, effective baboon management programme be adequately provided for. To provide further context, I am horrified by the encounters some of my Voëlklip neighbours have endured—baboons invading homes, instilling fear, and causing substantial financial damage. Residents are forced to live like prisoners, constantly fearing for their dogs—some of whom have suffered severe wounds requiring veterinary care—and worrying about the potential danger to small children playing outside. While I have personally been spared such experiences up to this point, I am acutely aware that I too could once again fall victim, as I did some years ago before HWS took charge. Effective baboon management is essential for safeguarding Hermanus's appeal as a premier holiday destination. The town's businesses—including restaurants, hospitality venues, shops, and medical services—depend on a thriving tourism industry. Voëlklip, a key residential suburb for both permanent residents and visitors, must be perceived as a secure and welcoming environment. The OM is undeniably the best-run municipality in the Western Cape, a well-deserved recognition. Therefore, I am confident that, between yourselves and the Provincial Government, a sustainable and properly funded solution can be reached. As an aside: Greater transparency on this issue would be beneficial. Uncertainty and gaps in communication allow social media rumours, accusations, and conspiracy theories to flourish. Given your track record, you have rightfully earned the community's trust. However, a lack of transparency on this issue risks eroding it. One cannot over-communicate on such a crucial issue. Sincerely

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61	Anya van der Merwe		4 May 2025	I am writing this letter as a concerned resident of Voelklip. I wish to wholeheartedly endorse the HBAG letter attached. However I would also like to add the following: My family has owned our house in Voelklip since 1964. We have happily lived in this location for 60 years. The baboon troops have always been present, and for many years they were not a nuisance or a threat to our safety. They were respectful of humans. However, as we all know they have become used to scavenging for food in our suburb, and more importantly they have become used to people. They have no fear for man any more. We have watched the various methods of control implemented by the state come and go over the years, including : <u>1) monitors/rangers to attempt to herd the baboons back into the mountain</u> We respectfully record that the monitor/ranger system is entirely useless. The baboons are way too habituated to be concerned about monitors. Indeed they play cat and mouse with the monitors and generally do what they please while the poor monitors stretch their lungs and use whatever is at hand to try to "scare" the baboons back into the mountain. It is actually laughable if it were not so serious. I daily watch these poor monitors traipsing through the suburbs, largely unable to access fenced gardens and rooftops where the baboons sit and look at them. It is the most disrespectful job to give anyone. I find it wholly unacceptable that people are hired to do such a thankless and

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				impossible job. And yet they are courteous and offer assistance to mop up overturned bins etc. But rtesidents are also becoming angry and unkind to the monitors born out of their frustration. It is a powder keg of stupidity. I have no concern at all about the current monitors, ...and I know that this is a hot potato....but about 5-10 years ago there was also a concern about crime members infiltrating the monitor group. We had a house robbery which we all believed was related to the monitors that sat on our garden wall all day watching the houses - many owners not in residence. *I stress - I have no evidence that this applies to any member of the current monitor group*, but how does the OM prevent such sinister elements from infiltrating the monitor group in a sensitive suburban area? (We had a baboon robbery in 2009 of bread and fruit through the western sliding doors on the same day and at the same time as a wallet and bag robbery through the eastern front door - Yes, both doors open while we worked in the lower reaches of the garden....but those were the days when we weren't so vigilant!) <u>2) the "virtual fence" option which keeps the baboons beyond an established line by means of leopard sounds etc.</u> We understand that the virtual fence option (HWS) was employed for approximately 5 years. During this period the baboons did not visit Voelklip AT ALL. IT was quiet and peaceful. What on earth happened? Why was such an excellent service stopped? Rumours have abounded as to increased contract costs, but why would this happen? Why would this company commit suicide by increasing their charges to such unaccepatble levels. It does not make sense. <u>Damage</u> We have ongoing damage to our property: 1. Home attack and mess created in kitchen, 2. Feet and hand marks on the walls all over the house 3. Wood stripped off the facade to access ant nests 4. Irrigation rain sensor pulled off wall by hanging baboon 5. Fascias loosened by baboons hanging on them 6. Pot Plants, plants and bulbs in the garden dug up. Proteas plucked and not eaten. 7. Branches broken as the troop passes through the trees <u>Personal and animal security</u> We are increasingly concerned about the arrogance of the baboons on our property. They have absolutely no fear of us or our dog. In contrast, they actually taunt us by watching us through the glass sliding doors and hammering on the glass as if the bait us. It can be very confrontational. So far we have managed to herd our dog inside in time, but we worry what will happen if a baboon is cornered . Our dog is not to blame for being on his territory behind a locked fence.

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				Walking on the mountain above Voelklip, a huge visitor attraction, is not a pleasant experience any more. Stand offs between baboons, walkers and their dogs is a daily occurrence. When will a horribl incidnt occur ..with baboons becoming daily more confident and aggressive. <u>Conclusion</u>. At what point should residents start claiming damages from the Municipality and state for damage to their homes, their animals and their lifestyle. We all know that a system DID WORK, but for some unknown reason the OM cannot find a way to either contract this party, or to create a similar system "in house". It is not rocket science! We have every skill in this very town. A tender for interested parties to create such a system would surely be possible. But then the big issue is BUDGET. The OM cannot afford to sweep this issue under the carpet. They are liable to protect the citizens. The huge amount of development in the town and surrounds which has swollen the coffers of the municipality can surely cover this relatively small but very important cost. **RE: IDP comment from the Hermanus Baboon Action Group (HBAG)** Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:**

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				3. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 4. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. END HERMANUS BABOON ACTION GROUP
62	Quintin van der Merwe		4 May 2025	Good day Sir/Madam, my name is Quintin Van Der Merwe and I have resided in Vermont since 2016. I was put on disability/early retirement and relocated here and officially retired in 2022, basically I have been stuck on a fixed income for the last 12 years. After two years property evaluations by the municipality saw my valuation more than double even though I had the smallest home (2 bed) the property was deemed the same and my rates are at the same level of larger homes in my street. With the proposed 9.6% on rates And 6%+ being added when inflation is below these %, the cost of living is getting to the point that retirees will not be able to continue residing in this beautiful town.

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				I therefore ask that the budget is either adjusted for us pensioners or adjusted in line with the CPI to ease the burden. The increase in Eskom power and food prices is taking its toll on people with long term fixed income (pensioners). I thank you for your consideration.
63	Pieter Hayes		4 May 2025	I would like to express my growing dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes, as well as the development proposals outlined in the Integrated Development Plan (IDP). **1. Unsustainable Municipal Rate Increases** The annual increases in rates and taxes far exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to: • Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. • Implement austerity measures within municipal operations. • Justify any proposed rate increases with tangible and measurable benefits for the community. **2. Proposed Land Allocation Across the R43** Following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, we request written confirmation and an updated IDP document reflecting that the contested property has been removed from consideration. While we support efforts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: • Uphold the municipality's mandate to provide safe, compliant housing. • Ensure sustainable community development without repeating ineffective practices. **3. Impact on Property Values and Housing Standards** I would like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with: • Viable employment opportunities for prospective residents to foster sustainable growth. • Decisive action against illegal structures, including their removal, before allocating new development sites. • Consistent enforcement of building codes to uphold fairness and community trust. **Conclusion**

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				We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further.
64	Brian Dempsey		4 May 2025	I find it completely unacceptable to increase property rates by more than three times the annual inflation rate of 2.7% . You are already increasing water and sewerage by more than double inflation at a time when the global economy is heading into recession and South Africa will certainly enter recession by the end of the year. I find it unacceptable that the "so called" poor are entitled to 10kl of free water, while my working class family survives on half that. I'm expected to waste 30% of my water (based on sewage at 70% of water usage), or else my conservancy tank will overflow before I qualify for my 6kl tanker service, yet the poor get 1 free after hours tanker service per year on top of their 7kl free sewerage which means a free tank empty every month, while I only qualify for my empty every 2 months. Electricity for Eskom direct customers is not increasing by 12.74% as claimed, but by approximately **18%** as the stepped tariff has been removed up to 600kw/h. So us low usage/ environmentally friendly users are paying more than 6 times inflation for our tariff increase. The incompetence of the Overstrand Municipality is laid bare in your continued use of private companies to run essential services. Veolia running our water works is a prime example. They act as a middle man while fleecing the tax payer, contracting out basic maintenance tasks for exorbitant amounts. Why does the municipality not employ those water treatment employees directly at a lower CTC? Why does the municipality not have its own maintenance team to look after our infrastructure, and if you do, why are multinational companies being paid to do simple maintenance, like change oil in a compressor, for ridiculous amounts? This wasteful expenditure is paid for by us, and the profits are going overseas. If the Overstrand Municipality is using all these third-party companies to provide services, why are you being paid those exorbitant salaries and allowances. The salaries of your management team are pure, moral theft. The only basic services I see in Pringle Bay are potholed, incorrectly graded gravel roads. Drainage ditches full of soil and growth, which are never cleaned out and flood the roads every time it rains. Baboon monitors which are completely useless at keeping the baboons out of town. A weekly refuse collection which would be far cheaper for me to drive my own rubbish to the dump. So what exactly am I paying for? Oh that's right, I'm paying for indigent households to get better services than I do, and overpaid municipal staff.

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				The municipality needs to learn to cut costs and stop acting like our incompetent national government. I will be reconsidering my future votes both locally and nationally, as it seems the DA is not a cohesive party with the same objectives.
65	Barrie Steyn		4 May 2025	Ek wil graag my groeiende ontevredenheid uitspreek en beswaar maak oor die onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings: Die jaarlikse verhogings in tariewe en belastings oorskry verreweg inflasie en die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43: Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ek skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde: Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met:

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				• Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Ek doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ek sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
66	H T M Bolton		4 May 2025	As a pensioner, I am 66 years old, I strongly oppose the proposed municipal budget increases. When the property valuation was increased which resulted in the increase in property rates and taxes I unfortunately did not oppose the increase. The increase resulted in one having to absorb the relevant increases one way or another. With the ever increasing cost of living I will not be able to further absorb the proposed municipal increases. The annual increase in my pension is a minimal increase. It is suggested that ways be sought to decrease the budget funds such as:- 1. Decrease the expenses of the various items 2. Delete non essential items from the budget 3. Re-evaluate the excessive salaries being paid to the Mayor, the Municipal Manager, the Mayco members, the Councilors and numerous employees of the Overstrand Municipality. Your favourable consideration in reducing proposed expenditure so that there be no increases in my rates and taxes.
67	Johan van Schalkwyk		5 May 2025	I am part of the Hermanus Business Chamber and we also submitted our comments. This is just a personal add on or suggestion. 1. I am worried about the effectiveness of the maintenance and day to day operations. A lot of money gets waisted on not thinking clearly on projects and repairs. Sometimes we should perhaps look at bigger pictures and issues

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				before running in with repairs. Examples is keep on fixing roads, pavements, cleaning drains, cutting grass, weeds etc, when it should perhaps be easier to fix and retar a whole road or pavements. Here the industrial area and main roads and sections in neighborhoods is an example. 2. Perhaps have a look at what the City of Cape Town is adopting or thinking of in terms of extra residential taxes on high value properties. Mayor Gordon Hill Lewis came under fire for this suggestion, but I thought it was a good idea and perhaps misunderstood by residents. Lately it became more clear and evident that the purposed tax was aimed at properties valued at R7m or more, thus hopefully creating more relieve on the middle class (R2.5m to R7m), and especially major relief for the lower income. This is very much the case in the Overstrand, where there is perhaps the biggest margins on property values and income likewise. Hermanus has some real rich people, being it be corporate directors with Xtra or holiday mansions, very successful business people and high income earners, and the also foreign investors buying up high end properties with SA weak exchange rate. These are the people who wouldn't mind to be taxed much more, or pay an additional tax on say properties above R7m. Here the Municipality can decide on a sliding scale etc. But be careful to tax into the middle class, as these are the people providing the workforce for Overstrand and already vulnerable and over taxed. Such an extra income can generate much needed funds for the Overstrand Municipality to lesser the inpack of increases in Municipal rates for the real low income and poorer communities. Also can be used for bettering cleanups and maintainance all over town. Congratulations on a very well done Municipality, I for one am very proud of my town Hermanus and to be involved and helping wherever I can in my personal capacity.
68	Gertrude Smith		3 May 2025	Thank you for your efforts so far. To facilitate proper baboon management staff as well as equipment, could I suggest that we pay a little additional levy, a small percentage on top of the rates (or a flat fee of a hundred or two hundred rand per month) for a limited period until the service is properly budgeted for. After that I suggest that the funds should come out of the general rates, which should provide substantially more funds judging by the mansions rising by the day in Voëlklip alone. It is important for the whole of Hermanus business (restaurants, hospitality, shops, medical and other services) that people perceive Voëlklip, a major residential suburb for permanent as well as temporary customers, as a reasonably safe place to be, for toddlers, pets and their carers, and without the fear of damage to costly infrastructure in and around the homes and guest houses. We know what to do, now we must just do it—again.

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69	Waldy Bartie		5 May 2025	Please find attached my letter regarding the IDP and Budget 2025: Subject: Concerns Regarding Municipal Rates, IDP Proposals, and Housing Standards Dear Sir/Madam, I would like to express my growing dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes, as well as the development proposals outlined in the Integrated Development Plan (IDP). 1. Unsustainable Municipal Rate Increases The annual increases in rates and taxes far exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to: ? Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. ? Implement austerity measures within municipal operations. ? Justify any proposed rate increases with tangible and measurable benefits for the community. 2. Proposed Land Allocation Across the R43 Following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, we request written confirmation and an updated IDP document reflecting that the contested property has been removed from consideration. While we support e orts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: ? Uphold the municipality's mandate to provide safe, compliant housing. ? Ensure sustainable community development without repeating ine ective practices. 3. Impact on Property Values and Housing Standards I would like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with:

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				? Viable employment opportunities for prospective residents to foster sustainable growth. ? Decisive action against illegal structures, including their removal, before allocating new development sites. ? Consistent enforcement of building codes to uphold fairness and community trust. Conclusion We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further.
70	Johanna Wessels		5 May 2025	Goeiedag. Ek is n pensionaris en kry reeds baie swaar onder die ekonomiese toestande wat sleg is. Dit sal waardeer word as daar verligting op die voorgestelde verhogings sal wees. Hier in Uilkraal is daar grootskaalse verhogings, wees ons tog genadig. Ons kan dit nie bekostig nie. Die lewe het so duur geraak. Baie dankie, glo julle sal ons genadig wees.
71	AfriForum	Deon de Jager	2 May 2025	Please find written comments for the Integrated Development Plan of 2025/2026 attached hereto. Please note that we reserve our right to supplement our comments before the 6th of May. **WRITTEN COMMENTS FOR IDP OF 2025/2026** 1. We address this letter to you in our capacity as a registered community organisation, acting as such through our local AfriForum Branch. 1. As community organisation, we feel obliged to assist you in identifying key areas of improvement in order to continually promote the standards of living, as well as the safety of our members and the general community 1. Section 152 of the Constitution stipulates the different objectives of the local government. More specifically, section 152(d) stipulates that a municipality must encourage the involvement of communities and community organisations in the matters of local government. The municipality's IDP is a very important matter for all residence in the Overstrand area because it has a direct effect on their area.

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				1. As the time for drafting the IDP for 2025/2026 is coming closer, we would like to form part of the public participation process for the drafting of the municipality's IDP. We want to do this by submitting, in writing, a few pressing issues that we, as an organisation, feel needs to be resolved and therefor needs to be included in the IDP. Thus, please find attached a list of all the issues the we've identified. 1. Because involving community in matters of local government is one of your objectives we trust that you will take this submission into consideration when drafting the IDP. For this purpose, your attention is directed to Regulation 15 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 (published under GN R796 in GG 22605 of 24 August 2001) which provides as follows: ***15 Community participation in respect of integrated development planning and performance management*** *(1)(a) In the absence of an appropriate municipal wide structure for community participation, a municipality must establish a forum that will enhance community participation in-* (i) the drafting and implementation of the municipality's integrated development plan; and *(ii) the monitoring, measurement and review of the municipality's performance in relation to the key performance indicators and performance targets set by the municipality.* *(b) Before establishing a forum in terms of paragraph (a), a municipality must, through appropriate mechanisms, invite the local community to identify persons to serve on the forum, including representatives from ward committees, if any.* *(c) A forum established in terms of paragraph (a) must be representative of the composition. of the local community of the municipality concerned.* *(2) A municipality must-* (a) convene regular meetings of the forum referred to in subregulation (1) to- (i) discuss the process to be followed in drafting the integrated development plan; (ii) consult on the content of the integrated development plan; (iii) monitor the implementation of the integrated development plan; *(iv) discuss the development, implementation and review of the municipality's performance management system; and* *(v) monitor the municipality's performance in relation to the key performance indicators and performance targets set by the municipality; and* *(b) allow members of the forum at least 14 days before any meeting of the forum to consult their respective constituencies on the matters that will be discussed at such a meeting.* *(3) A municipality must afford the local community at least 21 days to comment on the final draft of its integrated development plan before the plan is submitted to the council for adoption.*

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				1. We would like to thank you in advance for taking our submission into consideration and resolving these issues for the community.
72	Johan van Schalkwyk		5 May 2025	Thank you for giving the opportunity to reply and suggestions on above-mentioned. I will try to be brief and to the point. Sandbaai has been the one suburb of Overstrand that has seen some real good growth in property and increase in new owners and families choosing to come and live here, bringing much needed income, positive energy and a feeling of suburban living. This being said, Sandbaai has had by far the lesser investment in beautifying, and upgrading on infrastructure etc of probably all the residencial wards which is actually very sad as it poses to become the most beautiful place to live and raise a family. The beach areas is very popular but has never been upgraded and is thus not keeping up with other Beach parking areas in Hermanus. I suggest in doing some real proper upgrades to Surfers Beach and Bamboo Beach. The following suggestions will make an enormous difference and impact on the look and feel of Sandbaai. Investment will further boost property values in Sandbaai and could be the one most sought after property market in Hermanus. Hopefully the SRA will be established shortly and also creating an extra support on safety and cleaning and maintenance etc. 1. From the corner of main and beach road, towards Bamboo, start by making that it a one way street to the 4 way stop at Bamboo Beach restaurant. This will be similar to what has been done at Onrus at Atlantic drive, thus creating a calming drive and safe for children and elderly to walk and cross the street easily. Also build pavement along that road with beautiful wooded poles (please get rid of the ugly white painted asbestos and old wooden ones asap). See attached photos and examples of Onrus. 2. Upgrade Bamboo and Surfers Beach parking areas respectively by building a new ablution and shower facility at Bamboo Beach. Also adopt the same as by Milkwood at Onrus. Made of stone and open outside showers. This will prevent vagrants hidden behind enclosed showers to do there washing and whatever other issues. The whole existing building to be demolished and the rubble to be used to fill up the soil to lift the new building to a bit higher that parking to prevent storms and seas damage control as has happened so many times in the past. See also pictures of Onrus and Grotto. There is no need for another toilet or building facility at Surfers Beach, but an nice open shower as per Onrus should be sufficient for Surfers and families to wash down sand before entering cars. Both parking areas to be paved, see example of cobble stone or either paving. On way in, one way out for calming and control and also middle sections of trees/plants to beautify and prevent cars performing spinning on evenings. Also beautiful woof pole at parking areas.

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				3. NO big and tall ugly flood lights lights please. This is not a walking beach like Grotto and doesn't need lightning on the beach, only short wood pole lights, to light parking areas at night. 4. An wooden walkway could be another option to extend and bring Surfers Beach and Bamboo Beach together in one walkway. Otherwise pavement and walkway to be extended from Bamboo to Surfers Beach as well alongside Piet Retief and Nico Van Der Merwe Street. At the moment pedestrians are walking in the streets with families, thus making it unsafe sharing with vehicles. I kept the suggestions to the above and really hope the Municipality will give some real extra consideration this time around to the needs for Sandbaai. We can make this little suburb a place to be proud of with little money, but it will make an HUGE difference.
73	HJ Havenga		5 May 2025	Ek wil nie baie sê nie. Ek is 'n pensioenaris, ek woon in BOTHASTRAAT 16 in De Kelders. Ek soos die ander anders gewoond aan min. 1. Geen straatligte 2. Geen randstene 3. Verslegtende straat infrastruktuur. 4. Vervalle voetpad kuslangs. Nou nie naastenby so grend soos Hermanus nie. 5. Geen rioolstelsel Maar ons word hoog belas. Ek is lid van 'n vaste voordeel fonds, dit beteken ek kry jaarliks 5% verhoging. Dis al. Alles raak duurder, medies was amper ook 10% op. Nou will julle my eiendomsbelasting ook met soveel optoot. En volgende jaar dan maak julle seker weer so. Ons kan nie by bly nie asseblief staak hierdie onsinnigheid.
74	Hannes Pieterse		5 May 2025	**1. Background – Public Participation Process** The Overstrand Municipality published a notice via Facebook titled **"Have Your Say"**, inviting residents and stakeholders to participate in public meetings held between 7 and 22 April 2025 across all 14 wards. The objective is to review and discuss the Draft IDP and Budget for the 2025/2026 financial year. Written comments are to be submitted by **6 May 2025**. **2. Background – IDP 2025/2026 Overview**

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				The IDP serves as a vital strategic planning instrument, guiding development and land use management within the Overstrand Municipality. Alignment with the Spatial Development Framework (SDF) and compliance with the Spatial Planning and Land Use Management Act (SPLUMA) are fundamental. Strategic planning must promote integration and coordination across sectors, ensuring sustainable, equitable development aligned with national, provincial, and local priorities. **3. Comments – Reference to "Extension of Gansbaai" (Page 151)** The IDP identifies that: • The Upgrading of Informal Settlements Programme (UISP) project in Masakhane is nearing completion. 2 • Despite completion, housing demand and backlog persist, necessitating the identification of additional land for development. • Ecologically sensitive areas and proximity to a landfill site are cited as constraints for further expansion. • A designated area has been identified (marked in red in the IDP) to accommodate future development for Blompark and Masakhane. • Two proposed development areas are illustrated via aerial photographs. **4. Background – Overstrand Human Settlement Strategy** The Overstrand Human Settlement Strategy aims to: • Deliver a 5-Year Housing Programme, • Promote sustainable, low-cost, integrated human settlements, • Facilitate various housing options (subsidised, rental, bonded), • Ensure access to basic services, efficient resource management, and environmental protection. **5. Comments – Public Participation and Substantiation** **5.1 Public Participation Must Be Meaningful and Evidence-Based** Referring to the Portfolio Committee Agenda (Community Services) – 17 August 2021 and Mayoral Committee Meeting – 24 August 2021: • The original Masakhane project proposed 900 serviced sites, a reduction from 1,184. • The project addressed prior relocations and included a list of qualifying applicants. Currently, the IDP claims that the project is nearing completion. However:

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				• No updated documentation or needs analysis has been published to substantiate the requirement for further informal settlement expansion. • The number and qualification of potential new applicants remain unclear. 3 • No incremental housing planning or needs assessments have been provided, despite references to the Provincial Department of Human Settlements' strategic plans. **5.2 Lack of Environmental Substantiation** • The claim of ecological sensitivity for adjacent land lacks supporting environmental studies or reports. • No environmental constraints maps, buffer zone assessments, or mitigation proposals have been published. **5.3 Lack of Clear Land Use Planning** • Property descriptions (e.g., erf layout, land size) are absent. • References to "various land uses" are vague, and no land use conflict assessment has been conducted. • Alternative sites such as erf 210 and erf 2430 (identified in the Spatial Growth Management Strategy) have not been evaluated or presented. **5.4 Insufficient Strategic Alignment** • The proposed human settlement expansion lacks demonstrated alignment with the SDF and IDP strategic objectives. • No linkages have been shown between the proposed Masakhane expansion and other developments such as Khoisan Bay Residential Development. • Gansbaai lacks the planning of small scale - industrial – commercial land-use area. There is no indication of identifying and earmarking of additional land for future development to stimulate economic growth and job creation opportunities. Line / strip or node development along the R43 or at the crossing with Main Road needs to be considered. Its close prominently to workforce and service infrastructure would be beneficiary to the community. KPA 5 - SOCIAL UPLIFTMEMT AND ECONOMIC DEVELOPMENT - CHAPTER 9: LOCAL ECONOMIC DEVELOPMENT - KPA OS 5 (c.) Page 211 - 2.3.2 Veld fires "**gods** and services" to "**goods** and services." This chapter provides an overview of the Overberg district and with little emphasis on Gansbaai Municipality itself. The following were reference to:

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				4 5.1 Proclaimed small fishing harbours – page 220 – indicates a strategy for the development of Gansbaai Harbour fishing and tourism. Gansbaai harbour is earmarked for development to the tune of R500 million as outlined in the Spatial Economic Development Framework (SEDF). A general search on "google" and the Overstrand website did not deliver a result for the SEDF. The nearest information could be detected from the OMSDF limited to budgeting. 6. Tourism – page 224 – capitulation on local tourism to be the main focus in IDP for economic growth that needs to be investigated and strategize. It is evident from the annual budget 2025/2026 representation of just 4.27% of the income derives, after considering the operational cost to promotion of tourism and social development a deficit of -230% and significant 16.88% of the total capital expenditure, that there is a far lesser interest, strategic planning and development framework, in the most capital generating sector. 10.7.1 OVERSTRAND MUNICIPAL SPATIAL GROWTH MANAGEMENT STRATEGY (OMSGMS) – page 244 – as a result of the latest strategic plan dated 2010 – limited to no public participation has occurred. An updated and revised OMSGMS is vital input for the IDP as well as the SDF. Although Tourism is a major economic driver in Overstrand (especially towns like Hermanus, Gansbaai, Kleinmond, and Stanford). Tourism and the hospitably industry are part of the Tertiary Sector (Services: Retail, Tourism, Finance, Education, Healthcare, Government) that consists of 65% – 75% of the sectorial performance. Limited information on sectorial performance data has been included in the IDP. Therefore, the lack of comparison of information and the interpretation of market shifts and share could not be interpretate or serve as a guide to strategic planning, comment and/or feedback. Apart from the harbour project and the statement made about tourism and evidently from the Overbergstrand website little to no effort has been done by the municipal planning and development department responsible for strategic, planning and frameworks since 2015. A current spatial growth management strategy could not be allocated. These strategic planning and setting of frameworks need to be revised and public participation and initiatives needs to take place. This will lead to constructive community contributions to sustain 5 • economic viability, job creation and a valuable contribution in compilation of the IDP. Without it the IDP would be mere a cut and paste exercise every 5 years. • • The statistical data regarding the income bands per person / per household needs to be obtained as there has been an indicated decline of 3.75% (average 2016 -2022) in the pollution age under 15 vs. the increase in demand for education facilities as indicated in the social profile.

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				• The demographic population over 65 data also indicates an increase of 4.62% for the same period. The projected population distribution per ward, 2025 indicates that all wards had an increase of 64.73% as from 2011 to 2022 thus an average of 5.88% per annum followed by an indicated 1.81% per annum from 2022 to 2025. Subsequently there could have been a reduction in income levels per person / per household resulting in a decline in the spending capability. The rationale to the lower increase in population vs the increase in demand for services and the lack of strategic planning and setting of frameworks documentation, is leading to misdirected development and operational interventions. • The IDP, Table 90: KPI's and targets for 2025/26, also fall short of a priority methodology and matrix for the identified KPA's, KPI's relating to the budget goal code. Misalignment between KPA's and KPI's / budget could lead to projects be unfunded or overlap with other plans, creating inefficiencies. • BUDGET 2025/2026 The WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure), the Full Year Forecast 2024/2025 total expenses add up, but the Budget Year 2025/2026 does not: • 6 WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure)Full Year Forecast 2024/25Budget Year 2025/26% TOT% IncreaseEmployee related costs592 474 619 194 4,5%Remuneration of councillors13 506 14 012 3,7%Bulk purchases - electricity499 605 556 160 11,3%Inventory consumed64 234 76 168 18,6%Debt impairment67 400 70 770 5,0%Depreciation and amortisation158 441 167 211 5,5%Interest49 814 51 227 2,8%Contracted services343 096 354 297 3,3%Transfers and subsidies16 717 16 770 0,3%Irrecoverable debts written off47 709 20 000 -58,1%Operational costs189 738 164 857 -13,1%2 042 734 2 110 666 3,3%Surplus/(Deficit)-95 831 -675 Transfers and subsidies - capital (monetary allocations)88 616 101 549 Transfers and subsidies - capital (in-kind)3 658 WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure) – indicates an item refer to as "Special rating levies "– this needs to be defined in terms of section 22 of the Municipal Property Rates Act either as an additional rate imposed on a specific geographic area within a municipality to fund extra or improved services in that area. It is not clear from the Tariff Policy what this entail. As part of the review and alignment of the Integrated Development Plan (IDP), the existing virement policy must be revised to strengthen governance and accountability. In particular, the powers and procedures currently delegated to the Municipal Manager and the Mayor with regard to budget adjustments and virements must be amended to require prior Council approval. This revision is critical to prevent the potential for unauthorised, irregular, or wasteful expenditure, and to mitigate the risk of fraud or financial misconduct. It also ensures that all financial decisions are made transparently and in the best interest of the public, reinforcing a system of checks and balances

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				and promoting sound financial management in line with the Municipal Finance Management Act (MFMA) and other applicable regulations. No item for indigent relief could be found on the WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure). Although a policy document is available it is not clear from the budget presented in the IDP the allocation thereto. WC032 Overstrand - Table A4 Budgeted Financial Performance (revenue and expenditure) 7 The IDP does not demonstrate the financial impact on property owners and households as from the 2024/2025 financial year to the 2025/2026 financial year. Municipalities must clearly show how the new budget (inclusive of the indigent relief allocation) and tariffs will affect individual property owners and households before the budget is finalized. This means it must provide enough information for residents and property owners to understand how they'll be affected in practical terms. **6. Conclusion** As affected residents and stakeholders of Gansbaai and the broader Overstrand area, we assert our constitutional and statutory rights to meaningful, inclusive, and transparent public participation, as required by: • The Constitution of South Africa, • The Municipal Systems Act, • Municipal Property Rates Act • System Act • The Spatial Planning and Land Use Management Act (SPLUMA). **We call on the Overstrand Municipality to:** • Provide adequate, accessible, and substantiated information regarding proposed housing and land use developments; • Justify planning decisions with clear, evidence-based alternatives; • Ensure environmental integrity, safety, and long-term sustainability in all proposals. • Updated and relevant proposed strategic planning and setting of frameworks from the Gansbaai municipality. • Provide clarity on the budget with the emphasis on the effect it would have on the property owners and households.

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				Until such time that: • The housing need is substantiated by updated data; 8 • Environmental and infrastructure impact assessments are made available; • Proper public consultation mechanisms are implemented; • Alternative sites are objectively evaluated and disclosed, we cannot responsibly support or provide informed comment on the proposed expansion of informal settlements in Masakhane. Furthermore, all associated activities and infrastructure components (e.g., water, sewerage, stormwater, electricity, and waste management) must be assessed together with the proposed development, as required by integrated environmental management principles under NEMA. The input on Gansbaai municipal area Economic development, OMSGMS and Gansbaai municipal strategic, planning and frameworks does not exist. In essence, municipal strategy and framework plans are vital tools within the IDP, guiding the development process and ensuring that it is both inclusive and effective in addressing the needs of the community and ensuring that all relevant factors are considered with the community. The defined process, in the IDP, defies the public participation to be meaningful and evidence based. The Integrated Development Plan IDP (required by the Municipal Systems Act, No. 32 of 2000) and the Spatial Development Framework/Plan SDP (part of land use management under SPLUMA, the Spatial Planning and Land Use Management Act, No. 16 of 2013). Understanding that the SDF then becomes more detailed implementation of the IDP. However, no budget can be adopted if it doesn't reflect the IDP's priorities according to the Municipal Finance Management act. Failure to do so constitutes piecemeal decision-making, which is administratively unlawful, environmentally unsustainable and economical non-viable. Flawed public participation can lead to the legal invalidation of budgets and/or the IDP.
75	Eveline Taljaard		5 May 2025	Kan nie verhoging bekostig, kry Sassa. Asseblief help ons.
76	Elmar Torr		5 May 2025	Graag wil ook ek my bekommernis rondom die beplande verhoogde tariewe lig. Soos alle verhogings is hierdie nog n turksvy met baie dorings.

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				Dit word raakgesien wat Overstrand vir sy inwoners doen maar meer verhogings bring minder geld in die sak van afgetredenes en SASSA pensioenarisse om te kan oorleef. ASSEBLIEF neem my bekommernis ook in ag en voeg dit by al die ander bekommerdes Die pragtige Overstrand waarin ons leef,,kan homself net uit die mooi prys met verhogings aangesien mense wat hier wil kom koop en bele nou twee keer sal dink voordat hulle hier koop . Dink mooi.....munisipale verhogings gee nie meer geld in sak nie maar meer probleme rondom minder geld in sak om te spandeer by plaaslike besighede wat agteruitgang voorspel en nie vooruitgang nie. ASSEBLIEF....neem inwoners wat Overstrand dra ook in ag, nie net behoeftige inkommers nie.
77	Lynette Cilliers		5 May 2025	I find the proposed increases a bit excessive in light of the current inflation rate especially on the rates and taxes the one item also missing on this communication is the proposed new valuation register for properties
78	Julian Sauls		5 May 2025	I don't except or agree with the increase because I'm not at means to meet my daily needs. Why is it that I as a tax payer must pay that high rates but not certain people. If you go and look at some areas where there is leaking tapes, illegal electrical connections and runble being dump, and that's the people who mostly don't pay tax rates.
79	Chris Du Toit		5 May 2025	Hiermee wil wk graag my misnomer ter tafel stel ivm die beoogde munisipale begroting. 1. Huiseienaars belt Baie geld in en om die Overstrand, Gansbaai en omgewing ingesluit. Swaar verdiende geld word belê in eiendom en opgraderings. Die persone wie na hul eiendom kyk, verbeter word dan op waardes belas. Dit is onregverdig aangesien die verbetering geen addisionele druk op infrastruktuur et al plaas nie. Dit kos Baie geld om verbeyeringe aan te bring net om dan "beboet" te word omdat dit gedoen word. 2. Geen addisionele gebruik van riool, water, elektrisiteit ens is van toeassing nie. Waarom moet huiseienaars dan hierdie astranomiese verhogings betaal. 3. Inteendeel word informele areas groter by die dag en dit is waar die addisionele druk vandaan kom op infrastruktuur. 4. Verhogings is hoër as inflasie- wat regverdig dit. 5. As gevolg van verbrokkelende infrastruktuur soos krag word huiseienaars "gedwing" m alternatiewe kragbronne aan te skaf teen hoë onkostes.

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				6. Ons is woonagtig hier vanaf 2005 en sedert daardie tyd is ons munisipale verbruik dieselfde hoeveelheid per persoon. Glo my o s betaal aansienlik meer vir daardie kommoditeite, wat regverdig dit. Daar is perke. 7. Wetstoepassing is amper onsigbaar en bosslapers en rondlopers wie steel en in asblikke krap is aan die orde van die dag. Taxi's het n wet van hul eie en doen wat hul wil met geen nagevolge. 8. Indien almal betaal vir dienste sal die verhogings nie nodig wees
80	Anita Kieck		5 May 2025	Hersien asb hierdie tarief verhoging - julle weet die meeste van die inwoners kan dit nie bekostig nie.
81	Bernice Botes		5 May 2025	Good morning as a homeowner in Pearly Beach I would like give my input into the proposed increases. I believe that the governance and expenditure is ridiculous in relation to the budget as a whole. The operation expenses are far to high in relation to other budget expenses. Governance and administration makes up the bulk. People are receiving less and less and yet paying more for everything. Most households are under strain and I believe this is unacceptable. I do not believe people will continue to accept the situation and the high increases.
82	Gert & Zelna Botma		5 May 2025	Al wat ons wil sê is ONS KAN NIE MEER NIE. Ons spaar oral waar ons kan Maar ons weet nie meer hoe om te survive nie. Agterstallige gelde word links en regs afgeskryf en mense kry indigent omdat die staat dit gee. Die aansoeke word aangemoedig deur die munisipaliteit. Op die ou end is dit tog die belastingbetaler se geld wat dit betaal. Julle moet GROOT ASB begin kyk na die middelman ook. Stop nuwe ontwikkelings en behuisings want mense van die Oos Kaap kry huise wat nie eens hier bly nie. Dit is n feit. Die eienaars verhuur hulle huise en kry inkomste, maar betaal nie hulle munisipale rekenings nie en dan word gelde afgeskryf. DIs n Feit. Ons munisipaliteit het nog altyd gestreef na 'n Centre of Excellence, maar julle val nou uit die bus uit. Ons is VOOS
83	Ebenhaezer en Elizabeth van der Merwe		5 May 2025	Met die begroting, sal julle groot asseblief ons pensionarisse in ag neem? Jare terug, toe ons jonger was, het ons mooi beplan vir ons ou-dag. Maar ongelukkig het nie een van ons besef hoe die ekonomie agteruit sou gaan nie. Dus is beplande pensioen, nie meer so sterk soos wat ons beplan het nie. Ek vra nederig, dat u ons ou-mense asb in ag sal neem met julle beplanning.
84	David Higgins		5 May 2025	Dit is met spyt dat ek genoodsaak is om hierdie skrywe aan u te rig. Ek en my familie het in 1995 weens ekonomiese nood Ganbaai toe verhuis omdat nadat ons die beplaning gedoen het, het ons die lewe wat Gansbaai aan ons gebied het aanvaar nl. 'n goeie werksgeleentheid, bekostigbare behuising en en alom 'n redelike leefbare ekonomie. Ons het hard aan ons aftrede begin werk sodat daar geen skuld sou wees as die groot dag aanbreek nie. Wat 'n Groot terleursteling en betreuringswaardige affere het dit geleidelik vir ons geword tot nou toe met die

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				Overstrand se gereelde verhogings in tariewe en die weghol ekonomie van die distrik en dorp nie. Die feit dat die dorp as 'n vakansie dorp beskou word het ook aandeel in die ekonomie met die hoë voedsel pryse. Ons, my Vrou en Ek, het ons beplaning vir ons oudag redelike goed behaal net om te sien dat tersame met die ineensstorting van die land, distrik en dorp se ekonomie dit nou moeilik maak. Nege en Twintig Jaar later en dit lyk nou al hoe meer dat ons in die toekoms dalk ons woning sal moet verkoop en elders 'n heenkome sal moet soek. Dit als te danke aan julle wanpraktyd van Die wat betaal moet sommer opdok/betaal en konomies verkrag word vir die wat nie betaal nie (Distrik se Wanbetalers). Die lewens kostes van ons dorp het ons uiteindelik tot op ons knieë gedwing. En om daaraan te dink dat dit juis die mense is wat vir jul gestem het wat nou gruwelik in die steek gelaat word. Dit sal ook better gaan as al die dorp se pensionarisse onder een kam geskeer word en nie net 'n paar wat die munisipaliteit besluit het wat voordelemag kry nie. Daar is mense wat lewenslank die dorp help opbou het en ander soos ek wat al baie jare aandeel het tot die dorp se vooruitgang en niks behalwe elende in die oudag daarvoor kry nie.
85	Jacques Vermeulen		5 May 2025	Hiermee my brief tov die IDP en voorgestelde begroting. Ek is n GEPF pensionares en ontvang hierdie jaar slegs 2.9% verhoging in my jaarlikse pensioen. Aangeheg vind my beswaar asseblief. Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel.

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				• Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
86	James van Zyl		5 May 2025	I hereby wish to register my objection to the proposed above inflationary increases for utilities, services and property taxes for the 2025/26 fiscal year.

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				Every effort must be made to ensure that increases do not exceed the official inflation rate of 4,5%.
87	Kleinbaai Ratepayers Association		Chris Meyer	herewith the inputs on the Draft Budget as requested.. Hope you will find it in order. If there are any questions please contact me. **INPUTS REGARDING DRAFT BUDGET 2025-2026; KLEINBAAI RATE PAYERS ASSOCIATION.** Several letters and Public Ward Committee meetings was held during April 2025. Inputs was reguested by the Overstrand Municipality regarding the Draft Budget Herewith the inputs from the Kleinbaai Ratepayers Association. Feedback on these issues will be appreciated before it is being put on the table for the council to be approved. **1. The Budget:** The KBRPA concludes as follows: a. The budget, in its present form, is rejected as unacceptable due to presentation quality defects and unacceptable tariff increases. b. The time frame allowed for 'read and work through' is inadequate. A time frame of a further 3 months, coupled with sufficient access to municipal officials to clarify the myriad tables and annexures is required. Presuming that the OM wants specific rather than general comment. c. The initial position of the KBRPA is that the budget increase as a whole, approximately 6,7% for the average KB property owners, is far too high (see Table SA14) particularly in the light of the very high 2024/25 increase for the same group (8.9%). This position may change during the course of an in-depth review and clarifications in discussions with municipal officials. KBRPA (ward 14) commentary on the Draft Budget Report for 2025/26

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				This commentary is not the result of an in-depth review. More time and technical assistance from OSM officials would be required. Nevertheless it is clear that the OSM should not have subjected 33000 plus households to the 'reading and workthrough' of a document in such an unfinished and unrefined condition. The KBRPA rejects the proposed budget increases until it can be shown that there is no alternative after investigating cost saving measures and demonstrating the results of the investigation. The KBRPA rejects the Draft Budget Report in its present state and hopes that the OSM can prepare a better document in sufficient time for the residents to review, bearing in mind the OSM Budget and IDP schedule. **COMMENTS** What happens to the Public's comments: We note that the comments received for the 2024/25 Budget are appended to the approved 24/25 Budget Report along with the OM responses. We also note that the responses dodge difficult comments by not responding to the comment but rather using standard responses that only partially or not at all answer to the comments. Of concern is that some of the comments are still relevant to the 2025/26 report, meaning that the OM has not taken heed of comments that would: - improve the document - improve public understanding

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				It is also noted that many commentors reject the tariff increases. Some of these rejections coming from groups of ratepayers, e.g. ratepayer associations. Of concern is that the response to this is along the lines of the budget 'is what it is'. Costs have to be recovered. This begs the question; what is the point of asking for public comment and participation if there is no attempt to negotiate? For 2025/26 the KBRPA extracted a list of comments from the comments made by the public on the 2024/25 Budget PDF document. It is noted that the OM did not respond fully and adequately to these comments, instead often pasting a typical response related to electricity tariffs. It is noted with CONCERN that many of the document quality comments appear again in the 2025/26 document. We, as the public, are embarrassed to be associated with such lack of quality and recommend that the document be fixed before Final approval. The following list is an example of repeated errors/concerns. Table of Contents first page is numbered i (not 1). Pages 2 and 3 of the Contents are not numbered. Abbreviations and Acronyms section is not listed in the Contents and the Page is not numbered. Part 1 is on Page 2. There is no Page 1. The index does not show page numbers for the Annexures. Also all the pages are not numbered from 1 to the end. Only the first 115 of 608 pages are numbered. This makes it difficult for any commentor. Physical Page 4 - Annexure K contains many policies. The titles and page numbers cannot be seen in the Index. Physical Page 6 - Chp 1.2.1 refers to Schedules. These are not indexed and their location is not shown . They are actually in Annexure A which starts on physical page 120. Page 6 - Chp 1.2.2 refers to the rates reflected in Annexure A. They are actually in Annexure C

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				Page 6 Chp 1.2.4 It refers to a borrowing programme. In the budget it can be seen that interest repayments are provided for. Is the borrowed capital repayment shown somewhere?
				Page 6 – Chp 1.2.6 It requires that council takes cognisance of the comments from the public. By definition 'taking cognisance' does not mean that there is a requirement to evaluate and take action where necessary. Perhaps this is where the lack of true participation starts? It is noted in Chp 1.3 that: Encouragement of structured community participation in the matters of the municipality is a strategic objective. Is this intended to remain an objective or will it become an achievement?
				Page 6 Chp 1.3 Exec Summary: This Exec SUMMARY is 8 pages long. ONE page is a good guide. Some aspects of an Exec Summary are missing.. Why is the Monetary Policy Committee (MPC) advice reflected in the summary but not in the actual budget report?
				Page 6 Chp 1.3 Exec Summary: in the Exec Summary it is stated that sound financial stewardship relates to moving funds from low to high priority programmes. But then it seems the same stewardship principle does not apply to cost containment measures, non-core and 'nice to have' items?
				Page 6 Chp 1.3 Exec Summary: It looks like the 'strategic direction' follows from the 'vision, mission, strategic objectives...etc.. But then the sentence ends with, ' to support the strategic objectives'. So the strategic objectives will support the strategic objectives? The sentence is so long it is no wonder the the writer lost the plot.
				Page 6 Chp 1.3 Exec Summary: Funding are (sic) allocated in this budget for specific projects in this regard: With regard to what, the 3 C's or the unidentified programmes?
				Page 6 Chp 1.3 Exec Summary: …the envisaged promotion of measures…: Where is this envisaged promotion described? as well as the envisaged promotion of measures/tariff structures already in place,to create awareness in our communities. Is the intent that the increased tariffs should shock the public into awareness? Or what is the actual intent of the paragraph otherwise?
				The KBRPA has annotated the 2025/26 budget with many more comments like the following.

