Munisipaliteit • U-Masipala • Municipality

OVERSTRAND

FINAL BUDGET REPORT 2026/2027

2026/27 TO 2028/29
MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

Copies of this document can be viewed:

- **At the municipal offices in the Overstrand**
- **All public libraries within the municipal area**
- **At www.overstrand.gov.za**

Table of Contents

PART 1 – ANNUAL BUDGET **2**

1.1 MAYOR'S REPORT 2
1.2 COUNCIL RESOLUTION 2
1.3 EXECUTIVE SUMMARY 3
1.4 OPERATING REVENUE FRAMEWORK 6
1.5 OPERATING EXPENDITURE FRAMEWORK 16
1.6 CAPITAL EXPENDITURE 22
1.7 ANNUAL BUDGET TABLES 23

PART 2 – SUPPORTING DOCUMENTATION **42**

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS 42
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP 44
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS 47
2.4 OVERVIEW OF BUDGET RELATED-POLICIES 52
2.5 OVERVIEW OF BUDGET ASSUMPTIONS 53
2.6 OVERVIEW OF BUDGET FUNDING 54
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS 62
2.8 COUNCILLOR AND EMPLOYEE BENEFITS 64
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW …. / 65
2.10 ANNUAL BUDGETS AND SDBIP 72
2.11 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS 72
2.12 CAPITAL ASSETS: REPAIRS AND MAINTENANCE 72
2.13 LEGISLATION COMPLIANCE STATUS 77
2.14 OTHER SUPPORTING DOCUMENTS 77
2.15 MUNICIPAL MANAGER'S QUALITY CERTIFICATE 87

List of Tables

Table 1 Consolidated Overview of the 2026/27 MTREF 5
Table 2 Summary of revenue classified by main revenue source 7
Table 3 Percentage growth in revenue by main revenue source 7
Table 4 Operating Transfers and Grant Receipts 8
Table 5 Costing of services 9
Table 6 Comparison of proposed rates to be levied for the 2026/27 financial year 10
Table 7 Comparison between current water charges and increases (Domestic) 12
Table 8 Comparison between current electricity charges and increases (Domestic) 13
Table 9 Comparison between current sanitation charges and increases (Domestic) 14
Table 10 Comparison between current waste removal fees and increases (Domestic) 15
Table 11 MBRR Table SA14 – Household bills 16
Table 12 Summary of operating expenditure by functional classification item 17
Table 13 Operational repairs and maintenance 19
Table 14 Repairs and maintenance per asset class 20
Table 15 MBRR Table SA21 – Transfers and grants made by the municipality 21
Table 16 2026/27 Medium-term capital budget per function 22
Table 17 MBRR Table A1 - Budget Summary 24
Table 18 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by functional classification) 26
Table 19 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote) 27
Table 20 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure) 28

Table 21 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source 30
Table 22 MBRR Table A6 - Budgeted Financial Position 32
Table 23 MBRR Table A7 - Budgeted Cash Flow Statement 34
Table 24 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation 35
Table 25 MBRR Table A9 - Asset Management 36
Table 26 MBRR Table A10 - Basic Service Delivery Measurement 40
Table 27 IDP Strategic Objectives 44
Table 28 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue 46
Table 29 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure 47
Table 30 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure 47
Table 31 MBRR Table SA7 - Measurable performance objectives 48
Table 32 MBRR Table SA8 - Performance indicators and benchmarks 51
Table 33 Breakdown of the operating revenue over the medium-term 54
Table 34 Proposed tariff increases for 2026/27 56
Table 35 MBRR SA15 – Detail Investment Information 56
Table 36 MBRR SA16 – Investment particulars by maturity 56
Table 37 Sources of capital revenue over the MTREF 57
Table 38 MBRR Table SA18 - Capital transfers and grant receipts 57
Table 39 MBRR Table SA17 - Detail of borrowings 58
Table 40 MBRR Table A7 - Budgeted cash flow statement 59
Table 41 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation 59
Table 42 MBRR SA10 – Funding compliance measurement 61
Table 43 MBRR SA19 - Expenditure on transfers and grant programmes 62
Table 44 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds 63
Table 45 MBRR SA22 - Summary of councillor and staff benefits 64
Table 46 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/senior managers) 65
Table 47 MBRR SA24 – Summary of personnel numbers 65
Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure 66
Table 49 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote) 67
Table 50 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification) 68
Table 51 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote) 69
Table 52 MBRR SA29 - Budgeted monthly capital expenditure (functional classification) 70
Table 53 MBRR SA30 - Budgeted monthly cash flow 71
Table 54 MBRR SA35 - Future financial implications of the capital budget 72
Table 55 MBRR SA34c - Repairs and maintenance expenditure by asset class 73
Table 56 MBRR SA36 - Detailed capital budget per municipal vote 74
Table 57 MBRR SA37 - Projects delayed from previous financial year 76
Table 58 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department) 78
Table 59 MBRR Table SA9 – Social, economic and demographic statistics and assumptions 79
Table 60 MBRR SA11 – Property rates summary 80
Table 61 MBRR SA12a – Property rates by category (current year) 81
Table 62 MBRR SA12b – Property rates by category (budget year) 82
Table 63 MBRR SA13a – Service tariffs by category 83
Table 64 MBRR SA13b – Service tariffs by category (explanatory) 84
Table 65 MBRR SA32 – List of external mechanisms 84
Table 66 MBRR SA38 – Consolidated detailed operational projects 85
Table 67 MBRR SA33 – Contracts having future budgetary implications 86

List of Figures

Figure 1 Main operational expenditure categories for the 2026/27 financial year 18
Figure 2 Capital Infrastructure Programme 23
Figure 3 Expenditure by major type 29
Figure 4 Depreciation in relation to repairs and maintenance over the MTREF 39
Figure 5 Breakdown of operating revenue over the 2026/27 MTREF 55
Figure 6 Sources of capital revenue for the 2026/27 financial year 57
Figure 7 Growth in outstanding borrowing (long-term liabilities) 58
Figure 8 Cash and cash equivalents / Cash backed reserves and accumulated funds 60

List of Annexures

Annexure A Amendments to the Draft Budget
Annexure B A1 Schedule mSCOA Version 7.1 & A2 Budget regulation charts
Annexure C Rates & Tariffs
Annexure D Basket of Tariffs
Annexure E Capital projects, Wards Specific Projects & Housing Programme
Annexure F Service Delivery Standards
Annexure G Water and Wastewater Quality
Annexure H NT Budget Circulars 132 & 134 and PT Circular 1 of 2026
Annexure I mSCOA Implementation Status
Annexure J Procurement Plan
Annexure K Schedule of Budget related Comments
Annexure K Provincial Treasury – SIME Assessment and OM Response
Annexure M NT Tariff Tool Sumary

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
SIME	Strategic Integrated Municipal Engagement
SMME	Small Micro and Medium Enterprises
WCPT	Western Cape Provincial Treasury
WSP	Wards Specific Projects

Part 1 – Annual Budget

1.1 MAYOR'S REPORT

The Executive Mayor delivers the final 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 2026/27 and the draft SDBIP will also be tabled at the same Council meeting.

1.2 COUNCIL RESOLUTION

The following is the resolution that will be considered for the approval and adoption of the annual budget for 2026/27:

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 2026/27 to 2028/29 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 2026/27;

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 2026/27;

4. that the Municipal Manager be authorised to sign the necessary documents to give effect to the 3rd draw down of the proposed three-year borrowing programme for external loans amounting to R70 million;

5. that the Municipal Manager be authorised to sign the necessary documents to give effect to an additional amount of R30 million borrowings to fund the 2026/2027 capital budget;

6. that the following schedules be noted:

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

7. that **cognisance be taken** of the schedule of comments from the community and the SIME: LG MTEC Assessment Report by Provincial Treasury and the Provincial Department of Local Government, included in Annexures K and L respectively of the budget report;

8. that the Final Budget Report for 2026/2027, **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 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 2026/27 was tabled in Council on 31 March 2026. The strategic direction remains unchanged and therefore the vision, mission will continue to support the implementation of the strategic objectives.

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.

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.

Multiple global crises over the past years have had a noticeable impact on the landscape, in terms of the compilation of annual municipal budgets, with the latest developments the tensions in the Middle East. This is directly impacting on world energy production and supply. At a local level, the sharp increase in fuel prices from 1 April 2026 will directly impact on the cost of service delivery. These developments were reviewed for the final budget and will have to be managed within the budget envelope.

Local energy sector (Electricity) increases place increasing pressure on electricity sales as a key revenue source.

High bulk purchase tariff increases from Eskom for municipalities on an annual basis as mentioned 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 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 increase per category consumer is to be considered in view of phase three (2026/27) 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.

The proposed tariff increases for 2026/27 to be tabled in Council on 29 May 2026 for the next financial year, are thus as follows – Property Rates (%increase on the cent in the Rand) at 5.00%, Refuse at 5.00%, Sewer at 5.00%, Water at 5.00%, Electricity at various tariffs for the different usage components.

The Budget Steering Committee recommended revenue projections for the 2026/2027 MTREF Budget, based on before-mentioned tariff increases for the respective municipal services.

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 7.1 (Municipal annual budgets and MTREF & supporting tables) effective from 2026/27 and this version was deployed to compile the 2026/27 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 next phase is already underway with the publishing of the draft regulations on Minimum Business Processes during November 2025. The expected date for promulgation of regulations is during 2027. This will impact severely on the current financial systems and the drafting of a roadmap is in progress.

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 2026/27 MTREF, 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.
- Financial sustainability of the municipality are integral to cost reflective tariffs especially for services managed as business units;
- 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 2026/27 MTREF process;
- Maintaining a positive cash flow; and
- Ensuring financial sustainability.

The following budget principles and guidelines directly informed the compilation of the 2026/27 MTREF:

- The 2025/26 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 2026/27 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 will 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;

In view of the aforementioned, the following table is a consolidated overview of the proposed 2026/27 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2026/27 MTREF

Total Revenue (excluding capital grants)

R thousand	Budget Year 2025/26	Budget Year 2026/27	Budget Year +2 2027/28	Budget Year +3 2028/29			
Revenue	1,949,465	2,090,572	2,208,032	2,324,687	7.24%	5.62%	5.28%
Housing-Operational	52,107	1,847			-96.46%	-100.00%	
Total Revenue excl Capital Grants	**2,001,572**	**2,092,419**	**2,208,032**	**2,324,687**	**4.54%**	**5.53%**	**5.28%**
Expenditure	2,053,438	2,197,135	2,326,722	2,472,085	7.00%	5.90%	6.25%
Housing-Operational	52,107	1,847			-96.46%	-100.00%	
Total Operational Expenditure	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**	**4.44%**	**5.81%**	**6.25%**
Surplus / (Deficit)	**(103,973)**	**(106,563)**	**(118,690)**	**(147,399)**			
Total Capital Expenditure	**269,836**	**242,464**	**294,445**	**308,168**	**-10.14%**	**21.44%**	**4.66%**

Total revenue (excluding capital grants) to expenditure (Table 1) indicates accounting deficits over the 2026/27 MTREF. Deficits are underpinned by non-cash items and do not require cash outflow...

Operational revenue (Table 1) indicates an increase in revenue of 7.24 per cent for the 2026/27 financial year when compared to the 2025/26 Adjustments Budget. For the two outer years, revenue will increase by 5.62 and increase with 5.28 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 2026/27 financial year has been appropriated at R2.198bn and translates to an accounting deficit of R106.6m (excluding capital grants). Important to note that the format of Table 1 is updated for 2026/27 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).

Information presented later on in this report also include the Surplus / Deficit position including capital grants, which relates to a deficit of R14.9m (including capital grants) for 2026/27.

When compared to the 2025/26 Adjustments Budget, operating expenditure has increased by 4.44 per cent in the 2026/27 budget and increases by 5.81 and 6.25 per cent for each of the respective outer years of the MTREF.

The capital budget of R242.5m for 2026/27 is 10.14 per cent less when compared to the 2025/26 Budget. The impact of roll over projects for the current financial period is R1.1m.

The capital programme increases to R294m and to R308m in the outer years. Own funding (new borrowings) is anticipated at R100m and R1.1m rollovers from the current financial year. Borrowings contribute to 52.67% of the funding over the 2026/27 MTREF. Internally generated funds contribute 17.72% and capital grants 29.61% over the 2026/27 MTREF.

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 98 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.

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 80.62% of the total operating revenue mix for 2026/27. For the 2026/27 financial year, revenue from rates (including special rating levies) and services charges totals R1.687bn and increases to R1.787bn, R1.894bn in the respective financial years of the MTREF.
The following table is a summary of the 2026/27 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	495,999	607,344	680,585	745,540	718,135	718,135	782,963	829,389	879,130
Service charges - Water	158,070	179,935	200,340	209,109	208,803	208,803	225,950	239,494	253,864
Service charges - Waste Water Management	100,655	113,954	127,050	129,533	126,779	126,779	134,321	142,381	150,923
Service charges - Waste Management	85,923	97,574	108,353	115,444	115,444	115,444	121,971	129,289	137,046
Sale of Goods and Rendering of Services	80,448	131,093	106,778	63,725	73,387	73,387	29,014	30,755	32,600
Agency services	7,140	6,599	6,846	7,500	7,500	7,500	7,819	8,288	8,785
Interest	33	215	507	0	0	0	–	–	–
Interest earned from Receivables	5,796	10,299	11,703	12,500	12,500	12,500	11,065	11,397	11,739
Interest earned from Current and Non Current Assets	51,751	68,418	73,160	55,000	68,000	68,000	68,000	68,000	68,000
Dividends	-	–	–	–	–	–	–	–	–
Rent on Land	1,401	2,704	855	452	452	452	1,243	1,318	1,397
Rental from Fixed Assets	5,346	5,570	8,246	7,544	7,544	7,544	9,370	9,932	10,528
Licence and permits	1,143	923	1,116	780	780	780	1,481	1,570	1,664
Special rating levies	-	–	–	15,420	15,420	15,420	16,262	17,050	17,947
Construction Contract Revenue	-	–	–	–	–	–	1,847	–	–
Development Charges	-	–	–	–	–	–	3,599	3,815	4,044
Operational Revenue	10,988	11,090	16,233	5,554	5,620	5,620	8,812	9,341	9,901
Non-Exchange Revenue									
Property rates	297,101	339,224	367,109	383,977	383,977	383,977	405,548	429,881	455,674
Surcharges and Taxes	-	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	58,043	(22,970)	12,341	52,537	42,344	42,344	42,861	43,032	43,214
Licences or permits	1,834	2,008	1,858	2,000	2,000	2,000	2,186	2,317	2,456
Transfer and subsidies - Operational	172,163	191,359	199,017	205,957	207,587	207,587	215,507	228,047	232,891
Interest	1,294	2,186	2,027	2,300	2,300	2,300	2,300	2,438	2,584
Fuel Levy	-	–	–	–	–	–	–	–	–
Operational Revenue	-	–	–	–	–	–	–	–	–
Gains on disposal of Assets	904	–	13,632	–	–	–	–	–	–
Other Gains	14,279	16,679	16,121	3,000	3,000	3,000	300	300	300
Discontinued Operations	-	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,550,312**	**1,764,206**	**1,953,878**	**2,017,871**	**2,001,572**	**2,001,572**	**2,092,419**	**2,208,032**	**2,324,687**