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				OVERTIME VS EMPLOYEEMENT During the Public Ward Committee meeting wards 14 and 11 Mr O Neil told the KRPA to contact a certain Senior Financial officer at the OM. A meeting was scheduled an as a result of certain information received. There are several vacancies in the OM which cannot be filled due to a resolution take. But it was identified that more overtime money was spend to the other personnel to perform these task, is it not wasteful expenditure. I will cost less to employee members than paying other existing employees overtime money. If employees are recruited and employed will it cost the OM less than money spend on overtime and it will help with the high unemployment rate the overstand as well. There were several traffic fines not paid and had the Municipal Law Enforcement employees work overtime to issue the outstanding warrants to the transgresses . Even here the cost of overtime was more than the money was collected, again wasteful expenditure . The OM must also concentrate to get the money outstanding dog licenses especially dogs on leases during festive periods. It would be interested to know what the number of fines was issued to dog owners for not having their dogs on leases. These outstanding money lost due to overtime a d outstanding fines could have resulted in lower rates increases. We would like to know what the amount of traffic fines is still outstanding. Last year during November the previous Mayor told us that there was R 154 million fines outstanding. Mr King indicated during our meeting that the outstanding fines does not amount to R 154 million it is more like R 80 million. Just think what that money could be used for. Your response to each comment (comments in this letter plus those annotated in the PDF) rather than blanket responses will be appreciated.

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				Herewith two letters from residents of Kleinbaai (KBRPA members) indicating their input. It is important that the Overstrand Municipality area aware that residents are unhappy and that the inputs does not always come rom the committee. CALLIE. Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan 2025/26. 1. **Onvolhoubare Munisipale Tariefverhogings** Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salaris aanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GOP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. Volhoubare gemeenskapsontw Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. Hannes Background – Public Participation Process

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				1. A public notice published on Facebook under the heading *"HAVE YOUR SAY"* invited residents and stakeholders to participate in a series of public meetings from 7 to 22 April 2025, across all 14 wards of the Overstrand Municipality. These meetings aim to review and discuss the Draft IDP and Budget for the 2025/2026 financial year. The deadline for submission of written comments is 6 May 2025. Background – IDP 2025/2026 2. The IDP is a vital strategic planning tool guiding development and land use management within the Overstrand Municipality. Alignment with the Spatial Development Framework (SDF) and compliance with the Spatial Planning and Land Use Management Act (SPLUMA) is essential. 3. Strategic planning must promote integration and coordination across sectors to ensure development is sustainable, equitable, and aligned with national, provincial, and local priorities. Reference: "Extension of Gansbaai" – Page 151 of the IDP 4. The current Upgrading of Informal Settlements Programme (UISP) project in Masakhane is nearing completion, with no additional land currently available for informal settlement expansion. 5. Despite the completion, the demand and housing backlog persist, necessitating the identification of additional land for future development. 6. The land surrounding Masakhane is reportedly ecologically sensitive and proximal to a landfill site, rendering it unsuitable for expansion. 7. A designated area (highlighted in red in the IDP) has been identified for future development, which must cater to diverse land uses, including housing for both Blompark and Masakhane. 8. The IDP includes aerial photographs indicating two proposed areas for development. 9. The primary objective of this IDP section is to communicate the Overstrand Human Settlement Strategy, which includes: o A 5-Year Human Settlement Programme focused on improved housing delivery. o The promotion of sustainable and equitable housing solutions. Background – Overstrand Human Settlement Strategy 10. The Human Settlement Strategy seeks to address housing shortages through sustainable, low-cost, integrated development, aligned with spatial planning principles. Background – Human Settlement Programme 11. The Human Settlement Programme in South Africa focuses on creating integrated, inclusive urban environments through: • Mixed-use development, • Various housing options (subsidised, rental, bonded), • Access to basic services and infrastructure, • Efficient resource management and environmental protection.

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				COMMENTS – Public Participation Process 1. It is imperative that public participation be conducted in writing, ensuring transparency and formal response from the Municipality. 2. Referring to the "AGENDA of the Portfolio Committee: Community Services – 17 August 2021" and "Mayoral Committee Meeting – 24 August 2021": o The Masakhane project originally proposed 900 serviced sites, down from 1,184 due to prior relocations. o The proposal included a list of applicants and outlined qualification criteria, including provisions for illegal immigrants, subject to Department of Home Affairs approvals. 3. The current IDP states the project is almost complete, yet no recent documentation supports the claim for a continued or expanded need for informal settlement extension, nor the extent or qualification status of any potential new applicants. 4. Page 146 references the Provincial Minister of Human Settlements' Departmental Strategic Plan, which promotes incremental housing for those most in need. However, the IDP lacks published evidence that such incremental planning and assessments have been applied to the Gansbaai housing strategy. 5. Figure 21 on page 147 identifies areas E and F for Masakhane. It is unclear whether these areas are already developed or how they address the existing backlog. No public evidence outlines how infrastructure, layout, or timelines are planned to accommodate informal housing expansion. 6. The assertion that current projects are insufficient and that additional land is needed lacks supportive studies or administrative approvals to validate the claim. 7. The statement that surrounding areas are ecologically sensitive is unsubstantiated, as no environmental reports or studies have been published to support this. 8. The proposed development area is not properly described in terms of property details (e.g., erf number, size) or specific land uses. The vague reference to "various land uses" lacks clarity regarding informal housing, and no consideration has been given to land use conflicts, buffer zones, or environmental/aesthetic impacts. 9. The inclusion of aerial photographs without descriptive context or alternative site assessments (such as erf 210, 2430 per the Spatial Growth Management Strategy) makes it difficult to assess the suitability of the chosen land. 10. Clear, accessible communication of the Overstrand Human Settlement Strategy is essential. Without substantiated evidence, the current proposed land allocation for informal settlements is not comprehensive enough to allow for informed public comment. Conclusion

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				9. As affected residents and stakeholders of Gansbaai and the broader Overstrand area, we reiterate our right to a meaningful, inclusive, and transparent public participation process, as enshrined in the Constitution, the Municipal Systems Act, and SPLUMA. It is the responsibility of the Overstrand Municipality to: o Provide adequate, accessible, and substantiated information regarding housing developments; o Offer clear justification and alternatives for proposed planning decisions; o Ensure environmental integrity, safety, and sustainability in all planning and development proposals. Until such time that: • The extent of housing need is substantiated by current data; • Environmental and infrastructure studies are made available; • Proper public consultation and feedback mechanisms are followed; • Alternative sites are evaluated and disclosed; The proposed expansion of informal settlements in Masakhane cannot be responsibly supported or commented on in full. We urge the Municipality to revise its documentation and planning approach accordingly, to ensure lawful, transparent, and sustainable development for all Overstrand residents. **INA** EK is ñ inwoner van Overstrand in Kleinbaai. Nadat my man oorlede is in 2013 was ek die trotse eienaar van n eiendom en dankbaar dat ek in my eie plekkie gelukkig kon wees. EK onderhou my eiendom na die beste van my vermoë vir die afgelope 12 jaar. Wat eers n plesier en bate was is nou vinnig besig om in ñ las te verander. As weduwee en pensioenaris wat net . 2.9 % verhoging op n 10.000 rand maandelikse inkomste gekry het is die swaar belaaide tariefverhogings n enorme swaar las om te dra. Die maandelikse onkostes wat onder andere die Munisipale Rekening, Krag (wat verhoog is), versekerings, alarmstelsel, Vodacom, Mediese fonds, begrafnispolis ensovoorts saam met daaglikse lewenskostes wat amal in pryse gestyg het is dit ñ baie moeilike taak om die einde van die maand kop bo water te hou, en dan sonder enige onverwagte verrassings natuurlik. Die Overstrand Munisipaliteit sal alternatiewe maniere moet aanwend om inkomste te genereer. Die volgende kan in ag geneem word: 1. Invordering van agterstallige boetes 2. Hondelisensies

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				3. Minder kontrakteurs. 4. Gebruik fondse vir die doel waarvoor dit gekry word ten volle sodat niks teruggestuur word nie. Ons waardeer goeie diens van die Overstrand Munisipaliteit. Sal dit ook waardeer as Overstrand ons as inwoners kan tegemoet kom in hierdie verband.
88	Pierre Spence		5 May 2025	Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die

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				aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltre ende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
89	Hawston Community Forum	Theo de Villiers	5 May 2025	**SUBJECT: OBJECTION TO PROPOSED BUDGET INCREASES AND UNJUST SEWERAGE BILLING** To Whom It May Concern, We are writing to formally express my opposition to the proposed municipality budget for 2025/2026. Hawston Community Forum speak on behalf of the ratepayers in Hawston of the Overstrand Municipality, are deeply concerned and strongly object to the proposed increases in the upcoming municipal budget. The suggested hikes—9.7% in property rates, 6.2% in water tariffs, 6% in sewerage and refuse charges, and a 9.96% increase in electricity—are excessive, especially in the face of ongoing economic pressure on households. These increases are simply ludicrous and place an unsustainable burden on Hawston residents as it doesn’t reflect the needs of our community, especially for marginalized groups. Beyond these unreasonable hikes, Hawston Community Forum also want to raise a serious concern regarding the current billing structure for sewerage services.

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				There are numerous Hawston residents who are not connected to the municipal sewerage network yet continue to be charged monthly sewerage fees. In addition to this unjust charge, these same ratepayers are also responsible for the cost of privately emptying their sewerage tanks. This is a clear case of double billing and raises questions about the fairness and integrity of the billing structure. With Hawston's growing tourism, it's crucial that the budget includes adequate funding for infrastructure improvements, like roads and parking. Given Hawston's rural location, it's important to ensure that the budget prioritizes affordable housing and transportation options for residents. Hawston needs to invest in sustainable tourism practices, and the budget should reflect this by allocating resources for environmental protection and conservation. The budget should also address the needs of our agricultural community, including support for farmers and rural infrastructure." Section 74(2) of the Municipal Systems Act mandates that tariffs must "reasonably reflect the cost of services", ensuring municipalities balance affordability with financial sustainability. Below are the key implications: 1. Cost-Reflective Tariffs Municipalities must structure fees to cover operational expenses (maintenance, administration, capital costs) and financing charges, as required by multiple tariff by-laws. This prevents underpricing that could jeopardize service delivery. 2. Legal Consequences of Non-Compliance Judicial Review: Courts can invalidate tariffs that fail to meet cost-reflectivity standards or violate procedural requirements (e.g., inadequate public consultation under Section 74(1)) Hawston Community Forum urge the Overstrand Municipality to: 1. Reconsider and revise the proposed budget increases with due sensitivity to the financial realities of the Hawston ratepayer/residents. 2. Immediately review and rectify the billing system for sewerage services, ensuring that residents not connected to the municipal system are not unfairly charged. 3. Improve transparency and engagement with ratepayers/residents before any such increases are considered or implemented. 4. As ratepayers/residents, we expect a more responsible, fair, and equitable approach to municipal finance and service delivery.
90	Margi Muller		5 May 2025	Hierby voeg ek as MJP Muller - ook my stem teen die voorgestelde tarief verhoging. Dankie vir die dienste wat gelewer word - maar as "border line" pensionarisse waar ons nie kan kwalifiseer vir enige verlaging nie, dog moet ons elke keer die "wa deur die drif trek"om ons begroting maandeliks te kan laat klop. Neem asb in ag.

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91	Deon du Plessis		5 May 2025	I am writing as a concerned ratepayer residing in Pearly Beach to register my strong objection to the proposed excessive municipal rates increase for 2025. At a time when residents are already grappling with rising living costs and economic uncertainty, an additional financial burden in the form of increased rates is simply unsustainable for many. This is particularly true in the Overstrand area, which is home to a significant number of pensioners living on fixed incomes. Many of these residents are already struggling to keep up with rising food, fuel, and utility costs. For them, even a modest increase in municipal rates could mean having to make difficult choices between essential needs. Implementing a rate hike under these conditions is not only insensitive but risks deepening financial hardship among some of our most vulnerable residents. It is also with growing concern that ratepayers observe what appears to be a disproportionate allocation of municipal resources to projects that primarily benefit informal settlements, and also the bigger tourist areas with limited direct visible benefit to those who contribute significantly to the revenue base. While we acknowledge the importance of supporting all communities, and all areas, the current approach appears to place an inequitable financial strain on long-standing ratepayers, many of whom feel overlooked and underserved. This perception is reinforced by the visible prioritisation of infrastructure and services in areas with limited revenue contribution, while established communities like Pearly Beach continue to contend with deteriorating infrastructure, particularly the poor condition of our roads. This creates a growing sense of frustration and disillusionment, undermining our willingness to continue absorbing excessive rate hikes without corresponding improvements. I urge the municipality to reconsider this proposed excessive increase and instead prioritise responsible financial planning, equitable service delivery, and greater sensitivity to the economic realities facing ratepayers, especially our pensioner population—through more efficient use of existing resources.
92	Andre Steyn		5 May 2025	i am a pensioner resident in my own property in Kleinbaai. The area I live in has seen a substantial decline in the maintenance of the public spaces adjoining my property and a concomitant effect on the value of my largest single asset, my home. The number of unsold properties in my immediate neighbourhood is supporting evidence of this. The rate increase for water, sewerage and refuse removal, although greater than the expected rate of inflation, would appear to be justifiable in the context of cost recovery. However, an actual property rate increase (after rebates) of 9.7% is not justifiable and is totally unacceptable. With projected economic growth below 1% and inflation below 4%, a 9.7% increase in property rates cannot be accepted.

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				The generous accommodation of indigent households is certainly necessary but the aggressive provision of services to a projected influx of new residents, primarily also indigent, funded by this exhorbitant rate increase, is not.
93	CJ Neumann		5 May 2025	Goeie dag ek wil net laat weet dat ek n klein pensioen kry en staats hulp deur Sassa, en my mynisipale rekening is klaar meer as my Sassa, en wil net graag weet waarvan dink julle moet ek lewe.
94	Christel Veldtman		5 May 2025	I would like to give my feedback on the draft budget. The proposed increases of around 32% or 38% for property rates, water, sewerage, refuse removal (I don't know if this is 6% for sewerage and 6% for refuse or just 3% and 3%)and electricity tariffs are too high to come by. I own a window cleaning business in town with my son. We are not rich. We make ends meet, which is getting more and more difficult by the month. Trying to keep a business afloat in Hermanus is no easy feté. It is through hard work and great service that we can still operate. I could only increase my prices by 5% this year and lost the Mediclinic contract because of this increase. To try and balance the books and what the regular clients can afford is difficult. We have worked hard to get clients and now it's becoming harder to keep them. Not everyone in Hermanus has money. I am sure this is difficult to understand if one looks at the building projects going on in the area, especially Voëlklip. These people clearly do have money and lots of it, but that does not mean everyone does. I live in a house that my folks bought in 1987. Since moving here permanently in 2014 my municipal account has more than doubled. I am sure that normal, run-of-the-mill people did not get a 33% increase just to cover their municipal bill, let alone all the other increases across other services. Please reconsider killing our business and forcing us to sell our properties.
95	Wanye Moosa		5 May 2025	Concerned citizen WW Moosa. Protea Street, Pearly Beach, account no 900000774342 It is with sadness that I need to write this email. I cannot and do not understand how this can be expected from the normal SA worker striving so hard to achieve the basics in life. This budget request is not just unfair and unjustified but also a killer for most people striving to achieve better. What is worst is that WE the people having to fork out these increases are the once investing daily

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				additional funding to clean, keep up, protect and secure our own properties at our own costs. This in addition to the existing fees charged on rates, and services. We pay you do not do anything and for that we must pay more. Please explain that rationale to us.
97	Dirk van der Merwe		5 May 2025	Ek en my gesin het sedert die begin van 2020 permanent in Die Overstand kom vestig. Teen einde 2021 koop ons 'n huis in Klienbaai en kry sodoende meer insae in die wel en weë van die Overstand Munisipaliteit, waar 'n groot persentasie van die huise slegs tydelik bewoon word en waar die permanente inwoners meestal afgetredenes is. Ek is bevoorreg om permanent van die huis af te kan werk, alhoewel dit ook sekere uitdaging het, bv. kragonderbrekings en data onderbrekings (wat seker maar in ander dele van die land ook die geval is). Ek het dus nie 'n werk in die Overstrand nie, maar spandeer my geld hier. Met die semigrasie tendens wat sedert Covid-19 'n aanvang geneem het, glo ek dat daar heelwat sulke huishoudings in hierdie area sal wees – voorwaar 'n finansiële inspuiting vir die dorpe van Die Overstrand. Hier is my kommentaar ten opsigte van die voorgestelde **buitensporige verhogings** in munisipale tariewe: - Wanneer die regering se begroting nie klop nie, verhoog hulle die belastings. - Wanneer die munisipaliteit se begroting nie klop nie, verhoog hulle die tariewe en eiendomsbelasting. - Wanneer 'n maatskappy se begroting nie klop nie, herstruktureer hulle die besigheid en besnoei kostes. - Wanneer my eie begroting nie klop nie, moet ek harder werk en minder spandeer. Ek sal graag wil sien dat die munisipaliteit ook sal herstruktureer waar nodig, kostes besnoei, harder werk en minder spandeer, ten einde dit vir al die inwoners meer bekostigbaar te maak.
98	Hermanus Ratepayers' Association	Ken Briggs	5 May 2025	Please find attached the Hermanus Ratepayers Associations comments to the OM Budget and IDP, 2025. We, the Hermanus Ratepayers Association (HRA), believe that the current IDP and Budget processes are not optimal, noting the following points: • The two documents are extensive and contain huge volumes of data. It is not easy to work through. A concise, well-illustrated summary sheet will be very helpful. The public information meeting was not well presented and was done too late in the process to capture valuable input from the public. The general feeling is that the ratepayers' comments at this late stage have very little impact on the IDP/Budget.

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				• The current approach to only capture IDP/Budget input from the ratepayers via the Ward meetings is a too narrow approach. We feel that the process needs to be refreshed to improve its effectiveness. To achieve this, we propose that a strategic planning session be held much earlier, say in in the 3rd term of the previous year (e.g. August 2025). There are residents with superb strategic planning skills in Overstrand, and it will add substantial value to the 26/27 process if a few of them are invited to participate in such planning session. • We have observed that this year in particular , not only in the Overstrand but elsewhere in our province and country, there is a need for funding to cross subsidise poorer communities and to make up for deficit funding from national departments and service providers the largest of which is Eskom. With SOE debt our country is verging on high-interest rate borrowings of almost 100% of GDP. The demands on the state to provide social security payments and similar support is well understood. However, if the funds we have at our disposal are not used optimally and efficiently then we are on a slippery slope to a failed municipality and state. We need a meeting to discuss what if anything can be done to manage the risks we face in this regard. Without timely risk assessment and planned mitigating actions we will find in the years to come that the problems of the Overberg and the state have slipped away from us. Greater engagement with the community which provides the funding to support the personnel and activities of the OM is critical if the successes of the past are sustained in the future. **Introductory Comment** At the outset we wish to complement the Overstrand Municipality ("OM") on being one of the top performing municipalities in our country and having attained a clean audit over many years. We believe this shows that the municipality is performing an excellent function within an increasing challenging socio-economic environment. However, as you will know the scope of the Auditor General's work is limited and does not cover all aspects of what ratepayers and residents of our ward consider to be important. This comment letter of the Executive Committee of the Hermanus Ratepayers Association ("HRA") has been drafted in the spirit of making a positive contribution to these important processes and so we hope that our comments will be considered carefully in the spirit in which they are given. In the past we have noted that few, if any, of the HRA's comments and suggestions have been given serious consideration and so in the spirit of constructive engagement we propose having a face-to-face meeting to discuss the more important of our concerns. We remain supportive of the OM's Values, Vision and Mission as well as the Mayor's 3 C's and 5 Strategic Objectives which are unchanged in the year under consideration.

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				In addition, we are supportive of the OM's Eleven Strategic Risks as set out on page 16 and 17 of the draft amendments to the IDP. Our commentary below has been prepared mindful of the fact that we live in a country and in a world which is challenged on many fronts and so it is critical that we use our resources sensibly in a prioritised fashion on the most critical strategic and risk areas in our region. We agree with the statement in the budget that the global economic outlook is presently unpredictable. We would suggest that this is true also for South Africa. We agree with the budget statement that "the risks to growth (in SA) are to the downside". It is in times such as this that 2 we should be asking all OM role players to "do more with less" otherwise there will simply be no funding to continue cross subsidisation. That in turn will lead to undesirable outcomes. So, we must look at each budget line critically and not just assume that the ratepayer base will continue to accept the trends which have been underway for several years now. We have observed that this year, not only in the Overstrand but elsewhere in our province and country, there is a need for funding to cross-subsidise poorer communities and to make up for deficit funding from national departments and service providers the largest of which is Eskom. With SOE debt our country is verging on high-interest rate borrowings of almost 100% of GDP. The demands on the state to provide social security payments and similar support is well understood. However, if the funds we have at our disposal are not used optimally and efficiently then we are on a slippery slope to a failed municipality and state. We need a meeting to discuss what if anything can be done to manage the risks we face in this regard. Without timely risk assessment and planned mitigating actions we will find in the years to come that the problems of the Overberg and the state have slipped away from us. Greater engagement with the community which provides the funding to support the personnel and activities of the OM is critical if the successes of the past are sustained in the future. **Commentary on the Budget 2025/6** It is apparent that much work has gone into the drafting of the budget. The budget is a lengthy document of 608 pages containing a significant amount of data detail along with a limited number of explanations and so we have tried to approach our commentary at a high and strategic level as far as possible. We are however nevertheless grateful of the extensive detail which is provided by the OM on the proposed budget. Having said that we do note that most ratepayers and leaders in the community do not even try to read the 608-page budget document. This is not helpful. The half page summary on page 35 does not cover all the significant changes from 2024/25 to budget 2025/26. It leaves many questions unanswered for the reader. Serious consideration should be given to developing a budget report which is shorter in length, easier to understand and locate explanations for significant questions. Perhaps there are other municipalities of similar size and complexity to the OM which have already succeeded in developing a more easily read and understood budget summary document?

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				We are mindful of the fact that much must be achieved with limited resources. However, we are also acutely aware of the fact that many of the residents above the exemption thresholds in the Overstrand earn low salaries when compared to other parts of the country and many pensioners whose earnings are above the thresholds are battling to eke out a living on their static and in some cases decreasing pension incomes. 3 For many years now it has been quite common for salaries and pensions to either not increase or increase by no more than the increase in the Consumer Price Increase and so for the budget to refer to increases of between 6% and 10% as being "reasonable" when pensioners and employees in the private sector are only getting no more than a 4,5% increase suggests that the OM is somewhat insensitive to the very people living in our municipal area. Ultimately what is vitally important is that the existing sources of revenue must be used in the most efficient way. Strategic risk 7 states that one of the key risks faced by the OM is "Financial Viability and Sustainability – inability to generate and sustain adequate income/revenue to meet short- and long-term obligations". Each year a process of challenging what our money is spent on must be undertaken. In recent times it has become evident that many countries including the United States and United Kingdom have realised, perhaps too late, that they have been grossly inefficient in the use of their resources. If corrective action is not taken in a timely manner, then it may be too late to remedy the situation. South Africa may already be going down that road. Regrettably the OM budget document for 2025/26 provides no information on what the OM has done to critically review the use of the resources entrusted to it. An important point is made on page 15 of the budget namely that "*It must be acknowledged that the whole of the Overstrand municipal area can to a large extent still be regarded as a holiday destination with many holiday homeowners. The municipal rates base also includes a substantial number of vacant erven with no improvements on. A metro municipality (city)with large industries and a vastly different and much larger customer / rates base, and a municipality as Overstrand cannot be compared…."* This statement is only partly correct. The OM must accept that the service demands on the OM are significantly less in "holiday destinations" and therefore cost less than that of a large metro in which most if not all the property owners are residents for a full twelve months of each year. A holiday destination like the Overstrand means that most properties are not occupied by their owners for a full twelve months. That in turn implies that the demands on the municipality are far less than in a municipality which has a much higher annual occupancy. **Budget in Summary** In summary the budget states that the proposed tariff increases for 2025/26 tabled in Council on 31 March 2025 for the next financial year, are thus as follows – Property Rates (%increase on the cent in the Rand) at 9.7%, Refuse at 6.00%, Sewer at 6.00%, 4

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				Water at 6.20%, Electricity at 9.96%, with the final increase per category of electricity consumer to be considered in relation with phase two **Inflation** 1. The budget document rightly refers to inflation. The budget document correctly states that for now inflation appears contained. 3. The inflation rate published by Stats SA indicated that Consumer inflation was 3,2% in January 2025, up slightly from 3,0% in December 2024. South Africa's inflation rate held steady at 3.2% in February 2025. In 2025, South Africa's inflation rate is projected to be around 4.5%. This is based on the South African Reserve Bank's (SARB) Monetary Policy Committee (MPC) forecast. The SARB's target range for inflation is 3% to 6%, with 4.5% being the midpoint. 4. On face value therefore increases of 9,7% and 6% being budgeted are unacceptable. We believe that a property rates tariff increase more than inflation for rates is unacceptable. The other tariff increases are also more than the CPI expected for 25/26. 1. The increases are in spite of the fact that National Treasury continues to encourage municipalities to keep increases in rates, tariffs, and other charges as low as possible. National Treasury advises that inflation must be considered when preparing municipal budgets however there appears to have been a complete disregard for inflation when setting the tariff increases in spite of what the budget document says? **Top Down and Zero Based Budgeting** 1. The first question we have once again this year is whether the budget in its entireity has been done on a "top up basis" or whether it has been done on the zero-based budget process? This does not appear to be so. No information is given on what the OM has done to challenge its expenses across the board. Successful organisations in the private sector have shown repeatedly that zero-based budgeting is critical if a business is to survive, and the OM is no different to a business. It is too easy simply to take existing numbers and adjust them upward rather than critically examining each category of expense. 1. In the absence of challenging every single line item of the budget the situation is created where resources are not adequate and therefore not successfully deployed to high priority areas.

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				1. A zero-based budget should also critically look at the human resources employed and challenge those in charge as to whether as many are needed and whether what they are doing can be done more efficiently in another way. 5 1. An effective budget and financial management process leads to more resources being available for critical strategic imperatives which, presently, there are no funds for. Then more can be achieved with less. **Property Rates Increase** 1. Of key concern to Ratepayers is the fact that historically property rates and other municipal charges have exceeded the rate of inflation by some margin. This point has been made to previous administrations. 1. Tariff increases of 9,7% and 6% are therefore of serious concern to ratepayers and residents. 1. Page 25 shows a high-level estimate of how the tariff increases might affect households It is therefore of some concern that the total monthly basket of services is budgeted to increase by between 6,5% to 7,5% (page 25) given the inflation data above. This is unsustainable however there is one further concern and that is that the table on page 25 does not correctly reflect the fixed charges at fifty-three rand and fifty-four cents. The fixed charges are far higher than this amount, so the impact percentages are therefore not instructive. 1. In the context of significant increases in property values the year before last leading to increased rates revenue in the 2022/23 financial year for 2024/25, the rates TARIFF was increased by 8%, water tariffs by 6%, sanitation/sewerage tariff increases by 8,9% and refuse removal by 11%. For properties of the same value as last year these year-on-year levels of increase above inflation on higher property values are just not sustainable when Consumer Price Inflation in 2024 was between 5 and 6% and in 2025/26 it is estimated to increase by 4%. 1. And now the tariff increases go further – in fact double the rate of inflation expected in 25/26? 1. The budget argues that fuel price increases and maintenance costs are the reason for over inflation increases however in the CPI basket of goods these expense items are included as well. We understand and acknowledge that the basket of goods used in the CPI is not always an ideal benchmark. However please remember that pensions and salaries are adjusted based on CPI if at all our people are lucky enough to get an increase in pension or salary.

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				1. The budget on page 12 indicates that property rates are budgeted to increase from R367 000 000 in 2024/5 to a budget of R383 977 000 in 2025/26 which is an increase of 4,6%. However, the property rate tariff has been increased by a percentage of 9,7%? There is a significant difference in these data points which needs further examination and 6 1 . The only conclusion we can come to is that this disparity is because of a significant increase in cross-subsidisation. The statement is made on page 13 is as follows *"The above table, relating to percentage increases for the different revenue categories, could reflect percentage changes that are not consistent with the annual tariff increases. This would be due to the baseline for 2025/26 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA".* mSCOA is not understood by the HRA and so further explanation would need to be provided before we could be in any way comfortable with a 9,7% increase. 1. Page 14 of the budget deals with Operating Transfers and Grant Receipts. Why has the "Human Settlements Dev & Informal Settlement Upgrading Partnership Grant decreased from R79M to R42,7M? **Cross Subsidisation** 1. Page 34 – foot of Budget Summary under the heading of "Free Services" indicates that the budgeted "Cost of Free Services" is R35M for 2025/26. However, the line "Revenue Cost of Free Services Provided" has not been completed? Also, the Households below minimum service level has not been completed at all? Whilst for 25/26 you can understand that this might take some time to determine surely the data for prior years can be determined? We have no idea of the history and trends which underpin the budgeting process. This data must be available and should be included in this document. 1. Based on some of the new bases of setting costs such as electricity charges and the changes in exemptions it is very difficult to understand how the high tariff increases can only result in much lower estimates of revenue shown on the budget schedules. One of the explanations for this would be that there is a significant amount of cross subsidisation. From time to time, it has been said that there is no cross subsidisation of the cost of running the municipality. Clearly that cannot be correct. 1. Regarding indigent households, one has a perception that if only the income of the registered householder is considered, then the system is open to abuse. With the critical housing shortage there must be many multi-family

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				households whose combined income exceeds the indigency threshold and who are not making an adequate contribution to the cost of services. The budget makes no mention of what the OM is doing to ensure that there is no abuse taking place. 1. The municipality approved during the previous year (2024/25) additional relief in line with the municipality's focus to render support to vulnerable groups – For the calculation of property rates payable on residential 7 1 thousand Rand) over and above the standard residential rebates was applied to owners of residential properties with a total municipal valuation below R300 000 (Three hundred thousand Rand). To be noted that is now recommended that the level of relief be raised, to R350 000, in effect meaning that no property rates will be payable on properties with a total valuation of R350 000 and below (Three hundred and fifty thousand Rand). Over two years we have seen a material increase in the threshold where revenue from lower valued properties will drop to zero. Why is the exemption threshold increase so steep? What is the financial impact of this on our budget in rands? Is this reasonable? And all in a short time frame? 1. On page 14 of the budget document, it states various reasons for exemptions and rebates however there is no table reconciling the impact which each of these has on the rates revenue so we remain unclear as to how a tariff increase of 9,7% can result in only a 4,6% increase in rates revenue? Each year we have asked for an indication of the rand value of rates which are being forgone on the lower valued properties, but this information is not provided to help us understand how significant this change is? A rudimentary calculation of the impact which exemptions and cross subsidisation is taking place is the following: Forecast rates revenue for 2024/25 is R 367M Budgeted rates revenue for 2025/26 is R 384M Budget is higher than prior year forecast by 4,6% Tariff increase is 9,7% Had the prior year revenue increased by the tariff increase then budgeted rates revenue for 2025/26 would have been R 402M which suggests that the increase in the cross subsidisation built into this year's budget is R 18M however the prior periods of subsidisation are not aggregated and so the aggregate level of subsidisation is much greater than R 18M. If the same calculation was made for the prior year budget when there was an 8% tariff rates increase whilst revenue only increased by 5,6% then the increase in cross-subsidisation over the last year only was R 8,3M.

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				So, in this year's budget [2025/26] there is a very material increase in the extent to which some ratepayers are subsidising certain property owners and residents. 1. For service charges the tariff increase is approximately 6% however the increase in service charge revenue is 8%. What is the reason for the difference in percentage increase? Is it simply the fixed charges which have increased or something else? compensated for by the households below the minimum service level? 8 1. A further question relates to the budgeted decrease in "Other Own Revenue" from R 209M last year to a budget of R 173M for 2025/26. What is the reason for this? **Salary Increases and Staff Resources** 1. One of the largest expense items is Employee Costs and the Remuneration of Councillors. Other significant expense items include Inventory Consumed and Bulk Purchases as well at "Other Expenditure". 1. We note the statement on page 69 that "*The proposed increase in the salary budget is 5.07%, and notch increases, which average 2.5%, have also been budgeted, in view of the signing of the multi-year agreement."* We note as well that the total Employee Related Costs is proposed to be increased by 5,6%. 1. Councillor costs increase by 0,7% which does not appear to be correct given the statement on page 28 where mention is made of a 5% increase however it could be a result of the way in which counsellor and employee related costs are allocated? 1. The question however we have is whether the OM have embarked on a Government Efficiency project to see if the people related budgets can be reduced? In table 12 (Budget Summary) on page 27 we note the following comments the Original Total Expenditure budget of R 1,944 billion for 2024/25 was increased by R98 million to R2,042M. The main areas of increase in the budget adjustment were the Employee, Councillor and Contractor costs. These three categories increased by a total of R33M. So that is the adjustments to budget last year from the original budget. And now the budget for 2025/26 is increasing these cost categories by a further R68M. This means the proposed people related budgets will be increased over the original prior year budget by 8,5% Budgeted employee and counsellor costs budgeted for 25/26 amount to R633M.

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				In addition, for 2025/26 Contracted in Services are budgeted to be R354 M which is an increase of 12% on the prior year original budget. There is therefore a huge people related cost base, and the question needs to be asked as to whether this has been critically evaluated and is it sustainable in the longer term? Is the remuneration of top earners skewed in relation to those lower down? A further question which arises 9 annually is the 2% notch increase over and above the nationally negotiated increases as this continually pushes up the wage cost. 1. Contracted Services have been identified as an area for the OM to implement efficiencies is stated on page 28. We welcome the comment made in prior years and again in this year's budget document that "*Contracted services have been identified as an area for the municipality to implement efficiencies," and* that *"this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued with."* This was a statement made in last year's budget. Despite this however the budget includes an amount of R354M for contracted services which according to Table 62 on page 100 is for outsourced services, consulting and professional services and contractors. Despite the desire to reduce this line item it is still budgeted to increase by 12%. How can this be reflective of a genuine effort to "implement efficiencies"? The budget document says that more detail can be found on table 62 however when one looks at Table 62 on page 100 all we can see is a three-part data breakdown of • Outsourced Services of R177M • Consultants and Professional Services of R40M • Contractors of R136M. No further detail is given which gives us the ability to understand further • the nature of this significant budget item and • whether or not and • how has the OM made any effort at all to reduce this expense item? Similarly, no detail is given to help us understand what is contained in the Operational Cost budget of R129,8 M?

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				1. On page 17 you indicate that "overtime budgets are abnormally high". Page 82 shows that the OM spends R42,3M on overtime. This budget is an increase of 20% on the prior year's original budget. This is much higher than we would have expected. Which controls are in place to avoid abuse of the willingness of the OM to pay for overtime? This is often an area of abuse in large private and public sector corporations so it would be helpful to know that the OM has controls and safeguards in place to mitigate against the risk of abuse. 10 **Water , Refuse and Sewerage** 1. Why is the cost of water, which in turn affects sewerage, so much higher than inflation? especially since the infrastructure improvement spend is a national or borrowing funded capital expense and not paid for by the OM? 1. The draft budget document indicates that fuel costs are increasing when in fact petrol and diesel prices are dropping both locally and globally. 1. Furthermore, you indicate in various places the risk of loadshedding will impact on costs however the incidence of loadshedding has been significantly reduced compared to prior years? 1. You indicate that the cost of sewerage is affected by the "procurement of new fleet underway". Why should ratepayers who do not use the "new fleet" must fund this expense? Surely it is only the properties which use these vehicles that should meet the increased cost? And furthermore, surely expenditure on a "fleet" is a capitalised expenditure and not accounted for as an "expense"? Is it not a much more sustainable solution to rather install waterborne sewage systems? 1. Page 24 indicates that the Sewerage Charge is to be subsidised by other ratepayers in the case of Guest Houses and B&B Establishments. The unit per month is the same as all residential ratepayers but these establishments only pay in respect of 70% of the consumption of water. Why should this be so? the budget document leaves one with the impression that Guest establishments are getting preferential treatment for no apparent reason other than to benefit the owners of these establishments. This is true for "Departmental" – why should they only pay based on 70% of max 50kl water usage? Surely one of the principles the budget should be prepared on is to be even-handed and equitable. **Ward Priorities**

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				1. In the IDP there are numerous "WARD PRIORITIES" which for Ward 3 and other wards clearly include several items which are of differing criticalities and urgencies. The Executive Summary of the Budget states that "The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditure with regards to cost containment measures, non-core and 'nice to have' items." However, the IDP does not show how these many items in the IDP should be differentiated in terms of importance and urgency so that our limited resources can deal 11 1 into "must do soon" and "nice to do" will mean that when resources must be deployed to unbudgeted yet critical areas then there will be no money to attend to them? An example would be that water resource infrastructure projects are a much higher priority than traffic calming. **Baboon management** In terms of WARD priorities, we are concerned that insufficient provision has been made for baboon management. We are aware of the current interim Baboon Management programme, budgeted for a six-month period, that was put into place after the sudden withdrawal of Human Wildlife Solutions. We are concerned on how this programme will be effectively sustained into the future. We note that the current budget makes provision for the continuation of the current salaries and wages for the programme, but there is no provision for a service provider and/or tools and equipment that may be required. We believe that it remains important for the Municipality to continue to ensure that a relationship is maintained with both the Department of Environmental Affairs and Cape Nature and that they support endeavours to ensure that baboon Management is addressed in a coordinated manner. We believe that the wellbeing of the baboons is a primary responsibility of Cape Nature but contend that the municipality has the role and an obligation to ensure safety and security to its residents. Accordingly, the OM must participate in the development of and the contribution to funding of sustainable solution to ensure the safety, security and wellbeing of its community. We understand that OM may be looking to the HPP to play an active role in the baboon management function, but this requires changes to its mandate and is unlikely to be an immediate solution. We also argue that the OM still has an obligation to contribute to baboon management through its ordinary budget in accordance with its safety and security mandate. We strongly contend that the baboon issues affect residents' quality of life, property values and ultimately tourism and economic activity if not managed effectively. We would like to see the budget be clearer on the municipal contributions to baboon management. We believe that the Municipality to which our rates are paid should fund the continued management of this quality-of-life risk. As noted last year, we do not agree with the stance previously taken by the Environmental Department to say that "baboons are a lifestyle choice and living on the urban fringe is a lifestyle choice. You will have to take [your

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				own] preventative measures…" is not acceptable to the people of the HRA. This is a safety and security matter of no less importance than the overall safety and security issues which challenge us in the Overstrand. 12 **Electricity Charges** In 2024/5 the fixed charges for electricity were increased from 2023/24 to 2024/25 by the introduction of a capacity charge and a significant increase in the infrastructure and basic fixed charge. The increase in these basic/fixed charges was from R600 to R727. We have several comments in this regard: This was a 21,2% increase which we find completely unacceptable. Why is the OM levying a significantly higher fixed charge than other municipalities? and higher than cost? Eskom does not levy such a significant fixed charge to suburbs receiving an electricity feed directly from Eskom. This is not consistently applied for wards across the OM. If there is a need for fixed charges, then this principle and the charges should be consistent whether you live in one of the free-standing properties in the suburbs or in a golf estate home. Either way the budget document provides no explanation for these fixed charges. In addition, it does not deal with the inconsistencies in this regard across the wards and suburbs of Hermanus specifically and the Overstrand generally. Any further increase in fixed charges is not acceptable. 1. Page 22 states the following extract from the Western Cape government Municipal Energy Resilience Project:" The *basic charge will decrease over the 4 years of the phased implementation, as part of the electricity tariff structure, since the costs of service rendering for this service also have a large component representing overheads/fixed costs." "Due to comprehensive nature of the tariff reforms, it was recommended that the proposed recommendations be phased in over 4 years, with a phased approach which started on 1 July 2024."* We cannot see how this has been factored into the budget of the OM for 2025/26. The reason we say this [refer page 23] is that inclusive of the capacity charge the fixed charge was R727 per month. OM have reduced the Basic Monthly Charge per meter BUT have increased the Capacity Charge from R171.81 to R378.12 which means the total fixed charge for residential properties will go up from R727 to R873.34 which is a total fixed charge increase of 20.23% increase. This is unacceptable. 1. We could find no analysis of the impact which private homes investing in solar energy panels and battery systems will have on the estimate of electricity being consumed and charged for. 13

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				1. We also cannot see any disclosure of the markup on the Eskom tariff which the Municipality charges. We have requested this of the OM on many occasions in the past. As you will be aware some time ago Andre De Ruyter was critical of many unspecified municipalities for the size of their markups on Eskom rates. We have requested this information from the Finance Manager on several occasions in the past and this information has not been forthcoming. The budget document should make this disclosure in the interests of transparency. 1. The third largest expense is bulk purchases of electricity amounting to R 556M in the budget and we note that the increase of 11.32% notified by NERSA to Eskom has been budgeted for. [Page 28]. Table 20 however shows that the revenue charged by the OM amounts to R 745M which amounts to what appears to be a profit over cost of electricity of R 189M. In percentage terms it is a profit margin of 25,3%. It appears therefore that the OM is making a significant profit over cost which is what Eskom does not want municipalities to do? it also does not comply with the request of National Treasury to levy charges on ratepayers based on the costs incurred. 1. Page 17 Table 5 shows the change in surplus percentage recovered by the OM for electricity and water. These amounts do not align with Table 20 on page 38? The profit above cost according to Table 5 for electricity approximates 4% while the profit above cost for water is averaging 10%. Why do you need to profit from ratepayers when these expense items including sewerage are already so high? this is particularly since **both Eskom and National Treasury have urged all municipalities to ensure that tariffs are "cost reflective"?** **Renewable Energy Funding Foregone** 1. Many years ago, the Western Cape Provincial Government indicated that Overstrand would be one of several municipalities in the Western Cape that would get funding for Renewable Energy investment. It is not clear as to whether this funding has been requested nor what it is planned to be invested in. 1. Table 16 on page 30 indicates Provincial Govt funding planned however it shows a decrease from R33M in the 23 years to a budget of R13M. What is the reason for this? and is any plan in place to take advantage of this funding promise or has it lapsed? The Top 10 Capital Projects on page 30 makes no mention of any planned investment in renewable energy. 1. There is no mention made of the move to "Renewables". In view of the huge increases expected from ESKOM one would expect some investment in this area. It is suggested that the OM once again 14 1 municipality at very favourable rates.

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				Debt Impairment and Irrecoverable Debts Written Off 48. We have noted the significant increase in debt impairment and irrecoverable debts written off when compared with prior years. 49. Comment on page 28 states that this set of amounts is based on (annual collection rate of 98%). 50. However, there is no indication of the reason why these two amounts have increased by so much? 51. It would have been helpful to understand from the budget document what the OM is doing to reduce if not eliminate bad and impaired debts. **Other Expenditure** 1. In Table 17 on page 34 there is a Budget Summary. Under Expenditure is an amount of R609M for "Other Expenditure". This is 29% of the total expenditure of the OM. We have previously asked for supporting details and this is again requested as to how this is broken down as the amount is very material. On page 26 it is said that "*Other Expenditure, now classified as Operational Costs in mSCOA, comprises of various line items relating to the daily operations of the municipality."* and that *"This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved".* Table 62 MBRR SA1 does not give supporting details of this R609M. 1. On Page 28 states "*Other Expenditure, now classified as Operational Costs in mSCOA, comprises of various line items relating to the daily operations of the municipality. The introduction and reclassification resulting from mSCOA has caused a shift in expenditure previously classified and budgeted under general expenses to Inventory (materials) and contracted services. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Further details relating to other expenditure can be seen in Table 62 MBRR SA1. It is highlighted that the NT A Schedules, although revised, does not sufficiently reflect all mSCOA classifications relating to all types of expenditure."* 1. Table 62 MBRR SA1 does not give supporting details of R609M Other Expenditure. Refer to pages 102 to 104 of the budget document. HRA April 05, 2025
99	Gerhard van Niekerk		5 May 2025	Ons is nou moeg om nie betalers van belasting te dra.

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				Ek het ook nie die klomp onwettiges gedurende Covid na Gansbaai toe aangery nie. Hoekom moet ek as pensionaris vir hierdie klomp parasiete betaal? Eiendomsbelasting 9.7% Het julle geen skaamte nie. Voor die algemene verkiesing het julle ons eiendomme tot markwaarde verhoog. Riool en vullis 6% Ek betaal vir riool maar het wegvloeidreinering. Daar is nog nooit by my gepomp nie. Water 6.2% Gebruik minimum water maar moet nou vir n hele plakkerskamp betaal. Is dit regverdig? Elektrisiteit 9.96% Ek verstaan hierdie tarief want die bankrot Evkom sal net so voort ploender. Wat ek nie kan verstaan nie is die klomp ekstra heffings wat nie sin maak nie. Ek as pensioenaris sal seker maar moet verkoop want niks word vir ons gegun nie.
100	Paul George		5 May 2025	Comments relating to draft 2025/26 budget. Following from the principal of the user must pay, the following services must be carried by the users affected. a separated levy can be shown on the accounts of erven in the affected areas. 1) Baboon management "For example, the cost of baboon management is fully carried by the municipality, with no financial assistance from other spheres of government." These costs should be carried by the residents affect, ie 1(a) Voelklip 1(b) Bettys Bay 1(c) Pringle Bay etc The cost should not be for the account of areas not affect such as Stanford, Gansbaai etc. 2) Water fixed and other costs. The cost of water for each area should be calculated and charged against those accounts. This can include a fixed cost for potential upgrades required.

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				The areas should be broken up into where the water is obtained from.
101	Marie van Aswegene		5 May 2025	**Overstrand Belastingverhogings** Ek maak beswaar teen die volgende voorgestelde verhogings: • Watertariewe - 6.2% Riolerings- en vullisverwyderingstariewe - 6% Elektrisiteitstariewe met - 9.96% Eiendomsbelasting – 9.7% **Eskom verhoging** Dit is onduidelik of die voorgestelde elektrisiteitstariewe van 9.96% die Eskom verhoging van 11.32%, wat 1 Julie intree, voorafgaan. Gaan ons nà 1 Julie 'n ~20% verhoging sien in kragtariewe? **Dienste** Die verhogings in watertariewe en die van riolerings en vullisverwydering is dubbel die inflasiesyfer – sien onderstaande: *According to the latest data from Statistics South Africa (Stats SA):* • *The annual consumer price inflation rate was **2.7% in March 2025**, a decrease from 3.2% in February 2025.* *This marks the lowest inflation reading since June 2020 and falls below the South African Reserve Bank's target range of 3-6%.* *In **February 2025**, the rate was 3.2%, unchanged from January 2025.* *The average annual inflation for 2024 was 4.4%, down from 6.0% in 2023.* **Bekostigbaarheid** Veral ten opsigte van die voorgestelde verhoging in eiendomsbelasting, blyk dit dat daar nie gekyk is of die pensionarisse (soos ons en baie mense soos ons in de Kelders) 'n buitensporige verhoging (meer as drie maal die inflasie-syfer) kan bekostig nie. Pensioene bly beswaarlik by inflasie:

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Wat sê die wet?*Consideration of Affordability and Inflation: While municipalities need to ensure the financial sustainability of services, they are also expected to consider the affordability of tariffs for their communities. National Treasury often issues circulars providing guidance to municipalities on budget matters, including tariff increases, often advising that increases should be justifiable and encouraging municipalities to keep increases around the prevailing inflation rate (CPI) unless there are compelling reasons for higher increases, which must be justified in their budget narratives.* Ons het hard gewerk en hard gespaar sodat ons kon aftree in hierdie mooi buurt. Die buitensporige eiendomsbelasting gaan ons knak. In die geval van Kaapstad het die munisipaliteit besef dat pensionarisse hulle eiendomme, waarvoor hulle so hard gewerk het, sal moet verkoop. Hulle ondersoek nou alternatiewe opsies. Ek vertrou hierdie beswaar sal met die nodige aandag en respek hanteer word.
102	Hermanus Business Chamber	Adv. Rae du Plessis	5 April 2025	https://we.tl/t-w5xfkGu9sk Please find attached submission from the Hermanus Business Chamber in response to the Overstrand Municipality's Draft Budget for 2025/2026. The submission reflects the collective input of the HBC Executive Committee, member businesses, and our structured engagements through ward clusters. It highlights both shared priorities and specific recommendations aimed at strengthening Overstrand's infrastructure, economic resilience, and financial sustainability. We appreciate the opportunity to participate in this important process and trust that our submission will support constructive dialogue and informed decision-making. **RE: HERMANUS BUSINESS CHAMBER SUBMISSION ON THE OVERSTRAND MUNICIPALITY DRAFT BUDGET 2025/2026 1. Introduction** The Hermanus Business Chamber (HBC) appreciates the opportunity to engage once again with the Overstrand Municipality's Draft Budget process. We welcome the progress reflected in the 2025/2026 Draft Budget — particularly the increased capital investment to R245.8 million and the reduced accounting deficit of R94.5 million. These are encouraging developments and show responsiveness to public input. As many of the core priorities identified in our April 2024 submission remain relevant, we are resubmitting that feedback with key updates to reflect recent progress and our current focus areas. **2. Capital Investment – Positive Alignment** The increase in the capital budget from R152 million to R245.8 million is welcomed and aligns with the 15–18% benchmark previously recommended by HBC and Treasury. This is critical to addressing our ageing infrastructure and supporting sustainable growth. We encourage continued transparency in how this capital is allocated. **3. Budget Deficit and Fiscal Sustainability** The Hermanus Business Chamber welcomes the reduction in the accounting deficit and acknowledges this as a step in the right direction. However, sustained financial stability requires more than short-term improvements. We urge the Municipality to continue reducing reliance on reserves

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				and to ensure that capital investment is safeguarded over the medium term. This includes careful expenditure management, realistic revenue projections, and improved financial planning to protect the delivery of essential services. info@hermanuschamber.comOverstrand Municipality5 May 2025Dear Dr. Dean O' NeillHermanusA disciplined approach to budgeting will help build long-term resilience and maintain public trust in the Municipality's ability to manage its resources effectively. **4. Sanitation Infrastructure** We reiterate the urgent need for an emergency sewage holding facility (estimated at R10 million), and the relocation of pump stations from ecologically sensitive areas. This is vital for protecting Hermanus's reputation as an eco-tourism destination. **5. Climate Resilience and Environmental Risk** Given the increasing frequency and intensity of storms, funding for climate adaptation remains essential. This includes fortifying infrastructure and protecting ecologically sensitive areas like the peat fields. **6. Power and Water Security** Power and water availability remain vital to economic stability. We again call for a long-term, fully funded strategy to ensure supply, address capacity concerns, and support future growth. **7. Mobility and Access** Traffic congestion — particularly around Onrus and local schools — remains a pressing issue. We encourage the Municipality to escalate discussions with the provincial government to fast-track the Onrus bridge and road access projects. **8. Tourism Development** Tourism is the backbone of Hermanus's economy. A dedicated strategy with sufficient budget, should be developed to grow this sector. We also continue to support the long-term vision of a regional conference centre and improved tourist infrastructure, including public toilets and bus parking. **9. Safety, Community and Social Cohesion** We urge the Municipality to invest further in safety infrastructure, particularly in high-crime areas like Zwelihle, and support sports, recreation, and youth development. A dedicated social worker is still needed to coordinate responses to homelessness and vagrancy in the CBD and surrounds. **210. Industrial Cluster** We are pleased to report that the Hermanus Industrial Cluster has been formally launched. This structure now provides an organised platform for dialogue between local businesses and the municipality, particularly relating to the Ward 4 industrial area. We look forward to meaningful collaboration on infrastructure and economic development in this critical zone. **11. Environmental Stewardship** The economic value of the Overstrand's natural assets is immeasurable. We strongly support continued and increased investment in environmental protection, ecosystem management, and biodiversity conservation. **12. Small Business, Red Tape and Skills** We continue to advocate for simpler, faster processes for business applications and permits. We propose hosting a one-day local economic development conference, specifically aimed at supporting micro and small businesses. **13. Rates, Tariffs and Affordability** The Chamber recognises the Municipality's fiscal challenges, including rising operational costs driven by inflation, energy volatility, and infrastructure demands. However, we remain concerned about the proposed above-CPI increases in property rates and service tariffs. These increases place mounting pressure on households and small businesses already navigating a constrained economic environment. We believe future budgets should adopt a more disciplined, zero-based budgeting approach — one that builds expenditure from the ground up, prioritising what is essential and affordable. Annual adjustments should, wherever possible, be contained within inflationary limits. We also urge the Municipality to explore cost-saving efficiencies, reassess non-essential expenditures, and consider refined rebate structures to cushion the most

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				financially vulnerable ratepayers — including pensioners and middle-income families. **14. Fiscal Risk and Public Engagement** The HBC acknowledges that municipalities — including Overstrand — are operating under mounting fiscal pressure. These challenges include reduced national transfers, the growing cost burden of service provision, and structural reliance on Eskom and other SOEs whose financial instability is well known. As the country approaches sovereign debt levels nearing 100% of GDP, local governments must manage both upward and downward fiscal risks. **3**We caution that unless existing funds are managed with maximum efficiency, transparency and purpose-driven outcomes, we risk long-term fiscal instability that could undermine both Overstrand's reputation and service delivery capacity. HBC therefore supports the proposal for a strategic risk dialogue — a meeting to assess systemic risks and identify mitigations early. This would ideally include the business sector, ratepayer groups, and municipal leadership. Such an initiative would affirm Overstrand's reputation as a proactive municipality and strengthen public confidence in its ability to weather national fiscal headwinds. **15. Ward-Specific Priorities**As the voice of the Hermanus business community, the Chamber represents andsupports interests across all wards in our region. We therefore highlight the followingward-specific considerations which we believe require further attention in the2025/2026 Budget:**Ward 1 (Voëlklip, Fernkloof):** Maintenance and upgrades of recreational and naturalareas, with attention to water and sewage infrastructure resilience.**Ward 2 (Eastcliff, Kwaaiwater)**: Improved traffic management, including pedestriancrossings and signage upgrades, to support tourism and residential safety. We notethat many of these concerns are also relevant to Ward 3, as this urban corridorstretches continuously from Voëlklip through the Eastcliff area and into the CBD.**Ward 3 (CBD, Westcliff):** Continued implementation of the CBD revitalisation plan. Wenote the successful completion of the Festive Lights project and the Swallow Parkupliftment proposal tabled at the CBD Cluster on 15 April 2025. Fundraising forSwallow Park is a key priority. We urge upgrades to CBD entrance, taxi rank andsurroundings, along with managed parking solution.**Ward 4 (Industrial Area)**: The Industrial Cluster initiated by the Chamber is nowactive. We urge the Municipality to collaborate with this structure on urgentinfrastructure needs, waste management, and access improvements.**Ward 5 (Zwelihle)**: Dedicated investment in safety, skills development, andentrepreneurship programs. Focus should also be placed on public spaces, sportsinfrastructure, and sanitation upgrades.**Ward 6 (Mount Pleasant)**: Support for youth and social development projects throughrecreational facilities and community partnerships.**16. Conclusion**The Hermanus Business Chamber appreciates the responsiveness shown in this year'sbudget draft and welcomes the increased capital allocation. We are also proud tonote the momentum being built through cluster structures, collaborative projects,and joint planning initiatives. We remain fully committed to support the OverstrandMunicipality in building an inclusive, resilient and ecomically vibrant organisation.

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103	Quintin Smit		5 April 2025	**Aan: Overstrand Munisipaliteit** **Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde** **Geagte Meneer/Mevrou,** **Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geintegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26.** **1. Onvolhoubare Munisipale Tariefverhogings** **Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog.** **Ek versoek die munisipaliteit om:** **• 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel.** **• Besparingmaatreëls binne munisipale bedrywighede in te stel.** **• Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig.** **2. Voorgestelde Grondtoewysing Langs die R43** **Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is.** **Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode-standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om:** **• Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom.** **• Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal.** **3. Impak op Eiendomswaardes en Behuisingsstandaarde** **Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde.** **Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met:** **• Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder.** **• Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word.** **• Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf.** **Afsluiting** **Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf.** **Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.** **Hoogagtend,** **Naam:** QC Smit **Adres:** Kusweg 7 Pelikaanbaai 7220 **Kontaknommer:** 0822090860.
104	Grant Conlon		5 May 2025	We object to the tariffs increases. We are pensioners and already paying a lot of money on water availability and electricity availability. We can not afford another increase.
105	Wilhelm Kenny		5 May 2025	Hiermee wens ek as inwoner van De Kelders my beswaar oor die begroting te gee. Ek is 'n pensioenaris. Dit was my lewenslange droom om in De Kelders te kom bly na my aftrede. Die enigste rede waarom ons dit kon doen, was omdat ek 30 jaar lank aan ons huis in Kuilsrivier betaal het en dit na my aftrede kon v erkoop. Ek en my vrou het nie spaargeld nie en leef van my pensioen.Dit is maar R12,000.00 per maand. Dit groei nie teen inflasiekoers nie. Hoe moet ek al die verhogings bekostig?

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				Hoekom moet ek help betaal aan 'n bobbejaan probleem? Hier is nie bobbejane by ons nie! Hoekom moet ek betaal vir behuising administrasie kostes? Ek kry geen voordeel daaruit nie Hoekom kan die stad Kaapstad die "eligibility criteria for pensioners" (tans R22,000.00) verhoog? Hoe kan die stad Kaapstad die elektrisiteitsverhoging vir alle eiendomswaardasies beperk tot 2%?(Geordin Hill-Lewis se eie woorde op radio) Die feit dat ons in De Kelders woon, beteken NIE dat ons RYK is nie. Huiseienaars word die nuwe belastingsbasis van die Musisipaliteit! Belastings oortref pensioen inkomste by verre Volgende jaar is dit munisipale verkiesing. Moenie verbaas wees as ons, die sukkelende huiseienaars, die DA in die Overstarand 'n les leer nie.

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106	ML Smit		5 May 2025	**Aan: Overstrand Munisipaliteit** **Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde** **Geagte Meneer/Mevrou,** **Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26.** **1. Onvolhoubare Munisipale Tariefverhogings** **Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog.** **Ek versoek die munisipaliteit om:** **• 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel.** **• Besparingmaatreëls binne munisipale bedrywighede in te stel.** **• Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig.** **2. Voorgestelde Grondtoewysing Langs die R43** **Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is.** **Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode-standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om:** **• Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom.** **• Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal.** **3. Impak op Eiendomswaardes en Behuisingsstandaarde** **Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde.** **Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met:** **• Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder.** **• Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word.** **• Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf.** **Afsluiting** **Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf.** **Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.** **Hoogagtend,** **Naam:** ML SMIT **Adres:** 7 Kusweg, Arlemoenbaai, 7220, GANSBAAI **Kontaknommer:** 082 772 1062
107	Susan Hamman n/s J.Hamman		5 May 2025	Geagte Heer/Dame Na aanleiding van berig in u Bulletin my voorstelle. Nommer Een: Die 70% van water verbruik wat by riool getel word. Hierdie geld klaarblyklik net vir woon gebied tussen Swartrivier en Botrivier. Ons betaal die 70% vir riool nadat ons volle waterrekening reeds betaal is heelwat meer per kiloliter as vir water. Hierdie tarief per kiloliter beloop tans R2.10 per kiloliter, heelwat meer as gewone water verbruik. Nommer Twee: Ontvangers van Sassa. Wil graag weet waarom word die Sassa as inkomste bereken. Die meeste van Sassa ontvangers het baie klein inkomste,

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				baie moes mediesefonds bedank, daar te duur. Mediese kostes in teendeel duurder, dus word Sassa meestal vir medies gebruik. Ek begryp en verstaan u uitgawes is astronomies{ veral die salarisse en lone}. Ek versoek u gee aandag aan ons met die Sassa. Ek is bevrees daar gaan dag aanbreek dat u fooie onbetaalbaar sal wees.Wat dan? My voorstel vir my tydgenote,Sassas. Gee ons 50% afslag op die basissse { waarom agt riool aftrekkings}. Gee ons dan die volgende: 5 kiloliter water. 50 elektriese eenhede. Ek hoop u het my brief tot sover gelees en my voorstelle ernstig oorweeg.Ons sal opreg dankbaar wees. die uwe
108	Movement Championing Change NPO	L Matinise	5 May 2025	Please see comments *Speed Calming measures ward 12 Ward 12 urgently required. *Upgrading of Roads for ward 12 Zwelihle formal streets need upgrading. *R500k for all ward Specific projects. *Youth based programs Zwelihle. *Increasing of Care Funds to 100k. *Zwe Mall one room for youth clubs .
109	RL Smith		5 May 2025	**<u>Overstrand Municipality (OM) Draft Budget 2025/2026 Queries and Recommendations</u>** **<u>Queries</u>** • How is a rates increase in excess of 9% justified by OM? • How did OM determine 'tariff affordability'? • Why are other service increases of 6+% all above the inflation rate set by National Treasury as well as current CPI? It doesn't seem as if any cognizance was taken of this. Why not?

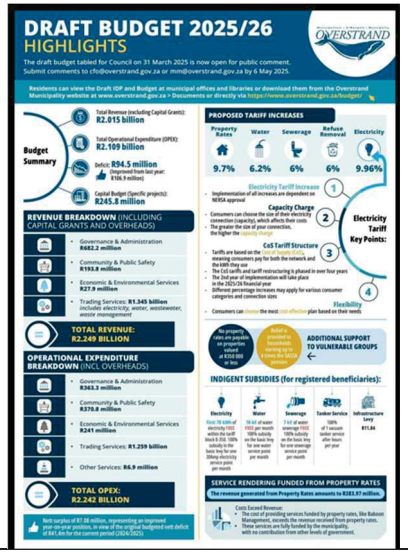
#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				• What comprises “contracted services” and why are these consistently higher than National Treasury norms? • How does OM budget for a deficit? Who covers this deficit and why has there been such a significant decline since 2022/3? • What visible plans are there to reduce operational costs which have been consistently higher than CPI for some years? • Why are employee costs consistently higher than CPI? • What plans are there to reduce employee costs to a lower % of total expenditure, in line with the National Treasury norm? • How does OM justify the earnings of it's Municipal Manager (at the level of a Grade 9 Municipality rather than Grade 4)? • What steps are being taken to freeze salaries of Directors (legacy employment contracts above Grade 4 Municipality rates)? • How is OM ensuring financial sustainability based on the proposed budget? • What additional income streams has OM considered in arriving at this proposed budget? • What evidence will there be to show that OM has taken ratepayers objections/suggestions into account in the final budget? **<u>Recommendations</u>** • OM should set measurable cost reduction targets by Directorate (and report quarterly on the achievement of same) – to influence bonus payments • Introduce a performance management system for Senior Managers (MM and directors) that measures their individual and collective performance against key metrics (e.g. cost reduction, innovation and talent development) • Add business and financial acumen into the Budget Steering Committee by including experts from civil society. • Appoint a mayor who can operate strategically to achieve the long-term sustainability of the OM.
110	Betty’s Bay Ratepayers Association	Wayne R Jackson	5 May 2025	**SUBMISSION TO OVERSTRAND MUNICIPALITY (OM) ON THE DRAFT 2025/2026 SDBIP** Prepared by BBRA Committee **Introduction**

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				The Betty's Bay Ratepayers' Association (BBRA) has reviewed the Overstrand Municipality's (OM) Draft 2025/2026 Service Delivery and Budget Implementation Plan (SDBIP). We acknowledge and commend the improvements in financial management and the efforts to support vulnerable residents. However, we have concerns regarding proposed tariff increases, infrastructure funding gaps, particularly in Ward 10, and potential risks to service delivery. This document outlines our key observations, concerns, and recommendations for OM's consideration prior to finalizing the budget. **Positive Aspects of the Draft Budget** Financial Management Improvements: The reduction of the deficit from R106.9 million (2024/25) to R94.5 million (2025/26) is a positive development. Operational expenditures now reflect a net surplus of R7.08 million, a considerable improvement from the previous year's deficit of R41.4 million. Infrastructure Investment: The allocation of R245.8 million for capital projects is appreciated, provided funds are allocated appropriately to address critical infrastructure needs. Support for Vulnerable Residents. The expansion of indigent relief measures, including: 1. 100% subsidies for basic services (electricity, water, sewerage, refuse). 2. Free basic services (70 kWh electricity, 10 kℓ water, 7 kℓ sewerage). 3. An increased property rates exemption threshold (from R300,000 to R350,000). 4. Eligibility for relief extended to households earning up to four times the SASSA pension. Tariff Reforms: The adoption of capacity-based electricity tariffs allows residents to select more cost-effective plans. The phased implementation of Cost of Supply (CoS) tariffs over four years promotes fairness and transparency. **Key Concerns and Risks** Budget Deficit and Tariff Increases. Despite progress, a remaining deficit of R94.5 million indicates ongoing financial pressure. Significant tariff increases are proposed: 1. Property rates: +9.7% 2. Electricity: approximately +9.96%, pending NERSA approval 3. Eskom's 12.74% increase (passed through to consumers). These increases could place additional strain on middle-income households and threaten affordability.

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				Stormwater and Road Infrastructure in Ward 10. There is no dedicated budget allocation for stormwater management or road repairs in Ward 10, raising concerns over potential deterioration of infrastructure, increased flooding risk, and damage. Reliance on uncertain provincial grants does not offer a sustainable solution. Clarity on Ward 10 Budget Allocations. Details on the Ward 10 water pipe replacement budget are unclear, as funds are currently allocated across the municipality without specific confirmation of Ward 10's share. The R1 million earmarked for the Voorberg Reservoir project (scheduled for 2027/28) lacks transparency, with residents unaware of the exact plans. Service Delivery Capacity. Shortages of municipal fleet and staff continue to hamper maintenance efforts, risking further deterioration of services and infrastructure, particularly in Ward 10. **Recommendations** Immediate Actions for Ward 10: 1. Allocate dedicated funding for stormwater and road maintenance in Betty's Bay, Rooi Els, and Pringle Bay. 2. Clarify Ward 10's specific share of water pipe replacement budgets. 3. Provide detailed information regarding the Voorberg Reservoir project, including timeline, scope, and funding sources. Ensuring Financial Sustainability: 1. Explore alternative funding mechanisms, such as public-private partnerships, to reduce dependence on grants. 2. Monitor the impact of Eskom and NERSA tariff adjustments to protect residents from unpredictable and unaffordable increases. Enhancing Communication and Stakeholder Engagement: 1. Conduct Ward 10-specific consultations to inform residents about infrastructure plans and budget allocations. 2. Publish transparent breakdowns of budget allocations per ward to promote accountability. **Conclusion** While the 2025/2026 draft budget demonstrates progress in financial stability and social support initiatives, significant gaps remain, particularly regarding infrastructure in Ward 10.

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				The BBRA urges OM to: 1. Prioritize addressing Ward 10's stormwater and road maintenance needs with dedicated funding. 2. Ensure transparent and equitable budget allocations across wards. 3. Engage proactively with residents before finalization of the budget to address concerns and gather feedback.
111	Andre R Mitchell		5 May 2025	<u>OVERSTRAND DRAFT INTEGRATED DEVELOPMENT PLAN REVIEW and DRAFT BUDGET 2025/26 PROPOSALS – COMMENTS BY AR MITCHELL</u> It is a great shame that after our Executive Mayor, Dr Annelie Rabie, announced the above in our local newspaper, THE VILLAGE NEWS dated 4 APRIL 2025, she was faced with a motion of no-confidence by her DA Councillor colleagues and demoted elsewhere without any reason(s) given to her constituency. If this bad experience was not enough for the public, her acting Executive Mayor, with the approval of the MM and Ward Councillors for Wards 11 and 14, present at the first Public Meeting called by Overstrand Municipality, on 14 April 2025, ended up in chaos. The small hall at our Gansbaai Office could not accommodate ALL the people. Then the acting Executive Mayor proposed that the two wards' public members split and meet in separate venues the same evening. This could not be arranged and then he suggested that the public participants of Ward 11 go home, while they continue to engage with only those from Ward 14. This led to a real uproar from ALL the public members. With this chaos and bad organization in mind, members of the public proposed a new date and venue at the NG KERK's Pretorius Saal. This was eventually agreed to. The meeting then took place on 16 April 2025 at 18:00. <u>COMMENTS:</u> 1. It is abundantly clear that ALL this chaos and bad communication between the PUBLIC FROM GANSBAAI and the OVERSTRAND MUNICIPALITY started at the beginning of 2023 after the position of AREA MANAGER: GANSBAAI was never filled. Even the local staff's morale is low because of the strain they have to endure between our local public and their "HEAD" office's delay in handling complaints and service delivery. 2. No form of comprehensive needs assessment process allowing the ordinary public input to identify structural and/or other needs in the wards. 3. Irregular additional LEVY charges for water (4), electricity (3) and sewer (4). Usage should be paid for, but it is understandable that levies are to be paid where services are available, but where such resident do not wish to connect thereto, then it should be paid. In instances where such services are not available, residents should be exempted from such additional levies.

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				4. With regard to the Buffelsjag Abalone Farm falling within the OVERBERG DISTRICT being allowed to draw water from FRANSKRAALSTRAND on a regular basis, there does not appear to be any account statement that their payments are forthcoming and neither to whom and how it is controlled. We have caught them on a couple of occasions with photos and where they leave with water outlets broken and not reported to our Municipality. We, the residents do. This is highly irregular since it is not accounted for in the budget. 5. The additional municipal tariffs Overstrand Municipality raised against the residents in the UILENKRAALSMOND HOLIDAY RESORT is also not reflected. 6. After the MM withdrew the proposed Masekhane housing extension project, someone scraped a road through it and added cement catchments alongside it. Who approved this damage to a protected area? We are also not satisfied with the MM just removing the Masekhane Housing extension item from the draft, since it could be added at a later stage. May we have the details of the processes and procedural actions followed up to this stage to be able to make sure that it never appears again. 7. Since most residents in the Gansbaai area are pensioners, and the fact that the Government Employers Pension Fund only approved a 2.9% increase with effect from 1 April 2025, can our tariffs for refuse removal, sewerage and water not be reduced .5%? The Cape Town Metro is even less. If such proposal is not feasible across the Overstrand Municipality, would you then rather consider applying it to our regions from Stanford to Pearly Beach? 8. Our suburbs of Gansbaai are waiting to have water borne sewerage as a priority. 9. Is it possible that in future consideration be given that the IDP's and Budgets be divided according to town regions? Thank you for the opportunity to have been able to make my representation and to comment on this year's IDP and 2025/26 BUDGET. Kind regards
112	Dee Henderson		6 May 2025	Goeie middag… Ek wil graag my gevoel en opinie lig omtrent te verhogings en tariewe. Net een woord… belaglik. En ja, daar is nie 'n alternatief om meer geld vir die munisipaliteit in te vorder nie, ons almal verstaan als gaan op en als raak duurder maar die inkomstes en salarisse gaan nie op nie. Mens het BAIE waardering vir baie dienste maar mens se gemoet word geknak wanneer jy net nie meer kan byhou

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				nie. Seer sekerlik sny meeste van ons kostes en probeer meeste van ons spaar en n bydrae maak tot besparing maar mens kan ook net soveel doen. Dit voel of ons kele afgesny word. Elke dag is net 'n uitdaging om al die suppliers gelukkig te hou maar kyk die diens wat ons kry van suppliers af, munisipaliteite, staatsafdelings, NHBRC praat ek nie eers van nie, dit raak net al hoe meer belaglik. Mens weet nie eers meer of jy DA wil stem nie. Die enigste hoop wat ek nog het is die nuwe outjie wat nie stilbly nie, Liam Jacobs… wens daar was meer van ons soos hy. 
113	Andre Steyn		6 May 2025	Ek wil graag my groeiende ontevredenheid uitspreek en beswaar maak oor die onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings: Die jaarlikse verhogings in tariewe en belastings oorskry verreweg inflasie en die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se

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				verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43: Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ek skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde: Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Ek doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ek sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
114	De Kelders & Perlemoenbaai	Elma Rivera	6 May 2025	On behalf of the De Kelders & Perlemoenbaai Ratepayers Association (DKRA), we submit our formal support for the attached comments on the Draft Budget 2025/2026, submitted by Ms. Robyn Smith.

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	Ratepayers Association			Ms. Smith's submission presents a clear, structured, and professional series of queries that reflect the growing concerns of many residents regarding fiscal sustainability, operational efficiency, and transparency within Overstrand Municipality. Her insights are data-driven, grounded in the guidelines of National Treasury, and offered constructively to support a more responsive and equitable budgeting process. We particularly support his recommendations to: • Introduce measurable cost-saving targets across directorates; • Implement performance-linked accountability measures for senior management; • Bring additional civil society expertise into the Budget Steering Committee; • Align strategic oversight of the Municipality with long-term sustainability objectives. We trust that this submission, and those of other residents and civil groups, will be meaningfully considered during the budget revision process. **AS REGISTERED #109** **Overstrand Municipality (OM) Draft Budget 2025/2026 Queries and Recommendations** **Queries** • How is a rates increase in excess of 9% justified by OM? • How did OM determine 'tariff affordability'? • Why are other service increases of 6+% all above the inflation rate set by National Treasury as well as current CPI? It doesn't seem as if any cognizance was taken of this. Why not? • What comprises "contracted services" and why are these consistently higher than National Treasury norms? • How does OM budget for a deficit? Who covers this deficit and why has there been such a significant decline since 2022/3? • What visible plans are there to reduce operational costs which have been consistently higher than CPI for some years? • Why are employee costs consistently higher than CPI? • What plans are there to reduce employee costs to a lower % of total expenditure, in line with the National Treasury norm? • How does OM justify the earnings of it's Municipal Manager (at the level of a Grade 9 Municipality rather than Grade 4)?

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				• What steps are being taken to freeze salaries of Directors (legacy employment contracts above Grade 4 Municipality rates)? • How is OM ensuring financial sustainability based on the proposed budget? • What additional income streams has OM considered in arriving at this proposed budget? • What evidence will there be to show that OM has taken ratepayers objections/suggestions into account in the final budget? **<u>Recommendations</u>** • OM should set measurable cost reduction targets by Directorate (and report quarterly on the achievement of same) – to influence bonus payments • Introduce a performance management system for Senior Managers (MM and directors) that measures their individual and collective performance against key metrics (e.g. cost reduction, innovation and talent development) • Add business and financial acumen into the Budget Steering Committee by including experts from civil society. • Appoint a mayor who can operate strategically to achieve the long-term sustainability of the OM. RL Smith
115	Mariana Visagie		5 May 2025	As a overstrand resident myself and countless others the increase of basic service delivery is unnecessary and uncalled for and it is merely to cover the costs of the illegal electricity cable connections done in certain rural areas in the overstrand and to cover the illegal housing. No.1 Increase is to cover the costs of those living in rural areas with illegal housing and illegal electricity connections No 2. The overstrand municipality is supposed to stop illegal housing and illegal electricity. This is pure injustice that is going on
116	Elizabeth de Wet		5 May 2025	I hereby strongly endorse everything said by HBAG in the above attachment, especially these points. A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible,

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				4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, transport and equipment required to deliver a level of service that we know is achievable.** As well as the points made by mr. Andrew White. 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent **lapse in baboon management was poor** and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. 3. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that **the team is well out of its depth**. We believe that **sufficient properly qualified management** and supervisor staff **is essential** for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management **team who has the knowledge** of baboons behaviour that the task requires.
117	Carmen van der Vyver		6 May 2025	As a home owner in Voelklip please see my endorsement of the attached letter. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our

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				September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. 3. Waste management: a. Strict enforcement of compliance b. Collection service to improve to eliminate dumped heaps of refuse 4. Cruelty to Baboons a. Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. b. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. 5. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. 6. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. 7. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves

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				the public well). 8. Staff training and HR. a. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. b. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. c. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END

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				HERMANUS BABOON ACTION GROUP
118	Andries Fourie		6 May 2025	Proposed rate increases: There are a number of wars going on at the moment, such as Hamas and their chronies against Israel, Russia vs. Ukraine, Trump with his idiotic war of economic destruction against the whole world with USA picking up most of the enormous collateral damage. This really sounds like a world recession in the making. Ratepayers will be hard done by for now and for years to come if rates are increased above the inflation rate. How could ratepayers, who do not get inflation linked increases to their monthly or annual income, afford to pay above inflation rate increases. As municipality you should set the example and show that you can cut your clothes according to your cloth. The DA is quick to come up with bragging rights of how well they govern. You should prove that you can govern with more actions without demanding more money. My vote is for zero or at worst inflation linked increases. On behalf of Andries Fourie Family Trust, i.r.o. residential property situate,
119	Wanye Gabb		6 May 2025	We wish to record our rejection of the property rate hike of 9.7 %. The increase is well above inflation. It is unsustainable. People with incomes do not get 9.7% increases. Residents who have been living in their houses for 20 years do not have the income growth to sustain these rates of increases per annum. Services need to be cut according to the same cloth that everyone else has too.
120	Tracey Linnell		6 May 2025	I am writing to express my full support for the Hermanus Baboon Action Group's submission regarding the continuation and strengthening of the Baboon Management Programme (BMP) in Hermanus East. As a concerned resident and active community member, I have seen firsthand the value that a well-managed BMP brings to both human and wildlife wellbeing. The programme has proven effective in reducing conflict, promoting safety, and maintaining environmental harmony—when appropriately resourced and professionally executed. It is essential that the Overstrand Municipality allocates sufficient budget and leadership attention to this programme. Ensuring consistency, transparency, and community involvement will not only restore public confidence but also demonstrate a commitment to sustainable urban-wildlife coexistence. Thank you for your efforts so far and for considering the importance of this initiative as part of the 2025 IDP and budgetary planning.

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				RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community.

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				Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality.

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				END HERMANUS BABOON ACTION GROUP
121	Stuart Elliot		6 May 2025	I hereby endorse the attached letter. The activity of the baboons in our street and in our suburb (Contour Street, Fernkloof) has increased to an almost daily occurrence something that wasn't present when run by previous service provider. It is scary to me and my family and extremely inconvenient to have all your doors and windows closed all day in case of a baboon attack on your home which then wreaks havoc in your home in terms of destruction to property and faeces everywhere. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM.

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				2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. END HERMANUS BABOON ACTION GROUP
122	JH de Kock		6 May 2025	goeie more mnr,ek wil groot asb vra dat u die voorgestelde tariewe van die munisipaliteit hersien,dinge het eenvoudig so duur geraak op alle terreine,mense sukkel baie erg om kop bo water te hou,jou uitgawes raak by die dag net al hoe meer,ek hoop u kan help,die uwe.
123	Connie Taf-Nwonkwo Cllr		6 May 2025	I trust that you are doing well; I would like to respectfully request that you consider allocating funds to the Zwelihle Library in the business centre, with the goal of establishing a fully functional library. The ward specific budget amounts to R400 000. Additionally, the care project increase to a budget of R100 000, with strict guidelines regarding the donations and assistance. Regarding the indigent grant it is suggested that users be charged for their usage, while the free unit of electricity and water remains in place.

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				I would also like to bring to your attention the need for maintenance and upgrades at the Zwelihle stadium, including the repairs of potholes, sidewalks, streetlights, as well as regular cleaning of the streets. Furthermore, it is essential that we prioritize transparency in the upgrading of informal settlements and relocation of residents, ensuring that those in need of residential places are properly verified and assisted. This will prevent unnecessary wasteful expenditures and ensure that the programme is implemented efficiently. I propose that we reconsider the area Manager positions or restructure the organisational framework. Moreover, I suggest providing councillors with access to municipal WI-FI. We also expect to see progress in the Schulpboek project, with a focus on proper developments and implementation according to the initial plan.
124	Errol van Staden		6 May 2025	Attached are three files that are self-explanatory. Please acknowledge receipt. Reg. No. 2024 | 646049 | 08 +27 83 637 0700 | errol@ocan.co.za | www.ocan.co.za Postnet Suite 248 | Private Bag X16 | Hermanus | 7200 **Questions Regarding the Draft Budget (2025|26)** This document should be read in conjunction with the following documents (both appended for ease of reference): • OCAN's Review of the OM's performance (Draft Audited Annual Report 2023|24) • OCAN's Review of the OM's Draft Budget Report (2025|26). Having perused the Draft Budget Report, OCAN has the following questions: 1. Property Rates • How does an increase of 9.7% in the **Cents in the Rand valuation** of rateable properties across the Overstand translate into a **budgeted Year-on-Year revenue increase of only 4.63%** (refer Schedule 2 of the Draft Budget Report 2025|26)? 1. Tariffs • How are the **fixed charges** per service determined?

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				• Can you provide us with a Year-on-Year comparison of **fixed charges increases** for each service covering the period 2019|20 to 2025|26 (both financial years included)? • Given the proposed rates and tariff increases, how did the OM determine **'tariff affordability'**? 1. Cost of Supply Studies • Did the OM perform CoS-studies in respect of every service? • When were these studies done, and by whom? • Did the results of these studies serve before Council? • Were the outcomes of these CoS-studies approved by Council? If yes, when? • **Are the proposed tariff increases fully cost-reflective?** 1. Cross-Subsidisation • What is the OM's approach to cross-subsidisation (one service to another, one community to another, one household segment to another)? Please elaborate. 1. Performance Bonus Payments • How does the OM-Council justify the payment of a performance bonus to the Municipal Manager when the institution only meets or exceeds 70.22% of its Key Performance Indicators (KPIs)? Refer audited Annual Report for 2023|24. 2 | P a g e 1. Fleet Renewal According to a recent statement by the Municipal Manager, the OM's fleet is in a 'dilapidated' condition. • What will it cost to upgrade the fleet? • How much has been provided for fleet renewal during the 2025|26 budget year? • Provisions during the outer years? 1. Travel Expenses – Company Vehicles Several OM-employees use OM-owned vehicles to travel between their residences and their place of work.

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				For example: The employee lives in Caledon, but his | her place of work is Hermanus. • Is this practice being tracked? If yes, by whom? • What is the total monthly spend on fuel and maintenance that can be attributed to this 'benefit'? • Where is this cost reflected in the monthly reports and annual financial statements? • What will the MM |Accounting Officer be doing to restrict this spend? 1. Overtime Spend This is an ongoing area of concern, which the MM is struggling to contain. • Why do Law Enforcement employees frequently travel four per car during weekends and after hours? • At what cost? • Does overtime spend, as reflected in the audited financial statements, provide the full picture? 1. Illegal Electricity Connections Considering the in-your-face illegal electricity connections in townships across the Overstrand, it is hard to believe that electricity revenue losses only amount to 7.6% or R24.9 million for 2023|24 FY (refer final Annual Report, 2023|24). We suspect that the revenue loss must be considerably higher. These losses come at a cost to ratepayers, and are no doubt factored into the draft budget. Quoting from p.231 (Annual Report): *Illegal connections are on the rise, and we are making every effort possible to curb the losses and prevent the loss of lives and damage to infrastructure. Discussions are underway with various key role-players to ensure that no stone is left unturned in the fight against illegal connections and electricity theft.* • What exactly is the OM doing to kerb this loss? Is the plan working? How do you know? 1. Anti-Land Invasion Unit • How many employees in this unit? • What is this unit costing ratepayers (Total Cost to Company)? • Where is this cost reflected in financial reports? 3 | P a g e 1. Zero-based Budgeting (ZBB)

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				• Why does the OM not adopt zero-based budgeting as a method of budgeting? 1. Business Improvement Initiatives What will the OM be doing to: • Bring operating expenditure under control? • Significantly reduce Contracted Services and overtime spend? • Soften the impact of rates and tariff increases? • Explore alternative | new revenue streams? • Fill key roles? • Mitigate the impact of cost drivers? • Serve better and extract less? • Improve the integrity of the financial data it produces? 1. Spending Cuts On several occasions, the former Mayor referred to the OM as an 'expensive municipality'. We know that. Going forward, the citizens of the Overstrand want to see dramatic spending cuts (without a deterioration in the level of service) and investments where it matters most (e.g. infrastructure development and renewal). • Where will the Budget Steering Committee introduce spending cuts ahead of the adoption of the final budget for 2025|26? 1. Summary OCAN holds the view that: • The OM's financial reporting does not necessarily reflect a true picture of actual expenditure per vote • Significant cost savings can be achieved through various interventions and effective business leadership • The proposed rates and tariff increases can be reduced if the OM-leadership applied critical thinking, solicited external input and took bold decisions to cut cost (without sacrificing the institution's financial sustainability) • We would like to see improved financial discipline. During previous years, the Office of the CFO refrained from addressing challenging inquiries from ratepayers. This approach must come to an end. We seek clear, transparent responses to our questions and full disclosure on all relevant matters.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Given our vested interest, OCAN is looking forward to working with the OM-leadership to co-create solutions in respect of the challenges the institution faces. Unsolicited Review of the Performance of the Overstrand Local Municipality (March 2025).pdf Overstrand Municipality - Review of Draft Budget Report (25 - 26).pdf
125	Madelein Middleton		6 May 2025	I would hereby like to comment on the proposed draft budget. My husband (JH Middleton) and I have been active contributors to the economy of Franskraal/Gansbaai and surrounds since 2004 - the first 5 years as renters/visitors and since 2009 property owners. While I am aware that those less fortunate in our community should be assisted, the middle class are being squeezed beyond what is reasonable or fair e.g. even currently we pay in excess of R700 for the privilege of electricity before even one unit is used, for the purpose of cross subsidisation. The latter merely encourages more and more persons needing a handout to move to the area, leaving those who have made the area their home - usually the older person's seeking to retire on money they have worked for and paid tax on their entire lives, at risk of ever increasing unreasonable tariffs. An alternative has to be found for the sake of the entire Gansbaai community.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
126	Louis & Ronell De Villiers		6 May 2025	Aan: Overstrand Munisipaliteit Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode-standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek. Hoogagtend, Naam: L. M. DE VILLIERS Adres: 5 LOOPSTRAAT, FRANSKRAAL Kontaknommer: 0646052941

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				Aan: Overstrand Munisipaliteit Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode-standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek. Hoogagtend, Naam: Ravell deVilliers Adres: 7 Lapstraat, Franskraal Kontaknommer: 071 552 9140
127	Pringle Bay Ratepayers' Association	Gert JW BAM	6 May 2025	I refer to the public consultation process of the OM regarding the draft budget for the 2025/2026 financial year. Attached kindly find the input of the Pringle Bay Ratepayers Association. I trust that our input will receive due consideration and look forward to acknowledgement and response thereof. **SUBJECT: COMMENT ON DRAFT 2025/2026 BUDGET OF OVERSTRAND MUNICIPALITY** **1.Executive Summary**

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				The Overstrand Municipality (OM) has initiated a public participation process to consult the community during the process of reviewing the Integrated Development Plan(IDP) as well as the planning of the budget for the 2025/2026 financial year. The Pringle Bay Ratepayers Association has carefully considered the documentation and have drafted a response to both the IDP as well as the draft budget. This document consists of two parts namely: **Part A: Budget process, public participations and understanding of funded mandate** This part consists of points 2 to 5 and comments on budget preparation process, public consultation exercise and understanding of funded and underfunded mandates which impacts the budget. There is a need to address the point made about the public consultation process being perceived as a tick box exercise where OM is merely meeting its statutory obligations by having these public consultation sessions. The important role of Ward Committees is highlighted, expressing the need for it to be used to provide citizens with an opportunity to have a better understanding of the municipality's budget. This section then also makes a detailed input on the understanding of funded or underfunded mandates. In relation to baboon management the specific point is made that it is the understanding of the PBRA that there is clarity between the spheres of government about the constitutional responsibility. **Part B: Budget specific items** This part of the document consists of points 6 to 12 and comments on items from covering the rationale for the level of the property rates increase to the level of the reserve fund of OM. The anomalies and associated questions raised in this section highlights the need for the budget preparation process to be more inclusive of public consideration and input. As an example, clarity is sought about the concept of cost recovery tariff and the cost summary of services indicating a perceived not too insignificant percentage of surplus for the years. This section also comments on the budget report referring to informants in the budget preparation process with specific reference to loadshedding. If the budget consideration around Loadshedding is based on the extent of loadshedding prior to the 2024/2025 financial year and ignores the fact that for the 2024/2025 financial year there was no loadshedding for more than 300 days, then it is not inconceivable that the public may perceive such budget planning to be deliberate to create a surplus at the expense of ratepayers. **2. Overview: Pringle Bay Ratepayers Association (PBRA)** The PBRA was started in 1967 by the first property owners of Pringle Bay to represent the interests of ratepayers and residents. Today it is a registered Non-Profit, Public Benefit Organisation. Our primary function is to liaise with the Overstrand Municipality, with whom we enjoy a close relationship and to support local environmental conservation. We represent the community on the local Ward Committee and other consultative bodies. We maintain close contact with local authorities and service providers, particularly on matters affecting ratepayers and residents. The PBRA represents the ratepayers within the declared Urban Edge. This currently constitutes approximately 1,800 properties (erven) of which close to 1,600 are developed(thus having a habitable structure erected on it either for residential or business purposes).