Table 3 Percentage growth in revenue by main revenue source

Description	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework					
R thousand		Budget Year 2026/27		Budget Year +1 2027/28		Budget Year +2 2028/29	
Revenue							
Exchange Revenue							
Service charges - Electricity	718,135	782,963	**9.03%**	829,389	**5.93%**	879,130	**6.00%**
Service charges - Water	208,803	225,950	**8.21%**	239,494	**5.99%**	253,864	**6.00%**
Service charges - Waste Water Management	126,779	134,321	**5.95%**	142,381	**6.00%**	150,923	**6.00%**
Service charges - Waste Management	115,444	121,971	**5.65%**	129,289	**6.00%**	137,046	**6.00%**
Sale of Goods and Rendering of Services	73,387	29,014	**-60.46%**	30,755	**6.00%**	32,600	**6.00%**
Agency services	7,500	7,819	**4.25%**	8,288	**6.00%**	8,785	**6.00%**
Interest earned from Receivables	12,500	11,065	**-11.48%**	11,397	**3.00%**	11,739	**3.00%**
Interest earned from Current and Non Current Assets	68,000	68,000	**0.00%**	68,000	**0.00%**	68,000	**0.00%**
Rent on Land	452	1,243	**174.98%**	1,318	**6.00%**	1,397	**6.00%**
Rental from Fixed Assets	7,544	9,370	**24.20%**	9,932	**6.00%**	10,528	**6.00%**
Licence and permits	780	1,481	**89.83%**	1,570	**6.01%**	1,664	**6.01%**
Special rating levies	15,420	16,262	**5.46%**	17,050	**4.84%**	17,947	**5.26%**
Construction Contract Revenue	–	1,847		–	**-100.00%**	–	
Development Charges	–	3,599		3,815	**6.00%**	4,044	**6.00%**
Operational Revenue	5,620	8,812	**56.79%**	9,341	**6.00%**	9,901	**6.00%**
Non-Exchange Revenue							
Property rates	383,977	405,548	**5.62%**	429,881	**6.00%**	455,674	**6.00%**
Fines, penalties and forfeits	42,344	42,861	**1.22%**	43,032	**0.40%**	43,214	**0.42%**
Licences or permits	2,000	2,186	**9.30%**	2,317	**6.00%**	2,456	**6.00%**
Transfer and subsidies - Operational	207,587	215,507	**3.82%**	228,047	**5.82%**	232,891	**2.12%**
Interest	2,300	2,300	**0.00%**	2,438	**6.00%**	2,584	**6.00%**
Other Gains	3,000	300	**-90.00%**	300	**0.00%**	300	**0.00%**
Total Revenue (excluding capital transfers and contributions)	**2,001,572**	**2,092,419**	**4.54%**	**2,208,032**	**5.53%**	**2,324,687**	**5.28%**

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 2026/27 and the subsequent adjustments budget and further reclassifications of revenue categories relating to mSCOA.

After collective service charges, property rates are the second largest revenue source. The third largest source is transfers and 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 the Financial Performance (A4) table amounts to R215.5m in the 2026/27 financial year. This increases in the outer years to R228m in 2027/28 and R232.9m in 2028/29 respectively, of the MTREF. The housing allocation totals R1.8m in the 2026/27 financial year and zero allocation in the outer years, respectively for the building of top structures for housing development are included under exchange revenue in accordance with GRAP construction contracts. It should be noted that SA18 reflects all grant receipts from National & Provincial Governments, however on A4, the item Transfers and subsidies – Operational does not include the construction contracts revenue, which is now a line item under exchange revenue on A4.

Equitable share increases over the 3-year MTREF period, the increase from the current 2025/26 adjustments budget to the draft 2026/2027 budget is 5.05%. The NT municipal budget circular release in March 2026, municipalities must put systems and processes in place to comply with the criteria for the release of the equitable share.

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**150,183**	**169,423**	**172,292**	**183,866**	**183,866**	**183,866**	**192,483**	**199,895**	**204,373**
Operational Revenue:General Revenue:Equitable Share	141,896	157,935	168,794	179,268	179,268	179,268	188,321	197,595	201,973
Energy Efficiency and Demand-side [Schedule 5B]	3,000	4,200	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,593	3,366	1,898	2,588	2,588	2,588	2,062	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,400	1,800	1,800	1,800	1,900	2,100	2,200
Municipal Disaster Grant [Schedule 5B]	–	1,719	–	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	1,144	652	200	210	210	210	200	200	200
Provincial Government:	**81,340**	**126,129**	**104,399**	**61,906**	**71,823**	**71,823**	**18,895**	**28,152**	**28,518**
Title Deeds Restoration Grant	–	362	174	97	97	97	250	250	250
Community Library Services Grant	8,258	8,398	8,608	8,824	8,824	8,824	9,288	9,381	9,475
Thusong Services Centres Grant	150			150	150	150	150	150	–
Resource funding for the establish & support of K9 Unit	2,420	3,345	4,172	4,350	4,350	4,350	4,473	4,666	4,876
Community Development Workers	75	76	76	76	76	76	78	78	78
Financial Management Capability Grant	450	200	260	672	672	672	–	–	–
Maintenance & Construction of Transport Infrastructure	140	400	7,440	130	130	130	140	8,908	8,908
Resource funding for the est of Law Enforcement Rural Safety Unit	2,958	4,065	4,223	4,317	4,317	4,317	4,516	4,719	4,931
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	58,189	108,411	79,446	42,790	52,107	52,107	–	–	–
Municipal Fire Service Capacity Support Grant	–	–		500	500	500	–	–	–
Municipal Service Delivery & Capacity Building Grant	1,550	500	–	–	600	600	–	–	–
Municipal Intervention Grant	450								
Library Service Replacement Funding	–	372	–	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant	6,700	–	–	–	–	–	–	–	–
District Municipality:	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	35	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**1,602**	**2,975**	**3,424**	**3,424**	**3,934**	**–**	**–**
Departmental Agencies and Accounts	–	–	398	2,600	2,600	2,600	3,722	–	–
Foreign Government and International Organisations	–	–	1,204	375	824	824	212	–	–
Total Operating Transfers and Grants	**231,558**	**295,551**	**278,293**	**248,747**	**259,113**	**259,113**	**215,312**	**228,047**	**232,891**

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 portion of the Overstrand municipal area can 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. 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.

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

- Additional overtime due to prevention of illegal structures, prevention of erection of unauthorised structures on municipal open space, demolishing of illegal structures etc.
- Additional overtime due to the impact of climate change incidents occurring, which had to, and will have to be actively managed over prolonged periods, to assist communities and prevent severe damage to properties or loss of lives, for example, recent spell of wildfires and flooding.

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. No increase in the overtime budget allocation from 2025/26 has been provided and this line item has to be managed within the current employee costs allocation.

The percentage increase of Eskom bulk purchases tariffs charged to municipalities in the Schedule of Standard Prices for Eskom Tariffs released in February 2026 are now determined as 9.01%. The tariff increases approved by NERSA from 1 July 2026 are lower than the tariffs originally envisaged and the electricity revenue had to be re-calculated and adjusted accordingly. The electricity tariffs were considered in terms of the phased, cost reflective Cost of Supply (Cos) tariffs implementation required by the National Energy Regulator (NERSA). The 3rd phase of the CoS implementation is thus only partly implemented, resulting in further delays to fully implement.

The following table sets out the costing of services.

Table 5 Costing of services

COSTING OF SERVICES	Actuals 2024/2025	Amended Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Final Budget 2028/2029
Service : ELECTRICITY					
TOTAL EXPENDITURE	654,592,475	750,708,713	803,552,732	871,100,800	935,218,730
TOTAL INCOME	-730,744,491	-780,871,200	-839,830,361	-889,667,693	-943,025,274
(SURPLUS)/DEFICIT	-76,152,017	-30,162,487	-36,277,629	-18,566,893	-7,806,544
	10.42%	3.86%	4.32%	2.09%	0.83%
Service : WATER					
TOTAL EXPENDITURE	188,031,555	203,451,018	211,377,681	224,459,376	240,800,308
TOTAL INCOME	-219,425,768	-233,263,200	-245,135,820	-259,831,255	-275,421,151
(SURPLUS)/DEFICIT	-31,394,213	-29,812,182	-33,758,139	-35,371,879	-34,620,843
	14.31%	12.78%	13.77%	13.61%	12.57%

COSTING OF SERVICES	Actuals 2024/2025	Amended Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Final Budget 2028/2029
Service : SEWERAGE					
TOTAL EXPENDITURE	140,512,685	152,190,037	154,509,321	162,484,383	172,919,505
TOTAL INCOME	-143,832,723	-156,566,910	-165,478,100	-175,406,808	-185,931,148
(SURPLUS)/DEFICIT	-3,320,038	-4,376,873	-10,968,779	-12,922,425	-13,011,643
	2.31%	2.80%	6.63%	7.37%	7.00%
Service : REFUSE					
TOTAL EXPENDITURE	105,707,781	134,758,634	133,024,068	145,842,512	154,126,156
TOTAL INCOME	-127,884,020	-134,170,200	-149,271,560	-158,227,874	-167,721,534
	-22,176,238	588,434	-16,247,492	-12,385,362	-13,595,378
	17.34%	-0.44%	10.88%	7.83%	8.11%

COSTING OF SERVICES	Actuals 2024/2025	Amended Budget 2025/2026	Final Budget 2026/2027	Final Budget 2027/2028	Final Budget 2028/2029
RATES SERVICES					
TOTAL EXPENDITURE	735,023,754	864,436,592	896,517,974	922,834,933	969,020,744
TOTAL INCOME	-731,991,119	-696,700,287	-692,702,689	-724,898,440	-752,587,420
Deficit on Rates Services	3,032,635	167,736,305	203,815,285	197,936,493	216,433,325
	-0.41%	-24.08%	-29.42%	-27.31%	-28.76%

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.

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 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.

The proposed Property Rates increase for 2026/27 is set at 5% **on the cent in the rand.**

Table 6 Comparison of proposed rates to be levied for the 2026/27 financial year

RATES TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT	Exclude VAT	Include VAT
		R	R	R	R
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2022**				
RATE1*	Commercial Land with Improvements	0.009165	0.009165	0.008729	0.008729
RATE2*	Residential Land with Improvements	0.005237	0.005237	0.004988	0.004988
	**** 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)	0.001310	0.001310	0.001248	0.001248
RATE8	Undeveloped erven	0.007856	0.007856	0.007482	0.007482
	Special Rating Areas				
RAT11	HSRA (Hermanus)	0.000476	0.000476	0.000458	0.000458
RAT12	KSRA (Kleinmond)	0.000375	0.000375	0.000360	0.000360
RAT13	OVSRA (Onrus-Vermont)	0.000260	0.000260	0.000250	0.000250
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 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 2026 are indicated in the list of tariffs in Annexure C. 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.

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

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

WATER TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
W1	**BASIC CHARGE**				
W1A1	Basic Monthly Charge per erf/unit per month	195.91	225.30	186.58	214.57
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	195.91	225.30	186.58	214.57
W1A3	**Infrastructure**	0.00			
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	0.00	0.00	15.45	17.77
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
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
	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	8.05	9.26	7.67	8.82
W1B2	7 - 18 kl per kl	16.51	18.99	15.73	18.09
W1B4	19 - 45 kl per kl	34.61	39.80	32.96	37.90
W1B5	46 - 60 kl per kl	69.20	79.58	65.91	75.79
W1B6	>60kl per kl	94.93	109.17	87.90	101.08
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1B7	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B8	7 - 18 kl per kl	21.47	24.69	20.45	23.51
W1B10	19 - 45 kl per kl	44.99	51.74	42.85	49.27
W1B11	46 - 60 kl per kl	89.96	103.46	85.68	98.53
W1B12	>60kl per kl	123.41	141.92	114.27	131.41
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1B13	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B14	7 - 18 kl per kl	26.42	30.39	25.17	28.94
W1B16	19 - 45 kl per kl	55.37	63.68	52.73	60.64
W1B17	46 - 60 kl per kl	110.72	127.33	105.45	121.27
W1B18	>60kl per kl	151.89	174.67	140.63	161.73
	Restriction Tariff 3 (level 6 water restrictions)				
W1B19	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B20	7 - 18 kl per kl	33.03	37.98	31.46	36.17
W1B22	19 - 45 kl per kl	69.21	79.60	65.92	75.81
W1B23	46 - 60 kl per kl	138.41	159.17	131.82	151.59
W1B24	>60kl per kl	189.86	218.33	175.79	202.16

1.4.3 Sale of Electricity and Impact of Tariff Increases

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 increases for 2026/27 was originally recommended at an average revenue increase of 8.5%, and applied in conjunction with the 3rd phase of cost reflective CoS tariffs for the respective brackets of the Inclining Block Tariffs (0-350 kWh, 351-600kWh, and >600kWh) and basic charges and capacity charges. The municipality submitted the electricity tariffs application to NERSA in terms of the timeframes. The outcome has been discussed previously in this report.

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

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
EF	**FIXED CHARGES**					
EF1	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R			16.65	19.15
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	420.78	483.90	413.97	476.07
EC	Capacity Charge per Amp/Phase/Month	R	6.58	7.56	5.48	6.30
EC1D	Capacity Charge : 60Amp	R	394.56	453.74	328.80	378.12
	kWH Unit cost					
E1A2	IBT BLOCK 1 0 - 350 kWh	c	255.52	293.85	232.91	267.85
E1A3	IBT BLOCK 2 351 - 600 kWh	c	285.73	328.59	287.82	330.99
E1A4	IBT BLOCK 3 > 600 kWh	c	307.38	353.49	327.17	376.25
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	420.78	483.90	413.97	476.07
EC	Capacity Charge per Amp/Phase/Month	R		0.00	5.48	6.30
EC1A	Capacity Charge : 30Amp	R	197.28	226.87	164.40	189.06
EC1B	Capacity Charge : 40Amp	R	263.04	302.50	219.20	252.08
EC1C	Capacity Charge : 50Amp	R	328.80	378.12	274.00	315.10
EC1D	Capacity Charge : 60Amp	R	394.56	453.74	328.80	378.12
	kWH Unit cost					
E1B2	IBT BLOCK 1 0 - 350 kWh	c	250.60	288.19	223.97	257.57
E1B3	IBT BLOCK 2 351 - 600 kWh	c	280.28	322.32	277.90	319.59
E1B4	IBT BLOCK 3 > 600 kWh	c	302.87	348.30	318.97	366.82

The full set proposed tariffs are included in Annexure C.

1.4.4 Sanitation and Impact of Tariff Increases

A tariff increase of 5% for sanitation (basic & consumption) is proposed from 1 July 2026. As mentioned previously in this report, costs related to substantial fuel costs sewer tank services, are still identified as risks.

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

Tariff Code	Detail	2026/2027		2025/2026	
		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)**				
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.	20.23	23.26	19.27	22.15
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.	178.66	205.46	170.15	195.67
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7A5	Double the basic charge levied where networks are available but client is not connected	356.96	410.50	339.96	390.95
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS				
SE7A6	0 - 7 kl - **subsidised**	20.23	23.26	19.27	22.15
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	20.23	23.26	19.27	22.15
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	20.23	23.26	19.27	22.15
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**				
SE7C1	per kl (based on 70% of water usage) per unit per month.	20.23	23.26	19.27	22.15
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	20.23	23.26	19.27	22.15
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7E	**CONSUMPTION - DEPARTMENTAL**				
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	20.23	23.26	19.27	22.15
SE8	**BASIC CHARGE**				
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	178.66	205.46	170.15	195.67
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	178.66	205.46	170.15	195.67
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	120.38	138.44	114.65	131.85
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	178.65	205.44	170.14	195.66
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	120.38	138.44	114.65	131.85
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	120.38	138.44	114.65	131.85
SE8F	**INFRASTRUCTURE**				
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	0.00	0.00	9.60	11.04
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
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

The full-proposed tariffs are included in Annexure C.

1.4.5 Waste Removal and Impact of Tariff Increases

A tariff increase of 5% is proposed for 2026/27. One of the major cost drivers in rendering the municipal waste removal service is a heavily regulated environment.

The following table compares current and proposed amounts payable from 1 July 2026:

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

REFUSE (SOLID WASTE) TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		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)**	281.67	323.92	268.26	308.50
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)**	281.67	323.92	268.26	308.50

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.

SINGLE RESIDENTIAL			Year	Year	**Increase/Decrease**	
High Consumption			2025/2026	2026/2027	Amount	%
Valuation		R3,500,000				
Rates			1,147.24	1,204.60	57.36	5.00
Sewer	**SE7A1+SE8A**		439.86	461.85	21.99	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		20 kl	487.24	511.60	24.36	5.00
SUB TOTAL			**2,396.14**	**2,471.57**	**75.43**	**3.15**
VAT		15%	187.34	190.05	2.71	1.45
TOTAL			2,583.48	2,661.62	78.14	3.02
SRA Rate as might be applicable to be added			**624.45**			

Medium Consumption			2025/2026	2026/2027	Amount	%
Valuation		R2,500,000				
Rates			814.71	855.44	40.74	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1,883.08**	**1,932.86**	**49.78**	**2.64**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			2,043.33	2,094.47	51.13	2.50
SRA Rate as might be applicable to be added						

Low Consumption			2025/2026	2026/2027	Amount	%
Valuation		R1,000,000				
Rates			315.91	331.70	15.80	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1,384.28**	**1,409.12**	**24.84**	**1.79**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			1,544.53	1,570.73	26.19	1.70
SRA Rate as might be applicable to be added						

Low Consumption			2025/2026	2026/2027	Amount	%
Valuation		**R500,000**				
Rates			149.64	157.12	7.48	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1,218.01**	**1,234.54**	**16.52**	**1.36**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			1,378.27	1,396.15	17.88	1.30
SRA Rate as might be applicable to be added						

Life-Line Consumption (ONE PART) (Indigent)			2025/2026	2026/2027	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	0.00	-41.70	-100.00
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**	**0.00**	**-41.70**	**-100.00**
VAT		15%	6.26	0.00	-6.26	-100.00
TOTAL			47.96	0.00	-47.96	-100.00
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	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		284.70	266.63	287.98	315.91	315.91	315.91	5.0%	331.68	312.91	331.68
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	427.72	434.78
Electricity: Capacity Charge (New)		–	–	149.90	328.80	328.80	328.80	20.0%	394.56	473.47	568.17
Electricity: Consumption		2,294.26	2,638.39	2,865.02	2,754.53	2,754.53	2,754.53	1.3%	2,789.28	2,956.64	3,134.04
Water: Basic levy		155.62	165.74	175.68	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		449.88	559.86	593.52	630.25	630.25	630.25	5.0%	661.74	701.44	743.53
Sanitation		464.01	497.89	543.19	574.82	574.82	574.82	5.0%	603.49	639.70	678.08
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		53.54	53.54	53.54	53.54	53.54	53.54	(77.0%)	12.34	12.34	12.34
sub-total		**53.54**	**53.54**	**5,388.01**	**5,526.66**	**5,526.66**	**5,526.66**	**3.0%**	**5,691.45**	**6,030.45**	**6,439.21**
VAT on Services		610.42	697.18	765.00	781.61	781.61	781.61		807.71	852.98	900.97
Total large household bill:		**663.96**	**750.72**	**6,153.01**	**6,308.27**	**6,308.27**	**6,308.27**	**3.0%**	**6,499.16**	**6,883.43**	**7,340.18**
% increase/-decrease			**13.1%**	**719.6%**	**2.5%**	**–**	**–**		**3.0%**	**5.9%**	**6.6%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		197.10	126.30	136.41	149.64	149.64	149.64	5.0%	157.11	166.54	176.53
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	427.72	434.78
Electricity: Capacity Charge (New)		–	–	74.70	164.40	164.40	164.40	20.0%	197.28	236.74	284.08
Electricity: Consumption		893.56	1,104.80	1,249.01	1,200.75	1,200.75	1,200.75	8.1%	1,297.52	1,375.37	1,457.89
Water: Basic levy		155.62	165.74	175.69	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		343.78	413.46	438.32	465.50	465.50	465.50	5.0%	488.69	518.01	549.09
Sanitation		409.66	440.29	479.56	507.38	507.38	507.38	5.0%	532.69	564.65	598.53
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		53.54	53.54	53.54	53.54	53.54	53.54	(77.0%)	12.34	12.34	12.34
sub-total		**2,705.40**	**3,036.59**	**3,326.41**	**3,410.02**	**3,410.02**	**3,410.02**	**5.1%**	**3,583.99**	**3,807.60**	**4,049.85**
VAT on Services		376.25	436.54	478.50	489.06	489.06	489.06	–	510.24	537.66	566.73
Total small household bill:		**3,081.65**	**3,473.13**	**3,804.91**	**3,899.08**	**3,899.08**	**3,899.08**	**5.0%**	**4,094.23**	**4,345.26**	**4,616.58**
% increase/-decrease			**12.7%**	**9.6%**	**2.5%**	**–**	**–**		**5.0%**	**6.1%**	**6.2%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		109.50	70.17	75.78	83.13	83.13	–		–	–	–
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	446.03	472.79
Electricity: Capacity Charge (New)		–	–	74.70	164.40	164.40	164.40	20.0%	197.28	236.74	284.08
Electricity: Consumption		544.15	678.02	701.15	783.90	783.90	783.90	11.9%	877.10	929.73	985.51
Water: Basic levy		155.62	165.74	175.68	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		210.88	267.06	283.12	300.70	300.70	300.70	5.0%	315.64	334.58	354.65
Sanitation		355.99	381.06	415.93	439.93	439.93	439.93	5.0%	461.88	489.59	518.97
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		(1,154.19)	(1,356.85)	(1,467.05)	(1,603.97)	(1,603.94)	(1,603.97)	4.3%	(1,673.67)	(1,774.09)	(1,880.54)
sub-total		**874.09**	**937.66**	**978.49**	**1,036.90**	**1,036.93**	**953.77**	**3.8%**	**1,076.59**	**1,168.80**	**1,272.06**
VAT on Services		114.69	130.12	135.41	143.07	143.07	143.07		158.56	164.99	171.80
Total small household bill:		**988.78**	**1,067.78**	**1,113.90**	**1,179.97**	**1,180.00**	**1,096.84**	**4.7%**	**1,235.15**	**1,333.79**	**1,443.86**
% increase/-decrease			**8.0%**	**4.3%**	**5.9%**	**0.0%**	**(7.0%)**		**12.6%**	**8.0%**	**8.3%**

1.5 OPERATING EXPENDITURE FRAMEWORK

The Municipality's expenditure framework for the 2026/27 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 2026/27 budget and MTREF (classified per main type of operating expenditure):

Table 12 Summary of operating expenditure by functional classification item

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure									
Employee related costs	480,939	523,007	531,381	618,840	594,914	594,914	675,017	702,498	743,048
Remuneration of councillors	12,315	13,519	13,332	14,012	14,349	14,349	15,400	16,480	17,240
Bulk purchases - electricity	346,418	444,223	481,547	556,160	553,190	553,190	603,032	656,280	708,782
Inventory consumed	58,220	59,855	51,539	76,168	73,892	73,892	78,922	83,969	88,295
Debt impairment	52,100	(12,141)	12,698	70,770	25,001	25,001	38,593	38,593	38,593
Depreciation and amortisation	148,321	153,790	152,838	167,211	167,211	167,211	175,572	184,350	193,568
Interest	48,152	48,571	48,767	51,227	45,040	45,040	43,080	47,145	56,450
Contracted services	257,088	293,480	321,654	356,644	383,770	383,770	398,434	419,587	440,088
Transfers and subsidies	16,086	16,512	16,716	16,770	16,770	16,770	17,712	18,500	19,397
Irrecoverable debts written off	10,206	27,155	37,069	20,000	60,131	60,131	20,000	20,000	20,000
Operational costs	142,111	181,851	156,227	164,539	171,278	171,278	125,678	130,201	137,048
Losses on disposal of Assets	-	514	–	–	–	–	–	–	–
Other Losses	72	60	101	–	–	–	7,542	9,120	9,576
Total Expenditure	**1,572,027**	**1,750,397**	**1,823,868**	**2,112,340**	**2,105,545**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**

The budgeted allocation for employee related costs and remuneration of councillors for the 2026/27 financial year totals R690.4m which equals 31.4 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.

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 the final budget for 2026/27 as follows: An increase in the salary budget of 4,75%, and notch increases, with an average of 2.4%. During the previous budget cycle, and as a cost saving measure, an average of 40 posts across the board were not budgeted. This has been carried forward into the 2026/2027 salary budget.

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).

The Minister of Cooperative Governance and Traditional Affairs publishes the upper limits notice for the salaries, allowances and benefits of councillors. 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 2026/27 budget, providing for 5% and the provision for two additional councillors, in the absence of a specific indication of increases at the time of the tabling of the Final 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 a minimum of 98 per cent and the Debt Write-off Policy of the Municipality.

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 R175,6m for the 2026/27 financial year and equates to 8 per cent of the total operating expenditure.

Finance charges consist of the repayment of interest on long-term borrowing (cost of capital). Finance charges comprise 1.96 per cent of operating expenditure. The gearing ratio of borrowing to revenue is expected to be below 22% for 2026/27, which is well below the outer proposed limit of 45% by 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 9.01% for bulk purchases.

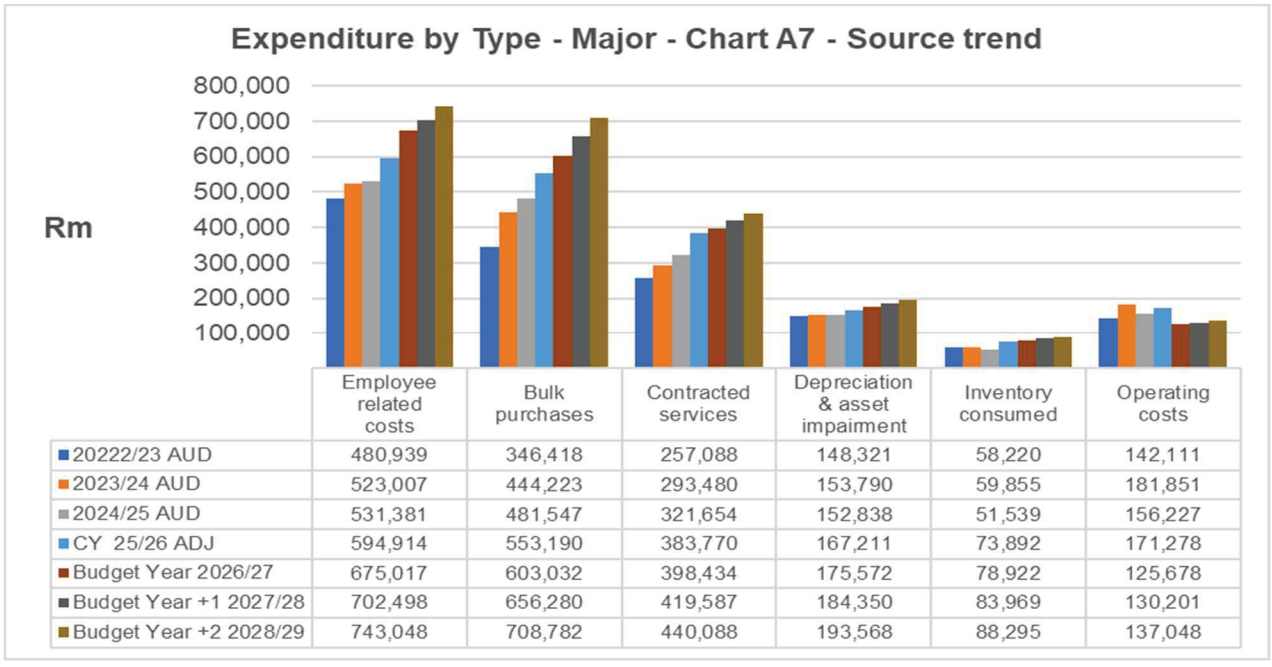
Other materials, now classified as Inventory in mSCOA, comprise amongst others the purchase of materials for maintenance, cleaning materials, fuel, printing etc. In previous financial years the expenditure on top structures relating to Housing Projects funded through the Human Settlement Grant (Construction 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 2026/27 MTREF, this group of expenditure was critically evaluated and operational efficiencies are being enforced, a process that will be continued forthwith. In the 2026/27 financial year, this group of expenditure totals R398.4m.

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. 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 2026/27 financial year.