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				3. General Observation: Length of documentation The IDP consists of 311 pages and the draft budget documentation consists of a core report of 115 pages with annexures resulting in a complete budget report of 608 pages. Public participation in this process can be enhanced through a much more simplified version of these documents. **3.1 Statutory Obligations** In providing guidance to municipalities on the budget process both the Municipal Finance Management Act as well as the Municipal Budget and Reporting Regulations (MBRR) the issue of public participation and public accountability together with the **requirement to enable citizens to understand the budget** are critical elements of the guidance given to municipalities by the legislative framework that guides this sphere of government when it comes to the budget preparation process. This is especially so with the Municipal Finance Management Act and the Municipal Budget and Reporting Regulations(MBRR). The PBRA is of the opinion that, given our experience in recent years with public participation regarding the budget, that the round of public consultation annually in April has become a tick box exercise where OM is merely meeting its legislative obligations as stipulated in section 21 of the MFMA in relation to the budget preparation process. **3.2 Role of Ward Committees** We would like to propose that the forum of the Ward Committees should be used more creatively to allow representatives of the community on the ward committees to interact with and understand the budget. The experience is that when Ward Committees consider priorities in the month of November the emphasis is exclusively on the capital budget priorities. In a municipality the size of OM (grade 4) inevitably the capital budget is limited. The operational budget is the avenue through which service delivery is mainly experienced by citizens. Yet at Ward Committee level there is very little unpacking and analysis of the operational budget during the budget preparation process. Accordingly, we would like to recommend that, with the budget preparation process in the next cycle ,the CFO and relevant administration officials should unpack the draft budget report and the various tables relevant to service delivery. This will enable citizens to understand both the complexity, constraints as well as opportunities that the operation budget presents and how this impacts on actual service delivery. It is our position that even councillors would benefit from such active participation in and understanding of the operational budget. The point about the recommendation we are making here is that the current format of public participation where citizens are provided with IDP and Budget reports that consists of 311 and 608 pages respectively is just too intimidating for citizens. We might even dare to say it is also intimidating for councillors. **4. Unfunded or underfunded mandates** In response to the public outcry about the steep increase in property rates, the OM issued a media statement attempting to explain some of the reasoning behind this high increase. As stated in point 6 (in relation to baboon management) the OM refers to having to fund services which is not its mandate and for which it is not adequately

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				compensated by the relevant sphere of government. In the municipal bulletin which accompanies the recent municipal accounts to ratepayers, reference is made to library services as one of these functions which is underfunded. The explanation states that there is a grant shortfall of R2.5m with regard to the provision of Library services. In relation to library services, and the so called grant shortfall, we would like to make the following two points namely: **4.1 What is the understanding of a grant shortfall?** There should be clarity of what is meant by a grant shortfall. This statement that there is a grant shortfall can be misleading. In other words, it can be interpreted that there is an agreement around what grant should be forthcoming to the OM for providing the library service but the sphere of government responsible for this has given a grant which is R2,5m short of what was agreed to. If this is the case then the question should be posed as to why OM has not declared an intergovernmental dispute with the relevant sphere to resolve this. On the other hand, it is also possible that the grant received from the relevant sphere of government is x amount but OM has of its own accord decided to provide the level of service it seeks to provide and therefore it will spend x+y. If this is the case, then the question can rightly be asked as to whether it is fair to lay the blame at the door of the relevant sphere of government for this shortfall. A further relevant question regarding this is whether the full council of OM has considered a detailed report in relation to library services and adopted a formal resolution that it will provide a service that is in excess of the grant received from the national government. If this is the case then surely the ratepayers should be made aware that this is the position of OM and the input of ratepayers should be sought in this regard prior to such a decision by council. **4.2 Statutory determination: Funding of expenditure** The Municipal Finance Management Act (MFMA), Act 56 of 2003 and updated in 2015 is specific in relation to how expenditure should be funded at municipal level. Amongst others, Section 18, point 1(a) of the MFMA states the following : (1) An annual budget may only be funded from - (a) realistically anticipated revenues to be collected ….” The point about this is that if the municipal only gets, for example, R10m as a grant to provide library services which is the responsibility of another sphere of government, it is irresponsible and blatantly unfair for the municipality to decide it will spend R12.5m and expect ratepayers to fund the shortfall under the pretext that there is a grant shortfall of R2.5m as if the other sphere of government has promised R12.5m but in fact has only given a grant of R10m. **5. Baboon Management** Regarding baboon management and the continuation of the Adaptive Baboon Management Plan, page 125 of the IDP states the following : “ *Whether the assignment will be renewed or whether the function will be returned to the competent authority, which is Provincial and National Government in terms of the Constitution, is still to be decided*”. Furthermore, in a media release dated 29 April 2025, the municipality responded to the widespread questioning during the current budget public consultation sessions of the high increase in rates by referring to what

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				it refers to as a few unfunded mandates for which it does not receive funding from the other spheres of government, one of these being baboon management. We submit that, regarding baboon management, these statements in the IDP and the media release are misleading. In this regard the following are relevant. **5.1 Feedback from then Mayor Rabie on this matter of constitutional mandate** The full executive of the PBRA had a meeting with Mayor Rabie on Tuesday 17 December 2024 to appraise her of our work as a ratepayers association as part of our process of consolidating our relationship with OM. The Mayor informed us of her interaction with the MEC as part of the response to our submissions in 2024 on baboon management to the two spheres of government. According to the Mayor, in her deliberations with the MEC, she was informed that the State Attorney was consulted about this matter. The Mayor informed us that **the State Attorney indicated that in terms of the constitution, the responsibility for baboon management rests with the local authority.** It is our contention that, unless the OM has legally contested this position with the Provincial Government, this directive as relayed by the then Mayor should finally settle the matter as far as constitutional mandate is concerned. **More importantly, we are reliable informed that the then Mayor Rabie and the Minister Bredell had an agreement that OM will continue funding the baboon management program at least until the end of 2025.** **5.2 Existing operational budget** The current baboon management program is funded via the current operational budget and has been the case for the last few years. In other words the municipality would not be requiring new additional funding besides the normal annual increment for baboon management. **5.3 Obligation to budget for Baboon Management** Given the context outlined above, it is our contention that the OM is obliged to budget for baboon management for the 2025/2026 financial year and further. Accordingly, we remain puzzled as to why the OM persists in maintaining that baboon management is an unfunded mandate. **6. Rates increase and service tariffs: General observation** **6.1 National treasury guideline to municipalities** National Treasury annually provides guidelines to municipalities to inform their approach to the determination of rates and tariffs for the ensuing financial year. As part of these guidelines Treasury does an informed projection of the inflation target and municipalities are supposed to provide informed justification where the rates and tariffs increases exceeds the projected inflation target. For the past few years, it is apparent OM ignores this guideline. There is understanding that, due to the variety of cost drivers that are outside of the control of the local municipality(salary increases of workforce as an example),a municipality cannot strictly adhere to an anticipated

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CPI related rates adjustment. However, we do not believe that these considerations justify a rates increase that is close to double the anticipated CPI and inflation rate for the financial year for which this budget is prepared.
6.2 Level of property rates increase
The increase of property rates for the three financial years as follows
2023 - an increase of 18.26%
2024 - an increase of 8%
2025 - a budgeted increase of 9.7%.

It must be noted that at the public consultations leading up to the finalisation of the 2023 budget the OM gave an undertaking that the increases of the following years would be at
the rate of inflation. It is clear that the municipality has not kept its promise to the ratepayers.
Recommendation: We strongly recommend that the rates increase be reviewed to
be closer to the rate of inflation as per national Treasury’s projection of the rate of inflation for 2025/2026 financial year.
6.3 Level of Tariffs increases
Pringle Bay receives electricity directly from Eskom. Accordingly, comments relating to the tariff structure excludes electricity and focusses on water, sewerage/sanitation and Refuse.
Increases for the following tariffs for the three financial years are listed as follows:
<table>
<tr><td>Tariff</td><td>23/24</td><td>24/25</td><td>25/26</td></tr>
<tr><td>Water</td><td>6.6%</td><td>6%</td><td>6.2%</td></tr>
<tr><td>Sewerage</td><td>7.21%</td><td>8.9%</td><td>6%</td></tr>
<tr><td>Refuse</td><td>6.8%</td><td>11%</td><td>6%</td></tr>
</table>
With regard to water tariffs, the draft budget report(page 20) refers to guidelines from national treasury as follows “National Treasury has urged all municipalities some years ago to ensure that water tariff structures are cost reflective from 2014 onwards. Overstrand has implemented a phased approach in this regard.”
It is reasonable to assume that after this phased approach is completed the annual increase to water and sewerage charges should revert to a more reasonable increase in accordance with the CPI scenario prediction of treasury in the future. Accordingly, it would be appreciated if ratepayers can be informed when this phased in approach to these service charges will end and a commitment that OM will attempt to keep the subsequent increase close to the CPI level in terms of Treasury’s anticipated level for future financial years.
The summary of the costing of services in the draft budget (pgs17&18) report reflects the following:
<table>
<tr><th>Tariff</th><th>Expenditure</th><th>Income</th><th>Deficit/Surplus</th><th>%</th></tr>
<tr><td>Water</td><td>-203,331,734</td><td>-225,763,200</td><td>-6,264,879</td><td>9.94</td></tr>
<tr><td>Sewerage</td><td>-145,235,231</td><td>-151,500,200</td><td>-6,264,879</td><td>4.14</td></tr>
<tr><td>Refuse</td><td>-128,430,436</td><td>-134,170,200</td><td>-5,739,765</td><td>4.28</td></tr>
</table>
It is noted that this cost summary reflects a projected profit collectively for these services totalling about R18m.
</td></tr>
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				Once again the guideline from National Treasury is that tariffs should be cost reflective, fair and transparent. A cost reflective budget means the anticipated revenue for the year should cover the expenses for the year. **6.4 Tariff Structure: Waste Management service fees** With reference to *Table 69 MBRR SA13a – Service tariffs by category* found on page 111 of the budget report the following submission is made. **6.4.1 Waste Management tariffs** The category of waste management tariffs only refers to a domestic tariff and has a tariff of R268 for a 250l bin for a once a week collection. **6.4.2 Motivation for second collection for businesses in the business hub** The businesses, especially the retailers but not excluding restaurants, has expressed the need for waste to be collected twice a week. Please note that until about 18 months ago the waste in the business hub was collected twice a week. This service was abruptly ended without prior informing or consulting the businesses in Pringle Bay. The waste collection truck currently collects waste and recycling at the waste drop off site at the entrance to the village. This normally occurs towards the end of the working day or late afternoon. It takes the truck three minutes to drive to the business hub. To collect only at the retailers and restaurants that are in any case within close proximity to each other should take only about 10 minutes at most. We believe it is not an unreasonable request to have the truck do a second collection dedicated to the businesses in the business hub which is a small confined area**.** **6.4.3 Consideration of a tariff for businesses for second collection** It is our contention that it would be unfair to charge the same domestic collection fee for this second collection as the truck would only drive to the village centre and back. It is not a long deviation from the daily task of collecting the domestic waste and recycling material at the drop off site. Accordingly we recommend that an additional tariff named business collection be added to this category in the category of waste management tariffs. It is suggested the relevant department calculate a pro-rata addition to the domestic tariff to cover this second collection and that this be titled business collection **7. Contracted Services** During the consultation process for the 2024/2025 budget, the PBRA made the point that contracted services is an area where cost containment should be identified and applied. We are pleased to note that in this 2025/2026 draft budget report the same observation is made. On page 28 of the budget report the following point is made namely that "*Contracted services have been identified as an area for the municipality to implement efficiencies. As part of the compilation of the 2024 /25 MTREF, this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued forthwith*." It is therefore reasonable for the ratepayers to expect concrete proof of these measures to reduce expenditure on contracted services.

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				However table 62 (page103) paints a different picture over the current IDP 5 year cycle. There are two important observations regarding this category of expenditure namely **7.1 Increase between 2021 and 2026 financial year budgeted figures** Based only on the budget for 2025/2026 and the actual spend in the 2021/2022 financial year then the increase over the five year period is in the region of 49%. **7.2 2024/2025 financial year** In the current 2024/2025 financial year the original budgeted amount for contract services was R316 048. The adjusted budget and final projected outcome amounts listed as R343 096. In other words, the difference between what was budgeted for in the planning of the current budget and the actual spending is anticipated to be in the region of R27m. For a municipality the size of OM this difference between planning and actual spend is alarming to say the least. **7.3 Trend over the IDP period (5-year cycle)** The trend in the current IDP cycle is that contracted services increases annually by about R24m. The 2021/2022 financial year budgeted amount was R208m with an actual year-end total of about R237m. This trend continues to the current 2024/2025 financial year where the original budgeted amount was R316m. The 2024/2025 financial year end estimate stands at R343m as per the adjusted budget. In other words during this IDP cycle the actual expenditure for contracted services has consistently exceeded the budgeted amount at an average of R24m. It is observed that table 62 on page 103 budgets for an amount of R354m for contracted services. Given the trend of the previous years, it is not unreasonable to expect the 2025/2026 expenditure to be in the region of R370 to R375m and not the R354m as per table 62 (page 103) of the budget report. There is no indication in the IPD or the budget report as to how savings will be effected in this cost driver. In the absence of tangible evidence of cost saving measures, this then represents an under budgeted amount in this category. We can therefore reasonably expect an upward adjustment in the next financial year as happened in previous budget cycles. Requirement : It would be appreciated if we could be appraised of the anticipated savings in this cost driver failing which we must assume our observations and conclusion stated herewith are correct. **8. Councillor Remuneration Why 5.07% and not just a 5% figure?** The PBRA has been consistent in our comment on previous budgets that councillors should consider accepting a 5% increase in remuneration which is in line with average annual inflation as per the trend of CPI. There is no reason for councillors to accept the level of remuneration gazetted by the national minister. In a municipality like Overstrand that is annually confronted with budget challenges it is not unreasonable to expect our councillors to show goodwill by not accepting a remuneration level lower than what is allowed. It is intriguing as to why the remuneration is pegged at 5.7% and not just a rounded off 5%. **9. Impact of loadshedding**

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				It is agreed that for the past few years loadshedding had a considerable impact on the operational budget of municipalities. During the 2022/2023 and 2023/2024 financial years loadshedding was intense and there was general agreement at the time that there was no clear end in sight. Accordingly, when the OM presented the draft budget for the current 2024/2025 financial year it was explained that allocation for loadshedding was made on the understandable assumption that loadshedding could be as intense as the previous financial year. However, contrary to expectation, loadshedding in the current 2024/2025 financial year is absolutely minimal compared to the previous few years. In fact over the last 12 months leading up to March 2025 there were 300 days without loadshedding. It is therefore reasonable to expect that there was a considerable saving in the use of operational funds for loadshedding compared to what was budgeted in this current financial year. The reference in the report of the draft 2025/2026 budget does not reflect on the improved situation regarding loadshedding in the current financial year. The reference is virtually identical to the report that accompanied the 2024/2025 budget. Given the current reality, this surely should not be the case. While there is agreement that we should have cognisance for the risk of loadshedding there should also be a balanced view that reflects the current positive trend in relation to solving the loadshedding challenge. This balanced view should be reflected in the budget.. Accordingly, if one assumes that the current trend with regard to little or no loadshedding continues, then surely the budgeted amounts should either be adjusted positively or it can be assumed that there will be a surplus in this line item which will then require an adjustment to be made to the budget in the mid-term adjustment budget process. There is no reference in the report nor does the various expenditure line items reflect the change in the environment with regard to loadshedding It is our contention that it would be entirely safe to in the current planning phase of the budget make this positive adjustment. It is unfair to have a considerable amount budgeted for loadshedding impact based on the years prior to this current financial year and then make an adjustment at the mid-year point. In the case where there is a projected surplus for the 2025/2026 financial year it might just be that the savings on loadshedding, if adjusted immediately, in addition to other cost saving measures could lead to a reduction in the rates increase. While this document focusses in the budget for the next financial year it would be appreciated if we could be appraised of what the operating budget savings were for the current financial year and how was it applied. Given the above it is recommended that consideration should be given to adjust the projection of the impact of loadshedding on the expenditure for the 2025/2026 financial year. **10. Overtime costs : anomaly of only R1m increase in new financial year?** The exorbitant costs of overtime have been a concern expressed annually by ratepayers. During the public consultation process for the current 2024/2025 budget the then Mayor, Annalie Rabie, indicated that the OM is as concerned about the exorbitant costs of overtime. A public undertaking was made to investigate overtime especially in the ward 10. It would be appreciated if there can be a public report on whether this investigation was undertaken and what the outcome and subsequent remedial actions implemented.

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				Regarding the planned budget the following anomaly is observed. For the current 2024/2025 budget the original planned budget for overtime was R35m.With the adjustment budget this was amended upwards with an end of year estimate to be R41m. In other words, an increase of R6m for the current financial year. Yet the budget for 2025/2026 has an amount of R42m. This means that the OM is anticipating an increase of only R1m in overtime. Given the trend of actual vs budget for the past few years is this modest increase of R1m realistic? If this is realistic then kindly indicate where the planned containments have been done and in which directorates. And last, but not least, are there steps in place to make a concerted effort to bring the cost of overtime time irrespective of the budgeted amount. **11. Employee Structure** Excluding the Municipal Manager and Directors reporting directly to the Municipal Manager, the staffing structure as illustrated in table 47, page 83 reads as follows: Workers 385 Plant and Machine Operators 73 Clerical staff 235 Technicians 170 Professionals 19 Other Managers 44 Service and Sales workers 122 Combining Plant and Machine operators with workers as " boots on the ground" category then the ratio between this and other categories is as follows "Boots on the ground" : 458 Other categories. : 590 It seems odd that for a municipality the size of OM that the clerical staff and " Other Managers"(whatever this means) with sales and sales workers totals 401 which is more than the number of workers. **12. Reserve fund** Table 41 (page 77) provides details for the cash backed reserves and accumulated surplus reconciliation indicating that in the 2024/2025 financial year the cash and investments totalled R760.9m whereas the projection for the 2025/2026 financial year stands at R738.3m. In this regard we would like to make the following observations **12.1 Municipal Budget and Reporting Regulations(MBRR) requirement** Regulation 8 of the MBRR , clause (1) states that " Each municipality must have a funding and reserves policy which must set out the assumptions and methodology for estimating, amongst others, (g) the funds to be set aside in

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				reserves. In accordance with this regulation, municipalities should have adequate cash reserves to cover at least a certain number of months of its operational expenses. **12.2 Specification of level of reserves for OM** The regulations contained in the MBRR are there to make it easier for citizens to monitor municipal spending. Accordingly, in relation to the issue of reserves funds, the OM should share with ratepayers what is its desirable level of reserves. In other words, indicate clearly how many months of operational expenses of OM is regarded as adequate and reliable reserves. Having perused the budget policy as well as the finance management policy of the OM, together with recent annual budget reports, it is unclear at what level the OM regards its reserve fund to be adequate. **It would be appreciated if the annual budget report could clearly state the number of months of operational expense as the level of the reserve fund as well as referencing when council took the formal decision to mandate the administration to peg the reserve fund at this level.** The draft budget report for 2025/2026 refers to reserve fund equivalent to two months of operational expenses. If this is the acceptable level which OM has determined, then it seems that there is room for financial flexibility given the current level of the cash backed reserves and accumulation of surplus reconciliation. The question could then quite reasonable be asked whether the funds more than the two-month level could not be used more productively and provide some kind of relief for ratepayers in relation to the percentage of increase in property rates. **13.Conclusion** In conclusion, if nothing else , this input by the PBRA has clearly illustrated that there is a need for OM to review the process of budget preparation and consultation with a view to enable citizens to have a better understanding of how the budget is prepared and for the process therefore to be inclusive. Throughout the municipality ratepayers have expressed their displeasure with steep increase of especially property rates. Furthermore, both the IDP and the budget refers briefly to cost cutting measure but there is no clear reference to where these cost cutting measures will be applied. In this regard the discussion regarding contract services is relevant. The budget report acknowledges that contracted services is a cost driver where cost savings can be achieved. Yet the trend during this 5-year IDP cycle does not indicate any serious attempt to address the impact of contract services on the expenditure of OM. Regarding waste management services the PBRA is making a specific request on behalf of the businesses. We believe this can easily be actioned as the waste collection truck in any case empties the municipal bins in the business centre as well as a daily collection of waste at the waste drop off site at the entrance to the village. Last, but not least, this document also comments on the issue of the reserve fund of OM and questions whether the current level of this fund is not excessive given the grade of this municipality. The point is that, if this is the case, then together with the issue of major decrease in loadshedding and its impact on budget provisions , the anticipated over recovery as stated in the cost of service summary as well as operational cost savings measure in the areas of overtime and contract services there might be an opportunity for a more prudent approach to the level of property rates increase. This however requires a “deep

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				dive" into the line items of the operational budget, something which the public consultation process does not afford the ratepayers to do. The PBRA is of the firm opinion that, unless these issues of process, format and detail are not addressed in an inclusive and participatory manner, the annual public consultation process about the budget is nothing but a tick box exercise and the draft budget is to all intents and purposes a final budget. We sincerely request that you acknowledge receipt of our comments/input/questions and be so kind to respond accordingly.
128	Marion Brower		6 May 2025	Baboon management in Voëlklip. To whom it may concern. A lot has been and continues to be written and discussed around the issue of baboons in Voëlklip. I have no intention of wasting anyone else's time with my thoughts and experiences. Many people are doing meaningful work around the matter; they are to be thanked and their suggestions deserve careful consideration. So, in the interests of brevity, I would like to endorse the letter from the Hermanus Baboon Action Group dated 6 May 2025 (as attached). In addition, I would like to make the following brief comments as illustrated in the bullet points below • As a point of departure any baboon management plan should aim to avoid any contact and conflict between baboons and humans; also to avoid any potential for conflict • Latest evidence in the Voëlklip area indicates that this premise is frequently being transgressed. People are fearful and stressed. No doubt there are similar levels of stress among the baboons. • It is difficult to ignore that, previously, when the HWS services were being used, people carried on with their lives without the constant stress, and sometimes panic which is now a part of Voëlklip residents' day to day reality. This is not sustainable. • We have to acknowledge that people have choices. If it becomes too arduous to cope with this kind of stress, people will leave, properties will lose their value, and the allure of Hermanus as a residential town, as well as a holiday destination, will quickly fade. I don't need to explain that this is in nobody's interest. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers.

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				Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve.

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				Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
129	Rod Pringle		6 May 2025	I would like to register my concern about the baboon problem in Voelklip, and request that you do your utmost to provide satisfactory baboon deterrence measures. It has to be said that the HWS service that had been in place for some years until earlier this year was very effective. Over the years that the HWS service was in operation many more homes in Voelklip went from being holiday homes to permanent residences, with substantial positive impact on the Municipality's exchequer. I don't have the exact figures but I am sure your very excellent CFO can do a "back of the envelope" cost benefit exercise. Direct gains may not cover the cost of HWS, but there are many indirect gains for the Overstrand Municipality. One only has to look around to see how much Hermanus has grown and prospered. Maybe it wasn't entirely due to HWS baboon deterrence but it did play a very substantial part.

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				Please would you consider all the options and do what you can to ensure that we get back to something approximating our previous environment. Only last week I had a baboon pulling out the contents of my fridge before I could get there to usher him out. They don't bother me too much but are very upsetting for my wife.
130	Marius & Welma Hill		6 May 2025	Aan: Overstrand Munisipaliteit Onderwerp: Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparingmaatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan minimum boukode-standaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoend-behuising te voorsien, na te kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelingspersele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskapstrust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek.
131	Estelle Swanepoel		6 May 2025	I endorse HBAG's letter attached herewith. Kindly peruse my own personal validation of HBAG's representation, below. It is most concerning that in 2024 the Overstrand Municipality decided to totally ignore providing sufficient budget for the continuation of a comprehensive BMP, despite it being high on the IDP priority list. This appears to have been the precursor, leading on to an attitude of non committal by OM and resulting in the abrupt resignation of the

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				services of HWS. Furthermore, OM was negligent in providing ANY FORM of baboon control whatsoever, even although you were fully aware that HWS had resigned, which has resulted in the following; The baboons returned to the urban area within a matter of days. Residents, especially those who had never been exposed to living in Hermanus before BMP was in place, suffered the consequences of baboon presence in suburbia, causing damage to property, raiding of homes, unsightly & unhealthy interference with rubbish, concern for the safety of pets & children. Only AFTER the reappearance of the baboon troops in suburbia, did OM hastily put together an untrained, unequipped, inefficient group of employees to try to deal with the problem. The residents themselves then had to resort to What's App groups to notify each other of the baboons presence, so they could lock up & to give advice to new residents who had no previous knowledge of dealing with this. OM then tried to improve the control of the baboon troops, by employing more staff & giving them some training, resulting in a small improvement.- a so called Adaptive Management Plan. The lack of enough trained monitors, supervisors & the necessary equipment are obvious negative contributing factors. ·Furthermore, the successes that the baboons achieved, by being able to obtain easy food, has no doubt reinforced their return to suburbia. THUS 5 YEARS OF POSITIVE WORK DONE BY HWS IN TRAINING & KEEPING BABOONS OUT OF SUBURBIA HAS BEEN NEGATED! The above actions, or lack thereof by OM, shows a total lack of responsibility & accountability to it's ratepaying residents. As a ratepaying resident, I am already contributing for the services of the SRA to control crime, vagrants & the associated problems in Hermanus. It is the responsibility of Overstrand Municipality to provide comprehensive baboon management to safeguard the safety, property, health & lifestyle of its ratepayers. To this end, it is imperative that Overstrand Municipality commits to providing the necessary budget to support a comprehensive, ongoing Baboon Management Plan for its baboon affected areas going forward. I trust that this matter receives the immediate, positive response that it should. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level

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				of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety.

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				Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
132	Stephanie Ferent		6 May 2025	I would like to fully endorse the comments made in the attached letter from HBAG.

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				We have become prisoners in our homes with the inadequacy of the management of baboons since the termination of the previous very competent crew. Yesterday, whilst I was receiving chemotherapy, I received frantic calls from my neighbour, as in excess of 20 baboons were on my property and the larger baboons were getting ready to attack my small, maltese poodle sized cross! We already cannot even leave the windows open for a breath of air, because, even though our bars are 4.5cm apart, they are now tugging at them and breaking them to gain access! Not to mention that we run a food service business from home and we cannot have any food on display or leave doors open even if we're home. Our summer was cut short with this type of closed door living. Please, we are desperate, with all the challenges that we already face in life and security, help us take away this enormous stressor as we were assisted before. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:**

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				1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the

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				previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
133	Don Kearney		6 May 2025	I firstly wish to state that this comment/ objection is not at all intended at any of the officials in their personal capacity. The Overstrand Municipality is performing very well and I wish to congratulate them on this achievement. However, for a number of years now we have been hearing how the Municipality has no control over the annual salary increases of the staff, which is a large contributor to the substantial annual rates and taxes increases we as residents have to absorb. 1. Yes for a fact we understand that wage negotiations are conducted between the Trade Unions and SALGA at a national level. I do wish to request that the Overstrand Municipality play a key and strong role through their representative at SALGA to be more aware of the financial and commercial crisis that the country is experiencing. It is not business as usual. The salaries of municipal officials have increased well above many of that of the private sector. In other words, there should be a drive by the Political Representatives at SALGA to be extremely conscious about the plight of fellow South Africans who are really struggling to survive financially and that wage increases should be kept to nothing higher than the CPIX. I then wish to in particular point towards the packages of the Directors of the OSM. Once again, this is not intended to be personal. The DIrectors at Overstrand Municipality have had the privilege of permanent appointments, contrary to what legislation provided for. But above that, they were appointed with salaries that were and are of the highest in the country. I do not know the content of their employment contracts but it seems **unethical and immoral** for them to still insist on annual salary adjustments of substantial nature while a large contingent of the community is really struggling. My request is that they show their commitment to the community and decline any salary increase for a number of years or until the Upper Limits salary has caught up with what they are now earning. This would probably take more than a decade. 2. The salary package of the MUnicipal Manager.

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				I would like to know how and why the MM salary package increased by R550 000 per annum as from last year. I am aware that a waiver of the Upper Limits of salary was approved and implemented by Council. Kindly explain what process (step by step with dates) was followed and what the motivation was for the waiver, for as the MM was appointed after the promulgation of the Upper Limits legislation. Awaiting your kind response,
134	Marianne Koen		6 May 2025	Aangeheg my brief aan die Overstrand Munisipaliteit i/s bogenoemde onderwerp: Kwessies Rakende Munisipate Tariewe, lDp 2025 Voorstelte, en Behuisingsstandaarde Geagte Meneery'Mevrou, Ekwil, graag my groeiende ontevredenheid uitspreek oor ontangse munisipate bestuite, veral die jaar-op-jaar bo-inflasie verhogings in munisipate tariewe en belastings, asook die ontwikkelingsvoorste[[e uiteengesit in die Geintegreerde Ontwikketingsptan soos uitgesit in die IDP 2A25/26. 1. Onvothoubare Munisipale Tariefverhogings Die jaartikse verhogings in tariewe en belastings oorskry verreweg die satarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenslcap. Hierdie wanbalans ptaas 'n buitensporige finansiete las op my en ander belastingbetalers wat reeds sukket met stygende lewenskoste. Terwyl huishoudings verpl.ig is om uitgawes te verminder, gto ek dit is die munisipaliteit se verantwoordelikheid om soortgetyke maatreets te tref voordat huLte die finansidte las op beiastingbetaters verhoog. Ek versoek die munisipaliteit om: ' 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skake[. . Besparingmaatreets binne munisipale bedrywighede in te ste[. ' Enige voorgestelde tariefverhogings met tasbare en meetbare voordeLe vir die gemeenskap te regverdig. 2. Voorgestetde Grondtoewysing Langs die R43 Na aanteiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 Aprit 2025, versoek ons sl<riftetike bevestiging en 'n opgedateerde GGP-dokument wat weerspierSt dat die betwiste eiendom van oorweging verwyder is.

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				Hoewel ons die pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van taekoste- en RDF-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die ptakkerskamp moet geprioritiseer word om: ' Die munisipaLiteit se mandaat om veilige, votdoend-behuising te voorsien, na te kom. ' Volhoubare gemeenskapsontwikketing te verseker sonder om ondoeltreffenrJe praktyke te herhaat. 3. ln'rpak op Eiendomswaardes en Behuisingsstandaarde Ek wit die betangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde lnformele nedersettings en [aekoste-behuisingsprojekte moet slegs voortgaan met: ' Lewensvatbare werksgeteenthede vir voornemende inwoners om volhoubare groeite bevorder" ' Bestissende aksie teen onwettige strukture, insluitend hut verwydering, voordat nuwe ontwikketi ngspersete toegeken word. . Konsekvuente toepassingvan boukodes orn regverdigheid en gemeenskapstrust te hand haaf. Afstniting Ons doen 'n beroep op die Overstrand Munisipatiteit om in deursigtige dial.oog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige bepLanning, fiskate verantwoordel.ikheid, en nakoming van boureguLasies is noodsaaktik om vertroue en die wetstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reai<sie en die gel.eentheid om hierdie sake verderte bespreek. Hoogagtend, Naam: M. A. KOEN Adres: 124 MEYERSTRAAT, FRANSKRAAL. Kontaknommer: 0825712706.
135	Jaap Koen		6 May 2025	Aangehegte reaksie op voorgestelde verhogings en ontwikkeling. **Verhogings en utbreiding** Meneer, Die voorgestelde verhogings in tariewe en belasting is ‘n groot bron van kommer en ontevredenheid.

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				Daarmee saam gaan die voorgestelde uitbreiding van “RDP” behuising. Ek gun almal ‘n woonplek, maar om hier te KOM vestig moet daar ‘n geleentheid wees vir werk en bestaan, wat hier nie is nie. Die ontwikkelingsvoorstelle soos uiteengesit in die Geïntegreerde Ontwikkelingsplan (GIB) is dus totaal onuitvoerbaar en sal slegs ‘n groter las op die gemeenskap plaas. Die vraag bly steeds waar kom al die mense vandaan en hoekom kan hulle nie net daar bly waar hulle is nie. **Verhogings** Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die inkomste van die meeste van die inwoners in ons gemeenskap, waarvan ‘n groot groep pensioenarisse is. Hierdie ongelykheid plaas 'n onnodige finansiële las op belastingbetalers wat reeds met stygende lewenskoste worstel. Terwyl huishoudings verplig is om aanpassings te maak deur uitgawes te verminder, glo ons dit is die munisipaliteit se plig om soortgelyke maatreëls te implementeer voordat verdere finansiële laste op belastingbetalers geplaas word. Ons versoek die munisipaliteit om: • 'n Omvattende hersiening van uitgawes te doen om onnodige besteding uit te skakel. • Besuinigingsmaatreëls binne munisipale werksaamhede te implementeer. • Enige voorgestelde tariefverhogings te regverdig met tasbare en meetbare voordele vir die gemeenskap. **Voorgestelde Grondtoewysing langs die R43** Met verwysing na die vergadering van Woensdag 16 April, versoek ek 'n opgedateerde GIB-dokument wat weerspieël dat die betwiste eiendom uit oorweging verwyder is. Alhoewel ons pogings ondersteun om behuisingstekorte aan te spreek, moet die uitbreiding van laekoste- en RDP-behuising voldoen aan bouregulasies. Die bestaande probleme met onwettig opgerigte strukture en die informele nedersetting moet aangespreek word. **Eiendomswaardes en Behuisingstandaarde** Ek beklemtoon die belangrikheid daarvan om die eiendomswaardes van gevestigde woonbuurte te beskerm en eenvormige behuisingstandaarde te handhaaf. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan indien: • Lewensvatbare werksgeleenthede vir voornemende inwoners bestaan. • Beslissende aksie teen onwettige strukture, insluitend verwydering gehandhaaf word. • Konsekwente toepassing van bouregulasies is van kardinale belang. **Slot** Ek doen aldus 'n beroep op die Overstrand Munisipaliteit om 'n deursigtige gesprek met inwoners aan te gaan om hierdie kritieke kwessies aan te spreek, en ons ingelig te hou. Deursigtige finansiële beplanning, en die handhawing van finansiële voorskrifte en regulasies bly die verantwoordelikheid van die bestuur op alle vlakke.

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136	P du Toit		6 May 2025	Please find attached my endorsement of the letter by the Hermanus Baboon Action Group. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. . Waste management: Strict enforcement of compliance . Collection service to improve to eliminate dumped heaps of refuse . . Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. . Report all and any animal abuse by residents to the relevant authorities and follow through with the case.

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				. . Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. . Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. . Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). . Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. . Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. . Rangers to be visible recognisable assets to the community and the reserve. . Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP

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				to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
137	Hester Maria Petrunella Coetzee		6 May 2025	I am writing to formally object to the proposed increase in municipal rates and taxes as outlined in your recent public notice issued during March 2025. While I understand the need for municipalities to maintain financial sustainability, the current economic climate and the prevailing challenges faced by residents make this increase both untimely and burdensome. Dear Sir/Madam, I am writing to formally object to the proposed increase in municipal rates and taxes as outlined in your recent public notice issued during March 2025. While I understand the need for municipal to maintain financial sustainability, the current economic climate and the prevailing challenges faced by residents make this increase both untimely and burdensome. Households and businesses are already struggling under the weight of rising living costs, high unemployment rates and economic uncertainty. An increase in rates and taxes will place additional pressure on the limited financial resources of ratepayers, many of whom are barely managing to meet their existing obligations. Franskraal and surrounding neighbourhoods consist mainly of retired individuals like myself, with very limited disposable income. Many people here battle to make ends meet on their small pensions. It is shocking that our rates are the same as city suburbs, Durbanville for example. It makes no sense, seeing that city suburbs have proper sewerage systems while we have the additional expense of having to empty these ridiculous primitive septic tanks regularly. I therefore respectfully urge the municipality to reconsider this proposed increase and explore alternative methods of funding that do not disproportionately impact already burdened residents.

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				Transparency, public engagement and fiscal responsibility must be prioritised to build trust and ensure equitable solutions Thank you for your attention to this objection. I trust that the concerns of the ratepayers will be given serious consideration during the decision-making process.
138	IM Viljoen		6 May 2025	Dear Sir/Madam, I am writing to formally object to the proposed increase in municipal rates and taxes as outlined in your recent public notice issued during March 2025. While I understand the need for municipalities to maintain financial sustainability, the current economic climate and the prevailing challenges faced by residents make this increase both untimely and burdensome. Dear Sir/Madam, I am writing to formally object to the proposed increase in municipal rates and taxes as outlined in your recent public notice issued during March 2025. While I understand the need for municipal to maintain financial sustainability, the current economic climate and the prevailing challenges faced by residents make this increase both untimely and burdensome. Households and businesses are already struggling under the weight of rising living costs, high unemployment rates and economic uncertainty. An increase in rates and taxes will place additional pressure on the limited financial resources of ratepayers, many of whom are barely managing to meet their existing obligations. Sandbaai and surrounding neighbourhoods consist mainly of retired individuals like myself, with very limited disposable income. Many people here battle to make ends meet on their small pensions. It is shocking that our rates are the same as city suburbs, Durbanville for example. It makes no sense, seeing that city suburbs have proper sewerage systems while we have the additional expense of having to empty these ridiculous primitive septic tanks regularly. I therefore respectfully urge the municipality to reconsider this proposed increase and explore alternative methods of funding that do not disproportionately impact already burdened residents.

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139	Jan Briers		6 May 2025	See my input on the Draft Municipal Budget for 2025/26 with references to IDP Priorities. **INPUT IN OVERSTRAND DRAFT MUNICIPAL BUDGET: 2025/26** **BY Mr J H BRIERS** With reference to the draft 2025/26 budget as presented the invitation to respond thereto I wish to comment on the Draft 2025/26 Overstrand Municipality Budget and IDP priorities and hope that the input would be considered and responded to. **A. BACKGROUND** The budget must take cognisance of the ongoing negative economic climate in SA and resultant effective **reductions in the real income of your ratepayers over the past more than 8 years**. Furthermore the **predicted GDP growth rate will be about 0,6% for the 2025/26 period. This 0,6% is much lower than the CPI index or predicted inflation of below 4.5%**. **Budget increase and Salary increases should be linked to Economic Growth rather than the CPI or Inflation as Growth is reality outside the Municipality that takes pensioners, the poor, jobless and homeless into account.** GDP growth that remains at around 1% from before 2019, should be regarded as having a devastating effect on your Ratepayers. The Budget provides context stating the "Tariff increases for the respective basic municipal services ranged from **6.5% to 7.5, for the 2023/24** financial year, with an Electricity increase of 15,1. **The 2024/25 tariffs** as approved by Council is as follows – **Property Rates**: 8% (applied as a percentage increase in the cent in the Rand based on the property valuation – and we all know that the **actual/real Property Rates increase by about 20%)- Water: 6% - Sewerage: 8,9% - Refuse Removal: 11%**....." Before-mentioned context that provides the basis for the compilation of the **final budget for 2025/26, and recommended draft tariffs tariff increases for 2025/26** are thus as follows: – **Property Rates** (% increase on the cent in the Rand at **9.7%** (this on top of my last year's actual rates increase of about 20%), -- **Refuse at 6.00%,**

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				-- Sewer at 6.00%, **-- Water at 6.20%**, and -- **Electricity at 9.96%** Budget "context" of 9 pages culminating in " **The main challenges experienced during the compilation of the 2025/26 MTREF" budget** are **ALL these challenges and more, are also challenges of your ratepayers. This is demonstrated/proven by lower 1-2 % than predicted GDP growth over the past more than 8 years.** **Yet ALL the increases by the Overstrand Municipality were way above (up to more than a 1000% the reality of a GDP growth of much less than 2% and higher than the Inflation rate for any of the past 5 years.** In the OM budget it is stated that "Growth for **2024** as a whole was **0.6%,** marginally below our expectations, and similar to that of **in 2023**. We have now revised down our 2025 growth forecast slightly, to 1.7% (the economist Dawie Roodt predicts the **Growth** of about **0,6%)** and The OM budget then states that "We continue to see low **inflation** for goods and services below the **4.5%**" **YET the OM want a Property rates increase of 9.7% and want salary increases of 7,5% and other services increased by 6% to 9.96%.** Council must endeavour to keep the rate increases to the absolute minimum required to (i) maintain service delivery levels at an acceptable standard as well as to (ii) ensure continued maintenance and (iii) **drastically improve their efficiency**. Upgrading of infrastructure should be limited to upgrading **that prevents loss** if not upgraded (i.e. the water pipe replacement and graveling the roads in the Hangklip area). The so- called "stormwater infrastructure" is contrary to the principles of the approved plan and in effect destructing existing environmental infrastructure and adds to storm-water risk and must not be implemented. I can go on. Municipalities are responsible for principally (i) basic service rendering related to supply water and sanitation, electricity, energy and solid waste management services and roads. The strategic objectives and the Mayor's 3 C priorities of Communication, Crime Prevention & Law Enforcement and Cost and Ease of doing business with Overstrand should consider these main responsibilities. **Communication** is good only if it allows input and if input is considered and implemented if sound. **Crime Prevention & Law Enforcement** emotive in SA, but not a core Municipal function. **Cost and Ease of doing business** should be offset by the cost of mistakes. I would prefer the Municipality to rather have **Efficiency of providing services** as a strategic objective.

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				The **review of IDP delivery priorities** where funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. In **the case where the review re-priorities Pipe replacement to Stormwater** it was **irrational and shall be wasteful l**. The absence of a sound Stormwater management plan and activities that contradicts the principles and aims of the approved Stormwater plan (it in fact drains wetlands and adds to or causes the increase of stormwater) supports this statement. I urge the OM to acknowledge that the (i) **approved BB Stormwater Management Plan dated 2002 states that it must be updated in order to apply to specific sites** (this has not been done) and (ii) **the work recently done by the OM contradict the principles of this approved plan.** **Please note** the under point 1.5 of the **Municipalities Operating Expenditure Framework** for the 2025/26 budget and MTREF is informed by the following: **" • Strict adherences to the principle of *no project plan no budget*. If there is no business plan no funding allocation will be mad**e;- " In the Annexure to MFMA Circular No 99 of the National Treasury in paragraph 8.2 of the Annexure it is stated: " The Budget Review highlighted the proposed wage bill reduction for the public service. Similar to national and provincial government, municipalities must ensure that compensation demands are balanced with the broader needs of society. **In this context, municipalities should start taking decisive action to address (i) bloated organisational structures and (ii) above inflation increases. Wage bill increases are crowding out spending on capital projects for future economic growth and impacts on service delivery**." **B. QUERIES, OBSERVATIONS, COMMENTS AND NOTES REGARDING THE BUDGET** 1. The proposed **salary** notch increases plus other allowances amount to an **increase of more than 7 %.** This is **more than 1000% above** the predicted SA GDP growth of 0.6% (GDP growth is the real increase of your ratepayers/ your tax base)**.** This increase is on top of the more than 6% increase of the previous more than 3 years and much higher than Inflation for at least the past 6 years let alone the GDP growth. The result of such increases is **that the unemployed will never get employed and** the higher weight of salaries in the budget **reduces the funds available to maintain infrastructure or do critical capital projects**. Such **salary increases shall therefore impair service delivery and Capital Projects (like Pipe replacement).** It is a downward spiral that will not be escaped from. The Overstrand Municipality is therefore urged to: (i) Put the process in motion to **stop previously negotiated salary increase**s as it was negotiated in self interest and did not take into account the reality **of the disaster of lack of growth and high of unemployed or the majority of ratepayer that have to do without a fixed or increasing income** in the area and is SA. **(ii) Decrease posts that are not contributing to your ratepayers or the core function of a Municipality and ensure efficient use of staff and equipment**. By- Reduce overtime, reduce 3 people connecting a sewage pipe to 2 or even 1, reduce traffic- and law enforcement officers and direct them to be of service.