	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Inventory consumed	Operating costs
20222/23 AUD	480,939	346,418	257,088	148,321	58,220	142,111
2023/24 AUD	523,007	444,223	293,480	153,790	59,855	181,851
2024/25 AUD	531,381	481,547	321,654	152,838	51,539	156,227
CY 25/26 ADJ	594,914	553,190	383,770	167,211	73,892	171,278
Budget Year 2026/27	675,017	603,032	398,434	175,572	78,922	125,678
Budget Year +1 2027/28	702,498	656,280	419,587	184,350	83,969	130,201
Budget Year +2 2028/29	743,048	708,782	440,088	193,568	88,295	137,048

Figure 1 Main operational expenditure categories for the 2026/27 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 2026/27 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and Maintenance by Expenditure Item									
Employee related costs	116,569	122,183	131,702	149,107	139,203	139,203	154,307	163,565	173,379
Inventory Consumed (Project Maintenance)	23,186	28,196	20,960	27,014	26,492	26,492	31,096	33,549	35,085
Contracted Services	97,410	114,352	134,526	125,509	144,401	144,401	150,020	163,005	172,216
Operational Costs	12,340	15,734	13,679	17,189	18,146	18,146	17,120	18,005	18,942
Total Repairs and Maintenance Expenditure	**249,505**	**280,465**	**300,867**	**318,818**	**328,242**	**328,242**	**352,543**	**378,124**	**399,621**

For 2026/27 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 16.15 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**137,671**	**159,666**	**159,763**	**193,053**	**183,399**	**183,399**	**206,443**	**230,200**	**244,236**
Roads Infrastructure	54,418	74,585	78,823	85,143	82,665	82,665	93,111	109,049	116,410
Roads	54,418	74,585	78,823	85,143	82,665	82,665	93,111	109,049	116,410
Storm water Infrastructure	6,157	5,588	9,572	13,746	11,423	11,423	13,615	14,431	15,297
Storm water Conveyance	6,157	5,588	9,572	13,746	11,423	11,423	13,615	14,431	15,297
Electrical Infrastructure	35,380	38,864	36,881	49,278	44,748	44,748	51,844	55,986	58,764
LV Networks	35,380	38,864	36,881	49,278	44,748	44,748	51,844	55,986	58,764
Water Supply Infrastructure	20,432	19,038	17,591	20,984	22,295	22,295	24,096	25,500	26,987
Water Treatment Works	33	–		–	–	–	–	–	–
Distribution	18,708	17,457	17,590	19,901	21,311	21,311	22,947	24,283	25,697
Distribution Points	1,691	1,581	1	1,083	985	985	1,148	1,217	1,290
Sanitation Infrastructure	12,634	12,280	10,134	12,419	11,133	11,133	11,936	12,652	13,411
Reticulation	6,759	6,576	10,134	8,521	8,704	8,704	9,338	9,898	10,492
Waste Water Treatment Works	5,875	5,703		3,898	2,429	2,429	2,598	2,754	2,919
Solid Waste Infrastructure	8,650	9,310	6,763	11,483	11,134	11,134	11,842	12,580	13,366
Waste Processing Facilities	2,662	3,003	331	3,100	3,060	3,060	3,274	3,503	3,749
Waste Drop-off Points	5,988	6,307	6,432	8,383	8,074	8,074	8,568	9,077	9,617
Community Assets	**53,486**	**55,786**	**59,601**	**63,754**	**62,037**	**62,037**	**68,729**	**72,877**	**77,174**
Community Facilities	40,568	43,765	45,665	48,316	47,486	47,486	52,724	55,820	59,109
Halls	5,950	5,954	6,030	5,464	5,584	5,584	6,387	6,711	7,056
Libraries	14	72	–	–	–	–	–	–	–
Cemeteries/Crematoria	943	978	2,111	3,111	2,561	2,561	3,686	3,906	4,139
Parks	28,619	31,644	29,319	31,742	30,981	30,981	33,466	35,474	37,602
Public Open Space	4,553	4,667	6,115	4,186	5,681	5,681	5,145	5,446	5,772
Public Ablution Facilities	488	450	2,090	3,812	2,679	2,679	4,040	4,283	4,540
Sport and Recreation Facilities	12,919	12,021	13,936	15,437	14,551	14,551	16,005	17,057	18,065
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	12,919	12,021	13,936	15,437	14,551	14,551	16,005	17,057	18,065
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Other assets	**16,833**	**12,818**	**6,204**	**18,955**	**18,739**	**18,739**	**23,244**	**17,915**	**17,997**
Operational Buildings	16,833	12,818	6,204	18,955	18,739	18,739	23,244	17,915	17,997
Municipal Offices	16,773	12,726	6,204	18,955	18,739	18,739	23,244	17,915	17,997
Building Plan Offices	25	59	–	–	–	–	–	–	–
Depots	34	33	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Computer Software and Applications	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Computer Equipment	2,157	1,898	1,292	2,546	2,546	2,546	2,546	2,546	2,546
Computer Equipment	2,157	1,898	1,292	2,546	2,546	2,546	2,546	2,546	2,546
Furniture and Office Equipment	8,206	12,316	996	1,704	1,655	1,655	1,737	1,781	1,858
Furniture and Office Equipment	8,206	12,316	996	1,704	1,655	1,655	1,737	1,781	1,858
Machinery and Equipment	4,163	6,749	1,723	5,807	5,797	5,797	6,009	6,415	6,708
Machinery and Equipment	4,163	6,749	1,723	5,807	5,797	5,797	6,009	6,415	6,708
Transport Assets	20,160	23,455	32,021	22,339	42,259	42,259	32,777	34,744	36,828
Transport Assets	20,160	23,455	32,021	22,339	42,259	42,259	32,777	34,744	36,828
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**249,505**	**280,465**	**269,443**	**318,818**	**328,242**	**328,242**	**352,543**	**378,124**	**399,621**
R&M as a % of PPE	*6.8%*	*7.6%*	*7.2%*	*8.2%*	*8.5%*	*8.5%*	*9.0%*	*9.4%*	*9.6%*
R&M as % Operating Expenditure	*15.9%*	*16.0%*	*14.8%*	*15.1%*	*15.6%*	*15.6%*	*16.0%*	*17.2%*	*17.2%*

For the 2026/27 financial year, 16.03 per cent or R352.5m of the total budget of R2.198bn will be spent on repairs and maintenance, of which R206.4m is for infrastructure. Roads infrastructure has received a significant proportion of the infrastructure allocation totalling 45.1 per cent (R93.1m), followed by community assets at 19.5 per cent (R68.7m) and electricity at 14.7 per cent (R51.1m) on the total repairs and maintenance allocation.

Certain ring-fenced projects, identified as typical work streams in terms of the mSCOA classification are listed in table SA38 of the A Schedule in Annexure B of the budget report. Here one would find for example, cost associated with the baboon management project.

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 2026/27 is estimated at 7 800.

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Transfers to Organisations									
Operational	500	530	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations	500	530	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals									
Operational	14,286	15,982	16,716	16,770	16,770	16,770	17,712	18,500	19,397
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:	14,286	15,982	16,716	16,770	16,770	16,770	17,712	18,500	19,397
TOTAL CASH TRANSFERS AND GRANTS	14,786	16,512	16,716	16,770	16,770	16,770	17,712	18,500	19,397
Non-Cash Transfers to Groups of Individuals									
Operational	–	–	–	–	–	–	–	–	–
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	16,086	16,512	16,716	16,770	16,770	16,770	17,712	18,500	19,397

1.6 CAPITAL EXPENDITURE

The following table provides the budgeted capital expenditure by vote and functional area:

Table 16 2026/27 Medium-term capital budget per function

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional									
Governance and administration	2,228	6,967	3,403	3,500	3,573	3,573	4,170	3,420	3,420
Executive and council	5	7	48	70	76	76	300	50	50
Finance and administration	2,223	6,960	3,355	3,430	3,497	3,497	3,870	3,370	3,370
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	40,838	43,100	42,468	72,520	83,107	83,107	43,216	65,112	74,230
Community and social services	3,890	1,371	1,192	6,625	6,077	6,077	8,208	9,420	7,320
Sport and recreation	3,318	5,741	17,476	33,901	33,768	33,768	12,066	7,442	6,250
Public safety	5,007	2,310	6,181	7,452	8,521	8,521	15,831	14,710	20,660
Housing	28,623	33,678	17,619	24,542	34,741	34,741	7,110	33,540	40,000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	20,518	17,926	4,948	18,954	21,785	21,785	28,168	21,550	16,921
Planning and development	3,719	6,170	1,151	1,554	3,985	3,985	2,650	11,450	7,600
Road transport	16,799	11,755	3,797	17,400	17,800	17,800	25,518	10,100	9,321
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	125,737	125,525	141,935	163,372	161,371	161,371	166,911	204,363	213,597
Energy sources	55,692	49,583	45,169	60,218	48,613	48,613	65,144	48,083	49,634
Water management	31,608	29,092	34,078	63,653	73,470	73,470	74,742	81,900	84,300
Waste water management	32,801	46,735	58,077	34,560	34,348	34,348	23,325	65,480	72,663
Waste management	5,637	115	4,612	4,940	4,940	4,940	3,700	8,900	7,000
Other	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168
Funded by:									
National Government	81,741	59,150	54,164	76,207	76,207	76,207	82,749	38,905	46,168
Provincial Government	5,036	33,827	18,719	25,342	36,541	36,541	8,835	33,540	40,000
District Municipality	–		–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	26,098	21,282	4,108	–	–	–	–	–	–
Transfers recognised - capital	112,876	114,260	76,992	101,549	112,748	112,748	91,584	72,445	86,168
Borrowing	34,249	66,513	77,047	106,337	104,918	104,918	101,155	172,000	172,000
Internally generated funds	42,197	12,745	38,716	50,460	52,170	52,170	49,725	50,000	50,000
Total Capital Funding	189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168

For 2026/27, an amount of R166.9m has been appropriated for the development of basic services infrastructure, which represents 68.8 per cent of the total capital budget of R242.5m. In the outer years, this amount totals R204.4m, 69.4 per cent and R213.6m, 69.3 per cent respectively for each of these financial years. Water infrastructure has the highest allocation at R74.8m in 2026/27, which equates to 44.9 per cent of the basic services infrastructure allocation, followed by electricity at 39 per cent, R65.1m, wastewater management 13.9 per cent, R23.3m and waste management allocation at 2.2 per cent, R3.7m. Over the MTREF, the capital housing grant expenditure relating to housing infrastructure provision amounts to R80.7m.

Some of the salient projects to be undertaken during 2026/27 includes, amongst others:

Top 10 Capital Projects

Project Description	Ward	AMOUNT
REFURBISHMENT OF BUFFELS RIVER WTW	Multi-ward KM Area	45,892,000
ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	Overstrand	30,139,000
OVERSTRAND MV/LV UPGRADE REPLACEMENT	Overstrand	20,100,000
REHABILITATE ROADS (Angelier Street)	Ward 04	12,748,994
REPLACEMENT OF OVERSTRAND WATER PIPES	Overstrand	12,600,000
UPGRADING OF PUMPSTATIONS AND RISING MAINS	Overstrand	10,740,000
NEW STILL STREET 66KV 11KV SUBSTATION	Ward 03	10,000,000
REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	Ward 09	8,220,152
VEHICLES-PUBLIC SAFETY	Overstrand	7,500,000
LCH SERVICES	Overstrand	7,110,200

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.

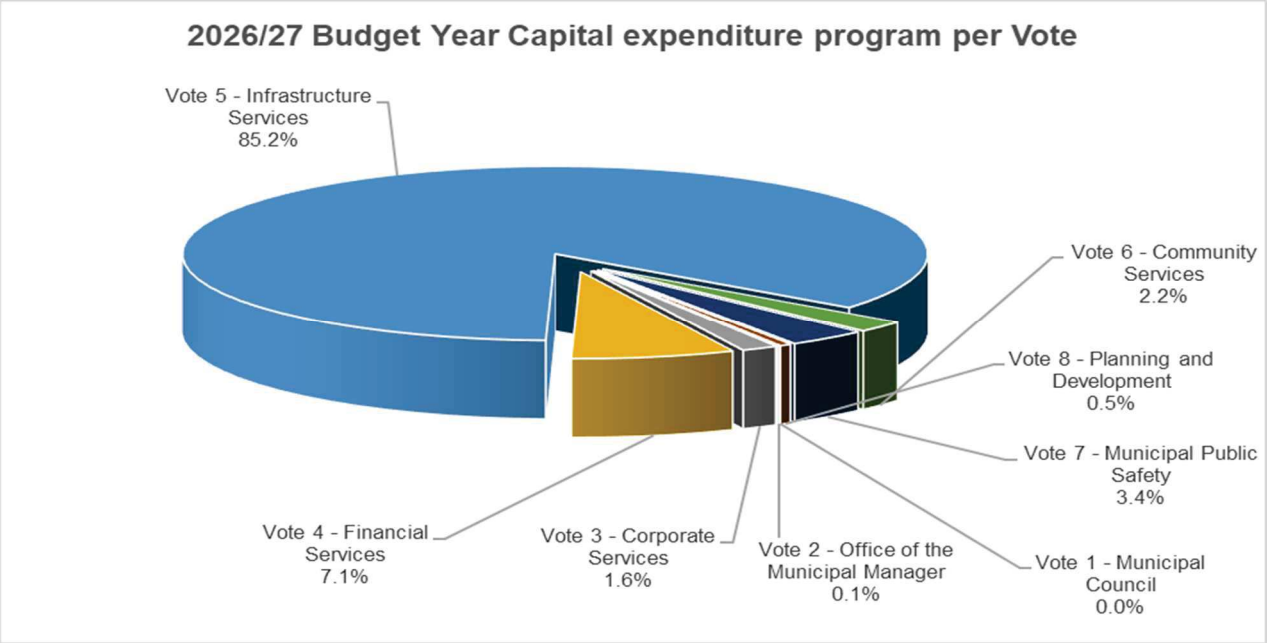


Figure 2 Capital Infrastructure Programme

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 2026/27 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 2026/27 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance									
Property rates	297,101	339,224	367,109	383,977	383,977	383,977	405,548	429,881	455,674
Service charges	840,648	998,807	1,116,329	1,199,626	1,169,160	1,169,160	1,265,205	1,340,552	1,420,963
Investment revenue	51,751	68,418	73,160	55,000	68,000	68,000	68,000	68,000	68,000
Transfer and subsidies - Operational	172,163	191,359	199,017	205,957	207,587	207,587	215,507	228,047	232,891
Other own revenue	188,650	166,398	198,264	173,311	172,848	172,848	138,158	141,552	147,159
Total Revenue (excluding capital transfers and	1,550,312	1,764,206	1,953,878	2,017,871	2,001,572	2,001,572	2,092,419	2,208,032	2,324,687
Employee costs	480,939	523,007	531,381	618,840	594,914	594,914	675,017	702,498	743,048
Remuneration of councillors	12,315	13,519	13,332	14,012	14,349	14,349	15,400	16,480	17,240
Depreciation and amortisation	148,321	153,790	152,838	167,211	167,211	167,211	175,572	184,350	193,568
Interest	48,152	48,571	48,767	51,227	45,040	45,040	43,080	47,145	56,450
Inventory consumed and bulk purchases	404,638	504,078	533,086	632,328	627,082	627,082	681,954	740,249	797,077
Transfers and subsidies	16,086	16,512	16,716	16,770	16,770	16,770	17,712	18,500	19,397
Other expenditure	461,576	490,920	527,749	611,953	640,180	640,180	590,247	617,500	645,304
Total Expenditure	1,572,027	1,750,397	1,823,868	2,112,340	2,105,545	2,105,545	2,198,982	2,326,722	2,472,085
Surplus/(Deficit)	(21,715)	13,809	130,010	(94,469)	(103,973)	(103,973)	(106,563)	(118,690)	(147,399)
Transfers and subsidies - capital (monetary allocations)	125,273	92,977	72,989	101,549	112,768	112,768	91,584	72,445	86,168
Transfers and subsidies - capital (in-kind)	6,130	21,299	4,003	–	44	44	–	–	–
Surplus/(Deficit) after capital transfers &	109,688	128,085	207,001	7,080	8,839	8,839	(14,979)	(46,245)	(61,231)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	109,688	128,085	207,001	7,080	8,839	8,839	(14,979)	(46,245)	(61,231)
Capital expenditure & funds sources									
Capital expenditure	189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168
Transfers recognised - capital	112,876	114,260	76,992	101,549	112,748	112,748	91,584	72,445	86,168
Borrowing	34,249	66,513	77,047	106,337	104,918	104,918	101,155	172,000	172,000
Internally generated funds	42,197	12,745	38,716	50,460	52,170	52,170	49,725	50,000	50,000
Total sources of capital funds	189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168
Financial position									
Total current assets	833,727	959,788	1,181,533	942,343	1,068,835	1,068,835	1,047,484	989,116	881,767
Total non current assets	4,012,995	4,027,986	4,051,141	4,166,089	4,155,195	4,155,195	4,213,933	4,324,327	4,439,228
Total current liabilities	306,872	312,598	423,145	326,629	334,448	334,448	368,122	397,877	378,822
Total non current liabilities	707,060	713,869	641,220	693,169	691,707	691,707	714,922	784,317	872,623
Community wealth/Equity	3,832,790	3,961,307	4,168,309	4,088,634	4,197,876	4,197,876	4,178,374	4,131,250	4,069,549
Cash flows									
Net cash from (used) operating	214,123	211,450	346,352	223,747	290,768	290,768	175,946	143,318	121,071
Net cash from (used) investing	(184,495)	(176,913)	(177,438)	(228,178)	(239,724)	(239,724)	(234,009)	(294,445)	(308,168)
Net cash from (used) financing	628	(4,414)	8,492	(59,454)	(61,512)	(61,512)	36,579	91,171	76,328
Cash/cash equivalents at the year end	646,535	676,658	854,064	723,115	843,596	843,596	822,112	762,157	651,388
Cash backing/surplus reconciliation									
Cash and investments available	714,746	753,703	942,280	731,515	852,052	852,052	822,112	762,157	651,388
Application of cash and investments	121,296	69,661	16,823	15,138	35,403	35,403	27,587	35,984	31,068
Balance - surplus (shortfall)	593,450	684,042	925,457	716,377	816,649	816,649	794,525	726,172	620,319
Asset management									
Asset register summary (WDV)	3,944,784	3,996,571	4,043,826	4,157,689	4,146,740	4,146,740	4,213,933	4,324,327	4,439,228
Depreciation	148,321	153,790	152,838	167,211	167,211	167,211	175,572	184,350	193,568
Renewal and Upgrading of Existing Assets	56,518	51,250	73,547	110,336	118,195	118,195	142,620	145,622	144,913
Repairs and Maintenance	249,505	280,465	269,443	318,818	328,242	328,242	352,543	378,124	399,621
Free services									
Cost of Free Basic Services provided	24,182	32,361	26,170	27,740	53,222	53,222	63,350	67,475	71,873
Revenue cost of free services provided	–	–	92,341	112,211	113,505	113,505	118,989	126,128	133,696
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)