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				2. Contracted services have been identified in the budget " as an area for the municipality to implement efficiencies. As part of the compilation of the 2024/25 MTREF, this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued forthwith. In the 2025/26 financial year the expenditure on **Contracted services** totals R354 m, which **is nearly 60% of the Employee cost of R 619 m**. The contracted services are very labor intensive services and should partly be regarded as Personnel and accounted under staff. This may push the % Staff component of the budget over the 40% limit set by the Treasury. **Wage bill increases drive out spending on capital projects for future economic growth and shall impact on future service delivery** as can be seen in the 13% lower Operational cost from R 189 m to R 164 m**.** It also causes Municipalities to charge fees for more and more "services" they provide. 3. Operational revenue (Table 1) indicates an **increase in revenue is 3.52%** more for the 2025/26 financial year when compared to the 2024/25 Adjustments Budget but **tariff increases of 6% up to 9.7% and 9.9%** are demand. This seems to imply that less people are paying more and more. Such a tendency cannot be sustainable. 4. The proposed **increase of Property Rates of 9.7%** is **on top of my last 2023/24 actual rates increase of about 30% is excessive**. Ratepayers did complain about the increase of property rates by about 20% in the absence of any alterations on the house. 5. The **pipe bursts** in Kleinmond-Hangklip were increasing (to **174/annum in 2017/18) and becoming a crisis** causing a waste of water, labour, equipment and funds and thus other services. In 2022 the Mayor made a presentation to ratepayers stating that in 2020 pipe busts in the Kleinmond area increased to **703 pipe bursts** and the cost to repair this was **R23 million plus the cost of water loss**. The current budget does not seem to reflect the number of burst pipes or the cost of fixing burst pipes. The 2023/2024 budget) the Municipality budgeted **only R 11 million for pipe replacement** for the whole of Overstrand, this is **reduced to capital projects of R 9. 5m in 2025/26.** Lowering this figure makes no economic sense. **The wasteful loss at a cost of R23 million** may possibly be much higher if the loss of water accounted for this cost (I could not find the calculation). I noticed that the water loss in the budget is accounted for at about R2.50 /kl. This R2.50 rand is much less than the cost of the cheapest water price of R8.82/kl. The actual wastage must be accounted for at R8.82/kl and is therefore much higher if the R2.50 is not correct. 6. The **Basic fixed cost or Monthly charge per Electricity meter** cannot be linked to the Eskom price **increase of 9.9%** as this is a municipal function (not Eskom's) and may seem to be dishonest. These meters and transformers were installed years ago and paid off a long time ago. The explanation for this charge namely "*maintenance and operational requ*irements" is not reflected in the budget at all. Therefore the **fixed Basic cost seems to be simply an additional tax**.

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				Another additional fixed cost now has been added for domestic homes namely the **Capacity charges** before the consumer can pay the **energy charge**. The **total fixed cost** that is charged before a ratepayer uses any power and what seems to be without any cost to or work by the Municipality, is now **R 854.12/month** and explained below. This total fixed cost has been **increased by 20,7%** in the 2025/26 budget. **Table 8 Comparison between current electricity charges and increases (Domestic)** **Table 8 Comparison between current electricity charges and increases (Domestic)** 2024/25 2025/26 % Increase Basic charge for meter R 536.02 R476.07 Capacity charge R 171.81 R 378.12 120.1% Total monthly Fixed Cost R 707.83 R 854.12 20.7% **The** total **fixed monthly charge of R 854 per month is much more than the cost of a person pay for Electricity cost per month. Thus; Poor people cannot, through his/her own savings, balance his/her own budget.** Rather **increase the unit cost of electricity**. The poor, pensioners, people without a fixed income or those that do not want to beg for discounts and that have been paying their rates and taxes faithfully, can save on consumption and still make ends meet by using less electricity only if this Fixed cost is much lower. **Note:** I noticed that ratepayers are charged for all possible "services" they need regarding electricity and water and sanitation and building ect. in any case. These charges should be subtracted when determining these fixed costs and these calculations made available in the budget. 7. The **increases of Basic charge or fixed** costs or the service charges or tariffs for **water and sewage** are again the same as that of the price per unit used. It is principally wrong if the proportion of the **cost of water and sewage used is only 40%** of the cost, while the **fixed cost is 60% of the cost. Increase by 6.2% to R214.56/m without using any water. This high fixed cost amounts to an effective very high unit cost for the Poor using less water. This is NOT a pro-poor budget**. The poor people taken into account in the budget, are only those that apply for free water. This is fundamentally wrong as: (i) it makes it impossible for poor ratepayers to reduce cost by saving measures and (ii) it is a disincentive to save resources and thus in conflict with sustainable development principals committed to in the IDP and SDF. The **%-contribution of Basic charges of Fixed Costs should be reduced** by remaining unchanged to decrease the pressure on natural resources and the environment to discourage wastage and incentivise efficiency. 8. The **increased amount budgeted to Water Supply infrastructure** from R 17 m to R 43 m cannot be justified if **R23m per annum is "wasted" on fixing burst water pipes** and such a lot of water is wasted in the process. 9. Activities/Functions such as stormwater management, park management, road verges, alien Invasive tree control, block burning, road surfacing and maintenance and possibly a number of other activities are done without

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				specific management plans. Only with proper **Management Plans can staff KPI's be defined so that <u>efficiency</u> can be measured and improved** on as well as staff and contractors be effectively managed and held accountable. 10. The increase of **<u>free water</u>** to the poor to 10kl does not send a message that water is an invaluable resource. A small house can easily be managed with 5kl of water per month. 11. **Rebate Cost** charged for water lost as a result of a Pipe Burst at your house (granted by Municipality after an application) for the water above the average consumption - **R23.22/kl is (i) arbitrary and irrational as the actual cost of water for the Municipality is R2.50/kl** (the Municipality account for lost water at (R2.50/kl) and **(ii**) it **amounts to a fine or penalty rather than a rebate** as the average water use of normal household be less than 10kl/m at a price of R8.82/kl**.** **C. BUDGET PROPOSALS AS MOTIVATED ABOVE:** Against this background it would be reasonable of the Municipality to critically review the draft budget with the view of cutting costs and focus on the municipal functions in order to prevent or curtail rates and tariff increases which will burden the already suffering ratepayers. (1) That the lower income due to the proposals below mentioned be off-set by: • Making a salary adjustments for 2025/26 of not more than **4%** (higher as the 400% the predicted GDP growth); • Freezing all vacant positions in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff performances are carefully aligned to ensure maximum efficiency and value for money efficacy (see point 11 below and point 9 above); • Conducting an in-depth zero-based budgeting exercise and then implementing the findings – no matter how harsh these might appear to be; • Affecting other drastic cost saving measures examples of which I deems to be too presumptuous for me to suggest. (2) That the increase in **<u>property rates</u> should not be increased by more than <u>2%</u> as the base rate has increased more than 18% last year as a result of new evaluations** in 2024. (3) The Overstrand Municipality is therefore urged to put the process in motion not to **implement the negotiated <u>salary</u> increase**s as it was negotiated in self interest and did **not take into account the reality** of (i) **the lack of**

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				growth and (ii) height of unemployed or (iii) people with a fixed income such as pensioners and self employed in the area. (4) Approve a lower salary increase for staff and councillors for 2025/2026 of **3%**. Salary increases should be linked to economic growth of 0.6% rather as well as inflation of 4.5%. (5) That **Basic monthly charges or fixed costs (R476 plus R 378 = R 854)** has, against previous pleas/recommendations substantially increased, should be **reduced to not more than R300**. The expenditure on maintenance of electricity meters and transformers is not reflected under the expenditure in the budget and this *cost* should be used as fixed cost of electricity. The **increased unit cost** must offset this lower income. (6) That **Basic charges or fixed cost** water and sanitation tariffs should be reduced by 20% per annum for the next few years; **rather increase the unit cost of water used by 8% to offset the income reduction.** (7) The **unite cost price of water for 0-6 kl used, should be reduced to R 5/kl** to help the poor that does faithfully pay their rates, in order for this budget to be called **a pro-poor budget. The** OM should assume all poor people do not pay rates and taxes. (8) **Free water should not be more than 5kl** (it devalues a valuable resource and is so doing encourages wastage and does not make sense). Reduce free water to indigents from 10kl/m to 5kl/m, as 5kl/m should be more than sufficient for a small house without a garden. (9) The **cost difference of water use above 10kl should be indicated as a tax** and not a service as it is way above the cost to supply 1kl of water of about R2.50/kl. This will save your ratepayers to pay sales tax on monies they pay to subsidise others. (10) That the loss of income due to the abovementioned proposals be off-set by: • **Freezing all vacant positions** in principle and only filling those positions that would ensure basic service delivery; • Ensuring that all staff **performances are carefully aligned to ensure maximum efficiency** and value for money efficacy (supervision of work is vital). See point 11 below; and • All work should be done in accordance with **clear Management Plans in order to** achieve above mentioned efficiency and • Reduce water losses and cost as a result of **fixing burst pipes by prioritising it to the no. 1 priority** (see point 12 below).

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				(11) Budget and place as priority on IDP, the compilation of **Management plans** for- Road surfacing, Water management, Storm-water management, Parks management, Road verges management, Alien Invasive trees control, Block burning, ect….. A good Management Plan allows for monitoring and focusing on priorities and achieving **efficient spending of funds**. Such plans will protect, train and motivate Municipal staff, and not be bullied by difficult/complaining ratepayers. (12) Replacing water pipes (not Stormwater) in the Hangklip area should be an absolute obvious priority. So much so that the Municipality could borrow money and fix **all the areas where pipe bursts are prevalent immediately**. The probable R23 million that Municipality must spend on fixing the pipes in the Kleinmond area is wasted money and may probably pay the interest on such loan. (13) Reduce **Rebate Cost** charged for water lost as a result of a Pipe Burst at homes from the arbitrary charge of R R23.22 to the cost the Municipality used for accounting lost water nl., **R2.50/kl**.
140	HD & Johanndré Grobler		6 May 2025	Herewith attached please find our letter with comments for the proposed IDP and Budget for the 2025/2026 financial year for Overstrand Municipality.

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				Aan: Overstrand Munisipaliteit **Onderwerp:** Kwessies Rakende Munisipale Tariewe, IDP 2025 Voorstelle, en Behuisingsstandaarde Geagte Meneer/Mevrou, Ek wil graag my groeiende ontevredenheid uitspreek oor onlangse munisipale besluite, veral die jaar-op-jaar bo-inflasie verhogings in munisipale tariewe en belastings, asook die ontwikkelingsvoorstelle uiteengesit in die Geïntegreerde Ontwikkelingsplan soos uitgesit in die IDP 2025/26. 1. Onvolhoubare Munisipale Tariefverhogings Die jaarlikse verhogings in tariewe en belastings oorskry verreweg die salarisaanpassings van werkende inwoners en die vaste inkomste van pensioenarisse in ons gemeenskap. Hierdie wanbalans plaas 'n buitensporige finansiële las op my en ander belastingbetalers wat reeds sukkel met stygende lewenskoste. Terwyl huishoudings verplig is om uitgawes te verminder, glo ek dit is die munisipaliteit se verantwoordelikheid om soortgelyke maatreëls te tref voordat hulle die finansiële las op belastingbetalers verhoog. Ek versoek die munisipaliteit om: • 'n Omvattende oorsig van uitgawes te doen om verkwistende besteding te identifiseer en uit te skakel. • Besparing maatreëls binne munisipale bedrywighede in te stel. • Enige voorgestelde tariefverhogings met tasbare en meetbare voordele vir die gemeenskap te regverdig. 2. Voorgestelde Grondtoewysing Langs die R43 Na aanleiding van die mondelinge ooreenkoms wat bereik is tydens ons gesamentlike vergadering op Woensdag, 16 April 2025, versoek ons skriftelike bevestiging en 'n opgedateerde GGP-dokument wat weerspieël dat die betwiste eiendom van oorweging verwyder is. Hoewel ons die pogings ondersteun om behuising tekorte aan te spreek, moet die uitbreiding van lae koste- en RDP-behuising voldoen aan minimum boukodestandaarde. Die bestaande kwessies rakende onwettig opgerigte strukture en die aanpak van die plakkerskamp moet geprioritiseer word om: • Die munisipaliteit se mandaat om veilige, voldoende-behuising te voorsien, na te • kom. • Volhoubare gemeenskapsontwikkeling te verseker sonder om ondoeltreffende • praktyke te herhaal. 3. Impak op Eiendomswaardes en Behuisingsstandaarde Ek wil die belangrikheid beklemtoon van die beskerming van eiendomswaardes in gevestigde voorstede en die handhawing van uniforme behuisingsstandaarde. Informele nedersettings en laekoste-behuisingsprojekte moet slegs voortgaan met: • Lewensvatbare werksgeleenthede vir voornemende inwoners om volhoubare groei te bevorder. • Beslissende aksie teen onwettige strukture, insluitend hul verwydering, voordat nuwe ontwikkelings persele toegeken word. • Konsekwente toepassing van boukodes om regverdigheid en gemeenskap trust te handhaaf. Afsluiting Ons doen 'n beroep op die Overstrand Munisipaliteit om in deursigtige dialoog met inwoners betrokke te raak om hierdie kritieke kwessies aan te spreek. Deursigtige beplanning, fiskale verantwoordelikheid, en nakoming van bouregulasies is noodsaaklik om vertroue en die welstand van ons gemeenskap te handhaaf. Ons sien uit na u spoedige reaksie en die geleentheid om hierdie sake verder te bespreek. Hoogagtend, **Naam:** HD & J Grobler **Adres:** 50 Kerk Straat, Gansbaai, 7220 **Kontaknommer:** 072 352 7776 & 072 222 0021
141	Martine Armstrong		6 May 2025	I would like to take this opportunity to endorse the letter submitted by the Hermanus Baboon Action Group (please find the letter attached for your reference). I believe that it is imperative that a comprehensive and effective Baboon Management Plan is catered for in the municipal budget to effectively address and manage the challenges of human-baboon coexistence in the Voelklip area. The current situation is hugely problematic, and we have witnessed a considerable increase in their presence and in

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				the impact they are having on the area since the HWS services were discontinued. While we haven't been nearly as affected as the roads and avenues above us, we experienced a significant incident on Saturday 1 March, when a large troop moved through much of Voelklip, causing damage and alarm among residents. More recently we've had a male baboon circling and peering into our house, which resulted in the lady who was there alone feeling very intimidated and scared. We have also suffered damage to property including gutters and our garden as a result of the baboons moving through the area. On a previous occasion, a large male baboon entered our home and kitchen while both my husband and I were present, stealing food. Although no damage occurred on this occasion, the close encounter was deeply unsettling and highlights the potential risks. I respect that Voelklip is part of the baboons' natural habitat and I hope that there can be a solution that is mutually beneficial to all. I would like to urge the municipality to prioritize this issue and to clearly communicate how baboon management will be addressed in the forthcoming budget. I look forward to your response and to understanding the steps that will be taken to manage this ongoing concern. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable.

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				With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable. **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had

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				feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
142	James Salmon		6 May 2025	I would like to add my support to the HBAG appeal for proper baboon monitoring in Voelklip. There is no excuse for the Municipality to leave Voelklip residents to deal with the problem themselves. We are trapped in our homes with doors and windows locked. It is your responsibility to resolve the problem. If it is a cost issue, reallocate funds from somewhere else. We have the right to live in peace. I have attached the HBAG letter which I fully endorse. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers.

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				Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve.

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				Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
143	Abagold	Enver Manchest	6 May 2025	Please find attached our formal objection to the proposed electricity tariff increases. We welcome further engagement to avoid a pending crisis for Abagold, it's employees, the affected community. **Re: Objection to the Proposed Electricity Tariff Increase 2025/ 2026** Dear Dr. O'Neil We have reviewed the proposed electricity tariff increases for Overstrand Municipality and would like to formally lodge our objection. The impact of the proposed Overstrand Municipality electricity tariff increase will result in a 17% rise in our electricity bill for 2025/26, assuming the same level of consumption. The most significant increases come from the capacity charges, which are rising approximately 25% compared with the tariff increases of 13%.

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				If these electricity capacity increases are implemented, we will, unfortunately, need to initiate an internal retrenchment process to ensure business survival. Given Abagold financial position and the state of the abalone industry, the proposed tariff increase is simply unaffordable. It will result in job losses and worsen the plight of the abalone business and its stakeholders. I would welcome an urgent meeting to resolve this pending crisis for Abagold, its employees, and the affected community. Yours sincerely, _____ Enver Manchest Abagold Ltd Chief Financial Officer
144	Martin Engelbrecht		6 May 2025	A few comments in respect of the draft budget. As the opposition party, we want to debate the 2025/26 draft budget in several ways, highlighting areas where we believe the budget falls short, areas of concern, and proposing alternatives. Here are some potential points we want to address: 1. The Deficit and Sustainability Concerns: Point of Debate: The projected deficit of R94.5 million (even though it's an improvement over the previous year's deficit of R106.9 million) could be a point of contention. While the budget shows an improvement, the deficit still raises concerns about the long-term sustainability of the municipality's financial health. Counterpoint: Argue that despite the deficit being smaller, the municipality is still running at a loss, which could potentially lead to cuts in vital services or higher taxes in the future. Question whether this deficit is sustainable in the long run or if alternative strategies should be considered to balance the budget without compromising services. 2. Impact of Tariff Increases on Residents: Point of Debate: The increases in tariffs (electricity by 9.96%, water by 6.2%, refuse removal by 6%, and sewerage by 6%) can be a significant burden on residents, especially those in lower-income/middle-class brackets. Counterpoint: Question whether the municipality has explored all options to keep tariff increases lower or avoided increases entirely. You can advocate for a freeze or slower rate of increase for essential services, considering the

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				financial strain on residents, especially vulnerable groups who might not be adequately protected by the proposed subsidies. 3. Efficacy of the Indigent Relief Program: Point of Debate: While the relief to vulnerable groups is commendable, there is the concern that the support might not be reaching all those who need it or might not be enough to lift residents out of poverty. Counterpoint: Suggest enhancing the relief program, possibly by extending it to more categories of vulnerable residents or increasing the income ceiling for indigent relief beyond four times the SASSA pension. You can also question whether the existing indigent support reaches the most vulnerable effectively, and propose additional safeguards to ensure more people benefit from this program. Proposing some sort of support to the widow or women-headed households. 4. Service Delivery and Capital Projects: Point of Debate: The proposed capital budget of R245.8 million for specific capital projects might not be enough to address long-term infrastructure and service delivery issues, such as water scarcity, aging infrastructure, and poor public services. Counterpoint: Push for more substantial investments in infrastructure, particularly for underdeveloped or rural areas in the Overstrand. Emphasize that effective service delivery needs a sustainable plan and advocate for allocating more funds towards critical infrastructure improvement projects. There is a need to keep the town clean to attract tourists, especially mentaining Blue Flag status on beaches in the Overstrand. Are sufficient funds being allocated to Onus estuary in respect of improving water quality to ensure it remains a desirable holiday location? 5. Revenue from Property Rates: Point of Debate: The revenue from property rates is projected at R383.97 million, yet the municipality is still struggling to meet the cost of related services. This raises concerns about whether property taxes are being effectively used to improve service delivery, especially in areas that need it most. Counterpoint: Call for a more transparent and accountable approach to how property rate funds are spent, suggesting that a portion of these funds should be allocated to improving services like waste management, water delivery, and road maintenance, which affect the majority of residents.

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				6. Electricity Tariff Structure and Consumer Choice: Point of Debate: The new electricity tariff structure, which allows consumers to choose their capacity charge based on their needs, may not be clear or fair to all consumers, especially those who may not fully understand how to manage their energy consumption. Counterpoint: Propose that the municipality should provide more education and guidance for residents to navigate this new tariff system. Ensure that lower-income families and vulnerable groups are not disadvantaged by the complexity of the system. 7. Lack of Public Consultation: Point of Debate: Although the budget allows for public comments, the process may not be adequately promoted or accessible for many residents, particularly vulnerable groups who may be less engaged or aware of the consultation period. Counterpoint: Advocate for better engagement with the public through town hall meetings, online platforms, local radio engagements and discussions and community forums, ensuring that all stakeholders, especially marginalized groups, have a genuine opportunity to provide input on the budget. 8. Questioning the Priorities: Point of Debate: The municipality's priorities, as outlined in the budget, may not align with the most urgent needs of the community. Counterpoint: Argue for a re-evaluation of the budget priorities, focusing on areas like healthcare, education, and housing, which have a direct impact on the well-being of residents, particularly the poor. Conclusion: In sum, the opposition can frame the debate by questioning the budget's effectiveness in promoting fairness, inclusivity, and long-term sustainability. While acknowledging some positive aspects like the reduction in the deficit

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				and support for vulnerable groups, you can propose alternatives that might better address community needs, reduce the financial burden on residents, and ensure more equitable service delivery across the municipality.
145	JENNIFER SUSAN McQueen		6 May 2025	BABOONS IN VOELKIP I grew up in Voelklip as a child and in those years (1954 – 1977) we had no experience of baboons in Voelklip I lived on the corner of 10th Ave and 8th and 9th Street. After leaving Hermanus for over 50 years my greatest wish was to return to where I had grown up. So I bought a little cottage in Voelklip, totally unaware that there were any baboons issues, and no estate agent ever mentioned this! Safe to say in a matter of weeks I was shocked – the way I now live is as a complete prisoner – and cannot even leave a door open to go and hang washing on the line without securing the house from the baboons entering. OM seems to be totally unsympathetic or concerned about this and are only talking of the contract (which does not seem to exist – coming to an end at the end of June – What next? I understand that OM last year's budget made no provision for baboon management. Despite meetings not much was achieved however OM made efforts to extend the services of HWS .It is essential that a BMP be in place and is part of the service that OM should be delivering to its ratepayers. Part of the plan laid out pointed to the following: A BMP should: 1 Be practical to implement 2 Be cost effective 3 Be effective in deterring for a prolonged a period as possible 4 Have minimal negative impact of the environment 5 Be target specific 6 Be socially acceptable Using these pointers a background I therefore request that the Budget for the BMP must be for sufficient for staffing, tools, transport and equipment to deliver this service.

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				This area is part of Overstrand and therefore belongs to OM and OM needs to protect it residents and ratepayers. Waste management education needs to continue and the OK and Prawn Flats dumps are essential. Feedback on a monthly basis needs to be communicated in order to improve relationships. Also daily communication is necessary which assists neighbours in receiving early warning of invasions. Staff appointed need to be thoroughly trained and no causal or temporary contractors should be used. The ignorance of some of the monitors who try hard, just do not manage to control the baboons. I do think as ratepayers we deserve an explanation as to why the contract was cancelled/or quitted. This has resulted in chaos in Voelklip and we deserve to know. When a new contractor is in place there needs to be proper management and supervision of staff. On reflection is makes sense when looking back that the service provided by the BMP was excellent and the OM needs to seriously consider re appointing them, if no contractor in place Voelklip with be a suburb of utter unhappiness and chaos. I ask you all, and especially Dr O'Neill and fellow councilors to take this matter seriously. **Please acknowledge this letter.**
146	DCF du Toit S du Toit JC de Wet		6 May 2025	Ek hoop daar is iemand wat Afrikaans kan lees in jou kantoor! Ek stuur hierdie email van my suster af, want ek is aan die plant in Caledon distrik om brood op jou tafel en bier in jou glas te hou. My vrou is alleen by die huis en nie email vaardig nie. Dis rakende die begroting vir die bobbejaan probleem in Voëlklip area. Ons kom al van 1950 elke jaar Voëlklip toe vir naweke en vakansies. In 1965 het ons ouers eiendom hier gebou en ons is net soveel Voëlklippers as Caledonners. Ons het self nou hier kom aftree en eiendomme gebou en gekoop. Ons het selfs elektriese heinings geiinstalleer. Niks help nie. Die goed spring van die bure se dak oor die heining op ons dak! Nog nooit was daar so 'n probleem met bobbejane as die afgelope paar jaar nie!! As olifante of leeus begin om huise en eiendomme en mense te bedreig, word daar 'n plan met hulle gemaak. Nou moet jy weet, ons is glad nie lief vir die bleddie goed nie! Die hele trop is klaar geleer om te scavange en in te breek. Hulle het hul vrees vir mense verloor oor al die groenes wat so op eiers dans voor hulle! Julle gaan miljoene rande uitgee op hierdie trop. Vang die hele trop en hervestig hulle op 'n berg ver van mense af. Hier af na Struisbaai en De Hoop se kant is hope reservate met baie oop spasie! Dit sal baie goedkoper uitwerk.

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				As julle te banggat is vir so 'n radikale stap, bring weer die vorige monitors terug en vervang die lot bobbejaan jaers! Hulle monitor niks en maak nie hond haaraf nie. Daar is 'n hele klomp van my vriende wat met my saam stem, met die klem op stem! En dit sal nie weer DA wees nie, tensy julle die probleem oplos!
147	Alastair and Sheila Lyle		6 May 2025	Baboon issues in Voelklip. We are at 45 11th Ave highest houdd under the mountain. When the old baboon monitors were on duty we had mo problems with baboons for nearly 2 years. Currently a major problem whivh will.impavtmon property values and gence rateable value fir Ovetstrand. We really appeal for the ilf dystem to.be reinstated
148	John Little		6 May 2025	My wife and I are occasional residents in Voelklip at 66 Eighth Street. This year to date, almost all of January to April. The baboons were a real menace. Almost on a daily basis in certain periods. We have had at least two invasions of our house this year thus far. We also have two Border Collies who would likely be severely injured if not killed if we were not there to call them into the house. Our 4 year old Grandson will be visiting us later in the year and we will have to keep him in the house as well if the baboons are around. You are proposing what is, in our view, an unreasonably hefty increase in our rates. And yet there are, apparently, insufficient funds to provide a suitable Baboon Management Programme with all the necessary staff, tools and support. In this regard, we are 100% in support of the HBAG submission [attached]. Please help make our retirement a happy and stress free time. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the

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				Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve.

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				Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
149	Joanne Roodt		6 May 2025	I would like to express my growing dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes, as well as the development proposals outlined in the Integrated Development Plan (IDP). **1. Unsustainable Municipal Rate Increases** The annual increases in rates and taxes far exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to:

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				• Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. • Implement austerity measures within municipal operations. • Justify any proposed rate increases with tangible and measurable benefits for the community. **2. Proposed Land Allocation Across the R43** Following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, we request written confirmation and an updated IDP document reflecting that the contested property has been removed from consideration. While we support efforts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: • Uphold the municipality's mandate to provide safe, compliant housing. • Ensure sustainable community development without repeating ineffective practices. **3. Impact on Property Values and Housing Standards** I would like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with: • Viable employment opportunities for prospective residents to foster sustainable growth. • Decisive action against illegal structures, including their removal, before allocating new development sites. • Consistent enforcement of building codes to uphold fairness and community trust. We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further.
150	Henk van der Westhuizen		6 May 2025	Subject: Concerns Regarding Municipal Rates, IDP Proposals, and Housing Standards Dear Sir/Madam, I would like to express my growing dissatisfaction with recent municipal decisions, particularly the year-on-year above-inflation increases in municipal rates and taxes, as well as the development proposals outlined in the Integrated Development Plan (IDP). 1. Unsustainable Municipal Rate Increases The annual increases in rates and taxes far exceed the salary adjustments of working residents and the fixed incomes of retirees in our community. This disparity places an undue financial burden on myself and other ratepayers already grappling with rising living costs. While households are required to adapt by reducing expenditures, I believe it is the municipality's responsibility to adopt similar measures before increasing the financial load on taxpayers. I urge the municipality to: Conduct a comprehensive review of expenditures to identify and eliminate wasteful spending. Implement austerity

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				measures within municipal operations. Justify any proposed rate increases with tangible and measurable benefits for the community. 2. Proposed Land Allocation Across the R43 Following the verbal agreement reached during our joint meeting on Wednesday, 16th April 2025, we request written confirmation and an updated IDP document reflecting that the contested property has been removed from consideration. While we support eAorts to address housing shortages, the expansion of low-cost and RDP housing must meet minimum building code standards. Resolving the existing issues with illegally erected structures and addressing the squatter camp should be prioritized to: Uphold the municipality's mandate to provide safe, compliant housing. Ensure sustainable community development without repeating ineAective practices. 3. Impact on Property Values and Housing Standards I would like to emphasize the importance of safeguarding the property values of established suburbs and maintaining uniform housing standards. Informal settlements and low-cost housing projects must only proceed with: Viable employment opportunities for prospective residents to foster sustainable growth. Decisive action against illegal structures, including their removal, before allocating new development sites. Consistent enforcement of building codes to uphold fairness and community trust. Conclusion We urge the Overstrand Municipality to engage in transparent dialogue with residents to address these critical issues. Transparent planning, fiscal responsibility, and adherence to building regulations are essential to maintaining trust and the well-being of our community. We look forward to your prompt response and the opportunity to discuss these matters further. Yours faithfully, Name: Address: Contact Number: HO van der Westhuizrn
151	Marius and Comine Claassen		6 May 2025	I would like to voice my concern about the baboon issue in Voëlklip area. We bought our property anout 2 years ago. We never had any baboon issues, because the monitors did such a brilliant job. Since it was suspended we almost lost our jack russel from our property, because of baboon invasion. We support the baboon monitor program 100%. Please don't suspend the funding.
152	Greg and Brenda Garden		6 May 2025	As Hermanus ratepayers, loyal supporters of the largely excellent work of the Overstrand Municipality (OM), wildlife and baboon lovers, and concerned and affected residents since the lapse of baboon management in Hermanus following the alarmingly abrupt end of the HWS services, we fully support and endorse the Hermanus Baboon Action Group (HBAG) submission to OM. The current levels of baboon activity, in Voelklip in particular, are a significant threat to people, pets, and the baboons themselves. And as their natural habitat, home, and protected area – the Fernkloof Nature Reserve – falls under the custodianship and mandate of the OM, it is clearly OM's responsibility to manage and protect the constituents of both the natural and urban ecosystems.

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				You have our full support for your IDP objectives, and in that regard we'd like to see your commitment and budget support for returning the BMP to the previous level of excellence by a service provider or management team with the knowledge, wherewithal, and empathy with and understanding of baboons that the task requires. We'd appreciate your acknowledgement of receipt of these inputs and endorsement of the HBAG submission. In appreciation,
153	F Myburgh		6 May 2025	The draft budget approved by Council on 31 March 3025,reflects an Expenditure of R378m iro Communty Safety and Security whilst the revenue is R190m. This service is unaffordable for the ratepayers of the Overstrand.Council are requested to determine how the budget and existing staff component compare with other similar municipalities.The comparison used iro the rates and taxes exercise(same municipalities) should be useful. Council should consider putting a moratorium on the expansion of the staff structure and the filling of vacant positions in this directorate in order to prevent the subsidisation from other resources. I am looking forward to the results of this investigation and feedback and explanation / motivation of Council's decision in this regard.
154	MM Borcherds Mrs		6 May 2025	As a long retired inhabitant of Bettys Bay I view the alarming price increases of all municipal services with dismay. I know many single elderly people who already struggle to put food on the table. They came to live here because it was affordable. Now there is an influx of wealthy people into the village, who build expensive mansions and unfairly place enormous demands on services hence the increase in cost. I have a neighbour who calls for the sewerage truck 3 times a month for example and has two or three bins of rubbish. Isn't it possible to apply different levies on water and rubbish removal and sewerage eg. for properties that are more frugal? I would appreciate your consideration of these suggestions.
155	Jenine Coetzer		6 May 2025	Herewith a few notes on the draft budget, **with specific reference to the BABOON MANAGEMENT PROGRAMME**

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				NB : see attached the HBAG letter, which I fully endorse!! I am one of the residents who can testify personally on regular encounters with baboons IN RECENT MONTHS (after years of peace!) While I have ZERO attractions like a fig tree or a vegetable garden or ANTYHING attractive to a baboon's diet, I can report visible damage to my yard when the known 30+ troop passes through. Rocks turned upside down, shrub branches on the ground, POTTERY broken! I am sorry, but having moved here from Johannesburg, where one was constantly cautious of TSOTSIS, forced to live behind gates/beams/burglar proofing etc etc , it is annoying to be forced to live similarly, like a prisoner, here in beautiful Voëlklip. While they are in fact deployed here, I have severe reservations about the new monitors who - according to me - do not understand the behaviour of a troop and are not pro-active. The previous monitors did a magnificent job: baboons never came into the urban areas - the present monitors haven't got the skill, they treat them, the baboons, like beloved pets! No FIRM action ….. "nibble some more, turn around more pots, ravage more neat gardens WITHOUT a fig tree or a vegetable of any sort, never mind breaking a piece of handmade pottery! Take your time returning to your mountain! " So please, in the light of increased tariffs of all sorts out of our (pensioner's) pockets – be so kind as to "pay back" in terms of our living conditions – without baboons! In that regard I refer again to the attached HBAG **letter** which clearly stipulates my/our concerns and workable solutions/suggestions. Herewith a few notes on the draft budget, **with specific reference to the BABOON MANAGEMENT PROGRAMME** **NB : see attached the HBAG letter, which I fully endorse!!** I am one of the residents who can testify personally on regular encounters with baboons IN RECENT MONTHS (after years of peace!) While I have ZERO attractions like a fig tree or a vegetable garden or ANTYHING attractive to a baboon's diet, I can report visible damage to my yard when the known 30+ troop passes through. Rocks turned upside down, shrub branches on the ground, POTTERY broken! I am sorry, but having moved here from Johannesburg, where one was constantly cautious of TSOTSIS, forced to live behind gates/beams/burglar proofing etc etc , it is annoying to be forced to live similarly, like a prisoner, here in beautiful Voëlklip.

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				While they are in fact deployed here, I have severe reservations about the new monitors who - according to me - do not understand the behaviour of a troop and are not pro-active. The previous monitors did a magnificent job: baboons never came into the urban areas - the present monitors haven't got the skill, they treat them, the baboons, like beloved pets! No FIRM action ….. "nibble some more, turn around more pots, ravage more neat gardens WITHOUT a fig tree or a vegetable of any sort, never mind breaking a piece of handmade pottery! Take your time returning to your mountain! " So please, in the light of increased tariffs of all sorts out of our (pensioner's) pockets – be so kind as to "pay back" in terms of our living conditions – without baboons! In that regard I refer again to the attached HBAG **letter** which clearly stipulates my/our concerns and workable solutions/suggestions.
156	Hennie W Niemand		6 May 2025	**Eiendoms belasting** Die vrystellingsbedrag ten opsigte van die kwytskelding vir die betaling van eiendomsbelasting word met 16.66% verhoog tot R350,000 . Daar word geen aanduiding of rede gegee vir die vermeerdering van hierdie bedrag nie. Eiendomswaardasies is nie verhoog nie en behoort hierdie vrystellingsbedrag slegs aangepas te word wanneer 'n Algemene Waardasie in werking tree. Hierdie verhoging sal dalk 'n geringe verlies aan belastinginkomste tot gevolg hê maar die nie-implementering daarvan kon dalk die eiendomsbelasting verhoging beperk het tot 9.6% . Dit sal interessant wees om die rasionaal agter hierdie stap te verneem en **'n verduideliking sal waardeer word.** **Elektrisiteitstariewe** Die voorgestelde tariewe vir 2025/2026 kan nie hanteer word sonder om terug te gaan na die aanloop van die CoS verslag nie. 1)Die Lyners CoS verslag het voor die Burgemeesterskomitee gedien op 23 April 2024. Die betrokke notule (aangeheg) dui aan dat die verslag nie deur die Raad aanvaar of goedgekeur is nie. Ek kon ook nie enige ander notule opspoor wat bogenoemde bevinding weerspreek nie. Die konsultant se finale opmerking lees soos volg: *15. CONCLUSIONS This detailed Ringfencing, Cost of supply and Pricing study presented many different challenges. All these have been addressed and the results obtained are considered 90% accurate. The current tariffs were found*

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				*needing major changes. These will send a clear signal about the value of capacity which in time will assist the municipality in controlling it costs which are largely dictated by capacity**. The COS study must now be workshopped internally and be approved by Council** and then be submitted to NERSA. Once the budget process starts the proposed tariffs need to be submitted to proper public participation. Only once NERSA approval and public participation process is completed can implementation begin.* Die afleiding wat hieruit gemaak word is dat die Raad baie belangrike inligting gebruik om miljoene Rande se inkomste te genereer met behulp 'n verslag wat nie goedgekeur of aanvaar is nie. Dit sal myns insiens interessant wees om te weet hoe die Raad se skrywe gelees wat die verslag vergesel het toe dit aan NERSA gestuur was. **Sal u my asseblief van 'n afskrif van die betrokke brief voorsien?** 2)Hierby aangeheg is ook 'n "foto" van 'n antwoord wat aan my gestuur was na aanleiding van 'n vraag oor die afwyking van die konsultant se aanbeveling ten opsigte van die bloktariefaanpassing ten opsigte van Tarief E1A en dan meer spesifiek die 3de deel van die bloktarief. Volgens my berekeninge is die aangehegte "foto" se tariewe korrek en my vermoede is dat dit die konsultant se tariewe is wat aan my voorsien was. Indien u egter kyk na die aansoekbrief aan NERSA (ook hierby aangeheg) wat ek glo deur u goedgekeur was vir versending is daar iewers 'n besluit geneem om af te wyk van die konsultant se aanbeveling deur nie die infasseringsberekening in die spesifieke geval te volg nie. Die rede vir hierdie afwyking wat in die brief aan NERSA genoem word is volgens my mening 'n duidelike diskriminerende stap teen 'n spesifieke groep verbruikers en is teenstrydig met wetgewing en teenstrydig met die Raad se eie tariefbeleid. **My vraag sou wees is hierdie afwyking enigsins spesifiek onder die besluitnemers se aandag gebring en waar sou dit genotuleer gewees het?** Tyd het my nie toegelaat om behoorlik na die voorgestelde 2025/2026 tariewe te kyk nie **maar verneem ek graag of hierdie afwyking (deur nie die infaseringsberekening ten opsigte van tarief E1A toe te pas nie) wel reggestel is?** 3)Die bekendstelling van die "Capacity Charge" is werklik swak gedoen. In slegs 3 wyke ……***Wyk 1 (20 Julie 2023), Wyk 11 (18 Julie 2023) en Wyk 14 (17 Julie 2023)*** is daar skynbaar inligting gegee oor wat hierdie tarief behels. Dit sou myns insiens nodig gewees het en dit is nog steeds nodig dat die Elektriese Departement 'n klompie voorbeelde saamstel van hoe presies verbruikers die "Capacty Charge" moet gebruik om besparing op hul rekening te bewerkstellig. Dit behoort 'n lys van elektriese toerusting te bevat met 'n aanduiding van watter hoeveelheid krag elke tipe implement op 'n gegewe tydstip gebruik. Met 'n bietjie logika en hulp van kundiges kan verbruikers dus 'n ingeligte besluit neem om moontlik van 'n kleiner stroombreker bebruik te maak.

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				Dit sal waardeer word indien u my van antwoorde sal voorsien van die enkele vrae wat hierbo gevra is. My voorneme is om die wyse waarop daar met die CoS verslag deur die OM Raad omgegaan is en ook die "maklike wyse" waarop NERSA die tariewe net eenvoudig goedgekeur het met Afriforum op te neem ten einde enige onregverdige benadeling van verbruikers te stop en waar moontlik reg te stel.

:

Datum:
Date: 28 March 2024

OVERSTRAND
KANTOOR VAN DIE DIREKTEUR FINANSIE
OFFICE OF THE DIRECTOR OF FINANCE

NERSA
PO Box 40343
ARCADIA
0007

Vincent.motshwane@nersa.org.za
Kulani.Mathumbu@nersa.org.za

Dear Mr Vincent Motshwane

Overstrand Municipality will implement the Cost of Supply study (COS) over 4 years from 01 July 2024, where 2024/25 is year 1.

The following rates deviate from the Cost of Supply for the following reasons:

Tariff E1A4, E1B4, E3E4 and E3E8 will increase with 10.04%. The year to year surplus in respect of electricity decreases drastically every year, therefore a measure has been introduced to increase the 3rd step tariff by 10.04% and not lower it as suggested by COS.

Tariff E1D, the Life Line Tariff will only increase with 10.04%. The life-line rate which is mainly applied in the informal areas was originally increased with the COS by 27.47%, which makes it unaffordable, therefore the increase of 27.14% was reduced to 10.04%.

Please take note that our final tariffs for 2024/2025 will serve before Council on 29 May 2024.

The following documents are attached for ease of reference

- List of Electricity tariffs – including baskets and summary of the different tariffs
- Costing of Electricity services – surplus reconciliation
- Schedule RR Overstrand Municipality

Please also take note of the following:

1. Draft tariffs and the draft budget was tabled on 27 March 2024. Tariffs will be available for public participation during April 2024. The public can comment in writing on Overstrand Municipality's Draft Capital and Operating Budget for the 2024/2025 financial period. The Budget Report advised that the Nersa final tariff guideline publication will be adhered to.
2. Overstrand Municipality can be classified largely as a holiday town (ownership in many instances for the purpose of holiday properties), the consumption patterns are thus different from the norm.

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3. As regulated by the MSA, Act 32 of 2000 as amended, Section 74(1) (c) and (i), some cross subsidisation is allowed. In 2015 we started with a multiyear process to change the current tariff structure to provide a better balance between fixed and variable cost recovery.
4. Consumers making use of credit meters only pay for their consumption approximately 2(two) months after the usage, while Overstrand has already settled their account with Eskom by that time.
5. Strategies of the municipality in managing the electricity service to the benefit of our customers are:
   - Movement to electronic pre-payment meters, Time-of-Use Automatic Meters and Smart Meters are being rolled out.
   - The phasing out of residential and commercial credit meters are promoted to the advantage of our consumers.
   - With the implementation of the COS tariffs, the client has a choice to save by reducing the amps required.

   5.1 Infrastructure tariffs – fixed (no increase)

   Infrastructure charges were incurred for loans to ensure that the infrastructure is expanded and maintained in a targeted approach. The infrastructure charge is linked to the term of the loan and is also fixed for the duration of the loan. Important to note that before mentioned means that this charge will not increase with any percentage during the redemption period of the loan. This charge will be terminated on 30 June 2026.

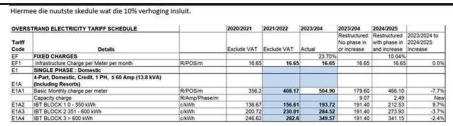
   NERSA approved the introduction of the infrastructure charge when it was introduced. See attached the approval letter for 2013/14 financial year for reference. These facts were pointed out and discussed with NERSA during the visit of Amanda Mtembu, David Mashiane and other on 18 October 2018.
6. Herewith attached our electricity tariffs, including Small Scale Embedded Generation (SSEG), in terms of the NERSA Guideline, reflecting an increase in Electricity Tariffs for Overstrand Municipality at 10.04% as from 1 July 2024. The SSEG tariff is indicated on the tariff list as **Tariff E18**.
7. Please approve <u>all</u> our Electricity tariffs as per the attached list.

Your favourable consideration and urgent response will be appreciated.