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

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional									
Governance and administration	**462,263**	**564,280**	**568,499**	**558,698**	**531,677**	**531,677**	**570,422**	**598,085**	**621,897**
Executive and council	73,092	106,420	69,018	78,908	37,942	37,942	53,183	54,349	50,132
Finance and administration	389,170	457,860	499,480	479,790	493,735	493,735	517,239	543,736	571,764
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**182,416**	**159,424**	**168,617**	**190,872**	**199,508**	**199,508**	**111,885**	**139,670**	**146,425**
Community and social services	9,270	9,474	9,655	9,667	9,667	9,667	10,509	10,666	10,678
Sport and recreation	14,939	18,510	32,199	42,443	42,443	42,443	29,557	32,475	31,535
Public safety	76,056	(7,188)	29,217	71,012	60,132	60,132	62,292	62,400	63,603
Housing	82,150	138,628	97,546	67,750	87,266	87,266	9,527	34,129	40,610
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**34,098**	**33,109**	**29,380**	**25,010**	**27,792**	**27,792**	**41,793**	**34,001**	**34,185**
Planning and development	19,181	17,820	17,970	15,605	16,293	16,293	16,965	15,043	15,933
Road transport	14,877	15,248	10,556	6,430	6,474	6,474	20,699	18,958	18,252
Environmental protection	40	40	854	2,975	5,025	5,025	4,129	–	–
Trading services	**1,002,939**	**1,121,669**	**1,264,341**	**1,344,840**	**1,355,407**	**1,355,407**	**1,459,903**	**1,508,721**	**1,608,348**
Energy sources	576,269	661,409	750,422	803,779	794,779	794,779	870,461	900,172	957,012
Water management	182,255	206,017	231,351	254,990	262,490	262,490	272,479	260,998	279,658
Waste water management	141,829	145,524	154,580	151,900	156,967	156,967	167,523	189,144	203,768
Waste management	102,585	108,719	127,989	134,170	141,170	141,170	149,440	158,406	167,910
Other	**0**	**0**	**33**	**–**	**0**	**0**	**–**	**–**	**–**
Total Revenue - Functional	**1,681,715**	**1,878,482**	**2,030,870**	**2,119,420**	**2,114,384**	**2,114,384**	**2,184,003**	**2,280,477**	**2,410,855**
Expenditure - Functional									
Governance and administration	**280,075**	**290,826**	**298,802**	**239,756**	**241,781**	**241,781**	**273,755**	**271,253**	**282,457**
Executive and council	60,364	68,349	67,122	54,863	48,535	48,535	54,461	47,372	52,265
Finance and administration	216,561	219,138	227,724	180,030	188,223	188,223	214,165	218,491	224,525
Internal audit	3,150	3,339	3,956	4,863	5,023	5,023	5,129	5,390	5,666
Community and public safety	**297,737**	**296,230**	**314,658**	**367,826**	**357,714**	**357,714**	**326,731**	**335,728**	**353,128**
Community and social services	22,970	36,149	25,556	28,762	28,694	28,694	32,016	33,014	34,138
Sport and recreation	57,811	57,556	64,141	79,622	71,489	71,489	79,996	84,713	89,752
Public safety	156,969	92,802	140,324	209,210	200,062	200,062	206,104	210,863	221,709
Housing	59,987	109,723	84,638	50,232	57,469	57,469	8,615	7,138	7,529
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**179,614**	**201,690**	**212,127**	**238,076**	**234,631**	**234,631**	**257,941**	**275,515**	**290,985**
Planning and development	47,425	45,808	51,500	58,293	50,923	50,923	60,142	60,886	63,808
Road transport	107,694	131,258	133,810	150,904	153,695	153,695	165,665	185,425	196,809
Environmental protection	24,496	24,623	26,817	28,879	30,012	30,012	32,134	29,204	30,367
Trading services	**810,879**	**958,821**	**995,836**	**1,259,762**	**1,266,990**	**1,266,990**	**1,333,201**	**1,436,487**	**1,537,367**
Energy sources	439,681	553,664	586,592	755,473	753,342	753,342	806,195	874,013	938,151
Water management	139,629	160,902	167,885	203,332	204,088	204,088	211,378	224,459	240,800
Waste water management	134,709	147,196	146,977	172,526	175,479	175,479	182,605	192,172	204,290
Waste management	96,861	97,059	94,382	128,430	134,081	134,081	133,024	145,843	154,126
Other	**3,722**	**2,830**	**2,445**	**6,921**	**4,429**	**4,429**	**7,354**	**7,739**	**8,149**
Total Expenditure - Functional	**1,572,027**	**1,750,397**	**1,823,868**	**2,112,340**	**2,105,545**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit) for the year	**109,688**	**128,085**	**207,001**	**7,080**	**8,839**	**8,839**	**(14,979)**	**(46,245)**	**(61,231)**

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote									
Vote 1 - Municipal Council	74,415	106,209	69,013	78,908	37,942	37,942	53,183	54,349	50,132
Vote 2 - Office of the Municipal Manager	–	–	833	515	860	860	576	611	647
Vote 3 - Corporate Services	1,496	1,492	122	1,274	1,774	1,774	1,057	1,120	1,188
Vote 4 - Financial Services	370,122	436,859	475,912	477,666	490,666	490,666	515,040	541,429	569,341
Vote 5 - Infrastructure Services	1,102,798	1,275,677	1,373,260	1,419,613	1,450,527	1,450,527	1,490,460	1,561,420	1,666,801
Vote 6 - Community Services	24,795	29,545	42,900	52,939	52,939	52,939	41,090	44,216	43,492
Vote 7 - Municipal Public Safety	76,056	(7,188)	29,217	71,012	60,132	60,132	62,292	62,400	63,603
Vote 8 - Planning and Development	32,033	35,888	39,611	17,494	19,544	19,544	20,304	14,933	15,651
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**1,681,715**	**1,878,482**	**2,030,870**	**2,119,420**	**2,114,384**	**2,114,384**	**2,184,003**	**2,280,477**	**2,410,855**
Expenditure by Vote ***to be appropriated***									
Vote 1 - Municipal Council	46,177	41,353	45,672	55,516	53,635	53,635	57,064	50,823	53,213
Vote 2 - Office of the Municipal Manager	9,709	14,201	20,551	33,702	29,173	29,173	36,841	38,672	40,608
Vote 3 - Corporate Services	58,075	56,963	68,360	82,589	81,712	81,712	86,730	91,316	96,164
Vote 4 - Financial Services	140,078	106,638	136,147	171,468	174,513	174,513	192,918	199,654	210,673
Vote 5 - Infrastructure Services	943,253	1,189,410	1,179,782	1,293,520	1,299,399	1,299,399	1,319,627	1,427,221	1,526,044
Vote 6 - Community Services	157,827	186,656	176,139	203,116	193,622	193,622	221,849	227,148	238,601
Vote 7 - Municipal Public Safety	153,723	94,947	135,700	201,555	205,522	205,522	207,166	217,730	229,089
Vote 8 - Planning and Development	63,185	60,230	61,517	70,875	67,969	67,969	76,787	74,158	77,695
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**1,572,027**	**1,750,397**	**1,823,868**	**2,112,340**	**2,105,545**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit) for the year	**109,688**	**128,085**	**207,001**	**7,080**	**8,839**	**8,839**	**(14,979)**	**(46,245)**	**(61,231)**

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

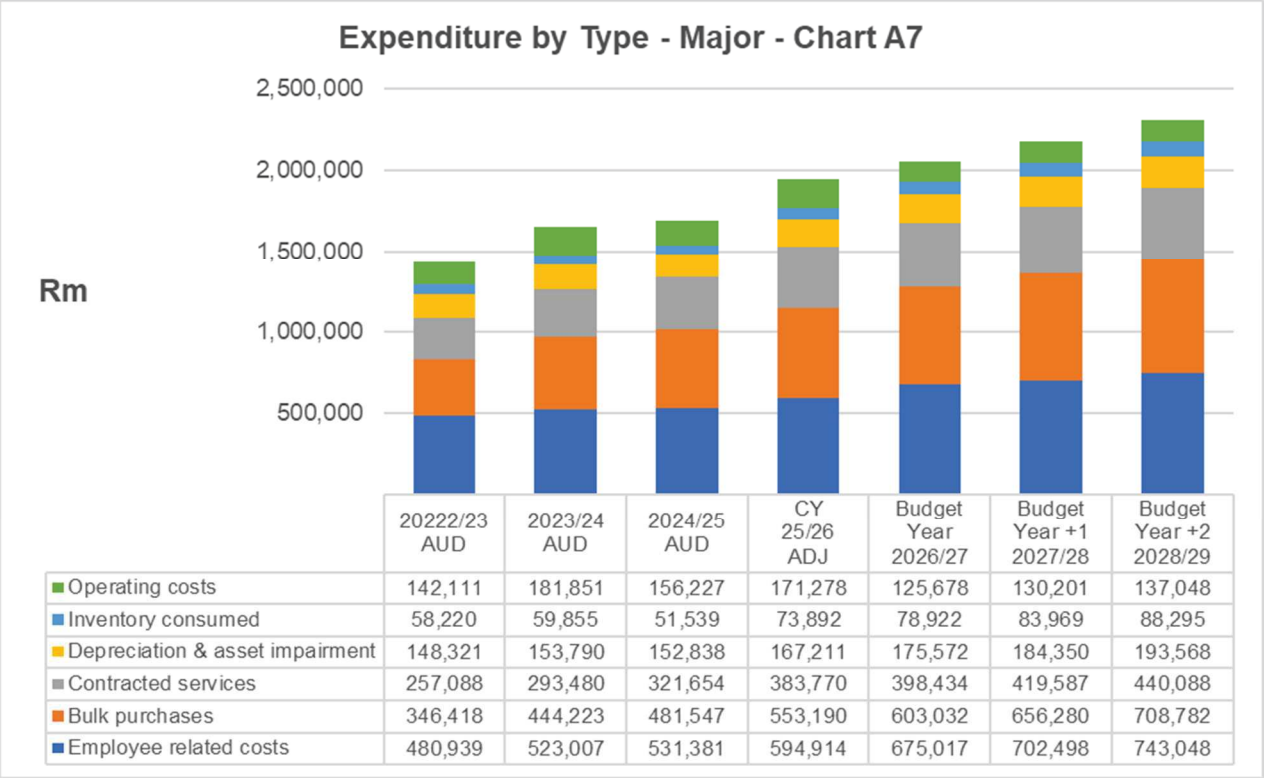
1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per own segment: municipal vote (directorate). This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	495,999	607,344	680,585	745,540	718,135	718,135	782,963	829,389	879,130
Service charges - Water	158,070	179,935	200,340	209,109	208,803	208,803	225,950	239,494	253,864
Service charges - Waste Water Management	100,655	113,954	127,050	129,533	126,779	126,779	134,321	142,381	150,923
Service charges - Waste Management	85,923	97,574	108,353	115,444	115,444	115,444	121,971	129,289	137,046
Sale of Goods and Rendering of Services	80,448	131,093	106,778	63,725	73,387	73,387	29,014	30,755	32,600
Agency services	7,140	6,599	6,846	7,500	7,500	7,500	7,819	8,288	8,785
Interest	33	215	507	0	0	0	–	–	–
Interest earned from Receivables	5,796	10,299	11,703	12,500	12,500	12,500	11,065	11,397	11,739
Interest earned from Current and Non Current Assets	51,751	68,418	73,160	55,000	68,000	68,000	68,000	68,000	68,000
Dividends	-	–	–	–	–	–	–	–	–
Rent on Land	1,401	2,704	855	452	452	452	1,243	1,318	1,397
Rental from Fixed Assets	5,346	5,570	8,246	7,544	7,544	7,544	9,370	9,932	10,528
Licence and permits	1,143	923	1,116	780	780	780	1,481	1,570	1,664
Special rating levies	-	–	–	15,420	15,420	15,420	16,262	17,050	17,947
Construction Contract Revenue	-	–	–	–	–	–	1,847	–	–
Development Charges	-	–	–	–	–	–	3,599	3,815	4,044
Operational Revenue	10,988	11,090	16,233	5,554	5,620	5,620	8,812	9,341	9,901
Non-Exchange Revenue									
Property rates	297,101	339,224	367,109	383,977	383,977	383,977	405,548	429,881	455,674
Surcharges and Taxes	-	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	58,043	(22,970)	12,341	52,537	42,344	42,344	42,861	43,032	43,214
Licences or permits	1,834	2,008	1,858	2,000	2,000	2,000	2,186	2,317	2,456
Transfer and subsidies - Operational	172,163	191,359	199,017	205,957	207,587	207,587	215,507	228,047	232,891
Interest	1,294	2,186	2,027	2,300	2,300	2,300	2,300	2,438	2,584
Fuel Levy	-	–	–	–	–	–	–	–	–
Operational Revenue	-	–	–	–	–	–	–	–	–
Gains on disposal of Assets	904	–	13,632	–	–	–	–	–	–
Other Gains	14,279	16,679	16,121	3,000	3,000	3,000	300	300	300
Discontinued Operations	-	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1,550,312**	**1,764,206**	**1,953,878**	**2,017,871**	**2,001,572**	**2,001,572**	**2,092,419**	**2,208,032**	**2,324,687**
Expenditure									
Employee related costs	480,939	523,007	531,381	618,840	594,914	594,914	675,017	702,498	743,048
Remuneration of councillors	12,315	13,519	13,332	14,012	14,349	14,349	15,400	16,480	17,240
Bulk purchases - electricity	346,418	444,223	481,547	556,160	553,190	553,190	603,032	656,280	708,782
Inventory consumed	58,220	59,855	51,539	76,168	73,892	73,892	78,922	83,969	88,295
Debt impairment	52,100	(12,141)	12,698	70,770	25,001	25,001	38,593	38,593	38,593
Depreciation and amortisation	148,321	153,790	152,838	167,211	167,211	167,211	175,572	184,350	193,568
Interest	48,152	48,571	48,767	51,227	45,040	45,040	43,080	47,145	56,450
Contracted services	257,088	293,480	321,654	356,644	383,770	383,770	398,434	419,587	440,088
Transfers and subsidies	16,086	16,512	16,716	16,770	16,770	16,770	17,712	18,500	19,397
Irrecoverable debts written off	10,206	27,155	37,069	20,000	60,131	60,131	20,000	20,000	20,000
Operational costs	142,111	181,851	156,227	164,539	171,278	171,278	125,678	130,201	137,048
Losses on disposal of Assets	-	514	–	–	–	–	–	–	–
Other Losses	72	60	101	–	–	–	7,542	9,120	9,576
Total Expenditure	**1,572,027**	**1,750,397**	**1,823,868**	**2,112,340**	**2,105,545**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit)	**(21,715)**	**13,809**	**130,010**	**(94,469)**	**(103,973)**	**(103,973)**	**(106,563)**	**(118,690)**	**(147,399)**
Transfers and subsidies - capital (monetary allocations)	125,273	92,977	72,989	101,549	112,768	112,768	91,584	72,445	86,168
Transfers and subsidies - capital (in-kind)	6,130	21,299	4,003	–	44	44	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**109,688**	128,085	207,001	**7,080**	**8,839**	**8,839**	**(14,979)**	**(46,245)**	**(61,231)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**109,688**	128,085	207,001	7,080	8,839	8,839	(14,979)	(46,245)	(61,231)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**109,688**	128,085	207,001	7,080	8,839	8,839	(14,979)	(46,245)	(61,231)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**109,688**	**128,085**	**207,001**	**7,080**	**8,839**	**8,839**	**(14,979)**	**(46,245)**	**(61,231)**