Kind regards

Elmarie Hooneberg
SENIOR MANAGER: REVENUE

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#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Hiermee die nuutste skedule wat die 10% verhoging insluit.  **OVERSTRAND ELECTRICITY TARIFF SCHEDULE** 2020/2021 2021/2022 2023/204 2023/204 2024/2025 Tariff Code | Details | Exclude VAT | Exclude VAT | Actual | Restructured: No phase in or increase | Restructured with phase in and increase | 2023/2024 to 2024/2025 increase EF FIXED CHARGES 23.70% 10.04% EF1 Infrastructure Charge per Meter per month R/POS/m 16.65 16.65 16.65 16.65 16.65 0.0% E1 SINGLE PHASE : Domestic 4-Part, Domestic, Credit, 1 PH. ≤ 60 Amp (13.8 kVA) (including Resorts) E1A1 Basic Monthly charge per meter R/POS/m 356.2 408.17 504.90 179.60 466.10 -7.7% Capacity charge R/Amp/Phase/m 9.07 2.49 New E1A2 1BT BLOCK 1 0 - 350 kWh c/kWh 136.67 156.61 193.72 191.40 212.53 9.7% E1A3 1BT BLOCK 2 351 - 600 kWh c/kWh 200.72 230.01 284.52 191.40 273.93 -3.7% E1A4 1BT BLOCK 3 > 600 kWh c/kWh 246.62 282.6 349.57 191.40 341.15 -2.4% Restructured: No phase in or increase – Die verwys na die koste baseerde tariewe in 2023/24 Rand waardes. Dit is soos in die gedetaileerde studie bereken. Restructured with phase in and increase – Die verwys na die voorgestelde tariewe. Dus met 4 jaar infassering en die 10.04% verhoging. Die tarief is dus die ou tarief plus ¼ van die verskil tussen die huidige en koste baseerde tarief plus die jaarlikse prysverhoging. Vriendelike groete **Elmarie Hooneberg** **5.1** **OVERSTRAND MUNICIPALITY: COST OF SUPPLY STUDY** **(ITEM 1 PAGE 1 : INVESTMENT & INFRASTRUCTURE PORTFOLIO - MAYORAL COMMITTEE MEETING : 24 APRIL 2023)** **RESOLVED (SUPPORTED BY 23 COUNCILLORS):** 1. that the support received from the Provincial Department of Economic Development and Tourism through the Municipal Energy Resilience Project (MER) **be noted**; 2. that the item be added to the agendas of the next ward committee meetings; 3. that a workshop to be attended by all councillors on this document and especially the long-term consequences thereof, be held; 4. that a series of public meetings be held across the Overstrand to explain the purpose of this report; and 5. that the Overstrand Cost of Supply and Tariff study be submitted to NERSA as a provisional report and that it is clearly indicated that it should allow the municipality time to reconsider the report following the outcome of the public participation process. **RESPONSIBLE OFFICIAL :** **S MULLER** **S REYNEKE-NAUDé** **TARGET DATE FOR IMPLEMENTATION :** **1 JULY 2023**
157	H. Dearn Mrs.		6 May 2025	Provision should be made for proper baboon management, in order to curtail the increasingly numerous incursions, which are very stressful to both my husband and myself together with our dog. It leaves us a worn out, and frankly we are sick of clearing up after them, be it tree debris or broken flower pots.
158	Marmara de Klerk		6 May 2025	Hiermee my sterkste beswaar teen die beplande (in die toekoms) uitbreiding van Mashakane oor die R43, om die volgende redes: 1. Uitbreiding beteken meer mense - Die huidige aantal mense in Gansbaai is te veel vir die dienste onder andere skole, klinieke en polisiëring. 2. Hier is minimale nuwe werks geleenthede - waar gaan die mense werk? 3. Die begroting in die IDP toon 'n verlies in die begroting - waar gaan geld vandaan kom vir addisionele dienste

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				4. Die ligging van die voorgestelde uitbreiding veroorsaak dat daar geen roetes na Franskraal is wat nie naby informele huisvesting verby gaan. Met die geskiedenis van onrus in die land is die 'n groot probleem. 5. In Blompark is daar twee van die nuwe huise wat wanaangewend word (dit is waarvan ek kennis dra) Die een huis is verhuur - die huurder het uitgetrek en die huis is gestroop van alle vensters, deure en alles binne. Net die buitemure en dak staan. Die ander huis is omskep in 'n spaza winkel. As die nuwe huise nie reg 'bestuur' kan word nie hoekom nog nuwe huise bou? 6. Die dwelm en perlemoen probleem is gevolge van minimale werks geleenthede en polisiering wat nie voldoende is om dit te beheer nie.
159	Carol & Patrick Roseveare			I have lived in Voelklip for quite a few years now and never have the baboons been such an issue as they currently are. The situation was well controlled by HWS but since they are no longer monitoring, our area has become overrun with baboons causing absolute mayhem. We are living like prisoners in our own homes, to scared to leave a door open in case the baboons appear. I fear for the safety of my dogs and cat too. PLEASE could you bring back the HWS system (or any similar system) and let us have our freedom back again?! I support the attached comments made by HBAG in the letter attached. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible,

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				4. Have minimal negative impact on environment, 5. Be target specific, 6. Be socially acceptable. **With that as background HBAG hereby lodges its request that the Budget for BMP must be sufficient for staffing, tools, technology, transport and equipment required to deliver a level of service that we know is achievable.** **The process and level of service should include:** 1. FINAL decision on who's mandate and responsibility BMP is. FNR belongs to OM and therefore so do the baboons. Unlike the City of Cape Town with SanParks. Once this decision is made it should enable stability and a greater level of certainty for residents and to enable better forward planning by OM. 2. BLG meetings to continue quarterly. Waste management: Strict enforcement of compliance Collection service to improve to eliminate dumped heaps of refuse Cruelty to Baboons Strict adherence to the letter and spirit of the SOPs governing use of paintball markers, and other methods used by the OM staff. Report all and any animal abuse by residents to the relevant authorities and follow through with the case. Education and awareness drive especially on social media and via rates bills. This communication is to affirm the role that residents need to play in successful BMP and their responsibility in this regard; and to raise the levels of tolerance within the community. Reporting. Monthly reports detailing time spent in the urban area, movement of the various troops, incident reports etc. Annual troop counts to form part of these reports. Ongoing daily communication on troop presence in or near the urban edge. (we have experienced a marked improvement with the in-house service which we believe serves the public well). Staff training and HR. regular training on baboon dynamics, environmental awareness, visitor interaction and safety. Contracts to provide ongoing employment and not roll over temporary contracts. We recognise that this may not be possible but there should be a focus on continuity in the service which would then ensure the retention of good staff. Rangers to be visible recognisable assets to the community and the reserve. Finally, and upon further consultation with residents in the baboon affected area we would like to emphasise certain issues: 1. Residents are unclear what caused HWS to quit their contract when there was an expectation that it would continue. The management of this process and the subsequent lapse in baboon management appeared to be poor and lacking in transparency. 2. The subsequent chaos that ensued eroded ratepayer confidence. This period included the shooting in public, by a resident, of a female baboon with a baby. We have not had feedback on this incident. HBAG firmly

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				rejects this level of violence towards wildlife, and firmly rejects the illegal discharge of weapons in the suburbs and believe that SAPS should be pressured to investigate and the perpetrator be brought to book. 3. The current system for waste collection whereby recycling is piled up and collected later is not working as evidenced by these images below taken 5 May 2025 in Voelklip. 4. There is serious concern regarding the ability of OM to deliver the level of service that residents know is possible. Communication from the team on the ground to the community has been a positive improvement but we hear reports suggesting that the team is well out of its depth. We believe that sufficient properly qualified **management and supervisor staff** is essential for the staff to be able to learn on the job and grow into a team that can deliver the previous high standards that were delivered by HWS. We'd like to see budget and commitment to return the BMP to that level of excellence by a service provider, or management team who has the knowledge, wherewithal and understanding of and empathy for baboons that the task requires. 5. And lastly, the residents recognise that OM is doing the best they can to rectify the situation and as such there is a level of patience and grace, but if OM do not take the BMP firmly in hand there will be high levels of dissatisfaction with the performance of the Overstrand Municipality. END HERMANUS BABOON ACTION GROUP
160	Catherine McClune		6 May 2025	Find below my endorsement of the comments from HBAG. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement, 2. Be cost effective, 3. Be effective at deterring for as prolonged a period as possible, 4. Have minimal negative impact on environment, 5. Be target specific,

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161	Dale Lautenbach		6 May 2025	I attach a copy of the HBAG submission on the budget with my full endorsement. I would like to add my own comments for your consideration. I think the powers that be in the municipality at this time — and without a permanent mayor it's hard to determine those powers — have totally underestimated the fury and frustration of Voelklip residents in particular. For over three months since the sudden and still inexplicable cancelling/termination/ending of the successful HWS contract, we have experienced daily discomfort, inconvenience, uncertainty and downright fear as baboons have lived large in our streets and houses in many cases. At a community meeting in my home an elderly woman, bent over, dependant on her stick and her admirable desire to live an independent life, was asked what she wanted to see now following the collapse of professional baboon monitoring services. "I want my life back!" Those words sit with me as they should, Dr O'Neill, with you and your council. We've not heard a single voice of concern, empathy, recognition or comfort from our municipal manager or our Alderman Councillor. All mute. Not interested in Voëlklip's day to day battle. What you had when HWS was doing the monitoring was a fabulous example of a successful program. You had an opportunity to boast about it, claim a unique triumph compared to Pringle Bay, Simon's Town and other disaster zones. OM had put in place a highly successful program. And without explanation you pulled the plug. No one believes the stories about tax compliance and an inflated price for the contract for '25. Those were fixable and negotiable. And I think you underestimate the sources of information we have.

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				The DA promises accountable and transparent government. Whether we voted for you or not, that's what we expect. You run a town that pivots delicately on tourism and attraction to wealthy landowners. Property prices in Pringle have tumbled due to the baboon issue. The same could happen in Voelklip and the abundant trash bags of Eastcliff, where your big wealth lies, are but a few baboon steps to the west of the circle. Baboons don't know boundaries. The current in-house baboon monitoring program is ineffectual and shows zero understanding of baboon behaviour. The most recent example today was an early post from the monitors that the animals were spotted up in the mountain, they included a photograph. Great you might think. Within hours those same baboons were raiding 3rd St around 11th and 12th Ave and the monitors were flat footed. Other submissions to you will speak to this. You need professionals Dr O'Neill. This is not a quasi law enforcement/security issue, not a bang bang club with tough guys. You're dealing with sophisticated primates. Their behaviour needs to be understood. Their troop constitutions need understanding as do their inter-troop behaviours. What is so frustrating is that we had this. Perhaps we failed to tell you how happy we were; we took the service for granted. You did a fabulous job previously and like the old lady who wants her life back, we all want ours back along with the excellent service that you previously facilitated. We'll be better at saying thank you when you do this. Yours very sincerely Dale PS: don't underestimate the degree to which many Voelklip residents love the baboons and want to see them happy. Don't tempt more of those citizens who will take to guns and other gross measures. That's not who we want to be. RE: IDP comment from the Hermanus Baboon Action Group (HBAG) Last year's budget made no provision for Baboon Management. We believe OM received in excess of 100 letters requesting the continuation of the Baboon Management Program (BMP) for Hermanus East. We note and appreciate OM's efforts to extend the services of HWS and then to develop an in-house service. There is still a level of uncertainty as to BMP in the future and in this light HBAG would like to record its position that it is essential for BMP to continue indefinitely as part of the regular service that OM delivers to its ratepayers. Item 3 on the IDP priority list for Ward 3 states: "Baboon Management Programme Continuation thereof". This will remain a top priority on the IDP which we believe is supported by our September 2024 survey conducted in the Hermanus East baboon affected area. Of the 643 respondents ***95% of residents Agree or Strongly Agree that BMP should continue = 610 residents.*** A BMP should: 1. Be practical to implement,

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162	Ed Meyer		6 May 2025	As a resident & homeowner in Voelklip for over 30 years, I am deeply concerned about the totally OUT OF CONTROL Baboon problem which has developed in Voelklip this year, since the termination of the contract with the very effective Baboon Management service provider HWS. For the last 2-3 years of their contract, we residents had complete PEACE OF MIND regarding the baboons , which were effectively kept out of the urban area & up on the mountain where they should be. I believe the HWS success was based on well selected & thoroughly trained Baboon monitors , who understood the baboon psychology & troop behaviour , as well as the investment in the 'Virtual Fence' & associated Technology.

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				In my opinion , the OM is in a NO WIN situation attempting to undertake Baboon Management themselves with inexperienced management & Supervision, poorly trained & selected monitors , as well as a lack of suitable technical infrastructure. My personal experience last week was when I had the troop of 30 baboons in my garden, while 3 monitors, two sitting in their bakkie & one shouting & firing off plastic pellets at the baboons, which the baboons effectively ignored. I spoke with the monitors , who did not impress me with their approach & lack of skills! I have also watched the current monitors in action around here & the baboons literally run circles around them. I fully endorse the comprehensive & constructive HBAG email which has been sent to you. Many of us very concerned and frustrated residents of Voelklip have contributed to the contents of that letter. A great deal of our time is being wasted on trying to monitor baboon movements and hits on private homes, terrified old people often living alone, frightened pets & not to speak of the damage the baboons are causing to gardens & properties. In all my 30 years of being a property owner in Voelklip , I have NEVER seen the Baboon problem as serious as it is here now, despite the good intentions & efforts of the present in house team. OM management needs to accept that their present BMP is doomed to failure & to know that the residents & homeowners are becoming increasing angry & frustrated with the current situation. A lot of damage has been done this year, as the Baboon troops have run riot in our suburban areas , but it needs a specialist service provider to hopefully give us back peace of mind in a safer Baboon free environment. I appeal to you & the OM decision makers to act quickly in regard appointing a Specialist Baboon Service Provider as soon as possible, because the baboon behaviour seems to be getting worse all the time.
163	JG Davies		6 May 2025	Ek hoop van harte dat daar nie verhogings sal wees nie aangesien alles net opgaan. Ek is n geskeide huisvrou sonder pensioen en weet nie meer waar om te besnoei nie. Ek stel voor dat die getal werknemers by die munisipaliteit verminder word, beter toesig by die verskillende afdelings gehou word om meer produktief te wees, bv: n bakkie vol werkers het by

#	ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
				Maanskynbaai opgedaag om rommel te verwyder terwyl ons daar piekniek hou. Niks is gedoen nie En die rommel het bly le – brandstof gemors. So ook by ander afdelings bv padwerke. Getalle kan met die helfte gesny word indien daar gewerk word.
164	Gerda Theron		6 May 2025	<u>Regarding municipal rate hikes</u> <u>I</u>t has come to my attention that all municipalities are proposing unconventionally high rate hikes (exceeding that of inflation). This exorbitant increase could not have been imposed at a worse time. The country has effectively been in recession and a vast majority of citizens are struggling to keep their properties and put food on the table. Most have home loans that have skyrocketed with the 4+ % hike over two years (that the reserve bank deems tenable and I assure you is not). This has forced many to sell their properties and homes to incoming tourists in the hope of finding lower income housing. Now the municipality proposes to force an additional astronomical burden on a home owner that is living off a pension. Remember the Overstrand includes Rooiels, Betty's bay and Kleinmond of which 70% is over 50 and most are retirees. They cannot afford relocation. Forcing gentrification in this area will not benefit the municipality or the natural biosphere which has garnered world renown. I realise that the municipality does exceptional work, but a clearer examination of the budget needs to be done. This is not the way forward. Please reconsider lowering the rate hike.

ANNEXURE L

SIME: LG MTEC
PT INTEGRATED PLANNING AND BUDGETING ASSESSMENT, PT PRESENTATION & OVERSTRAND RESPONSE

Western Cape Government

FOR YOU



Strategic Integrated Municipal Engagement (SIME 2) 2025

Overberg District

Overstrand Municipality

Western Cape Government



OVERSTRAND MUNICIPALITY

INTEGRATED PLANNING AND BUDGETING ASSESSMENT: ANALYSIS OF MUNICIPAL IDP, SDF AND BUDGET

Western Cape Government

APRIL/MAY 2025

OVERSTRAND MUNICIPALITY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

Integrated Development & Spatial Planning	● The Municipality's performance challenges are primarily attributed to administrative disruptions. ● The Municipality to address the concerns raised by sector departments outlined in section 2.1.2 and the TIME Report.
Economic Sustainability	● Ageing infrastructure. ● Vandalism and theft of infrastructure and equipment. ● Inclining operating budget coupled with fast fast-growing population and service needs. ● Need for alternate water supply for the Greater Hermanus area, within the next 4 – 6 years – planned desalination plant.
Revenue and Expenditure	● The 2025/26 Medium Term Expenditure Framework (MTREF) tabled budget is deemed funded. However, the Municipality is projecting significant operating deficits across the entire MTREF period. Additionally, a decline in returns from other revenue sources is noted, with interest on investments and agency service fees expected to decrease as a result of diminishing cash reserves. The Municipality is encouraged to align revenue projections with past and current trends to ensure more realistic revenue budget across the 2025/26 MTREF. Also, the Municipality should broaden its own revenue base by reviewing and updating tariffs related to rentals, permits, and facility usage, as well as exploring opportunities to generate seasonal or tourism-related income. ● To enhance revenue management, the Municipality is advised to strengthen its property valuation roll and billing reconciliation processes by fully implementing the tools outlined in MFMA Circular No. 129 and by conducting quarterly data validations. It is recommended that the Municipality explore its borrowing capacity to support capital investment initiatives. This should however be done within the affordability parameters to manage tariff increases. ● The Municipality to address the misalignment issue of the financial position, financial performance, cash inflows and outflows.
Capital Budget & Infrastructure	● To ensure the sustainable provision of long-term services, continued capital investment is essential. ● While the 2025/26 budget reflects a strong commitment to infrastructure development, anticipated reductions in future funding necessitate more rigorous prioritisation of capital projects and the diversification of funding sources. These measures are critical to maintaining the affordability of infrastructure investments while safeguarding their quality and long-term integrity.
Strategic Procurement	● SCM SOPs not submitted for analysis (these are documents which are issued in support of the SCM policy) ● High volumes of infrastructure-related procurement emanating from IDP projects necessitate good governance in infrastructure procurement ● Unable to determine whether Asset Register informs the IDP and/or Procurement Plan and/or Budget
mSCOA Compliance	● The alignment between the Project Segment and Funding Segment movement accounting is not compliant with the Municipal Standard Chart of Accounts (mSCOA) regulations and must be addressed. ● The Municipality has not adequately applied balance sheet budgeting and movement accounting consistently across its projects. The projects are therefore not balancing in line with the mSCOA requirements.

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LIST OF ACRONYMS

AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CAPEX	Capital Expenditure
CBA	Critical Biodiversity Areas
CBD	Central Business District
CMP	Coastal Management Programme
CPI	Consumer Price Index
CRR	Capital Replacement Reserve
CSIR	Council for Scientific and Industrial Research
CWD	Cape Winelands District
DCAS	Department of Cultural Affairs and Sport
DEA&DP	Department of Environmental Affairs and Development Planning
DLG	Department of Local Government
DM	District Municipality
DoI	Department of Infrastructure
DWA	Department of Water Affairs
EI	Ecological Infrastructure
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
HSP	Human Settlements Plan
IDP	Integrated Development Plan
IGP	Infrastructure Growth Plan
IIAMP	Integrated Infrastructure Asset Management Plan
IIF	Infrastructure Investment Framework
ISDF	Integrated Strategic Development Framework
ITP	Integrated Transport Plan
IWMP	Integrated Waste Management Plan
IYM	In-year Monitoring
JOC	Joint Operations Centre
Kl	Kilolitre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt hour (1 000 watt hours)
LED	Local Economic Development
LTFP	Long Term Financial Plan
LUPA	Land Use Planning Act
MBRR	Municipal Budget and Reporting Regulations
MDG	Millennium Development Goal

MER	Municipal Energy Resilience
MFMA	Municipal Finance Management Act
MI	Municipal Infrastructure
MIG	Municipal Infrastructure Grant
MIP	Municipal Infrastructure Plan
MISA	Municipal Infrastructure Support Agency
MMP	Maintenance Management Plan
MTREF	Medium Term Revenue and Expenditure Framework
MVA	Megavolt Amperes (1 Million volt amperes)
MWh	Megawatt hour (1 Million watt hours)
NDHS	National Department of Human Settlements
NRW	Non-revenue Water
NT	National Treasury
O&M	Operations and Maintenance
OPEX	Operating Expenditure
PMS	Performance Management Systems
RMP	Road Management Plan
SCM	Supply Chain Management
SDBIP	Service Delivery Budget Implementation Plan
SDF	Spatial Development Framework
SOP	Standard Operating Procedure
SWMP	Stormwater Management Plan
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2025 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2025/26 MTREF Budget, 2025/26 Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant polices and documents.

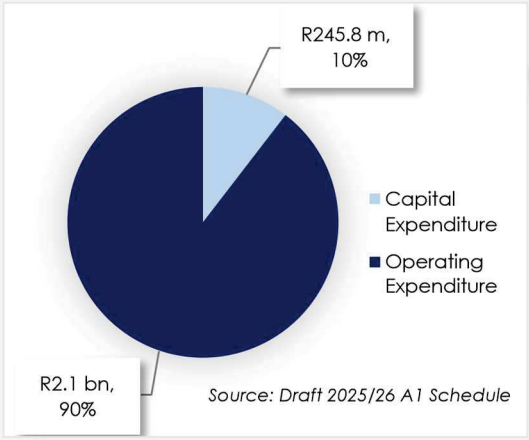
The assessment covers the following key areas; conformance with the MFMA, MSA & Municipal Budget and Reporting Regulations (MBRR); an integrated, spatial and environmental planning analysis of the IDP and SDF and the responsiveness, credibility and sustainability of the tabled budget.

The WCG intends meeting the executives of your Municipality in May 2025, where the key findings and recommendations of this report will be presented and deliberated upon. The planned engagement will contextualise the Municipality's challenges and responses as presented in the draft budget, IDP, LED, SDF and other strategic matters for discussion between the two spheres of government. All the information related to the assessment and analysis of the draft annual budget, IDP and SDF is found in the report below.

The budget snapshot below provides a high-level overview of key socio-economic and financial indicators of the Overstrand Municipality in relation to the regional economy.

BUDGET SNAPSHOT

2025/26 Municipal Expenditure



Source: Draft 2025/26 A1 Schedule

GDPR

MERO 2024

GDPR 2021 Constant Prices	GDPR Growth		
2023	2024f	2025f	2026f
R6.3 billion	0.4%	0.6%	0.6%

Inflation

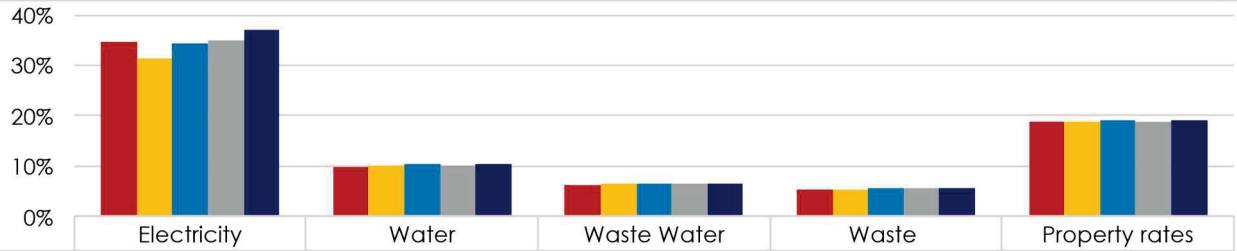
NT MFMA Budget Circular 130

2024e	2025f	2026f	2027f
4.4%	4.3%	4.6%	4.4%

Total Population	Population Growth %	No. of Households	No. of Indigent Households
Census 2022	Est average annual 2024 - 2029	Census 2022	AR 2022/23
*132 495	*2.8%	*59 980	4 715

** Stats SA Mid-year population estimates (MYPE) 2024 data was used in the 2024 MERO and SEP-LG. MYPE population data deviates from that in Census 2022.*

Service charges and Property Rates Revenue as a % of Total Revenue (2021/22 to 2025/26)

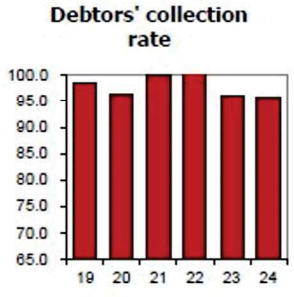


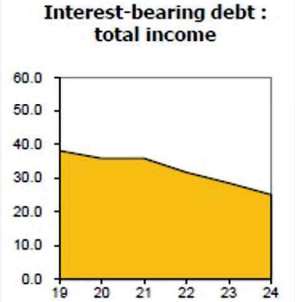
	Electricity	Water	Waste Water	Waste	Property rates
2021/22	34.7%	9.7%	6.3%	5.2%	18.8%
2022/23	31.5%	10.0%	6.4%	5.4%	18.8%
2023/24	34.4%	10.3%	6.5%	5.5%	19.2%
2024/25	34.9%	10.1%	6.5%	5.6%	18.9%
2025/26	37.0%	10.4%	6.4%	5.7%	19.1%

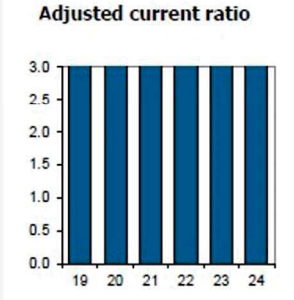
Source: Draft 2025/26 A1 Schedule

Ratings Afrika MFSI ®

Financial Sustainability Index Score			
	2022	2023	2024
Over-strand	65	65	66
WC Average	53	53	55







Source: Ratings Afrika Financial Sustainability Analysis Service January 2025.
The graphs reflect the percentage or ratio (Y-axis) for the period 2019 to 2024 (X-axis)

SECTION 2: INTEGRATED PLANNING

2.1 INTEGRATED DEVELOPMENT PLANNING

The Municipal Systems Act 32 of 2000 (MSA) requires that every municipal council must review its IDP annually in accordance with an assessment of its performance measurements and to the extent that changing circumstances demand. Further provision is made for every municipal council to amend such IDP following a prescribed process outlined in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations of 2001 (MSA Regulations). During the 2024/25 financial year, the Overstrand Municipality (the Municipality) has conducted the annual review of its IDP, which is the third review of the 2022 - 2027 IDP and resolved to adopt an amended IDP in May 2025.

2.1.1 IDP Compliance

The core components of an IDP are outlined in Section 26 of the MSA and Regulation 2 of the MSA Regulations. Sections 28 and 29 of the MSA require municipalities to adhere to an established process when reviewing or amending their IDPs. The compliance of the amended IDP with legislative requirements and the process followed were assessed using a compliance checklist. The assessment was shared and discussed with the Municipality.

2.1.2 IDP Alignment

Section 32(2) of the MSA provides for the MEC for local government to decide whether to make proposals to a municipal council to adjust an IDP if such a plan or amendment conflicts or is not aligned or negates any of the development strategies of other affected municipalities or organs of state. Section 26 of the MSA further requires that IDPs must be aligned with and not negate the national and provincial development plans and planning requirements binding on the municipality in terms of legislation.

The proposed amendments to the IDP reflect alignment with national, provincial, and district plans and strategies. It reflects alignment with the National Development Plan, the Western Cape Government Provincial Strategic Plan 2025 – 2030 and the Overberg District Municipality IDP.

Economic Development

The proposed amendments to the IDP reflect that the Municipality has a Local Economic Development strategy, which was approved in 2017 and currently under review. The Department Economic Development and Tourism (DEDAT) recommends that the Municipality consider aligning their LED strategy with economic realities to ensure a more responsive approach to local economic needs. The Municipality's effort to leverage partnerships across government spheres, as a mechanism for economic development, is noted and should also be utilised as an opportunity to strengthen active partnerships and collaborations for economic service delivery.

Additionally, the proposed amendments to the IDP provide a detailed overview of the agricultural sector, and reflect that Agriculture is ranked under the top 4 drivers, contributing to the Gross Domestic Product and employment in the Overberg district.

Municipal Infrastructure, Human Settlements and Transport

The Department of Infrastructure recommends that the Municipality reflect the WCG Infrastructure Framework (WCIF) 2050, which was endorsed by the Cabinet on 16 October 2024. Building on the principles of the WCIF 2050, the Western Cape Infrastructure Strategy 2050 outlines specific infrastructure development priorities for the short-, medium and long-term. To support the implementation of the strategy, the Western Cape Infrastructure Implementation Plan (WCIIP) 2050 outlines a five-year

implementation approach. These plans aim to enhance infrastructure interventions and investment in the Western Cape.

The proposed amendments to the IDP reflect that the Municipality has a Human Settlements Plan (HSP), approved in 2012, that gets reviewed annually. The Overstrand Human Settlement Strategy is also reflected and highlights key areas for spatial transformation and investment, including the Priority Human Settlement and Housing Development Area and Restructuring Zones. The Department Human Settlements recommends that the Municipality regularly update the housing pipeline, since many housing projects are close to completion.

In terms of transport, the proposed amendments to the IDP reflect that the Municipality approved an Integrated Transport Plan in 2012, which is currently under review. The proposed amendments to the IDP also reflect that the average annual growth rate is set to be 2,6 per cent in 2027 and will evidently increase the demand for housing, infrastructure and the construction of new schools, which in turn generate greater transportation needs. The Western Cape Department of Mobility (WCDM) recommends that the Municipality prioritise the integration of economic, social, and engineering plans to establish a well-rounded and cohesive planning system. This approach will not only support the livelihoods of the residents but also stimulate sustainable economic growth in the Municipality. The WCDM also encourages the Municipality to invest in investment in non-motorised transport and public transport infrastructure, to address current mobility challenges and to pave the way for a more equitable and sustainable future for the Municipality.

Health, Social Services and Amenities

The proposed amendments to the IDP reflect that the Municipality does not have a Local Drug Action Committee, however, the Municipality is in the process of establishing a Substance Abuse Coordinating forum to ensure networking and cooperation with stakeholders.

Safe and Cohesive Communities

The proposed amendments to the IDP reflect the key crime-related statistics for the 2023/24 period, including murder, sexual offences, drug-related offences, driving under the influence, and residential burglaries. The Department of Police Oversight and Community Safety recommends the incorporation of the latest crime statistics.

The Municipality has an approved Disaster Management Plan, which gets reviewed annually. The proposed amendments to the IDP highlights the priority risks, however, the date of the last risk assessment should also be included.

2.1.3 IDP Implementation

Section 41 of the MSA provides for a municipality in accordance with its performance management system, to set performance measures regarding its development priorities and objectives set out in the IDP. In addition, section 41 provides for the monitoring of the performance, measuring and reviewing performance at least once per year, implementing steps to improve the performance, and setting a regular reporting system. This section thus reflects on whether the Municipality might be at risk of not achieving its strategic objectives, noting that this is the third review cycle of the 2022 – 2027 IDP.

The following Municipal documents were utilised to inform this section:

- The 2022 - 2027 IDP, including any subsequent amendments thereof;
- The proposed amendments to the 2025/26 IDP;
- The 2022/23 Annual Report and the draft 2023/24 Annual Report;

- The 2023/24 and 2024/25 Service Delivery and Budget Implementation Plans (SDBIPs), including any subsequent amendments thereof; and
- The Department of Provincial Treasury compiled the 2024/25 Technical Integrated Municipal Engagement (Time) Report.

The Municipality has implemented, monitored and evaluated five strategic objectives (SO), which remained consistent following the adoption of the 2022 - 2027 IDP in May 2022. These SOs are outlined below:

The 2022 – 2027 IDP Strategic Goals:



The Top Layer SDBIP KPIs and targets for the period 2022/23 to 2024/25 have been aligned to the strategic objectives outlined above and the decrease of KPIs from 47 (2023/24) to 43 (2024/25), was due to 1-year targets being accomplished.

The Annual Reports for both the 2022/23 and 2023/24 financial years show that 47 Key Performance Indicators (KPIs) have been aligned to 5 Strategic Objectives outlined above. The 2022/23 Annual Report indicates that the Municipality met 36 (76.59 er cent) of a total number of 47 KPIs, whereas 9 (19.15 per cent) of the KPIs were almost met and 3 (6.38 per cent) were not met. The SOs that presented challenges and that were linked to the 4 KPIs that were not met, are indicated below:

- SO1: The provision of democratic, accountable and ethical governance, where 4 were almost met and 1 not met;
- SO2: The provision and maintenance of municipal services, where 3 KPIs were almost met and 2 not met;
- SO4: The creation and maintenance of a safe and healthy environment, where 1 was almost met; and
- SO5: The promotion of tourism, economic and social development, where 1 KPI was not met.

The draft 2023/24 Annual Report indicates that the Municipality met and almost met 43 (91 per cent) of a total number of 47 KPIs, whereas 4 (8.51 per cent) of the KPIs were not met. The SOs that presented challenges and that were linked to the 4 KPIs that were not met, are indicated below:

- SO1: The provision of democratic, accountable and ethical governance, where approximately 5.26 per cent (1 KPI) were not met;
- SO2: The provision and maintenance of municipal services, where 11.11 per cent (2 KPIs) were not met; and
- SO5: The promotion of tourism, economic and social development, where 16.67 per cent (1 KPI) were not met.

Various administrative factors contributed to the performance challenges associated with the above strategic goals. Despite the setbacks, the corrective and contingency measures were reflected in the 2022/23 Annual Report and the draft 2023/24 Annual Report, which demonstrate an adaptive and responsive approach to planning.

The graphs below illustrate the Municipality's performance regarding its KPIs and targets for the strategic objectives during the 2022/23 and 2023/24 financial years.

Table 1 The Municipality's performance during the 2022/23 financial year

Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
Not Met	3 (6.38%)	-	-	-	2 (11.11%)	1 (5.56%)
Almost Met	9 (19.15%)	1 (33.33%)	-	1 (42.86%)	3 (16.67%)	4 (22.22%)
Met	17 (36.17%)	1 (33.33%)	-	3 (42.86%)	3 (16.67%)	10 (55.56%)
Well Met	12 (25.53%)	1 (33.33%)	-	3 (42.86%)	6 (33.33%)	2 (11.11%)
Extremely Well Met	6 (12.77%)	-	1 (100%)	-	4 (22.22%)	1 (5.56%)
Total:	**47***	**3**	**1**	**7**	**18**	**18**
Percentage:	**100%**	**6.38%**	**2.13%**	**14.89%**	**38.30%**	**38.30%**

Table 2 The Municipality's performance during the 2023/24 financial year

Overstrand Municipality		Strategic Objective				
		The creation and maintenance of a safe and healthy environment	The encouragement of structured community participation in the matters of the municipality	The promotion of tourism, economic and social development	The provision and maintenance of municipal services	The provision of democratic, accountable and ethical governance
Not Met	4 (8.51%)	-	-	1 (16.67%)	2 (11.11%)	1 (5.26%)
Almost Met	10 (21.28%)	1 (33.33%)	-	1 (16.67%)	2 (11.11%)	6 (31.58%)
Met	14 (29.79%)	1 (33.33%)	-	1 (16.67%)	2 (11.11%)	10 (52.63%)
Well Met	17 (36.17%)	1 (33.33%)	1 (100%)	3 (50.00%)	11 (61.11%)	1 (5.26%)
Extremely Well Met	2 (4.26%)	-	-	1 (16.67%)	1 (5.56%)	1 (5.26%)
Total:	**47***	**3**	**1**	**6**	**18**	**19**
Percentage:	**100%**	**6.38%**	**2.13%**	**12.77%**	**38.30%**	**40.43%**

The 2024/25 TIME Report highlights that the Municipality achieved 24 out of 43 (56 per cent) key performance indicators up to mid-year of 2024/25. These 24 indicators relate to all five of the Municipality's strategic objectives. It was reported in the mid-year assessment that 17 targets (71 per cent) were achieved, and 7 targets (29 per cent) were not achieved, but had to be measured over the remainder of the financial year.

However, 7 targets were not achieved from SO1 (The provision of democratic, accountable and ethical governance), SO4 (The creation and maintenance of a safe and healthy environment), and SO5 (The promotion of tourism, economic and social development), but corrective measures were provided. The Provincial Treasury (PT) recommended that:

- Considering that just more than half (56 per cent) of the targets were assessed by mid-year, it is essential to remain vigilant through the ongoing monitoring and management of all targets.
- It is essential to guarantee that the overall performance remains on course and is so reflected in subsequent quarterly performance outcomes.

The Municipality has demonstrated a proactive and adaptive approach to strategic planning, performance management, and service delivery, despite the challenges in Strategic Objectives 1, 4 and 5. The 2024/25 TIME Report provides an independent validation of the Municipality's performance and despite challenges, the Municipality has demonstrated measurable progress across several service delivery areas.

2.2 KEY FINDINGS AND RECOMMENDATIONS

2.2.1 Key Findings

Based on the above assessment, below is a summary of key findings:

- The Municipality's performance challenges are primarily attributed to administrative disruptions.

2.2.2 Recommendations

It is recommended that the Municipality:

- Address the concerns raised by sector departments outlined in section 2.1.2 and the TIME Report.

2.3 ENVIRONMENTAL AND PLANNING ANALYSIS

2.3.1 Spatial Planning

- MSDF Performance Review

Section 10.6 in the 2025/26 Draft IDP Review" titled "Progress with implementation of the SDF" remains largely the same as in previous years. The only thing that has changed are the statistics around the number and type of Planning Applications received from 1 July to 2023 to 31 January 2025 and whether or not these applications were approved. It is not possible from the information contained in this section to determine progress with the implementation of the SDF.

The *value of the SDF does not lie in the document alone, but rather in its implementation. What matters is the extent to which a municipality is working towards achieving the spatial principles and objectives outlined in the SDF,* evident through the implementation thereof. (More information on Annual Performance Reviews of the Implementation of SDF's, can be found in the Practice Note which accompanied Provincial Circular 0005/ 2023).

2.3.2 The Municipality's Response to Strategic Pressures and Risks

- **Capital Expenditure Framework**

It is noted in the Overstrand Draft IDP Review 2025/26, that a service provider has been appointed for the amendment of the SDF and that the CEF will be included in the SDF during the 2025/26 amendment. It is recommended that in addition to including the CEF, the following be included in the SDF during the SDF amendment process:

The findings of the Housing Market Study. This would include understanding the implications of the land requirements needed to accommodate those income groups where demand for housing far outstrips supply. It would also bring the SDF in line with SPLUMA section 21(i) which states that the SDF should "identify the designated areas where a national or provincial inclusionary housing policy may be applicable."

The SDF amendment should be used as an opportunity to ensure that the SDF is aligned with the CEF.

Lastly, the amendment of the SDF should include an Implementation Chapter, including an Implementation Plan, as required in terms of section 21(p) of SPLUMA. This Implementation Plan will provide the framework for the Annual Overstrand SDF Implementation Performance Review Report. (The importance of assessing the implementation of the SDF has been addressed above).

- **Inclusionary Housing Policy**

A Housing Market Study for Overstrand Municipality was drafted in 2024. The findings of the study pointed to an undersupply of housing opportunities in the affordable and entry level property markets and an

oversupply of housing opportunities in the high-end and luxury markets. Overstrand Municipality is encouraged to build on the work undertaken in the Housing Market Study through preparing an Inclusionary Housing Policy. The next step for the Municipality in the process of developing an Inclusionary Housing Policy is to prepare an Economic/Financial Feasibility Study to set feasible developer contribution thresholds, based on land use values. The Overstrand Spatial Development Framework would also need to determine where inclusionary housing would be suitable.

Once the groundwork is laid, the Inclusionary Housing Policy would need to define target groups, outline delivery mechanisms (on-site, off-site, or in-lieu), and ensure long-term affordability through appropriate monitoring and enforcement. It is suggested that in order to support implementation the Municipality should incorporate the policy into its MSDF and Municipal Planning By-Law, establish a central register for transparency, and ensure regular monitoring, evaluation, and updates based on evolving data and circumstances.

- **Waste Management**

Overstrand Municipality has 4 operational waste management facilities, namely Gansbaai WDF, Hermanus MRF, Hermanus Transfer Station, Kleinmond Transfer Station. All facilities are compliant with the conditions of their authorisation, scoring as follows: Gansbaai WDF scored 97.21 per cent in 2025, Hermanus MRF scored 99.23 per cent in 2025. The Municipality conducts and submits internal and external audit reports. The Municipality has sufficient airspace available at the Gansbaai WDF, but already also make use of the Karwyderskraal Regional WDF.

- **Ecological Infrastructure**

Ecological Infrastructure (EI) entails naturally functioning ecosystems that provide services to people and the economy and plays a vital role in municipal service delivery across the Western Cape. It supports reliable, good-quality raw water supply and contributes to disaster risk reduction, especially in terms of wildfires and flooding (inland and coastal).

To guide municipalities in investing in EI, the Western Cape Government developed the **Western Cape Ecological Infrastructure Investment Framework**. This framework highlights EI's potential to lower service delivery costs and enhance community well-being. Municipalities are encouraged to integrate EI into their service delivery planning, using one or more of the following approaches:

- Collaboration & Participation: Many municipalities support landscape initiatives aimed at reducing environmental risks (e.g., Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group) where important EI is identified and a "whole of society" approach to safeguarding or improving this EI is refined, often with real benefits to municipalities.
- Identification & Planning: Some municipalities have mapped key EI areas and developed investment plans, which can attract external funding and boost service delivery effectiveness.
- Direct Investment: Others are directly funding EI projects—for example, to secure water supply or reduce flood risks - often in partnership with the private sector for co-investment.

Guiding materials and examples are available from the Department of Environmental Affairs and Development Planning. Municipalities are urged to tailor EI investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains.

2.3.3 Key Findings and Recommendations

- The Municipality must put systems in place to improve refuse collection to all un-serviced areas including informal settlements.

SECTION 3: ECONOMIC and FINANCIAL SUSTAINABILITY

3.1 INTRODUCTION

This section provides an assessment of key indicators related to the responsiveness, credibility and sustainability of the tabled budget.

Key to assessing the above criteria is the alignment of the municipality's budget to its strategic objectives, where if there are gaps identified, recommendations will be provided considering the municipal areas current socio-economic challenges.

The revenue and expenditure analysis and risks section provides a gap analysis with regards to trading services, analysing the credibility, tariff structure and responsiveness of the municipality's budget.

As capital infrastructure development is a key catalyst for economic growth and sustainability, the municipality's capital funding mix, capital budget implementation and procurement planning assessment are critical to understanding the municipal area's growth trajectory.

3.2 SUSTAINABLE ECONOMIC DEVELOPMENT

Table 3 Strategic Objectives for the 2025/26 Medium Term Revenue & Expenditure Framework

Strategic Objective	2025/26 Medium Term Revenue & Expenditure Framework OPEX				2025/26 Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	Average Annual Growth
SO1 The provision of democratic, accountable and ethical governance	362 529	365 981	390 981	3.9%	3 429	500	500	-62%
SO2 The provision and maintenance of municipal services	1 127 966	1 177 962	1 243 520	5.0%	149 517	122 643	104 983	-16%
SO3 The encouragement of structured community participation in the matters of the municipality	758	758	758	0.0%	5 371			-100%
SO4 The creation and maintenance of a safe and healthy environment	320 562	340 955	356 124	5.4%	46 018	2 000	9 392	-55%
SO5 The promotion of tourism, economic and social development	298 176	282 148	281 297	-2.9%	41 496	22 400	18 000	-34%
Total Expenditure	**2 109 991**	**2 167 804**	**2 272 680**	**3.8%**	**245 831**	**147 543**	**132 875**	**-26%**

Source: Overstrand Municipality, A-Schedules

- The strategic objectives noted in budget tables SA5 and SA6 for the 2025/26 MTREF are aligned to the strategic goals in the IDP and reflect financial commitments for all five strategic objectives (SOs). The IDP also shows how the SOs are aligned to national, provincial, and district priorities, including the National Development Plan, the Draft Medium-Term Development Plan (2024 - 2029), the Provincial Strategic Plan (2025 - 2030), as well as the District's strategic objectives.
- The budgetary allocation for the strategic objectives indicates a significant focus on SO2 'The Provision and Maintenance of Municipal Services' for the 2025/26 MTREF. This includes activities such as the development and upkeep of municipal infrastructure, maintenance of municipal services (roads, water, stormwater, sanitation, sports grounds), solid waste, electricity distribution and street lighting and fleet management. In 2025/26, SO2 comprises an operating budget allocation of R1.128 billion (53.5 per cent) and a capital allocation of R149.517 million (60.8 per cent) in 2025/26.

- Expenditure decline is noted for SO2 (which includes the Municipality's core service delivery areas) in 2025/26 compared to the previous year, declining by 5.7 per cent in 2025/26, compared to overall operating spend growth of 3.3 per cent. For capital spending, overall spend in 2025/26 grows by 9.3 per cent, but capital spend on SO2 declines by 5.0 per cent.

- It is evident that the Municipality's 2025/26 budget has prioritised operating spending towards delivering its key service delivery areas. There has also been substantial growth in capital spending towards SO2 over the last few years, with the 2024/25 adjustment budget also indicating further increases above what was originally budgeted for. Although capital spend towards SO2 does see substantial decreases in the outer MTREF years, the 2025/26 allocation remains strong.

- In comparison with forecasted inflation of 4.3 per cent in 2025/26, total operating expenditure growth comes in lower at 3.3 per cent; in contrast, total capital expenditure shows real (above inflationary) growth in 2025/26, however, it declines substantially over the outer MTREF years. This is in line with the Municipal policies, however for planning purposes longer term capital planning is advised.