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

1. Total operating revenue is R2.001 billion in 2025/26 and indicates an increase to R2.092 billion in 2026/27.
2. Revenue to be generated from property rates is R383.9 million in the 2025/26 financial year and increases to R405.5 million by 2026/27 that represents 19.4 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 R1.169 billion for the 2025/26 financial year and indicates an increase to R1.265 billion by 2026/27. For the 2026/27 financial year services charges amount to 60.5 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.



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating costs	142,111	181,851	156,227	171,278	125,678	130,201	137,048
Inventory consumed	58,220	59,855	51,539	73,892	78,922	83,969	88,295
Depreciation & asset impairment	148,321	153,790	152,838	167,211	175,572	184,350	193,568
Contracted services	257,088	293,480	321,654	383,770	398,434	419,587	440,088
Bulk purchases	346,418	444,223	481,547	553,190	603,032	656,280	708,782
Employee related costs	480,939	523,007	531,381	594,914	675,017	702,498	743,048

Figure 3 Expenditure by major type

6. Bulk purchases have significantly increased over the 2022/23 to 2028/29 period escalating from R346.4 million to R708.8 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Multi-year expenditure *to be appropriated*									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	588	1,354	3,315	3,315	3,315	3,770	3,270	3,270
Vote 4 - Financial Services	–	10	2,015	8,420	8,263	8,263	4,640	8,640	4,790
Vote 5 - Infrastructure Services	4,059	170,843	143,031	215,840	221,888	221,888	205,990	255,695	269,418
Vote 6 - Community Services	–	–	596	2,925	1,325	1,325	4,176	5,320	5,320
Vote 7 - Municipal Public Safety	–	161	1,210	3,792	4,092	4,092	4,581	7,310	7,310
Vote 8 - Planning and Development	–	6,170	23	29	1,049	1,049	1,200	2,200	2,200
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**4,059**	**177,772**	**148,229**	**234,321**	**239,932**	**239,932**	**224,358**	**282,435**	**292,308**
Single-year expenditure *to be appropriated*									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	7	2	15	21	21	260	10	10
Vote 3 - Corporate Services	1,812	6,362	1,973	–	–	–	–	–	–
Vote 4 - Financial Services	57	–	18,384	16,060	15,711	15,711	12,500	11,500	15,350
Vote 5 - Infrastructure Services	163,637	115	17,537	7,950	12,267	12,267	500	500	500
Vote 6 - Community Services	5,007	7,112	5,129	–	1,777	1,777	1,096	–	–
Vote 7 - Municipal Public Safety	2,365	2,150	1,358	–	128	128	3,750	–	–
Vote 8 - Planning and Development	12,384	–	143	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**185,262**	**15,746**	**44,526**	**24,025**	**29,904**	**29,904**	**18,106**	**12,010**	**15,860**
Total Capital Expenditure - Vote	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**
Capital Expenditure - Functional									
Governance and administration	**2,228**	**6,967**	**3,403**	**3,500**	**3,573**	**3,573**	**4,170**	**3,420**	**3,420**
Executive and council	5	7	48	70	76	76	300	50	50
Finance and administration	2,223	6,960	3,355	3,430	3,497	3,497	3,870	3,370	3,370
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**40,838**	**43,100**	**42,468**	**72,520**	**83,107**	**83,107**	**43,216**	**65,112**	**74,230**
Community and social services	3,890	1,371	1,192	6,625	6,077	6,077	8,208	9,420	7,320
Sport and recreation	3,318	5,741	17,476	33,901	33,768	33,768	12,066	7,442	6,250
Public safety	5,007	2,310	6,181	7,452	8,521	8,521	15,831	14,710	20,660
Housing	28,623	33,678	17,619	24,542	34,741	34,741	7,110	33,540	40,000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**20,518**	**17,926**	**4,948**	**18,954**	**21,785**	**21,785**	**28,168**	**21,550**	**16,921**
Planning and development	3,719	6,170	1,151	1,554	3,985	3,985	2,650	11,450	7,600
Road transport	16,799	11,755	3,797	17,400	17,800	17,800	25,518	10,100	9,321
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**125,737**	**125,525**	**141,935**	**163,372**	**161,371**	**161,371**	**166,911**	**204,363**	**213,597**
Energy sources	55,692	49,583	45,169	60,218	48,613	48,613	65,144	48,083	49,634
Water management	31,608	29,092	34,078	63,653	73,470	73,470	74,742	81,900	84,300
Waste water management	32,801	46,735	58,077	34,560	34,348	34,348	23,325	65,480	72,663
Waste management	5,637	115	4,612	4,940	4,940	4,940	3,700	8,900	7,000
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**
Funded by:									
National Government	81,741	59,150	54,164	76,207	76,207	76,207	82,749	38,905	46,168
Provincial Government	5,036	33,827	18,719	25,342	36,541	36,541	8,835	33,540	40,000
District Municipality	–		–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	26,098	21,282	4,108	–	–	–	–	–	–
Transfers recognised - capital	**112,876**	**114,260**	**76,992**	**101,549**	**112,748**	**112,748**	**91,584**	**72,445**	**86,168**
Borrowing	34,249	66,513	77,047	106,337	104,918	104,918	101,155	172,000	172,000
Internally generated funds	42,197	12,745	38,716	50,460	52,170	52,170	49,725	50,000	50,000
Total Capital Funding	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**

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 R242.5 million in 2026/27.
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 2026/27, capital transfers total R91.6 million. Borrowing has been provided at R101.1 million (inclusive of rollover borrowing), finance leases (nil) and internally generated funding totaling R50 million. These funding sources are further discussed in detail in paragraph 2.6 (Overview of Budget Funding).
5. Rolled over borrowing amounts to R1.1m.

Table 22 MBRR Table A6 - Budgeted Financial Position

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS									
Current assets									
Cash and cash equivalents	646,535	676,658	854,064	723,115	843,596	843,596	822,112	762,157	651,388
Short term Investments	–	45,630	80,902	–	–	–	–	–	–
Trade and other receivables from exchange transaction	86,305	116,416	136,299	110,653	90,021	90,021	96,958	91,879	88,222
Receivables from non-exchange transactions	37,804	36,449	32,716	35,577	43,097	43,097	49,163	55,607	62,454
Current portion of non-current receivables	–	–	–	–	–	–	–	–	–
Inventory	11,594	15,762	12,097	15,588	18,182	18,182	17,306	16,458	15,618
VAT	10,328	9,557	4,856	1,800	17,911	17,911	4,856	4,856	4,856
Other current assets	41,162	59,315	60,601	55,610	56,028	56,028	57,088	58,158	59,228
Total current assets	**833,727**	**959,788**	**1,181,533**	**942,343**	**1,068,835**	**1,068,835**	**1,047,484**	**989,116**	**881,767**
Non current assets									
Investments	68,211	31,415	7,315	8,400	8,456	8,456	–	–	–
Investment property	151,589	164,436	167,369	168,225	167,658	167,658	167,958	168,258	168,558
Property, plant and equipment	3,674,341	3,714,046	3,758,566	3,871,372	3,861,249	3,861,249	3,928,517	4,039,007	4,154,022
Biological assets	–	–	–	–	–	–	–	–	–
Living and non-living resources	542	415	681	980	913	913	842	767	689
Heritage assets	109,625	109,625	109,625	109,625	109,625	109,625	109,625	109,625	109,625
Intangible assets	8,687	8,050	7,585	7,488	7,295	7,295	6,990	6,670	6,334
Trade and other receivables from exchange transaction	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactior	–	–	–	–	–	–	–	–	–
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**4,012,995**	**4,027,986**	**4,051,141**	**4,166,089**	**4,155,195**	**4,155,195**	**4,213,933**	**4,324,327**	**4,439,228**
TOTAL ASSETS	**4,846,722**	**4,987,774**	**5,232,674**	**5,108,433**	**5,224,031**	**5,224,031**	**5,261,417**	**5,313,443**	**5,320,994**
LIABILITIES									
Current liabilities									
Bank overdraft	–	–	–	–	–	–	–	–	–
Financial liabilities	57,949	50,444	150,929	61,383	61,471	61,471	78,879	93,722	80,407
Consumer deposits	65,804	69,338	63,274	69,665	68,474	68,474	66,524	64,574	62,624
Trade and other payables from exchange transactions	127,465	135,133	158,574	133,297	157,669	157,669	162,413	163,757	165,292
Trade and other payables from non-exchange transacti	6,206	5,342	3,012	–	–	–	–	–	–
Provision	40,983	42,076	37,797	45,206	35,147	35,147	47,840	64,824	59,499
VAT	–	–	–	6,076	1,581	1,581	–	–	–
Other current liabilities	8,465	10,266	9,559	11,002	10,105	10,105	12,466	11,000	11,000
Total current liabilities	**306,872**	**312,598**	**423,145**	**326,629**	**334,448**	**334,448**	**368,122**	**397,877**	**378,822**
Non current liabilities									
Financial liabilities	421,957	421,513	335,584	360,476	360,549	360,549	394,780	473,059	564,652
Provision	150,346	151,521	155,593	162,269	168,802	168,802	146,485	130,655	121,730
Long term portion of trade payables	–	–	–	–	–	–	–	–	–
Other non-current liabilities	134,757	140,834	150,043	170,424	162,356	162,356	173,657	180,603	186,241
Total non current liabilities	**707,060**	**713,869**	**641,220**	**693,169**	**691,707**	**691,707**	**714,922**	**784,317**	**872,623**
TOTAL LIABILITIES	**1,013,932**	**1,026,467**	**1,064,365**	**1,019,798**	**1,026,155**	**1,026,155**	**1,083,044**	**1,182,194**	**1,251,446**
NET ASSETS	**3,832,790**	**3,961,307**	**4,168,309**	**4,088,634**	**4,197,876**	**4,197,876**	**4,178,374**	**4,131,250**	**4,069,549**
COMMUNITY WEALTH/EQUITY									
Accumulated surplus/(deficit)	3,829,562	3,958,079	4,165,081	4,085,404	4,194,647	4,194,647	4,175,143	4,128,019	4,066,316
Reserves and funds	3,228	3,228	3,228	3,231	3,229	3,229	3,230	3,231	3,232
Other	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**3,832,790**	**3,961,307**	**4,168,309**	**4,088,634**	**4,197,876**	**4,197,876**	**4,178,374**	**4,131,250**	**4,069,549**

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	292,203	331,408	365,875	395,671	380,865	380,865	417,748	442,628	469,062
Service charges	812,299	933,715	1,063,983	1,191,297	1,168,162	1,168,162	1,254,313	1,328,680	1,408,041
Other revenue	114,226	148,838	147,686	95,718	121,480	121,480	90,022	79,369	83,560
Transfers and Subsidies - Operational	172,032	186,843	197,257	205,957	207,587	207,587	215,507	228,047	232,891
Transfers and Subsidies - Capital	105,269	96,616	70,817	101,549	112,812	112,812	91,584	72,445	86,168
Interest	58,874	81,119	86,667	55,000	68,000	68,000	68,000	68,000	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(1,277,763)	(1,501,927)	(1,519,736)	(1,753,448)	(1,706,326)	(1,706,326)	(1,900,437)	(2,010,206)	(2,150,805)
Interest	(48,152)	(48,571)	(49,393)	(51,227)	(45,040)	(45,040)	(43,080)	(47,145)	(56,450)
Transfers and Subsidies	(14,865)	(16,590)	(16,803)	(16,770)	(16,770)	(16,770)	(17,712)	(18,500)	(19,397)
NET CASH FROM/(USED) OPERATING ACTIV	**214,123**	**211,450**	**346,352**	**223,747**	**290,768**	**290,768**	**175,946**	**143,318**	**121,071**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,676	302	16,293	–	–	–	–	–	–
Decrease (increase) in non-current receivable	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investmen	(4,980)	(4,980)	(4,980)	30,167	30,112	30,112	8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(183,191)	(172,235)	(188,752)	(258,346)	(269,836)	(269,836)	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIV	**(184,495)**	**(176,913)**	**(177,438)**	**(228,178)**	**(239,724)**	**(239,724)**	**(234,009)**	**(294,445)**	**(308,168)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	50,000	50,000	65,000	90,000	90,000	90,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,122	3,535	(6,064)	5,200	2,819	2,819	(1,950)	(1,950)	(1,950)
Payments									
Repayment of borrowing	(50,494)	(57,949)	(50,444)	(154,654)	(154,332)	(154,332)	(61,471)	(78,879)	(93,722)
NET CASH FROM/(USED) FINANCING ACTIV	**628**	**(4,414)**	**8,492**	**(59,454)**	**(61,512)**	**(61,512)**	**36,579**	**91,171**	**76,328**
NET INCREASE/ (DECREASE) IN CASH HELI	**30,255**	**30,123**	**177,406**	**(63,885)**	**(10,468)**	**(10,468)**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the year begin:	**616,280**	**646,535**	**676,658**	787,000	854,064	854,064	**843,596**	**822,112**	**762,157**
Cash/cash equivalents at the year	**646,535**	**676,658**	**854,064**	**723,115**	**843,596**	**843,596**	**822,112**	**762,157**	**651,388**

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 2026/27 MTREF.
4. The 2026/27 MTREF has been informed by the planning principle of ensuring adequate cash over the medium-term.
5. Cash and cash equivalents totals R822.1 million as at the end of the 2026/27 financial year and is estimated to decrease to R651.4 million by 2028/29.

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available									
Cash/cash equivalents at the year end	646,535	676,658	854,064	723,115	843,596	843,596	822,112	762,157	651,388
Other current investments > 90 days	–	45,630	80,902	–	–	–	–	–	–
Non current Investments	68,211	31,415	7,315	8,400	8,456	8,456	–	–	–
Cash and investments available:	**714,746**	**753,703**	**942,280**	**731,515**	**852,052**	**852,052**	**822,112**	**762,157**	**651,388**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	6,206	5,342	3,012	–	–	–	–	–	–
Unspent borrowing	30,175	56,641	28,595	16,337	16,337	16,337	12,108	–	–
Statutory requirements	–	–	–	6,076	1,581	1,581	4,454	7,498	10,725
Other working capital requirements	(27,507)	(69,040)	(63,124)	(64,112)	(29,347)	(29,347)	(40,045)	(39,569)	(42,388)
Other provisions	40,983	42,076	37,797	45,206	35,147	35,147	47,840	64,824	59,499
Long term investments committed	68,211	31,415	7,315	8,400	8,456	8,456	–	–	–
Reserves to be backed by cash/investments	3,228	3,228	3,228	3,231	3,229	3,229	3,230	3,231	3,232
Total Application of cash and investments:	**121,296**	**69,661**	**16,823**	**15,138**	**35,403**	**35,403**	**27,587**	**35,984**	**31,068**
Surplus(shortfall) - Excluding Non-Current Creditors T	**593,450**	**684,042**	**925,457**	**716,377**	**816,649**	**816,649**	**794,525**	**726,172**	**620,319**
Creditors transferred to Debt Relief - Non-Current port	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors T	**593,450**	**684,042**	**925,457**	**716,377**	**816,649**	**816,649**	**794,525**	**726,172**	**620,319**

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 2026/27 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

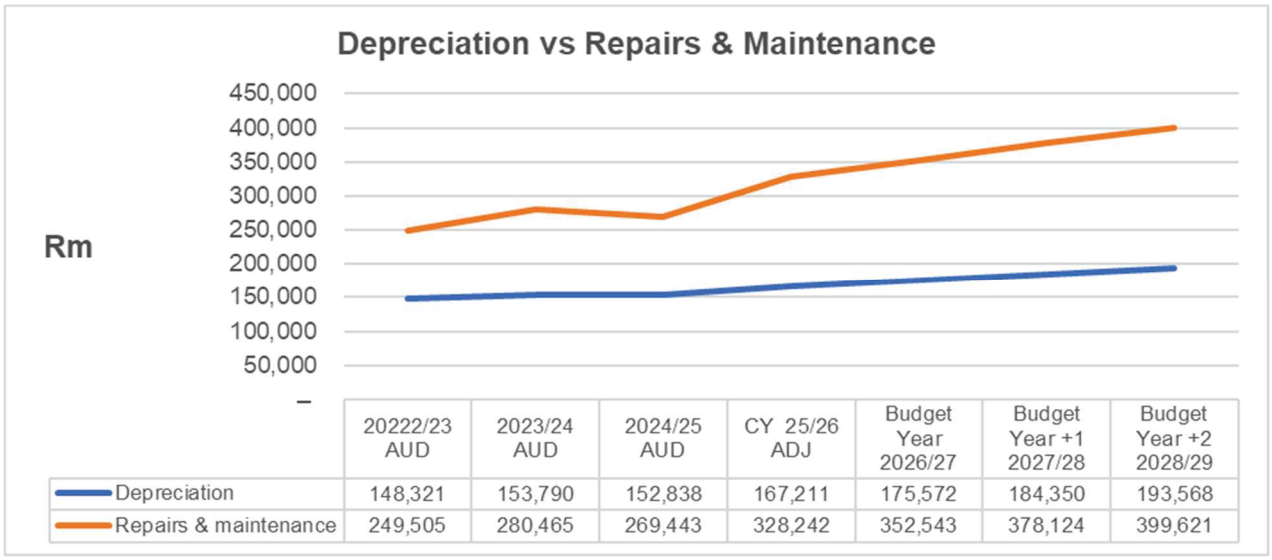
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year	Budget Year
CAPITAL EXPENDITURE									
Total New Assets	132,803	142,268	119,207	148,010	151,640	151,640	99,844	148,823	163,255
Roads Infrastructure	16,799	11,795	2,810	8,500	8,895	8,895	1,754	1,250	1,250
Storm water Infrastructure	1,113	5,968	11,607	6,200	5,988	5,988	500	2,500	–
Electrical Infrastructure	53,049	45,316	25,558	33,018	22,718	22,718	40,389	22,583	26,134
Water Supply Infrastructure	9,484	16,099	18,594	17,806	18,737	18,737	12,700	19,500	24,500
Sanitation Infrastructure	3,956	8,141	6,492	7,750	8,697	8,697	2,325	17,300	17,300
Solid Waste Infrastructure	1,226	50	1,004	4,940	4,940	4,940	–	6,400	7,000
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	377	–	–	–	–	–	–
Infrastructure	***85,627***	***87,369***	***66,442***	***78,215***	***69,975***	***69,975***	***57,668***	***69,533***	***76,184***
Community Facilities	2,674	797	2,244	1,950	4,574	4,574	8,166	19,040	22,071
Sport and Recreation Facilities	5,068	3,451	5,876	10,072	8,848	8,848	821	–	–
Community Assets	***7,742***	***4,248***	***8,120***	***12,022***	***13,422***	***13,422***	***8,987***	***19,040***	***22,071***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	2,211	6,567	907	3,750	2,643	2,643	2,405	1,500	–
Housing	26,523	33,678	17,619	24,542	34,952	34,952	7,110	33,540	40,000
Other Assets	***28,734***	***40,245***	***18,526***	***28,292***	***37,595***	***37,595***	***9,515***	***35,040***	***40,000***
Biological or Cultivated Assets	–	–	335	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	71	–	–	–	–	–	–	–
Intangible Assets	–	***71***	–	–	–	–	–	–	–
Computer Equipment	2,212	4,550	3,120	3,201	3,201	3,201	3,700	3,200	3,200
Furniture and Office Equipment	715	408	759	1,345	1,889	1,889	2,505	1,690	1,480
Machinery and Equipment	729	3,588	596	325	473	473	470	320	320
Transport Assets	7,043	1,787	21,309	24,310	24,786	24,786	17,000	20,000	20,000
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	300	300	300	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	300	300	300	-	-	-
Total Renewal of Existing Assets	17,393	15,235	18,947	46,797	55,153	55,153	86,956	67,300	62,700
Roads Infrastructure	–	–	–	–	–	–	23,764	2,100	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1,042	1,500	2,492	1,500	1,500	1,500	2,000	2,000	2,500
Water Supply Infrastructure	15,725	12,448	13,990	44,597	53,403	53,403	59,992	61,500	59,500
Sanitation Infrastructure	626	1,287	2,465	700	250	250	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***17,393***	***15,235***	***18,947***	***46,797***	***55,153***	***55,153***	***86,456***	***66,300***	***62,700***
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	500	1,000	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	***500***	***1,000***	–
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 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	**39,125**	**36,015**	**54,600**	**63,539**	**63,042**	**63,042**	**55,665**	**78,322**	**82,213**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	1,000	1,000	1,000	2,000	5,750	7,000
Electrical Infrastructure	1,600	2,767	15,464	16,300	16,300	16,300	20,100	22,000	20,000
Water Supply Infrastructure	6,928	541	500	500	500	500	800	900	300
Sanitation Infrastructure	28,219	30,351	27,571	18,910	18,413	18,413	14,800	39,230	47,663
Solid Waste Infrastructure	1,859	65	–	–	–	–	2,200	2,500	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***38,606***	***33,725***	***43,535***	***36,710***	***36,213***	***36,213***	***39,900***	***70,380***	***74,963***
Community Facilities	319	–	–	4,000	4,000	4,000	3,750	–	–
Sport and Recreation Facilities	200	2,290	11,065	22,829	22,829	22,829	11,015	7,442	6,250
Community Assets	***519***	***2,290***	***11,065***	***26,829***	***26,829***	***26,829***	***14,765***	***7,442***	***6,250***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	–	–	–	–	–	–	1,000	500	1,000
Housing	–	–	–	–	–	–	–	–	–
Other Assets	**–**	**–**	**–**	**–**	**–**	**–**	***1,000***	***500***	***1,000***
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	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**
Roads Infrastructure	16,799	11,795	2,810	8,500	8,895	8,895	25,518	3,350	1,250
Storm water Infrastructure	1,113	5,968	11,607	7,200	6,988	6,988	2,500	8,250	7,000
Electrical Infrastructure	55,692	49,583	43,514	50,818	40,518	40,518	62,489	46,583	48,634
Water Supply Infrastructure	32,137	29,088	33,084	62,903	72,640	72,640	73,492	81,900	84,300
Sanitation Infrastructure	32,801	39,780	36,528	27,360	27,360	27,360	17,825	57,230	65,663
Solid Waste Infrastructure	3,085	115	1,004	4,940	4,940	4,940	2,200	8,900	7,000
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	377	–	–	–	–	–	–
Infrastructure	***141,626***	***136,329***	***128,924***	***161,722***	***161,341***	***161,341***	***184,024***	***206,213***	***213,847***
Community Facilities	2,994	797	2,244	5,950	8,574	8,574	11,916	19,040	22,071
Sport and Recreation Facilities	5,268	5,741	16,941	32,901	31,677	31,677	11,836	7,442	6,250
Community Assets	***8,261***	***6,538***	***19,185***	***38,851***	***40,251***	***40,251***	***23,751***	***26,482***	***28,321***
Heritage Assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings	2,211	6,567	907	3,750	2,643	2,643	3,905	3,000	1,000
Housing	26,523	33,678	17,619	24,542	34,952	34,952	7,110	33,540	40,000
Other Assets	***28,734***	***40,245***	***18,526***	***28,292***	***37,595***	***37,595***	***11,015***	***36,540***	***41,000***
Biological or Cultivated Assets	**–**	**–**	**335**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	71	–	–	–	–	–	–	–
Intangible Assets	**–**	***71***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	**2,212**	**4,550**	**3,120**	**3,201**	**3,201**	**3,201**	**3,700**	**3,200**	**3,200**
Furniture and Office Equipment	**715**	**408**	**759**	**1,345**	**1,889**	**1,889**	**2,505**	**1,690**	**1,480**
Machinery and Equipment	**729**	**3,588**	**596**	**325**	**473**	**473**	**470**	**320**	**320**
Transport Assets	**7,043**	**1,787**	**21,309**	**24,310**	**24,786**	**24,786**	**17,000**	**20,000**	**20,000**
Land	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature	–	-	-	300	300	300	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	300	300	300	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 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)	3,944,784	3,996,571	4,043,826	4,157,689	4,146,740	4,146,740	4,213,933	4,324,327	4,439,228
Roads Infrastructure	1,030,337	1,025,787	1,001,574	916,446	916,446	916,446	889,784	838,345	782,066
Storm water Infrastructure	247,788	246,502	251,586	257,028	257,028	257,028	250,183	248,622	245,320
Electrical Infrastructure	533,170	555,186	570,984	540,688	540,688	540,688	573,570	589,067	605,060
Water Supply Infrastructure	512,678	520,541	532,132	611,871	611,871	611,871	658,008	711,186	765,328
Sanitation Infrastructure	468,023	487,367	504,246	507,626	507,626	507,626	501,746	534,085	573,612
Solid Waste Infrastructure	39,649	37,096	34,852	37,547	37,547	37,547	36,240	41,457	44,590
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2,831,644***	***2,872,478***	***2,895,375***	***2,871,206***	***2,871,206***	***2,871,206***	***2,909,531***	***2,962,761***	***3,015,976***
Community Assets	233,953	229,978	234,346	275,192	275,192	275,192	282,985	292,711	303,437
Heritage Assets	109,625	109,625	109,625	109,625	109,625	109,625	109,625	109,625	109,625
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	151,589	164,436	167,369	168,225	167,658	167,658	167,958	168,258	168,558
Operational Buildings	–	–	–	–	–	–		–	–
Housing	–	–	–	–	–	–		–	–
Other Assets	81,149	81,243	78,407	139,372	128,229	128,229	135,529	168,168	205,072
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–		–	–
Licences and Rights	–	–	–	–	–	–		–	–
Intangible Assets	8,687	8,050	7,585	7,488	7,295	7,295	6,990	6,670	6,334
Computer Equipment	10,578	11,355	13,590	17,806	17,806	17,806	19,177	20,132	21,054
Furniture and Office Equipment	1,682	3,353	2,538	2,627	2,647	2,647	4,806	5,932	6,741
Machinery and Equipment	10,500	10,142	9,524	7,699	7,699	7,699	6,467	5,001	3,445
Transport Assets	99,145	95,012	109,936	146,984	147,984	147,984	159,538	173,818	187,813
Land	405,689	410,484	414,850	410,484	410,484	410,484	410,484	410,484	410,484
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living Resources	542	415	681	980	913	913	842	767	689
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3,944,784**	**3,996,571**	**4,043,826**	**4,157,689**	**4,146,740**	**4,146,740**	**4,213,933**	**4,324,327**	**4,439,228**
EXPENDITURE OTHER ITEMS									
Depreciation	148,321	153,790	152,838	167,211	167,211	167,211	175,572	184,350	193,568
Repairs and Maintenance by Asset Class	**249,505**	**280,465**	**269,443**	**318,818**	**328,242**	**328,242**	**352,543**	**378,124**	**399,621**
Roads Infrastructure	54,418	74,585	78,823	85,143	82,665	82,665	93,111	109,049	116,410
Storm water Infrastructure	6,157	5,588	9,572	13,746	11,423	11,423	13,615	14,431	15,297
Electrical Infrastructure	35,380	38,864	36,881	49,278	44,748	44,748	51,844	55,986	58,764
Water Supply Infrastructure	20,432	19,038	17,591	20,984	22,295	22,295	24,096	25,500	26,987
Sanitation Infrastructure	12,634	12,280	10,134	12,419	11,133	11,133	11,936	12,652	13,411
Solid Waste Infrastructure	8,650	9,310	6,763	11,483	11,134	11,134	11,842	12,580	13,366
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***137,671***	***159,666***	***159,763***	***193,053***	***183,399***	***183,399***	***206,443***	***230,200***	***244,236***
Community Facilities	40,568	43,765	45,665	48,316	47,486	47,486	52,724	55,820	59,109
Sport and Recreation Facilities	12,919	12,021	13,936	15,437	14,551	14,551	16,005	17,057	18,065
Community Assets	***53,486***	***55,786***	***59,601***	***63,754***	***62,037***	***62,037***	***68,729***	***72,877***	***77,174***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	16,833	12,818	6,204	18,955	18,739	18,739	23,244	17,915	17,997
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***16,833***	***12,818***	***6,204***	***18,955***	***18,739***	***18,739***	***23,244***	***17,915***	***17,997***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Intangible Assets	***6,829***	***7,777***	***7,842***	***10,661***	***11,811***	***11,811***	***11,057***	***11,648***	***12,275***
Computer Equipment	**2,157**	**1,898**	**1,292**	**2,546**	**2,546**	**2,546**	**2,546**	**2,546**	**2,546**
Furniture and Office Equipment	**8,206**	**12,316**	**996**	**1,704**	**1,655**	**1,655**	**1,737**	**1,781**	**1,858**
Machinery and Equipment	**4,163**	**6,749**	**1,723**	**5,807**	**5,797**	**5,797**	**6,009**	**6,415**	**6,708**
Transport Assets	**20,160**	**23,455**	**32,021**	**22,339**	**42,259**	**42,259**	**32,777**	**34,744**	**36,828**
Libraries	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	**397,826**	**434,255**	**422,281**	**486,029**	**495,453**	**495,453**	**528,114**	**562,475**	**593,189**
Renewal and upgrading of Existing Assets as % of total capex	*29.9%*	*26.5%*	*38.2%*	*42.7%*	*43.8%*	*43.8%*	*58.8%*	*49.5%*	*47.0%*
Renewal and upgrading of Existing Assets as % of deprecn	*38.1%*	*33.3%*	*48.1%*	*66.0%*	*70.7%*	*70.7%*	*81.2%*	*79.0%*	*74.9%*
R&M as a % of PPE & Investment Property	*6.3%*	*7.0%*	*6.7%*	*7.6%*	*7.9%*	*7.9%*	*8.3%*	*8.7%*	*9.0%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop	*7.8%*	*8.4%*	*8.5%*	*10.4%*	*10.8%*	*10.8%*	*11.8%*	*12.2%*	*12.3%*

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.