3.3 REVENUE AND EXPENDITURE ANALYSIS AND RISKS

3.3.1 Budget Overview

Table 4 Budget overview for the 2025/26 MTREF Budget

Overstrand	CURRENT YEAR			MEDIUM TERM REVENUE					
Description	2024/25	2024/25	2024/25	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28
R thousand	Original Budget	Adjusted Budget	Treasury Calculation	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	1 837 261	1 946 903	**1 946 903**	**2 015 522**	**2 015 522**	**2 094 119**	**2 094 119**	**2 194 265**	**2 194 265**
Total Operating Expenditure	1 944 209	2 042 734	**2 083 120**	**2 109 991**	**2 169 336**	**2 167 804**	**2 230 342**	**2 272 680**	**2 338 320**
Surplus/(Deficit)	**(106 948)**	**(95 831)**	**(136 217)**	**(94 469)**	**(153 814)**	**(73 685)**	**(136 223)**	**(78 415)**	**(144 056)**
Non Cash Items									
Depreciation & asset impairment	158 441	158 441	158 441	**167 211**	167 211	**176 609**	176 609	**186 617**	186 617
A4: Total Operating Budget Restated Result	**51 494**	**62 610**	**22 225**	**72 742**	**13 397**	**102 923**	**40 386**	**108 202**	**42 562**
A5: Total Capital Expenditure	**184 628**	**224 994**	**221 231**	**245 831**	**245 831**	**147 543**	**147 543**	**132 875**	**132 875**
Funded by:									
Transfers recognised - capital	65 428	88 511	88 511	**101 549**	101 549	**77 043**	77 043	**52 375**	52 375
Borrowing	93 010	89 511	**89 511**	**93 982**	**93 982**	**70 000**	**70 000**	**80 000**	**80 000**
Internally generated funds	26 085	43 209	**43 209**	**50 300**	**50 300**	**500**	**500**	**500**	**500**
A7 - Cash/cash equivalents at the year end:	**647 625**	**652 237**	**696 596**	**729 941**	**582 994**	**818 816**	**669 076**	**889 398**	**758 434**
A8 - Surplus / (shortfall) after application of cash and investments	**623 731**	**696 499**	**426 230**	**635 816**	**151 831**	**715 876**	**154 635**	**782 544**	**160 025**
BUDGET FUNDING POSITION	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**

Source: A1 schedules, NT funding tool, ORGB data strings.

- The Municipality tabled a **funded** budget for the entire 2025/26 MTREF, in compliance with Section 18 of the MFMA. Notably, the Municipality has projected operational deficits across the 2025/26 MTREF period. This raises concerns regarding the Municipality's capacity to contribute meaningfully to its reserves, support future revenue growth, or sustain internal funding allocations toward capital expenditure.

- Although operating deficits (excluding capital grants) are projected on a declining trajectory over the MTREF, small surpluses are only achieved when capital grants are factored in. It is projected that cash reserves will experience a significant decline in the 2025/26 financial year, with moderate recovery anticipated thereafter. This trend underscores the Municipality's continued reliance on external

funding sources. Such reliance poses a risk, particularly in light of diminishing grant allocations in the outer years,for instance, the housing top-structure allocation is projected to decrease to zero by 2027/28.

- The Municipality is exercising prudent cash flow management; however, it is increasingly challenged by capital expenditure requirements and broader economic constraints. While cash levels are expected to remain adequate throughout the MTREF, the substantial utilisation of reserves in 2025/26 must be carefully managed to preserve liquidity, avoid unsustainable borrowing, and ensure adherence to cash-backing requirements for provisions and commitments.

- An analysis of Table A6 (Budgeted Financial Position) indicates that the Municipality is expected to maintain a positive working capital position over the MTREF. This suggests the Municipality will retain sufficient liquidity to meet its short-term obligations and maintain financial sustainability.

- Furthermore, the Municipality continues to demonstrate its capacity to meet its monthly fixed operational commitments through available cash and investments, reflecting sound financial discipline and operational resilience.

- The Municipality reported an increasing year-on-year positive cash and cash equivalents balance over the MTREF period of R729.94 million in 2025/26, R818.82 million in 2026/27, and R889.40 million in 2027/28, respectively.

- The analysis of table A6 (Budgeted Financial Position) projects that the Municipality will realise a positive working capital over the MTREF period, indicating that the Municipality will have sufficient funds to meet its short-term liabilities, and will be able to sustain its financial health position.

- The Municipality is demonstrating that it has adequate cash resources to meet its monthly fixed operating commitments from available cash and investments. The Municipality has considered the required applications to the reported cash and investments reflected in Table A8. The Municipality is cautioned that any omission or non-commitments would provide a distorted view of the net surplus cash position achieved. It is important to note that any omissions or uncommitted provisions would reflect a distorted view of the actual cash position.

- The Municipality projected its liquidity ratio to increase from 2.25:1 (2025/26), to 2.38:1 (2025/26), and to 2.48:1 (2026/27) over the MTREF period. The ratio outcome suggests that the Municipality anticipates having adequate financial resources to settle its short-term debt when it is due for payment. The Municipality shows no sign of liquidity risk based on the favourable liquidity ratios reported throughout the MTREF period, which is above the NT acceptable norm of 1:1.

- The Municipality projects a cost coverage ratio of 4.30 times in 2025/26, 4.69 times in 2026/27 and 4.86 times in 2027/28 over the MTREF period, demonstrating that the Municipality has adequate cash resources to meet its monthly fixed operating commitments from available cash without collecting any additional revenue. The anticipated cash coverage ratio is above the NT acceptable norm of between 1 - 3 months.

- Property rates of R395.71 million are reported in the 2025/26 budgeted monthly cash flow statement (SA30), compared to R383.98 million in the Budgeted Financial Performance (A4), reflecting a 103 per cent collection rate. It has been noted that the Municipality is expecting to collect previous year arrear debt. Based on the Municipality's revenue projections and billing collection trends this assumption appears to be realistic.

- Service charges of R1.19 billion reported on the 2025/26 budgeted monthly cash flow statement (SA30) compared to R1.19 billion in the Budgeted Financial Performance (A4), reflecting a 99 per cent collection rate and is realistic. While this may improve short-term cash flow, it is important to evaluate

the sustainability of these collections to ensure it does not distort the Municipality's financial position. Based on the Municipality's revenue projections and billing collection trends this assumption appears to be realistic.

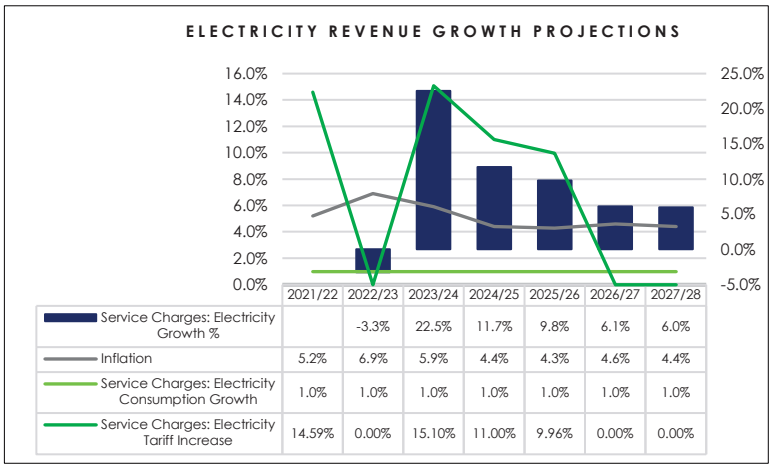
3.4 TRADING SERVICES

- Overstrand Municipality's budget suggests operating surpluses for electricity, water, wastewater and waste management. The outcomes of the calculation used by the Provincial Treasury differs from the surplus margins of the Municipality as the secondary costs are excluded.

3.4.1 Energy Services

3.4.1.1 Energy Services Credibility and Sustainability

Figure 1 Energy trading service trends



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Service Charges: Electricity Growth %		-3.3%	22.5%	11.7%	9.8%	6.1%	6.0%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Service Charges: Electricity Consumption Growth	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Service Charges: Electricity Tariff Increase	14.59%	0.00%	15.10%	11.00%	9.96%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R674 784	R705 540	R746 994
	Revenue	R789 871	R837 819	R887 385
	Surplus/ Deficit	R115 087	R132 280	R140 391

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Basic Charge (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R 323.31	R 781.95	9.96%	11.50%
Households	R 322.62	R 313.72	9.96%	11.50%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Electricity Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	5 800	R8 562	R9 076	R9 620
Indigent (LGES)	21 853	R39 347	R41 787	R43 676

Source: A1 schedules

Source: NT GoMun 2025/26 Draft Budget

- Electricity revenue continues to represent the most significant source of operating income for the Municipality, accounting for approximately 37 per cent of total operating revenue over the 2025/26 Medium-Term Revenue and Expenditure Framework (MTREF) period. While electricity revenue is projected to grow at a moderate rate of 9.8 per cent, this growth is primarily attributed to a proposed tariff increase of 9.96 per cent for the 2025/26 financial year, rather than an increase in consumption volumes. This trend indicates a stabilisation in electricity demand, largely driven by improved energy efficiency measures and the increased uptake of alternative energy generation sources by consumers. It is noted that the proposed tariff remains subject to adjustment, pending the finalisation of the ongoing Cost of Supply Study and the recommendations arising therefrom.

- Based on the recent cost of supply (COS) studies conducted, the Municipality has proposed a 9.96 per cent increase in its electricity tariff for the 2025/26 financial year. While this increase is above the projected consumer price index (CPI) inflation rate of 4.3 per cent, it remains below the approved 11.32 per cent increase in bulk electricity purchase costs.

- Overstrand Municipality continues to generate significant surpluses from electricity trading services, which are used to cross-subsidise other municipal services operating at a deficit, as well as to contribute towards the Municipality's capital expenditure requirements. With the exception of the 2022/23 financial year, the Municipality has consistently achieved revenue growth in excess of the annual tariff increases over an eight-year horizon, spanning from the 2021/22 to the 2027/28 financial years.

- Since the 2024/25 financial year, customers registered on the municipal indigent register have received a monthly electricity subsidy of 70 kWh. Given the current level of cash surpluses, the affordability of this support is not a concern in the short term. However, the Municipality should remain mindful of the

long-term sustainability implications of the additional 20 kWh subsidy over the MTREF period. To mitigate this risk, the Municipality is encouraged to perform regular audits of the indigent register to ensure its credibility, and to implement educational initiatives aimed at encouraging indigent households to manage their consumption within the subsidised 70 kWh allocation, thereby avoiding excess usage and resultant spill-over charges.

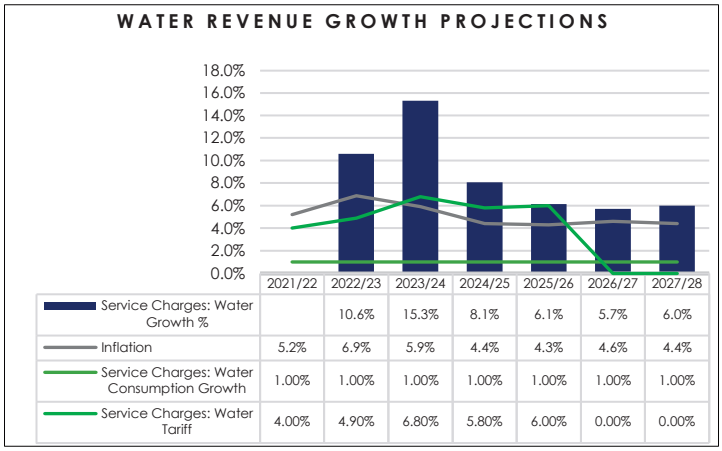
- Energy distribution losses remained at a manageable 7.6 per cent in 2024. These losses, attributed to both technical and non-technical factors - such as the inherent characteristics of electricity distribution, the condition and age of the network infrastructure, weather conditions, system load, and theft—have been effectively contained. The Municipality is commended for maintaining losses within the national norm of 7 to 10 per cent and is encouraged to continue identifying and addressing inefficiencies in the energy distribution network.

3.4.1.2 Responsiveness to Energy Demand and Provision

Municipal challenges	• The Municipality identified the inability to supply electricity to the public as well as the inability to maintain and develop infrastructure capacity to meet requirements/demand, as part of its strategic risk register, as outlined in the IDP. • Other challenges include illegal connections and electricity infrastructure vandalism and theft which can lead to reduced service reliability as well as financial implications by exacerbating revenue losses and further straining municipal resources through increased repair and replacement costs. • Rapid population growth puts pressure on electrical infrastructure and increases demand for electricity. • Community needs identified by the different wards in the IDP include electricity infrastructure upgrading, streetlighting and lighting in public places, electrification of informal settlements and electrification of emergency housing projects.
Electricity Expenditure Analysis	• In order to address some of the challenges listed, the Municipality must invest in infrastructure, by dedicating adequate resources towards the enhancement and expansion of electrical infrastructure to accommodate escalating demand. To this end, the Municipality has increased its 2025/26 operating expenditure allocation to energy sources by 9.9 %, slightly above overall operating expenditure budget increases indicated in the functional breakdown (A2), which differs from the summary budget (A1). • This indicates a focused spend on electricity, to ensure the continued of municipal service delivery. Capital expenditure on electricity also sees a growth of 4.4% in 2025/26, just above forecasted inflation, but lower than overall capital budget expenditure. • With capacity and ageing infrastructure cited as concerns, the total 2025/26 capex of R53.920 million for energy sources (35.6%, of trading services expenditure; 21.7% of total capex). • This includes a total of R13.908 million for the electrification of low-cost housing, R9.000 million toward the Hermanus, R4.000 million towards the Gansbaai/Stanford and R3.300 million towards the Hawston MV/LV upgrades/replacements with substantial additional allocations over the remainder of the MTREF. A total of R8.982 million is budgeted for the new Still Street Substation in 2025/26. The Kleinmond network upgrade also is allocated R4.000 million in 2025/25, with further allocations over the outer MTERF years. • Also, R6.400 million is allocated for electricity vehicles, a total of R5.000 million for a new substation (Still Street). R700 000 will also go towards high mast lights replacement in 2025/26. • These projects are in line with the draft capital budget also reflected in the draft IDP and shows responsiveness to needs identified.

3.4.2 Water Services

3.4.2.1 Water Services Credibility and Sustainability



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Service Charges: Water Growth %		10.6%	15.3%	8.1%	6.1%	5.7%	6.0%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Service Charges: Water Consumption Growth	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Service Charges: Water Tariff	4.00%	4.90%	6.80%	5.80%	6.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R181 546	R185 266	R193 517
	Revenue	R225 763	R238 564	R252 630
	Surplus/ Deficit	R44 217	R53 298	R59 113

Source: Cost Reflective Tool

2025/26 Tariffs	Basic Charge	Basic Charge (Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R106.96	R397.80	6.0%	6.4%
Households	R93.38	R147.33	6.0%	6.4%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Water Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	5 800	R3 638	R3 856	R4 088
Indigent (LGES)	21 853	R56 059	R59 535	R62 227

Source: A1 schedules

Source: NT GoMun 2025/26 Draft Budget

- The diagram above illustrates that the Municipality's revenue from water services is projected to increase by 6.1 per cent in the 2025/26 financial year, 5.7 per cent in 2026/27, and 6.0 per cent in 2027/28. These projected increases are generally aligned with the proposed tariff adjustments over the Medium-Term Revenue and Expenditure Framework (MTREF), with the exception of the 2024/25 financial year. When factoring in the estimated 2 per cent growth in consumption over the MTREF, the revenue increase for 2025/26 is consistent with the combined impact of both tariff and volume growth. However, in the final two years of the MTREF, the projected revenue growth falls short of the expected tariff and consumption growth combined.

- The water trading service is expected to generate a surplus of R44.22 million in the 2025/26 financial year, indicating that the proposed tariff increases support the financial sustainability of the service. The Municipality should continue to apply a tariff strategy that balances financial sustainability with affordability. Additional pressures such as aging infrastructure and environmental factors further necessitate vigilant management and strategic capital investment.

- The Municipality has indicated that indigent households will continue to receive a monthly water subsidy of 10 kilolitres, which exceeds the national norm of 6 kilolitres. While the current level of cash surpluses suggests this approach is financially viable in the short term, the Municipality should remain cognisant that such extended subsidies may limit available funding for critical capital renewals, maintenance backlogs, and emergency response reserves.

- Provincial Treasury has observed that the Municipality continues not to budget for inventory consumed - specifically water - in the 2025 MTREF, as reflected in supporting table SA1. The Municipality is therefore advised to ensure appropriate budgeting for water inventory prior to tabling the final 2025/26 budget.

- A matter of concern is the reported increase in non-revenue water losses, which rose from 23.04 per cent in 2023 to 29.27 per cent in 2024. These levels are within the upper limit of National Treasury's acceptable norm of 15 to 30 per cent and suggest potential inefficiencies, including deteriorating infrastructure and suboptimal water management practices. The recent increase has been attributed to factors such as unmetered connections, aging pipeline infrastructure, frequent pipe bursts, and outdated reticulation systems. In light of these challenges, the Municipality is advised to undertake a comprehensive assessment to identify the root causes of these inefficiencies and implement corrective measures accordingly.

- It is imperative that the Municipality prioritises effective interventions to reduce water losses significantly. Such measures should form a core component of the Municipality's broader revenue enhancement strategy to safeguard water revenue and facilitate reinvestment in infrastructure and service delivery improvements.
- The Municipality is encouraged to maintain a careful balance between consumer affordability and long-term financial sustainability. Tariff increases should be structured to minimise the financial impact on vulnerable households, while ensuring the generation of adequate revenue to support consistent service delivery and investment in critical infrastructure.

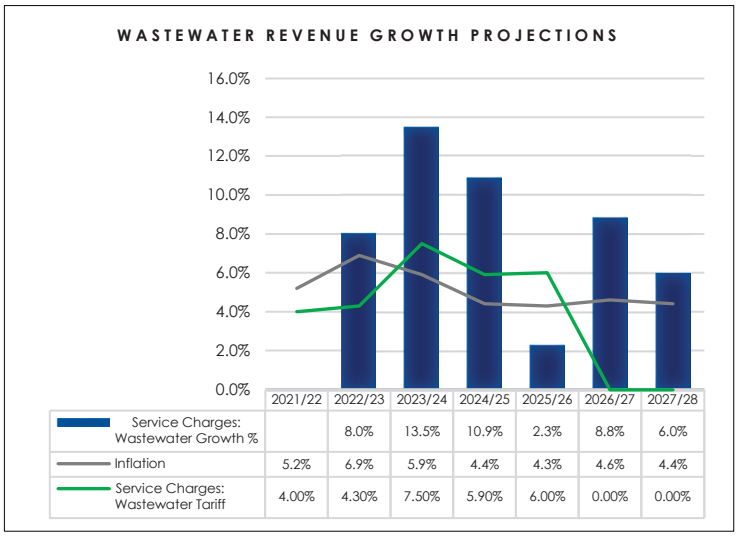
3.4.2.2 Responsiveness to Water Services Demand and Provision

Municipal challenges	• The Municipality identified the inability to supply water to the public as well as the inability to maintain and develop infrastructure capacity to meet requirements/demand, as part of its strategic risk register, as outlined in the IDP. • Other challenges include ageing infrastructure, with escalating frequency of pipe bursts in some areas as well as infrastructure vandalism and theft which can impact municipal resources through increased repair and replacement costs. • An additional water source is required for Hermanus in medium term. Funds will need to be secured for the first phase of a seawater desalination plant within the next 3 to 4 years. • Community needs identified by the different wards in the IDP include water pipe replacements, upgrading of ageing water infrastructure and bulk water supply.
Water Expenditure Analysis	• Water resources are considered to be adequate for the projected population and demand growth until at least 2030, except for the Greater Hermanus system, where additional sources will have to be developed within the next 4 – 6 years to satisfy the growing demand (IDP). Capital allocation towards a seawater desalination plant of R3.000 million is noted for 2026/27, and R3.500 million in 2027/28. • Treatment capacity and bulk conveyance and storage capacity will have to be upgraded at some of the water schemes over the next 10 years (IDP). • In 2025/26, the Municipality has increased its operating expenditure allocation to water sources by 6.2%; capital expenditure on water sees a considerable increase of 35.4% in 2025/26 but falls over the outer MTREF years. • The total 2025/26 capex allocation of R57.927 million for water management (38.7% of trading services; 23.6% of total capex) includes substantial allocations of R31.427 million in 2025/26 and R27.492 million in 2026/27 towards the refurbishment of the Buffelsjags River WTW (check SA36 alignment of total that needs correction); a total of R10.300 million in 2025/26 will go towards the replacement of water pipes; R7.000 million in 2025/26 towards the new Voorberg reservoir. • Pearly Beach groundwater development is also allocated R2.750 million in 2025/26, and R3.300 million in 2027/28; while R2.000 million is allocated to the upgrade of the Hermanus well fields (phase 2). • Through strategic capital allocations, the Municipality has earmarked funds for addressing ageing infrastructure, particularly in the replacement of water pipes, thereby mitigating water losses associated with deteriorating infrastructure. Furthermore, sizable investments have been planned to secure additional water resources ahead of the larger desalination project planned for the medium term. This approach demonstrates the Municipality's recognition of the importance of diversifying water sources to ensure resilience against future challenges such as population growth and climate variability. • These investments not only address immediate infrastructure needs but also have long-term economic implications by safeguarding water security and supporting sustainable development. • These projects are in line with the draft capital budget also reflected in the draft IDP and shows responsiveness to needs identified.

3.4.3 Wastewater Services

3.4.3.1 Wastewater Services Credibility and Sustainability

Figure 2 Wastewater trading service trends



Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R156 965	R169 211	R177 523
	Revenue	R151 900	R164 533	R174 066
	Surplus/Deficit	-R5 065	-R4 678	-R3 457

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	6.0%	6.20%
Households		6.0%	6.20%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10, SA1)	5 800	R7 770	R8 236	R8 730
Indigent (LGES)	21 853	R35 076	R37 251	R38 936

Source: A1 schedules

Source: NT GoMun 2025/26 Draft Budget

- The Municipality has projected revenue of R129.53 million from wastewater services for the 2025/26 financial year. This revenue is expected to increase by 8.8 per cent in 2026/27, followed by a further increase of 6 per cent in 2027/28. These projections are generally aligned with the proposed annual tariff increases of 6 per cent.

- The budgeted operating expenditure related to the wastewater trading service amounts to R156.97 million for the 2025/26 financial year. This expenditure is expected to rise by 7.8 per cent to R169.21 million in 2026/27 and by a further 4.9 per cent to R177.52 million in 2027/28.

- For the 2025/26 period, the Municipal data strings suggests that the Municipality is budgeting for an operating deficit of R5.07 million in relation to wastewater services. However, expenditure related to services funded from properties rates such as public toilets and stormwater by function, is included as wastewater expenditures. Notably, when these are excluded from the calculation, the wastewater services is operating at a surplus over the entire MTREF.

- In the 2025/26 tabled budget, the Municipality identified several challenges affecting the delivery of wastewater services, most notably the aging infrastructure in parts of the wastewater network, particularly within older towns. In response to these challenges, the Municipality has prioritised a number of capital projects. These include the upgrading of pump stations, the replacement of sewer networks, and the expansion of treatment capacity at the Gansbaai Wastewater Treatment Works (WWTW).

- The Municipality should continue to prioritise and accelerate the implementation of capital projects aimed at addressing the challenges within the wastewater services sector given the aging infrastructure. Furthermore, it is advised that the Municipality strengthens its long-term infrastructure maintenance plan to ensure the sustainability of recent and future upgrades. Where feasible, efforts should also be made to leverage external grant funding and strategic partnerships to supplement municipal resources and minimise the financial burden on the operating budget. Proactive planning, regular infrastructure assessments, and stakeholder engagement will be critical in ensuring that the wastewater services continue to meet growing demand while maintaining environmental compliance and service quality.

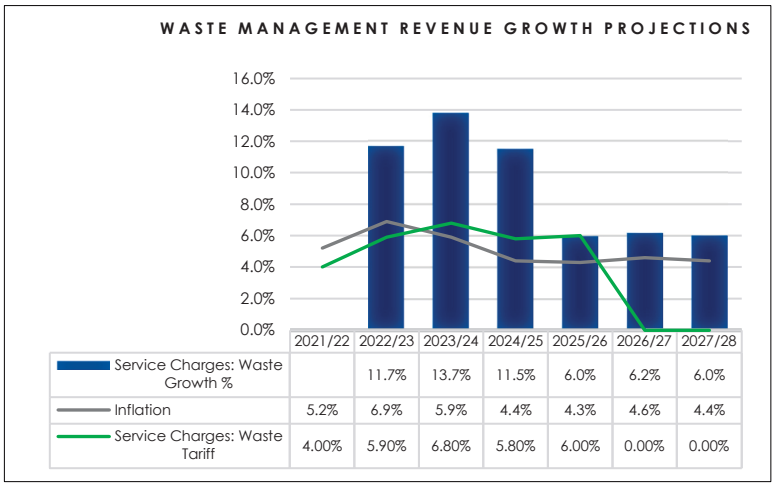
3.4.3.2 Responsiveness to Wastewater Services Demand and Provision

Municipal challenges	● The Municipality identified the inability to maintain and develop infrastructure capacity to meet the requirement/demand as part of its strategic risk register, as outlined in the IDP. ● Other challenges include vandalism and theft of infrastructure and equipment, which can reduce service reliability and further strain municipal resources through increased repair and replacement costs. ● There is also a need to upgrade wastewater treatment facilities as well as lack of waterborne sewers in some areas, putting pressure on tanker service, and creating the need to lay new sewer pipe networks. ● Optimisation of wastewater sludge handling. ● Ageing infrastructure coupled with a lack of maintenance funds as well as capital for replacement of old infrastructure is required. ● Community needs identified by the different wards in the IDP include extension of sewer network to eliminate conservancy tanks, upgrading of bulk sewer supply, need for water borne sewerage, upgrade and maintenance of storm water and sewerage systems, additional informal settlement toilets.
Wastewater Expenditure Analysis	● The Municipality has reduced its 2025/26 operating expenditure allocation to waste-water management by 6.0% and for the capital expenditure, expenditure has fallen by a 43.2%, after a substantially higher allocation in the previous two financial years. The waste-water management capital allocation increases again in the outer 2025/26 MTREF years. ● With capacity and ageing infrastructure cited as concerns, the 2025/26 total capex allocation of R33.360 million for waste water management (22.3% of trading services; 13.6% of total capex) includes R13.0 million in 2025/26 towards the upgrading of pumpstations and rising mains (additional allocation in outer years); R6.0 million towards new disinfection systems at wastewater treatment works (WWTW); R5.0 million towards stormwater and subsurface drainage systems; R4.0 million in 2025/26 toward the Hawston WWTW refurbishments and upgrades with R33.850 million in 2026/27 and R26.0 million in 2027/28. ● The fencing at sewerage installations is also allocated a total of R600 000 in 2025/26, with R800 00 and R600 00 for the two outer MTREF years respectively. ● The Municipality has allocated substantial resources over the MTREF period for the refurbishment and upgrade of Wastewater Treatment Works (WWTW), aimed at addressing the dual challenges of aging infrastructure and capacity constraints. This strategic investment underscores the Municipality's commitment to meeting critical infrastructure demands, supporting sustainable economic growth, and enhancing the overall quality of life for its residents. ● These projects are in line with the draft capital budget also reflected in the draft IDP and shows responsiveness to needs identified.

3.4.4 Waste Removal Services

3.4.4.1 Waste Removal Services Credibility and Sustainability

Figure 3 Waste removal service trends



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Service Charges: Waste Growth %		11.7%	13.7%	11.5%	6.0%	6.2%	6.0%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Service Charges: Waste Tariff	4.00%	5.90%	6.80%	5.80%	6.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2025/26	2026/27	2027/28
	Revenue Required	R114 670	R117 945	R125 485
	Revenue	R134 170	R142 266	R150 507
	Surplus/ Deficit	R19 500	R24 320	R25 022

Source: A1 schedules

2025/26 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	6.0%	8.4%
Households		6.0%	8.4%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Waste Services (R'000)		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	5 800	R15 452	R16 379	R17 362
Indigent (LGES)	21 853	R29 404	R31 227	R32 639

Source: A1 schedules

Source: NT GoMun 2025/26 Draft Budget

- For the 2025/26 financial year, the Municipality has forecasted a 6.0 per cent tariff increase for waste removal services, which exceeds the projected CPI. Correspondingly, expenditure related to the waste removal trading service is also expected to increase during the same period. The Overstrand Municipality has projected a total cost recovery surplus of R19.50 million from waste management services for the 2025/26 financial year. It should be noted that no overheads/indirect costs were included in the calculation of the cost recovery surplus. The Municipality's surplus is significantly less.

- The projected revenue growth for waste removal services stands at 6.0 per cent for 2025/26, aligned with the proposed tariff increase of 6 per cent. For the 2026/27 and 2027/28 financial years, the Municipality has projected revenue growth rates that are aligned with tariff increases of 6 per cent, indicating that no significant changes are anticipated in the utilisation of waste removal services by consumers over the medium term.

- According to the audited Annual Financial Statements (AFS) for 2023/24, the closure and rehabilitation of operational waste management sites are currently scheduled to occur between 2024 and 2036. The total estimated cost for the rehabilitation of all identified sites within the Overstrand region amounts to R156.90 million over this period.

- In addition to these long-term rehabilitation plans, the Municipality is currently undertaking several related infrastructure improvement projects. These include upgrades to the landfill transfer station in Gansbaai, enhancements to fencing and access control, and the implementation of an organic waste diversion initiative. These efforts demonstrate the Municipality's proactive approach to extending the operational lifespan of waste facilities and ensuring ongoing environmental compliance.

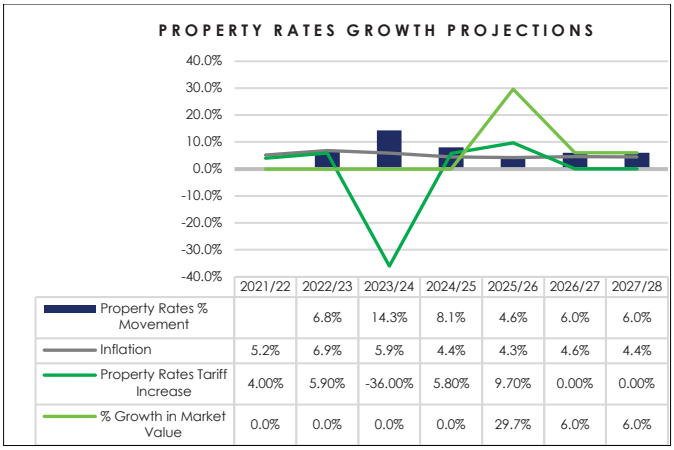
3.4.4.2 Responsiveness to Waste Removal Demand and Provision (LGBO)

Municipal challenges	● Challenges meeting the DEADP waste diversion targets. ● Illegal dumping. ● Rehabilitation of closed landfill sites. ● Community needs identified by the different wards in the IDP includes the above, such being rehabilitation of landfill sites, waste diversion planning, wheelie bines, waste drop off facilities.
Waste Expenditure Analysis	● The Municipality has reduced its 2025/26 operating expenditure allocation to waste management by 3.9%, while capital expenditure increased by 1.2%. ● The total 2025/26 capex budget of R4.940 million for waste management (3.3% of trading services; 2.0% of total capex) was relatively small, where the largest allocation of R3.300 million is allocated towards the perimeter wall completion at the Hermanus transfer station. ● There was also R840 000 allocated to new/replacement weighbridge deck at Gansbaai landfill and R600 000 towards Hawston drop off fence upgrade and R200 000 to the Pringle Bay drop off upgrade. ● Outer year planning includes allocations towards organic waste diversion project, upgrading of the Kleinmond transfer station and upgrade of chipping area at Hermanus transfer station. ● The Municipality has secured sufficient infrastructure landfill capacity for the foreseeable future to ensure waste services to its communities. ● These projects are in line with the draft capital budget also reflected in the draft IDP and shows responsiveness to needs identified.

3.5 REVENUE

3.5.1 Property Rates

Figure 4 Property rates



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Property Rates % Movement		6.8%	14.3%	8.1%	4.6%	6.0%	6.0%
Inflation	5.2%	6.9%	5.9%	4.4%	4.3%	4.6%	4.4%
Property Rates Tariff Increase	4.00%	5.90%	-36.00%	5.80%	9.70%	0.00%	0.00%
% Growth in Market Value	0.0%	0.0%	0.0%	0.0%	29.7%	6.0%	6.0%

2025/26 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R 0.00923	R 0.06995	7.0%	5.4%
Households	R 0.00440	R 0.03640	7.0%	5.4%

Source: Municipal Budget Assumptions

Property Rates Rebates	Number of Indigent HH	Rebates		
		2025/26	2026/27	2027/28
Indigent (A10,SA1)	5 800	-	-	-
Last GV date	02 07 2024			

Source: A1 schedules

Source: A1 Schedules

- The Municipality has proposed a tariff increase of 9.7 per cent for property rates, which is expected to result in a revenue increase of only 4.6 per cent. However with the inclusion of the special ratings area, revenue will increase in line with the tariff.. The proposed increase follows a substantial 35.9 per cent adjustment in property rates tariffs during the 2023/24 financial year, implemented to offset the significant rise in market valuations of rateable properties associated with the adoption of the new valuation roll.

- While the Municipality has projected further growth in the market values of rateable properties - as reflected in Tables SA12a and SA12b of the A1 schedules - it has concurrently increased the residential property value receiving 100% rates rebate from R300 000 to R350 000. It is therefore recommended

that the Municipality closely monitor the impact of the revised rebate thresholds throughout the financial year to ensure the long-term sustainability of the property rates revenue stream.

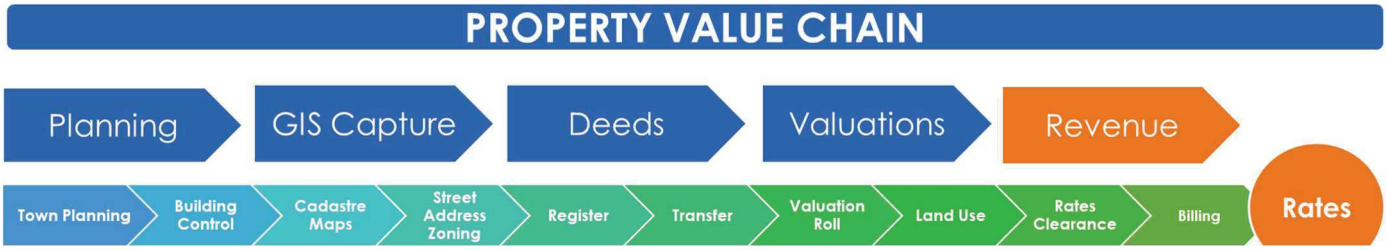
- The Municipality is commended for recognising the importance of developing a comprehensive data management strategy and for its commitment to strengthening internal capacity for conducting regular reconciliations between the valuation roll and the billing system. Consistent use of data analytics for tariff testing and simulation will be critical in minimising inaccuracies in billing and invoicing.

- Furthermore, discrepancies have been noted in the tabled budget's supporting tables. Specifically, Table SA12b projects 2 884 sectional title properties and 39 557 total properties for the 2025/26 financial year, whereas Table SA11 reports 48 067 properties and only 2 568 sectional titles. The Municipality is urged to verify and ensure the accuracy and consistency of all supporting data tables to maintain credibility and improve decision-making processes.

3.5.2 The Property Value Chain

The municipality's main asset is its property. Its main source of income is derived from charging for property rates. It is essential that municipalities reconcile their most recent consolidated valuation roll data to that of the current billing system data to ensure that revenue anticipated from property rates is realistic. Municipalities should implement a data management strategy and develop internal capacity to perform these reconciliations and investigations to improve completeness of billing. Figure 7 below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Figure 5 Property Value Chain



Source: City of Cape Town Municipality

3.5.3 Land Value Capture and Alternative Financing

3.5.3.1 Development Charges

- On the 11th of June 2024, The President of the Republic of South Africa signed into law the Municipal Fiscal Powers and Functions Act (MFPFA) (Act No: 4 of 2024), with the insertion of Chapter 3A: Development Charges.

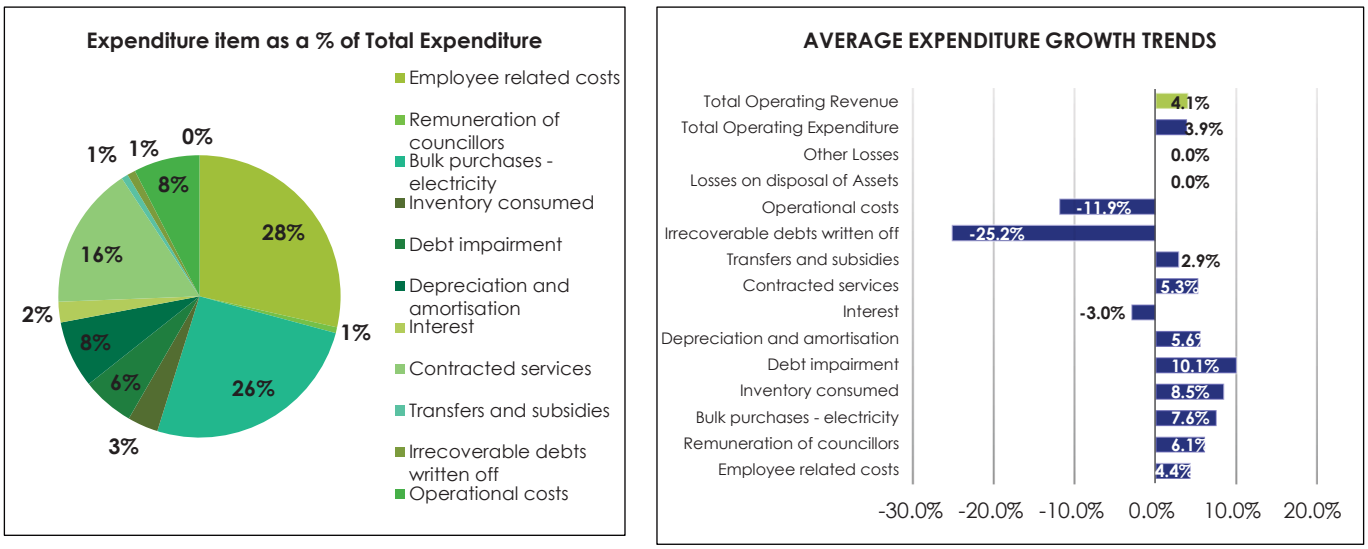
- Prior to the MFPFA, municipalities levied development charges in an inconsistent and sometimes biased manner. This lack of standardisation caused confusion for developers, leading to disputes and reducing investment attractiveness. The MFPFA will provide a clear, legal framework that standardised the levying and application of DCs, bringing greater transparency and predictability for both developers and municipalities.

- Therefore, municipalities that are already levying DCs in terms their pre-existing DC policy or DC by-law, as at the date of commencement of this Act, must ensure that it complies with this amended Act within 36 months after the date of commencement of the Act, While municipalities intending to levy DCs, their municipal councils must adopt a resolution for the municipality to levy the DCs, and thereafter develop their policy that is compliant with the Act.

- Annexure 2 in the guidelines for the implementation of municipal DC in South Africa, offers a DCs policy guidance and model policy that municipalities can adapt to their unique contexts, when updating or developing their DC policies and PT could assist by sharing examples of successful DC policies from other municipalities to serve as benchmarks.

3.6 OPERATING EXPENDITURE

Figure 6 Operating expenditure trends



Source: NT GoMun 2024/25 Draft Budget

- The Municipality has projected an average operating expenditure growth of 3.6 per cent over the 2025/26 MTREF. These projections reflect a decreased average expenditure growth trend when compared to the previous MTREF, during which operating expenditure increased by an average of 5.1 per cent. Bulk purchases expenditure accounts for 26.4 per cent of the total projected expenditure for the 2025/26 financial year which is the Municipality's second largest cost driver.

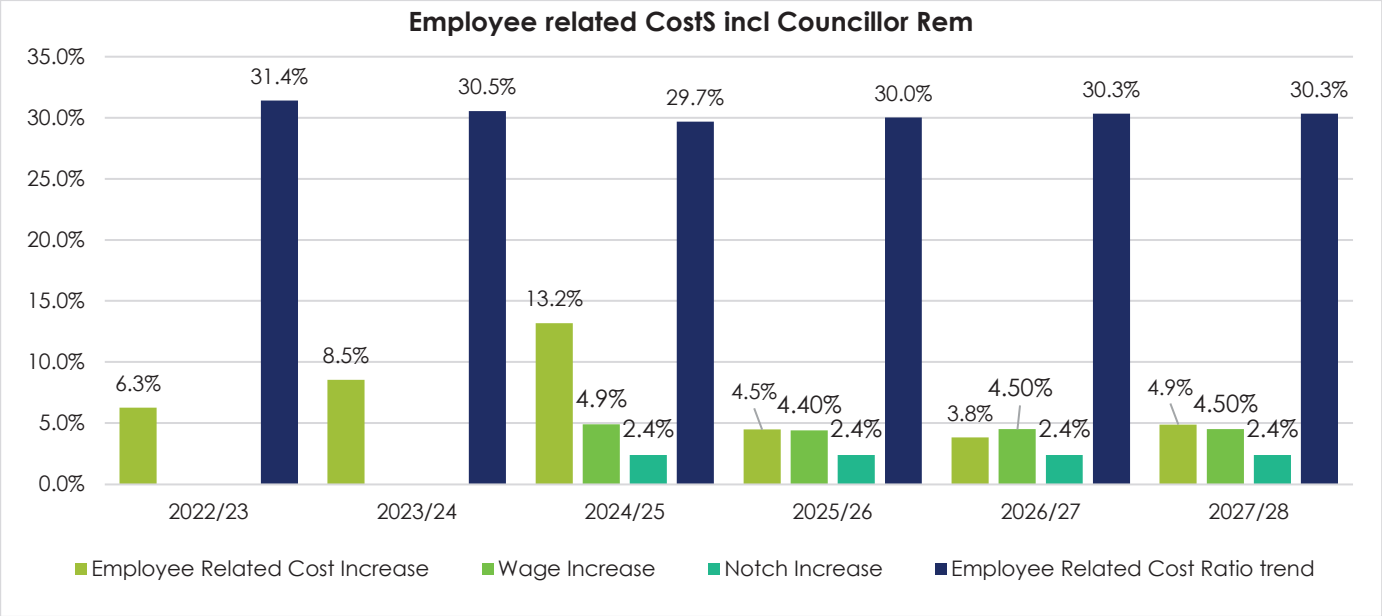
- The Municipality's projected revenue growth over the MTREF exceeds the anticipated increases in operating expenditure. This positive trend serves as a key indicator of sound financial management and reflects a trajectory toward improved and sustained financial stability. However, while short-term sustainability is evident, the continued budgeting for deficits places considerable pressure on the Municipality's ability to fund both operational and capital expenditures. This reliance on declining reserves may constrain future capital investment and undermine long-term financial sustainability.

- The Municipality has projected bulk electricity purchases amounting to R556.16 million for the 2025/26 financial year, reflecting an increase of 11.3 per cent compared to the 2024/25 adjusted budget. A bulk tariff increase has been implemented, in line with the approved tariff increase by the National Energy Regulator of South Africa (NERSA).

- The Municipality is advised to remain mindful of the long-term risk to profit margins associated with the continued decline in electricity consumption. This trend is primarily driven by increased consumer adoption of alternative energy sources. Strategic planning and ongoing monitoring of consumption patterns will be essential to ensure the financial sustainability of the electricity trading service over the medium to long term.

3.6.1 Employee Related Cost

Figure 7 Employee related cost including councillor remuneration



Source: NT GoMun 2025/26 Draft Budget

- Projected employee-related costs, including councillor remuneration, amount to R633.21 million for the 2025/26 financial year. This reflects an increase of 4.5 per cent compared to the 2024/25 budget. The increase is marginally above the general wage adjustment of 5.07 per cent, in addition to the 2.4 per cent notch increase. The draft budget demonstrates a prudent approach to vacancy management, with key positions being prioritised for filling.

- Employee-related costs (including councillor remuneration) is the largest cost driver and represent approximately 30 per cent of the total operating expenditure. Which is within the NT benchmark of 40 per cent.

- Provincial Treasury is exploring a new measure to compare the employee related cost against the total operating expenditure minus bulk purchases to get a more accurate view of the employee related cost against the total "operational cost". Whilst no norm has been published on this ratio, Ratings Afrika is of the view that 40 per cent is a fair indication of sustainability. The Municipality's ratio (according to this calculation method) is 40.8 per cent in 2025/26.

- Overtime expenditure for the 2025/26 financial year is projected at R42.32 million, representing a 4.6 per cent increase from the 2024/25 adjusted budget. This constitutes 6.8 per cent of the total employee-related cost line item, excluding councillor remuneration. The projected growth in overtime spending exceeds the forecasted CPI inflation rate of 4.3 per cent.

- It is further noted that in the past two audited financial years, the Municipality exceeded its adjustment budget allocations for overtime. Additionally, the 2024/25 adjustment budget reflects a 14.2 per cent increase in overtime costs. Considering this trend, the Municipality is encouraged to identify operational inefficiencies and implement corrective measures to curb escalating overtime expenditure.

3.6.2 Other Expenditure Risks: Municipal Dependent

- Contracted services are projected to increase by 3.3 per cent in the 2025/26 financial year, followed by increases of 5.5 per cent in 2026/27 and 7.1 per cent in 2027/28. For the 2025/26 financial year, contracted services account for 16.8 per cent of the total operating expenditure, which significantly

exceeds the National Treasury benchmark norm of between 2 and 5 per cent. It is acknowledged that these ratios may be influenced by classification requirements within the mSCOA chart of accounts.

- Outsourced services alone contribute 50.1 per cent to the total contracted services expenditure and 8.4 per cent of the total projected operating expenditure. Operational expenditure related to the building of housing grant top structures largely contributes to the outsourced services.

- It was noted that whilst the Municipality has made a provision for debt impairment and budgeted to write off irrecoverable debt, however the Municipality has not considered the reversal of impairment loss. The absence of a budget provision for the reversal of impairment loss may impact transparency and the decision-making processes. The Municipality is encouraged to correct the budgeting for debt impairment in the adopted 2025/26 budget.

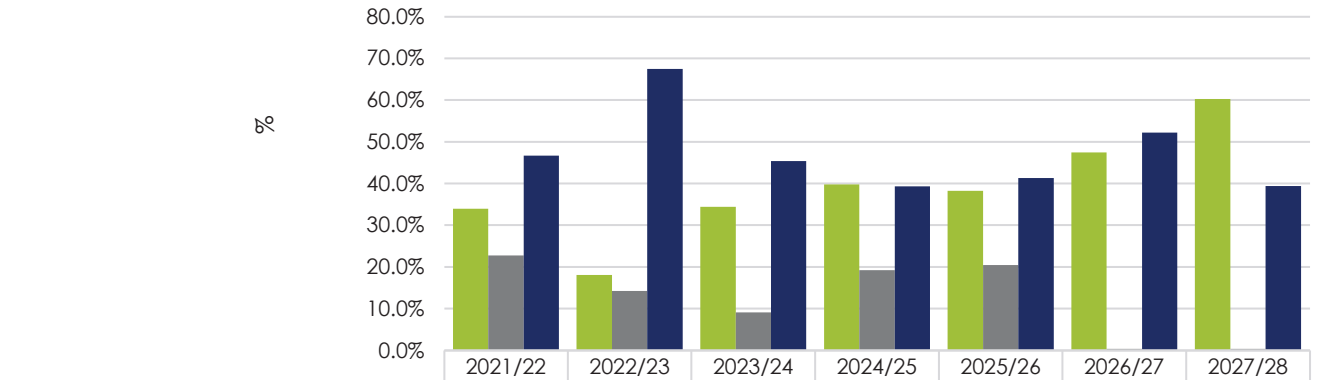
- One of the changes on the A1 Schedule in v6.7 was that "Irrecoverable Debts Written Off" is now disclosed separately on Table A4 and "Debt impairment" on Table A4 now accounts for:

  - Impairment Loss - this should be the current year provision for impairment over the MTREF; and

  - Reversal of Impairment Loss - this should be the reversal of the provision for debt impairment which has been written off.

3.7 CAPITAL FUNDING MIX

Figure 8 Capital funding mix



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Borrowing as % of total CAPEX	33.9%	18.1%	34.4%	39.8%	38.2%	47.4%	60.2%
Internally Generated Funds as % of total CAPEX	22.7%	14.2%	9.1%	19.2%	20.5%	0.3%	0.4%
Capital Grants as % of total CAPEX	46.7%	67.4%	45.4%	39.3%	41.3%	52.2%	39.4%

Source: NT GoMun 2025/26 Draft Budget

- The total capital funding sources available over the MTREF period amount to R526.25 million. The majority of capital expenditure will be financed through transfers and subsidies, with allocations of R101.55 million in the 2025/26 financial year, R77.04 million in 2026/27, and R52.38 million in 2027/28.

- A substantial portion of the capital budget is also allocated to be financed through external borrowings, with projected loan funding of R93.98 million in 2025/26, R70 million in 2026/27, and R80 million in 2027/28. The Municipality has indicated that it can meet its loan repayment obligations. However, it is essential that infrastructure investments financed through borrowing yield a measurable return on investment - either by directly generating additional revenue or by stimulating economic

activity that expands the Municipality's revenue base, thereby supporting long-term financial sustainability.

- Internally generated funding is projected to increase by 16.4 per cent in the 2025/26 financial year when compared to the 2024/25 adjustment budget. Over the two outer years of the MTREF, only R500 000 in internally generated funds have been allocated to the capital funding mix. It is recommended that the municipality perform longer term capital funding planning on it's internally generated funds to inform capital projects over the MTREF period.

- Given the increasing reliance on external borrowings, the Municipality is advised to critically assess the strategic alignment and expected outcomes of all loan-funded capital projects to ensure they contribute meaningfully to financial and service delivery sustainability. Additionally, borrowing decisions should continue to be guided by the principles of affordability, efficiency, and long-term value for money.

3.7.1 Grants

- The Municipality intends to fund a portion of its total capital expenditure through grant allocations amounting to R101.55 million in the 2025/26 financial year, R77.04 million in 2026/27, and R52.38 million in 2027/28. Over the MTREF period, grant funding represents an average of 44.3 per cent of the total capital budget.

- Over the past three audited financial years, the Municipality has achieved an average utilisation rate of 93.9 per cent of its adjusted grant budget allocations. The efficient and timely utilisation of grant funding remains critical-not only for the achievement of service delivery objectives, but also for maintaining institutional credibility and securing future grant allocations from national and provincial funding sources.

3.7.2 Borrowing

- The Municipality plans to fund capital expenditure from borrowings as indicated on the A5 to the amount of R93.98 million in 2025/26, R70.00 million in 2026/27 and R80.00 million in 2027/28 MTREF years.

- The gearing/debt ratio is projected to decrease over the MTREF years from 21.64 percent (2025/26), 20.94 per cent (2026/27) to 20.18 per cent (2027/28) over the MTREF period and reported that the municipality can take on additional increase funding from borrowings. However, this should be considered within the cash flow requirements of the Municipality. The ratio is within the National Treasury norm of 45 per cent.

- Borrowing is informed by the Municipality's borrowing strategy to manage affordability.

- The Municipality projected a positive closing cash and cash equivalents which includes repayment obligations as indicated on the A7 throughout the MTREF. The repayment on borrowings amounts as indicated for the financial years are R154.65 million, R61.38 million and R72.11 million for 2025/26, 2026/27 and 2027/28 respectively. A net increase in cash held is projected over the MTREF period. A year-on-year increase on the closing cash and cash equivalents is projected over the MTREF budget.

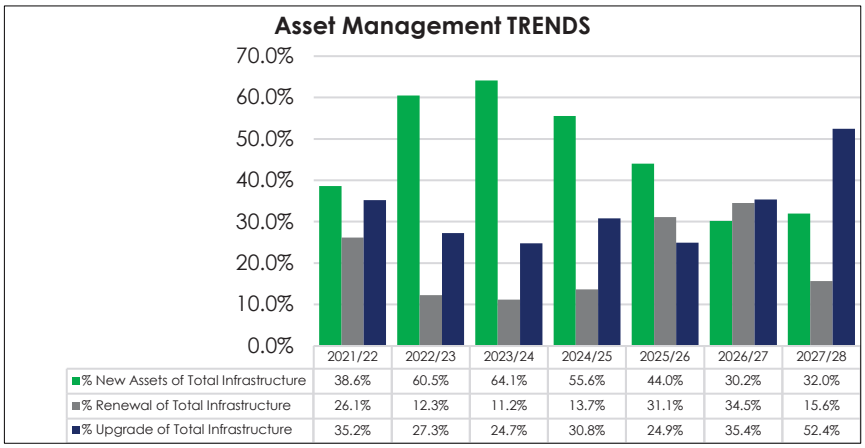
- Although the Municipality will generate revenue and cash from its operations to service the projected additional debt, it should be noted the Municipality must have considered all the concerning factors that will have an impact on the Municipality's cash flow pressure. The municipality have sufficient cash to contribute toward the capital budget.

- It should be noted that the Municipality's tariff structure should be set to include the capital charges of the debt obligation so that sufficient funds can be generated to meet the repayment obligations.

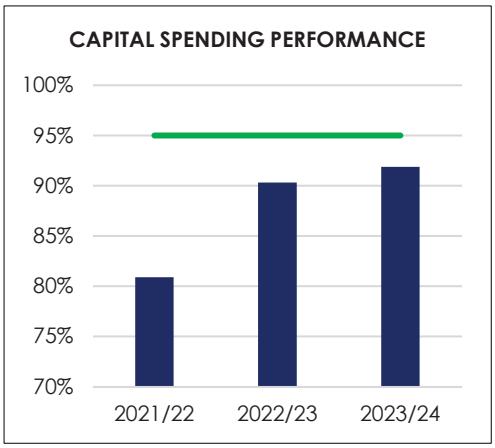
- The financial position, financial performance, inflows and outflows of cash do not display signs of liquidity challenges over the MTREF years.

3.8 CAPITAL EXPENDITURE TRENDS

Figure 9 Asset Management



	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
% New Assets of Total Infrastructure	38.6%	60.5%	64.1%	55.6%	44.0%	30.2%	32.0%
% Renewal of Total Infrastructure	26.1%	12.3%	11.2%	13.7%	31.1%	34.5%	15.6%
% Upgrade of Total Infrastructure	35.2%	27.3%	24.7%	30.8%	24.9%	35.4%	52.4%



Source: NT GoMun 2025/26 Draft Budget

- The Municipality's capital expenditure is projected to peak in the 2025/26 financial year, followed by a significant decline over the outer years of the MTREF. This trend reflects a constrained fiscal environment, reduced grant allocations, and a cautious approach to borrowing. In the short term, capital investment is focused on infrastructure stability, improved access to services, and enhanced operational efficiency. However, the long-term sustainability of the capital programme will depend on effective funding diversification and robust revenue growth.

- The capital expenditure budget for 2025/26 is projected to increase by 11.1 per cent to R245.83 million, compared to the current adjusted budget of R221.23 million. However, analysis of the last three audited financial years indicates that capital performance has remained below the National Treasury benchmark of 95 per cent, ranging between 81 and 90 per cent. As at 31 March 2025, actual capital expenditure reflects only 36.5 per cent of the adjusted capital budget, raising concerns about the Municipality's ability to fully implement the projected capital programme for 2025/26. This is of particular importance, as underperformance in capital implementation has direct implications for operating costs and future tariff adjustments.

- Repairs and maintenance as a percentage of Property, Plant and Equipment (PPE) is budgeted at 8.4 per cent for the 2025/26 financial year, which is above the National Treasury norm of 8 per cent. This is a commendable allocation, reflecting the Municipality's commitment to preserving the value and functionality of existing infrastructure.

- However, the renewal and upgrading of existing assets is not aligning with the recommendations of National Treasury Circular No. 130, which advocates for at least 60 per cent of capital spending to be directed towards the maintenance, renewal, and upgrading of existing assets. The Municipality should strive to budget for this in the adopted budget.

3.9 OTHER CAPITAL INFRASTRUCTURE RESPONSIVENESS

Municipal challenges	● Some strategic risks not already indicated above include effects of climate change on the natural environment, infrastructure and service delivery, deteriorating socio-economic conditions, financial viability and sustainability, negative impacts of illegal land invasion and land grabbling, public protest/civil unrest. ● Availability of funding for implementation and roll out of housing pipeline. ● The community has identified an extensive list of need/challenges; including housing, backyard dwellers, streets and stormwater, upgrade of roads, upgrade/need for sports facilities, traffic calming measures, job creation, training/ skills development.
Capital Expenditure Analysis	● The Municipality's capital budget for 2025/26 indicates a R24.542 million allocation towards low-cost housing services, which will assist in addressing the growing housing need. ● Investment in roads infrastructure in 2025/26 receives a capital allocation of R8.250 million while the rehabilitation of roads and stormwater is allocated R6.000 million. ● In the 2025/26-year, substantial amounts are allocated to the upgrading of sports grounds/facilities – R12.200 million for the Mount Pleasant sports grounds, R10.629 million to the Hawston Sport Complex and R8.772 million to the Kleinmond sports facilities. ● An area with a substantial change (increase) for the 2025/26 year is the R5.441 million allocated to the Executive and Council, with R5.371 specifically allocated to community projects.

3.10 MUNICIPAL READINESS: INFRASTRUCTURE IMPLEMENTATION CAPACITY

Municipal factors/scoring	● Ageing infrastructure. ● Need for alternate water supply for the Greater Hermanus area, where additional sources will have to be developed within the next 4 – 6 years to satisfy the growing demand (IDP) - a seawater desalination plant is planned for. ● Rapidly growing population with increasing service's needs.
Capacity Analysis	**Key Findings from the RATINGS AFRIKA SCORECARD** ● The RATINGS AFRIKA SCORECARD provides a comprehensive evaluation of municipal performance across various dimensions, including infrastructure management. ● Key findings relevant to Overstrand Municipality include: ● Overall Financial sustainability index score: Overstrand's financial sustainability is underpinned by consistent investment in infrastructure, reflecting a commitment to long-term service delivery. While this development supports economic growth, the slightly declining infrastructure scores highlight the need for sustained investment to match the Municipality's growing population and service demands. ● Overstrand has demonstrated a strong performance in infrastructure development, although there has been a gradual decline over the past two years, with the score reaching 77 in 2024. Despite this decrease, the score remains high and reflects the Municipality's continued strategic focus on enhancing service delivery to its residents. ● Declining Investment Levels: the decrease in infrastructure development scores indicate a slowing pace of capital investment relative to previous years. ● Population Growth Pressure: With a fast-growing population, infrastructure expansion may not be keeping pace with increasing service delivery demands. ● Debt Governance: The Municipality has been moderate in its borrowing strategy and has retained capacity for additional borrowings should it be necessary.

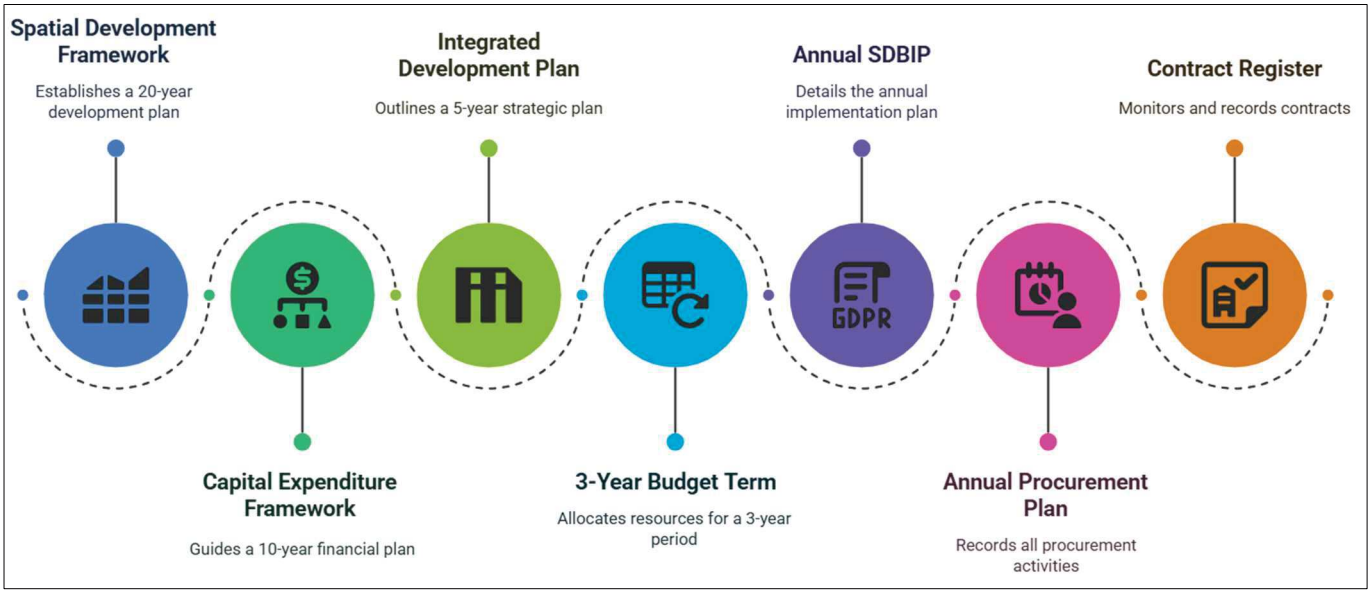
3.11 SUPPLY CHAIN MANAGEMENT AND ASSET MANAGEMENT

Introduction

This section includes a review of all SCM-related policies (including Asset Management) to assess the maturity of SCM governance in the municipality. Focus areas include:

- The compliance of SCM and AM-related policies to regulatory requirements and highlighting areas which require amendment or review prior to council adoption in June.
- The completeness of procurement plans, considering both new and existing procurement contracts in place to give effect to procurement requirements in the financial year, i.e. the alignment of the procurement plan to the budget.
- The completeness, accuracy and reliability of Contract Registers and their interrelationship with procurement plans.
- Availability and completeness of asset registers and their ability to influence IDPs and the 3-year budget cycle for either asset maintenance or replacement/refurbishment.
- Commodity-specific opportunities for strategic procurement for improved efficiency, value-for-money and service delivery, whether at municipal, district, provincial or national level.

Figure 10 Municipal Planning and Procurement Process Flow



Overstrand Municipality Assessment

Table 5 Summary of inputs received from Overstrand Municipality

Item	Provided (Y/N)	Council Adopted? (Y/N)	Last Review Date	Comments
SCM Policy*	Y	pending	30 10 2024	PT notes that this policy is due for adoption on 28 M ay 2025.
SOPs	N	n/a	unknown	No SOPs submitted for review.
SCM + AM Delegations	Y	pending	30 10 2024	Aligns to requirements of SCM Reg 5 + Circular 73 but does not incl. operational SCM activities. Raises concerns around procedural governance for day-to-day SCM activities. No delegations are provided for AM.
Preferential Procurement Policy*	Y	pending	31 05 2024	Separate policy, aligned to the provisions of the PPRs 2022.
FIDPM Policy*	Y	pending	30 10 2024	FIDPM provisions included within main SCM policy (par. 55 - 58).
Procurement Plan	Y	pending	unknown	Plan omits key fields.
Contract Register	Y	n/a	unknown	Expiring contracts not listed on p/plan.
Asset Mgmt Policy	Y	unknown	28 05 2025	Accounting only AMP.
Asset Disposal Policy	n/a	n/a	n/a	included in the AMP.
Asset Register	N	n/a	unknown	Refer to the Asset Register section.

Table 6 SCM Policy sufficiency & compliance

Rating	Measure
1	No SCM policies, SOPs or Delegations provided.
2	Some SCM policies, SOPs and/or Delegations provided, but not compliant or sufficient.
3	Improvement identified.
4	All SCM policies, SOPs or Delegations provided, with areas of improvement identified.
5	All SCM policies, SOPs and Delegations provided, and all are compliant & sufficient.
	Municipal assessment & comments
3	SOPs not provided. The draft SCM Policy has been updated to reflect recent amendments to SCM regulations.
	Paragraph 10.3 of the M unicipality's Preferential Procurement Policy refers to the allocation of points for specific goals aimed at promoting economic development. In terms of B-BBEE, the preference points applicable under the 90/10 scoring system should be applied to procurement transactions exceeding R50 million, whereas the table summarising the allocation of preference points incorrectly lists the 90/10 allocation as applicable to procurement exceeding R30 000.

Table 7 Infrastructure Procurement Policy sufficiency & compliance

Rating	Measure
1	FIDPM Policy not provided
2	FIDPM Policy provided, but not compliant or sufficient
3	FIDPM Policy provided, with omissions &/or areas of improvement identified
4	FIDPM Policy provided, with areas of improvement identified
5	FIDPM Policy provided, and is compliant & sufficient
	Municipal assessment & comments
4	TheSCM policy incorporates FIDPM policy provisions, aligning with the requirements of MFMA Circular 106 and Circular 77 which it superseded.
	Considering that the scale, complexity, and volume of infrastructure projects in the municipality is substantial, the municipality is encouraged to consider adopting the FIDPM policy as a standalone policy. Infrastructure procurement involves unique processes (e.g., gateway reviews, stage approvals) that differ from general goods and services procurement. Separating it helps ensure better alignment and oversight. Practitioners managing infrastructure delivery can refer to a targeted document without sifting through broader SCM regulations.

Table 8 SCM Involvement in planning & budgeting cycle

Rating	Measure
1	No evidence of SCM involvement in IDP
2	No explicit evidence of SCM involvement in IDP, but implied in documents provided
3	Some evidence of SCM involvement in IDP, with gaps to be addressed
4	Evidence of SCM involvement in IDP, but gaps identified
5	Clear evidence of SCM involvement in IDP
	Municipal assessment & comments
4	Procurement plan omits project values for 26% of planned projects. This partially accounts for which the value of the procurement plan only accounts for 36.8% of the procurable expenditure. The municipality is encouraged to limit unplanned procurement, to prevent bottlenecks in procurement which may impede service delivery.
	Most infrastructure projects listed in the IDP are reflected in the procurement plan, although there are discrepancies in naming conventions and detail levels. Notably, the Refurbishment of Buffels River WTW and Replacement of Overstrand Water Pipes are budgeted in the IDP but not directly identifiable in the procurement plan, suggesting they might be incorporated into broader infrastructure programs or planned for upcoming procurement phases.

The municipality's procurement plan omits information in key fields; it is recommended that these are populated for effective use of the procurement plan.

The PT notes that 56 per cent of contracts listed are due to expire on 30 June 2026, which creates a potential procurement bottleneck. The need to initiate and finalize numerous tenders in the months leading up to 1 July 2026 could place considerable pressure on the municipality's procurement systems and personnel. This surge may increase the likelihood of procedural delays or rushed procurement actions, potentially impacting service delivery.

Overstrand's Municipality's influenceable spend amounts to approximately R834.7m for 2025/26, compared to approximately R720.5m for 2024/25, broken down as follows:

	2025/26	2024/25
Inventory Consumed	76 167 985	61 092 000
Contracted Services	348 522 278	316 048 000
Operational Costs (excl Audit Fees)	164 183 031	191 421 000
Procurable Opex	**588 873 294**	**568 561 000**
Capital Projects	245 830 798	152 033 000
TOTAL	**834 704 092**	**720 594 000**
Rep & Maint (R-value in Budget)	326 900 393	295 774 000

This amounts to a total increase of 16 per cent for procurable expenditure, with Capital Expenditure seeing the largest increase of 33 per cent, and Inventory Consumed seeing a 25 per cent increase.

Contract Register: Sufficiency and Alignment to Procurement Plan

Overstrand Municipality has provided a Contract Register that contains information related to contract identification, description, type, value type, and duration, but does not explicitly include the fields related to perceived complexity, strategic importance, or level of management intervention recommended in the NT Contract Management Guide (2010).

Whilst the register is likely maintained and updated, the municipality's Contract Management policy does not require a periodic review process for the entire register.

The renewable contracts listed in the procurement plan do not appear to correspond to the contracts listed as expiring in the 2025/26 financial year.

Table 9 Sufficiency & compliance of Asset Management (incl. Disposal) Policy

Rating	Measure
1	No AMP provided
2	AMP provided, but not compliant or sufficient
3	AMP provided, with omissions &/or areas of improvement identified
4	AMP provided, with areas of improvement identified
5	AMP provided, compliant and sufficient (incl. best practice)
	Municipal assessment & comments
3	Provision is made for the annual review of the policy.
	The AMP contains best practice for asset accountig, but does not include best practice emanating from ISO 55001 is not incorporated into the AMP.
	The PT is process of developing a Model policy for Asset Management, which the municipality's policy was assessed against, understanable there will be challenges with the implementation of such a policy. Therefore further engagements will take place with municipalities to ensure the necessary improvements are made to the policy.

Table 10 Completeness of Asset Register

1	No Asset Register
2	Outdated GRAP-oriented asset register, not on ERP
3	Seperate GRAP-compliant register on ERP system, but outdated ISO55001-oriented registers outside ERP system
4	Seperate GRAP & ISO55001-compliant asset registers, regularly updated with only financial register housed on the ERP system
5	Integrated, GRAP & ISO55001-compliant asset register, regularly updated and housed on the ERP system
	Municipal assessment & comments
4	The latest AG audit identified duplicated barcodes applied to some assets, as well as assets without barcodes and/or descriptions on the Asset Register. The Asset Management policy has not been updated to include additional internal controls to prevent this from recurring.
	There is an asset management system in place, which can export the Asset Register as a spreadsheet. The Asset Register does not reflect operational, technical information required for ISO55001-aligned record-keeping.

PT is undertaking extensive analysis of all Western Cape municipalities' asset management governance and organisational arrangements, to ensure alignment to the mSCOA refresh process and support municipalities in achieving an appropriate baseline in asset management practice before determining which municipalities would be most suitable for potential digital solutions to asset management challenges. This approach aligns to the National Treasury's IDMS Module 3 for Infrastructure Asset Management and various best practice guidelines.

Conclusion

This assessment sought to determine the extent to which SCM and Asset Management-related policies are sufficient and compliant, and whether asset management, procurement planning and contract management effectively influence the IDP and budget cycle.

While the municipality has developed an innovative Contract Register, it appears not to align to the Procurement Plan for the 2025/26 financial year. Additionally, the inclusion of best practice information regarding the operational management of assets on the asset register will provide an additional opportunity for the asset register to inform the IDP, budget and procurement plan.

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION

4.1 THE FINANCIAL PERFORMANCE AS PER THE AUDITED ANNUAL FINANCIAL STATEMENTS

The assessment of the financial health and performance is an integrated process involving a review of a municipality's audited annual financial statements, audit report and ratio analysis. The results of the ratio analysis are used to support financial decisions and to identify factors which may influence the financial stability of the municipality.

Adverse ratio outcomes show potential areas requiring action to ensure sustainability. The assessment trend analysis is based on the audited financial statements for 2022, 2023 and 2024; however, the table provides a five-year time frame (2020 - 2024) to provide a more comprehensive perspective for evaluating the 2025/26 budget.

The analysis is conducted as per National Treasury MFMA Circular No.71. Provincial Treasury has analysed these ratios, and the following items are highlighted.

4.2 SUMMARY AND FINDINGS FROM HISTORICAL TRENDS

NT Web-Based Portal Status

Overstrand municipality **has submitted** the 2024 Audited Ratios, **but not** the 2023 Restated ratios.

PT is in the process of validating the ratios with the Municipality. Note that in order for PT to engage, it is essential that the ratio analysis submission occur on the NT web-enabled system for the FMCMM (MFMA Circular No. 114 issued February 2022). This report is based on the PT calculations.

4.2.1 Asset Management

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): **0%**	0.1%	0.0%	0.2%	0.0%	0.1%	N/A	N/A	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): **8%**	5.2%	5.7%	6.5%	5.6%	6.3%	4.8%	6.6%	

- The Municipality is commended for maintaining a negligible impairment of Property, Plant and Equipment, Investment Property, and Intangible Assets for the period under review.
- It implies that there are efficient and effective asset management strategies in place to ensure service delivery to its citizens. The impairment of R3.82 million incurred in 2324 relates to Property, plant and equipment. It is marginal at best; thus, it does not directly affect service delivery. The municipality should revise its asset management strategies to diminish impairment of assets through identification of indicators of impairment, write-off, or revising estimated useful life of assets.

- With an annualized average of 11.71 per cent over the past 5 years, the cost to repair and maintain assets have been relatively steady. The municipality has continually expensed higher than the national norm set, which has not yet taken into account the effects of costing in terms of mSCOA. The litmus test would be to validate the planned repairs and maintenance to unplanned repairs and maintenance to determine the frequency and possible indicator of impairment or ageing assets. The ratio for repairs and maintenance has fluctuated between 5.2 per cent and 6.5 per cent over the review period. The Compound Annual Growth Rate (CAGR) of 4.8 per cent smooths the ratio results over the four-year growth period from 2019/20 to 2023/24, permitting a projected ratio result of 6.6 per cent for the 2024/25 financial year. Consideration was given to the Municipality's 2025/26 draft budget report indicating that the introduction of further mSCOA reclassification caused a shift in expenditure budgeted under Repairs and maintenance as well as Contracted Services, in relation to figures in the past few years, operational repairs and maintenance remain a strategic imperative owing to the aging of the Municipality's infrastructure. Based on previous intel, routine and conditional based repairs and maintenance is carried out regularly, which reduces the overall cost of required repair and maintenance. Thus, it can be concluded based on the ratio result, that the utilisation of assets delivered the value or service levels envisaged when approval was originally obtained for procuring the assets.

4.2.2 Working Capital

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
7	Net debtors' days: **≤30 days**	30 days	28 days	29 days	36 days	39 days	6.2%	41 days	😐
8	Creditors Payment Period (Trade Creditors): **30 days**	56 days	49 days	42 days	40 days	35 days	-11.1%	31 days	😐

Net Debtors' Days:

- Net debtors' days for Overstrand Municipality is based on service debtors (4 basic services) and property rates, which has varied between 29 and 39 days over the past 5 years.
- The deteriorating trend of net debtors' days from 30 days in 2019/20 to 39 days in 2023/24 may prompt the municipality to revise its collection strategy to improve overall collection.
- The fact that Overstrand municipality has written off circa R30.9 million of service debtors in 2023/24 further supports the municipality's overall revision of policies and collection strategy.
- The municipality should focus its attention on a turnaround strategy to improve overall debtors' collection in order to improve its working capital management.

Creditors Payment Period (Trade Creditors):

- The ratio result indicates that the municipality finds it difficult to pay creditors within the legislated 30-day period. This is concerning as the municipality has sufficient cash resources available to pay creditors.
- Between 2019/20 and 2023/24 the municipality has improved its payment of creditors by 21 days from 56 days to 35 days. The reduced duration in days for payment to creditors is indicative of an improved creditors strategy and creditors policy for the period under review.

- Although there is an improvement in overall payment to creditors, the municipality's creditors payment period remains above the required legislated norm by 5 days. The municipality should continue to improve its overall strategy to reduce payment to creditors within 30 days.

Working Capital

- Overall, the municipality is in a net surplus in terms of its working capital which implies that their additional cash reserves are not required to fund working capital. The municipality promptly receives cash from debtors, which ensures the availability of funds to pay creditors. As a result, the municipality does not need to draw from its cash reserves to settle creditor obligations, but can instead use the cash collected from debtors

4.2.3 Going Concern

No.	Financial ratios & norms	2020 Audited	2021 Audited	2022 Audited	2023 Audited	2024 Audited	*CAGR	Projection	Overall Rating
12	Total Liabilities to Total Assets: **<50%**	20.3%	21.1%	21.4%	20.9%	20.6%	-25.3%	4.7%	
13	Total Debt to Total Assets	10.4%	10.3%	10.1%	9.9%	9.5%	-2.2%	9.3%	
14	Current Ratio: **1.5-2: 1**	2.7	2.5	2.6	2.7	3.1	2.9%	3.2	

The municipality's cash on hand and bank balances of R266.38 million for 2023/24 plus short term-deposits of R R410.28 million amount to R676.66 million in liquid assets, which exceeds the sum of R311.25 million in lieu of current liabilities, indicating that the municipality can easily pay its short-term obligations.

The municipality's total assets for 2023/24 of R4.99 billion exceed the Municipalities' total liabilities of R1.03 billion. Albeit since the municipality should not be selling assets, it is prudent to note that the municipality's liquid assets of R676.66 million can cover 66.01 per cent of total liabilities and exceeds total debt of R471.96 million. This indicates that the municipality operates as a going concern.

** CAGR = Compound annual growth rate is a business and investing specific term for the geometric progression ratio that provides a constant rate of return over the time period. CAGR = [(End Value/Beginning Value) ^1/number of years of growth] - 1*

	Favourable
	Unfavourable
	Needs Improvement

4.3 mSCOA IMPLEMENTATION

4.3.1 Credibility of mSCOA Data Strings

MFMA Circular No. 130 (20 March 2025) confirms that the credibility and accuracy of the Municipal Standard Chart of Accounts (mSCOA) data strings must be verified by municipalities prior to submission, as these submissions serve as the sole source of financial data used by National Treasury for analysis, reporting, and publication throughout the municipal financial year. To support this, municipalities are expected to utilise the reports available on the GoMuni portal to verify the completeness and credibility of their data submissions.

The circular reiterates that errors in submitted data strings may only be corrected in the next open reporting period. For instance, any inaccuracies in the tabled budget (TABB) data string can only be corrected in the original adopted budget (ORGB) data string. Closed reporting periods may not be reopened to make retrospective corrections under any circumstances.

Table 11 mSCOA Segments Use Analysis

mSCOA Segment Analysis		
No	**Segment**	**TABB**
1	**Project Segment**	
1.1	Use of the Project Segment	Adequate use of segment, However the segment use for Free Basic Services across service charges should be reviewed.
2	**Fund Segment**	
2.1	Use of Fund Segment	Adequate use of segment, However the segment use for Free Basic Services across service charges should be reviewed.
3	**Function Segment**	
3.1	**Use of Function Segment**	Adequate use of segment
4	**Costing Segment**	
4.1	**Use of Costing Segment**	Adequate use of segment
5	**Region Segment**	
5.1	**Use of Region Segment**	Adequate use of segment
6	**Item Segment :**	
6.1	Balance sheet budgeting was applied with a few misalgnments noted.	The Municipality applied balance sheet budgeting principles, but misalignments between the C6 (collections) an the cash flow statement (C7) and (C4) Revenue and monthly billing (C6)were not on .Overstrand Municipality is encouraged to review these misalignments and make corrections before Tabling the 25/26 final budget. Free Basic Services were not budgeted for in line with mSCOA guidance provided by NT and PT. These items should be reviewed as communicated (section 71 report) on a month to month basis. The Municipality is advised to appropriately apply for treatment of VAT.

Provincial Treasury has provided the TABB segment use analysis tools to the Municipality, with the goal of assisting municipalities in examining their data and determining if the information is appropriately retrieved across all segments before finalising the ORGB data strings. Findings from the TABB shall be rectified in the ORGB before the adopted budget is locked on the financial system and the ORGB data string is created. Furthermore, it is recommended that the Municipality make themselves available for a session (through MS Teams) on the TABB segment use analysis to provide further clarification on the segment analysis tools.

SECTION 5: CONCLUSION

The 2025 SIME 2 assessment highlights key issues for consideration and offers recommendations aimed at supporting more effective planning, budgeting and service delivery. It also underscores the importance of addressing identified risks, strengthening financial credibility and sustainability and promoting greater alignment and integration across key planning frameworks.

We look forward to engaging further during the upcoming meeting in May 2025, where these matters will be discussed in more detail. This engagement will provide an opportunity for open dialogue, shared understanding, and collaborative efforts to strengthen planning and service delivery within the Municipality.



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OVERSTRAND MUNICIPALITY

2025 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date: 06 May 2025

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2025/26 MTREF
Assessment Response

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MTREF Assessment Response

Integrated Planning

Integrated Development Planning

The Municipality's performance challenges are primarily attributed to administrative disruptions.

It is recommended that the Municipality:

Address the concerns raised by sector departments outlined in section 2.1.2 and the TIME Report.

Response

Municipal colleagues feedback on the IDP matters raised during the engagement, will where possible be included in the Final IDP review and amendment of May 2025.

If the 2024/25 crime stats are available for Overstrand Municipality, the Department of Police Oversight and Community Safety are requested to forward same for inclusion in Final IDP review.

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MTREF Assessment Response

Integrated Planning

Economic Development

The proposed amendments to the IDP reflect that the Municipality has a Local Economic Development strategy, which was approved in 2017 and currently under review. The Department Economic Development and Tourism (DEDAT) recommends that the Municipality consider aligning their LED strategy with economic realities to ensure a more responsive approach to local economic needs. The Municipality's effort to leverage partnerships across government spheres, as a mechanism for economic development, is noted and should also be utilised as an opportunity to strengthen active partnerships and collaborations for economic service delivery.

Response

The Following are further critical items to the Services Delivery mandate:

1. Focus on **Key Strategic Priorities** (Economic Growth and Development, Job creation, SMME Development, Skills Development, Digital Economy and Innovation, Social Integration and Cohesion, etc.)
2. **Stakeholder Management** (Extensive Business Consultation, Community Input, Engagement with NGOs and Civil Society, and Inter-Departmental Collaboration
3. **Entrepreneurship Development,(** Promote Innovation and Entrepreneurship; Facilitate access to finance and markets for SMMEs
4. **Updated Economic Analysis & Data** (Economic Profile, Labour Market, Investment Trends, etc.)

MTREF Assessment Response

Integrated Planning

Municipal Infrastructure, Human Settlements and Transport

The Department of Infrastructure recommends that the Municipality reflect the WCG Infrastructure Framework (WCIF) 2050, which was endorsed by the Cabinet on 16 October 2024.

Response

The municipality attended the Overberg District Infrastructure Planning Forum in Bredasdorp on 29 January 2025. At the forum, the WCIF was discussed in detail.

At the Forum the Municipality submitted and presented its specific infrastructure development priorities for the short-, medium- and long term.

The priorities include:

- Water: sea water desalination, water reticulation network and drinking water reservoirs.
- Wastewater: Sewerage treatment plants, pump stations and networks,
- Electricity: New 66kV sub-station, and
- Housing: Greater Hermanus Priority Human Settlement and Housing Development Area.

MTREF Assessment Response

Integrated Planning

Municipal Infrastructure, Human Settlements and Transport

The proposed amendments to the IDP reflect that the Municipality has a Human Settlements Plan (HSP), approved in 2012, that gets reviewed annually. The Department Human Settlements recommends that the Municipality regularly update the housing pipeline, since many housing projects are close to completion.

Response

The Municipality made good progress with the implementation of housing project with the delivery UISP and HRDP projects in Hawston, Masakhane, Blompark, Stanford and Mount Pleasant.

Planning of new projects have commenced, include the Greater Hermanus Priority Human Settlement and Housing Development Area (including Schulphoek) and Kleinmond, and the identification of land for the future expansion of Gansbaai and Stanford.

The housing pipeline is regularly updated in consultation with the Department of Human Settlements.

MTREF Assessment Response

Environmental and Planning Analysis

The Municipality must put systems in place to improve refuse collection to all un-serviced areas including informal settlements.

Response

The main areas by size that do not receive a refuse collection service are the rural farm areas, these areas however do have access to the following waste disposal sites within the Overstrand : two landfills, two Transfer Stations and numerous Drop-off sites for the disposal of any general waste that they may generate. They are however required to deliver their waste.

In informal settlements the municipality makes use of the following waste collection options:

1. Strategically located swing bins
2. Strategically located larger RoRo or Skip bins
3. EPWP staff who are conducting ongoing area cleaning within the areas
4. TLB and tipper truck to remove larger piles of illegally disposed of waste

MTREF Assessment Response

Environmental and Planning Analysis

Capital Expenditure Framework

It is noted in the Overstrand Draft IDP Review 2025/26, that a service provider has been appointed for the amendment of the SDF and that the CEF will be included in the SDF during the 2025/26 amendment. It is recommended that in addition to including the CEF, the following be included in the SDF during the SDF amendment process:

The findings of the Housing Market Study. This would include understanding the implications of the land requirements needed to accommodate those income groups where demand for housing far outstrips supply.

The amendment of the SDF should include an Implementation Chapter, including an Implementation Plan, as required in terms of section 21(p) of SPLUMA.

Response

In addition to the inclusion of the CEF in 5-year Review of the SDF, it is proposed that the Overstrand Municipality Growth Management Strategy (OMGMS) also be amended and included. The OMGMS is a strategic guideline document which focuses on densification, economic opportunities and other strategic spatial proposals that serves as an implementation tool for development within the Overstrand Municipal jurisdiction and is aligned with the strategic objectives of the SDF.

Top Municipal Priority areas for discussion

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Priority 1:

Economic:

Energy and electricity

To facilitate the delivery of renewable energy from Independent Power Producers, the Municipal Council approved a Energy Wheeling Framework and Policy.

Electrification of housing projects and informal areas continue in Masakhane, Blompark, Stanford and Hermanus with INEP funding from the National Department of Energy.

Priority 2:

Economic:

Ease of doing business (legislation, acts, by-laws, policies and SOPs in the municipal environment)

Economic intelligence/data (investment creation and job creation)

The Overstrand Municipal Planning By-Law is in process of being amended to ensure alignment with the proposed amendments to SPLUMA & LUPA.

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Priority 3:

Economic:

Development of the informal economy (Infrastructure support programmes, development of economic spaces

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Priority 4:

Social:

Inter-governmental facilitation programmes (health, education, GBV and focus on vulnerable groups)

Housing

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Priority 5:

Transport:

Public transport – taxi ranks and non-motorised transport infrastructure

Progress was made with the implementation of the non-motorised transport master plan in Mount Pleasant with financial assistance from The Department of Infrastructure.

Detail planning was done for Hermanus CBD taxi rank in collaboration with Western Cape: Department of Transport. Funding toward implementation needs to be made available.

Capital Budget Discussion





Service Delivery Objectives & Challenges

Current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget

- *Expansion of basic services (water, sanitation, electricity, roads and storm water) to cater for rapid growth and urbanisation.*
- *Refurbishment and replacement of aging infrastructure.*
- *Reduction of water and electricity losses and minimising waste.*
- *Promote sustainable development by considering the environment, climate change and social development.*
- *Repair and replacement of aging fleet.*
- *Funding constraints/ Large increase in costs of infrastructure products.*
- *Vandalism and theft of municipal infrastructure.*
- *Illegal connections (mainly electricity and water).*
- *Complex procurement process.*

Funding Mix & External Borrowing Strategy

Funding mix,

The funding mix results from the funding sources available, with a conservative approach to surplus funding available. Surplus funding is only recognised in the budget for the 1st year of the MTREF, after it has been secured in terms of the results of the audited financial statements for the preceding financial year, and as per the funding and reserves policy.

Borrowing is the largest contributor to capital funding over the 2025/2026 MTREF at 46%, followed by grant funding at 44%.

External borrowing strategy,

Borrowing is in line with our strategy and policy to only fund revenue generating infrastructure assets, therefore creating a revenue stream to service the loans. The gearing between borrowings and revenue averages at approx. 21% over the 2025/2026 MTREF, which is at the lowest gearing levels compared to the prior fifteen years.

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Infrastructure Pipeline

The main focus of the Municipality's infrastructure pipeline is:

- Water: New water sources, develop and upgrade of water treatment plants
- Waste Water: Develop and upgrade water treatment plants, pump stations and bulk pipelines
- Electricity: Develop new HV substations (Gansbaai and Hermanus) and upgrade MV and LV networks

The main risk is the lack of adequate funding to develop, upgrade, maintain and replacement of aging infrastructure

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Long-term Financial Planning

The LTFP is reviewed annually and considered during the compilation of the Draft Budget.

Although the LTFP does indicate available surplus funding in the outer and future years, the allocation thereof in the budget is limited to the 1st year only, as explained above.

The LTFP also indicates additional scope for external borrowing, as indicated by the gearing ratio.

Key service delivery & fiscal risks

Risk Description	Risk Background
Theft and vandalism to municipal infrastructure/assets.	Street signs, furniture, public toilets, municipal administration buildings, sport amenities, taxi ranks, community halls, transfer station, coaster foot paths, etc.
Inability to provide basic services to households on invaded land.	People in informal areas occupying land which has no municipal services. The norms in terms of basic service provision are: • One (1) toilet for every five (5) households; and • One (1) tap per 25 households.
Water losses	Losses incurred on the water distribution networks. • Replacement of Water meters – Operational Services • Replacement of old water lines by Department infrastructure • Replacement of valves and hydrants.

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Key service delivery & fiscal risks

Risk Description	Risk Background
Electricity outages	Insufficient electricity/ energy supply from Eskom. National wide issue "Load shedding is back, and with a large chunk of Eskom's capacity down, the country's power supply is under severe strain. Load shedding is a reality that every South African business needs to manage." [businesstech.co.za/news 17 October 2021]

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Areas of Support

- Funding for Infrastructure and Housing projects
- Implementation of Provincial road projects
  - Repair of 2023 flood damage to the R320 (Hemel en Aarde road).
  - Upgrade of the MR28 links between Sandbaai, Vermont and Hawston.

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Thank You

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