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation	148,321	153,790	152,838	167,211	175,572	184,350	193,568
Repairs & maintenance	249,505	280,465	269,443	328,242	352,543	378,124	399,621

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

Table 26 MBRR Table A10 - Basic Service Delivery Measurement

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets									
Water:									
Piped water inside dwelling	31,829	32,887	33,753	32,888	32,888	32,888	35,114	35,465	35,820
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3,536	3,242	3,076	3,076	3,076	3,076	3,229	4,036	4,237
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	35,365	36,129	36,829	35,964	35,964	35,964	38,343	39,501	40,057
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	**35,365**	**36,129**	**36,829**	**35,964**	**35,964**	**35,964**	**38,343**	**39,501**	**40,057**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	32,323	33,539	34,685	33,562	33,562	33,562	36,289	36,652	37,019
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3,536	3,242	3,076	3,076	3,076	3,076	3,229	4,036	4,237
Minimum Service Level and Above sub-total	35,859	36,781	37,761	36,638	36,638	36,638	39,518	40,688	41,256
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**35,859**	**36,781**	**37,761**	**36,638**	**36,638**	**36,638**	**39,518**	**40,688**	**41,256**
Energy:									
Electricity (at least min.service level)	5,502	5,174	5,230	5,116	5,116	5,116	5,002	4,888	4,774
Electricity - prepaid (min.service level)	21,854	22,381	23,683	24,283	24,283	24,283	24,533	24,783	25,033
Minimum Service Level and Above sub-total	27,356	27,555	28,913	29,399	29,399	29,399	29,535	29,671	29,807
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**27,356**	**27,555**	**28,913**	**29,399**	**29,399**	**29,399**	**29,535**	**29,671**	**29,807**
Refuse:									
Removed at least once a week	35,601	36,662	37,594	37,532	37,532	37,532	37,780	38,913	40,080
Minimum Service Level and Above sub-total	35,601	36,662	37,594	37,532	37,532	37,532	37,780	38,913	40,080
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	**35,601**	**36,662**	**37,594**	**37,532**	**37,532**	**37,532**	**37,780**	**38,913**	**40,080**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	7,278	7,400	4,800	5,800	7,800	7,800	7,800	7,800	7,800
Sanitation (free minimum level service)	7,400	7,400	4,800	5,800	7,800	7,800	7,800	7,800	7,800
Electricity/other energy (50kwh per household per month)	7,400	7,400	4,800	5,800	7,800	7,800	7,800	7,800	7,800
Refuse (removed at least once a week)	7,400	7,400	4,800	5,800	7,800	7,800	7,800	7,800	7,800
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	3,214	5,224	3,432	3,638	6,412	6,412	7,535	7,987	8,466
Sanitation (free sanitation service to **indigent households**)	6,729	9,814	7,330	7,770	11,277	11,277	13,255	14,050	14,893
Electricity/other energy (50kwh per **indigent** household per month)	7,509	7,509	8,077	8,562	13,107	13,107	16,196	17,492	18,891
Refuse (removed once a week **for indigent households**)	6,729	9,814	7,330	7,770	22,427	22,427	26,364	27,946	29,623
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**24,182**	**32,361**	**26,170**	**27,740**	**53,222**	**53,222**	**63,350**	**67,475**	**71,873**
Highest level of free service provided per household									
Property rates (R value threshold)	–	–	300,000	350,000	350,000	350,000	350,000	350,000	350,000
Water (kilolitres per household per month)	6	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)	4	7	7	7	7	7	7	7	7
Sanitation (Rand per household per month)	138	148	155	170	170	170	178	189	200
Electricity (kwh per household per month)	50	50	70	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**)	–	–	2,475	2,717	2,717	2,717	2,853	3,025	3,206
Property rates exemptions, reductions and rebates **and impermissable values in excess of**	–	–	89,866	98,673	98,673	98,673	103,607	109,823	116,412
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	2,565	2,872	2,872	3,014	3,195	3,386
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	4,511	5,050	5,050	5,302	5,620	5,957
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	3,745	4,193	4,193	4,213	4,466	4,734
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	**–**	**–**	**92,341**	**112,211**	**113,505**	**113,505**	**118,989**	**126,128**	**133,696**

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 7 800 households to be registered as indigent in 2026/27 and therefore entitled to receiving Free Basic Services.
4. It is anticipated that the cost of these Free Basic Services will amount to R135.2m in 2026/27. 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 Executive Mayor.

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 27 August 2025. Key dates applicable to the process are as follows:

- **July 2025** – Budget Office submits current 3-year Capital Budget to the Strategic Office.
- **September 2025** - Ward committees met to review and reprioritise their ward priorities for 2026/27
- **November 2025** - 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 2026/27.
- **November 2025** – Various Budget Steering Committee and Management meetings relating to draft Capex and Opex budgets;
- **December 2025**–Tariff workshop;
- **November 2025**/**February 2026**– Review of all budget related policies;
- **December 2025 –** Mid-year review by the BSC of the 2025/26 progress and review of 2026/2027 draft operational expenditure including financial forecasting and scenario considerations;
- **January**/**February 2026** – Tariffs, consider budget related policies changes and overview of draft 2026/27 Capex & Opex;
- **January 2026**- Council considered the 2025/26 Mid-year Review;
- **January 2026** – Finalisation of adjustments budget;
- **February**/**March 2026** – Final tariffs review;
- **February**/**March 2026** – BSC review/finalises draft Capex/Opex;
- **30 March 2026** – Budget office finalises budget report;

- **31 March 2026** - Tabling in Council of the draft 2026/27 IDP, SDBIP and 2026/27 MTREF for public consultation;
- **01 April 2026 – 30 April 2026** – Draft Budget available to the public and any other stakeholders for perusal and the submission of comments and representations;
- **30 April 2026** - Closing date for written comments;
- **5-20 May 2026** – Amendments and finalisation of the 2026/27 IDP and 2026/27 MTREF budget, taking into consideration comments received from the public, comments from NT & PT and updated information from the most recent DoRA and financial framework;
- **5-22 May 2026** – Budget Office compiles information for BSC's and final report and schedules and final review of budget report and schedules;
- **25 May 2026** – Final budget distribution; and
- **29 May 2026** - Tabling of the 2026/27 MTREF Budget in Council for consideration and approval.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The draft IDP (2026/27) was tabled on 31 March 2026 and the Final Budget to be considered by Council on 29 May 2026 for adoption. The IDP process resumed after approval of the IDP/Budget Time Schedule for the 2027/28 MTREF in August 2025.

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 2026/27 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 2026/27 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 132 and 134 was taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation on the Draft Budget

The Draft 2026/27 MTREF was tabled in Council on 31 March 2026 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 2026/27 Public Consultation process during April 2026, to present the draft budget for engagement with the public. These engagements were published through the media in the different administrative areas.
The public had the opportunity to comment, in writing, on Overstrand Municipality's Draft Amended Integrated Development Plan (IDP) for 2026/27 and the Draft Budget for 2026/27 until 30 April 2026.

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.

Table 27 IDP Strategic Objectives

2026/27 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 2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic, accountable and ethical	Good Governance	1	462,263	564,280	568,499	558,698	531,677	531,677	570,422	598,085	621,897
The provision and maintenance of municipal services	Basic Service Delivery	2	1,002,939	1,121,669	1,264,341	1,344,840	1,355,407	1,355,407	1,459,903	1,508,721	1,608,348
The encouragement of structured community participation	Good Governance	3									
The creation and maintenance of a safe and healthy	Safe and Healthy Environment	4	100,266	20,796	71,071	123,123	112,243	112,243	102,358	105,541	105,815
The promotion of tourism, economic and social	Economic Development and Social	5	116,248	171,737	126,959	92,760	115,057	115,057	51,320	68,130	74,795
Total Revenue (excluding capital transfers and contributions)			**1,681,715**	**1,878,482**	**2,030,870**	**2,119,420**	**2,114,384**	**2,114,384**	**2,184,003**	**2,280,477**	**2,410,855**

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic, accountable and ethical	Good Governance	1	279,682	290,570	298,443	238,998	240,458	240,458	273,755	271,253	282,457
The provision and maintenance of municipal services	Basic Service Delivery	2	810,879	958,821	995,836	1,259,762	1,266,990	1,266,990	1,333,201	1,436,487	1,537,367
The encouragement of structured community participation in the	Good Governance	3	393	256	359	758	1,324	1,324	275	–	–
The creation and maintenance of a safe and healthy	Safe and Healthy Environment	4	237,750	186,507	230,021	317,594	300,244	300,244	318,116	328,590	345,599
The promotion of tourism, economic and social development	Economic Development and Social	5	243,322	314,243	299,210	295,229	296,529	296,529	273,635	290,392	306,662
Total Expenditure			**1,572,027**	**1,750,397**	**1,823,868**	**2,112,340**	**2,105,545**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic,	Good Governance	1	2,228	6,967	3,403	3,500	3,573	3,573	4,170	3,420	3,420
The provision and maintenance of	Basic Service Delivery	2	125,737	125,525	141,935	158,072	156,636	156,636	163,436	204,363	213,597
The encouragement of structured	Good Governance	3				5,300	4,735	4,735	3,475		
The creation and maintenance of a	Safe and Healthy Environment	4	12,215	9,422	24,848	47,978	48,366	48,366	36,105	31,572	34,230
The promotion of tourism, economic	Economic Development and Social	5	49,141	51,604	22,568	43,496	56,527	56,527	35,278	55,090	56,921
Total Capital Expenditure			**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**

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.

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:

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Council and Municipal Manager										
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	3	4	4	4	4	4	4	4	4
eloped to address all the issues raised in the management letter of the Auditor General and s	Number of progress reports monitored and submitted to Executive Mayor	3	4	4	4	4	4	4	4	4
Sign section 56 performance agreements with all directors by the end of July 2026	Number of agreements signed	6	5	5	3	3	3	5	6	6
Bi-annual formal performance appraisals of the Municipal Manager and Senior Managers reporting to the Municipal Manager ~~section 56 appointees~~ for the previous financial period April to June 2026 to be completed by Sept 2026 and the current period October to December 2026 to be completed by February 2027 (KPI wording revised for 2026/27)	Number of appraisals	11	9	8	6	6	6	9	9	9
Draft the annual report and submit to the Auditor-General by end August 2026	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	89.21%	89.91%	86.35%	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	112	70	83	70	70	70	70	70	70
Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	1	1	1	1	1	1	1	1	1
Submit the Final MTREF Budget by the end of May	Final Budget submitted	1	1	1	1	1	1	1	1	1
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	91.0%	90.50%	82.19%	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	99.99%	99.99%	99.92%	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	69	67	62	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	35,601	36,662	37,594	37,532	37,532	37,532	37,780	38,913	40,080
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

Description	Unit of measurement	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	77,662	128,419	114,813	120,000	120,000	120,000	130,000	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	75.5%	77.8%	78.3%	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	97.0%	97.0%	98.3%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Limit unaccounted water to less than 33% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100}} (KPI wording revised in 2026/27)	% of water unaccounted for	24.5%	30.6%	31.2%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electricity										
Limit electricity losses to 7.8% 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	6.4%	7.8%	7.1%	7.65%	7.65%	7.65%	7.8%	7.8%	7.8%
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	23,163	23,989	24,832	23,500	23,500	23,500	25,000	25,000	25,000
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100.0%	86.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water										
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	31,829	32,887	33,753	32,888	32,888	32,888	35,114	35,465	35,820
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)	658	718	396	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	99	81	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	32,323	33,539	34,685	33,562	33,562	33,562	36,289	36,652	37,019
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	1,107	1,112	726	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	171	133	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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Director: Municipal Public Safety										
Municipal Public Safety										
Sub-function 1 - (name)										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	132	164	158	150	150	150	150	150	150
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, less fines accrual, plus three months fines receipts) ~~excluding the fine impairment amount~~) (KPI wording revised for 2026/27)	R-value of public safety collected income (excluding fines impairment amount)	17,641,623	20,313,411	19,496,735	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Disaster anf Fire Management										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Finacial services										
Chief Financial Officer										
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	5.7%	5.14%	6.29%	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	28.63%	32.45%	35.98%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	13.61%	15.17%	14.84%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Submit a reviewed long term financial plan to the CFO by the end of October 2026	Reviewed long term financial plan submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Financial statements submitted to the Auditor General by end August 2026	Financial statements submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
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	1,491	4,715	5,646	5,800	5,800	5,800	7,800	7,800	780000.0%
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98.96%	96.13%	98.11%	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	no target	12	12	12	12	12	12	12	1200.0%
Planning and Development										
Director: Plamning and Development										
Local Economic Development										
Support 180 SMME's in terms of the SMME Development Programme by 30 June EPWP	Number of SMME's supported	185	185	176	180	180	180	180	180	180
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 560 work opportunities)	Number of temporary jobs created	1,059	902	822	900	900	900	560	560	560
And so on for the rest of the Votes										

The following table sets out the municipality's main performance objectives and benchmarks for the 2026/27 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.3%	6.1%	5.4%	9.7%	9.5%	9.5%	4.8%	5.4%	6.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	6.0%	5.1%	10.2%	10.0%	10.0%	5.0%	5.7%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	118.5%	392.3%	167.9%	178.4%	172.5%	172.5%	201.1%	344.0%	344.0%
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	2.7	3.1	2.8	2.9	3.2	3.2	2.8	2.5	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	3.1	2.8	2.9	3.2	3.2	2.8	2.5	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.4	2.7	2.5	2.6	2.8	2.8	2.5	2.1	2.0
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	119.9%	112.0%	116.9%	125.6%	124.7%	-0.1%	129.2%	129.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		119.9%	112.0%	116.9%	125.6%	124.7%	124.7%	129.2%	129.2%	129.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.6%	12.8%	11.1%	11.0%	12.3%	12.3%	11.4%	11.1%	10.8%
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		19.7%	20.0%	18.6%	18.4%	18.7%	18.7%	19.8%	21.5%	25.4%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	11,109,039	11,855,448	12,259,901	14,734,382	14,734,382	14,734,382	11,860,000	11,295,238	10,757,370
	Total Volume Losses (kW) non technical	3,163,602	6,164,599	5,214,556				4,950,000	4,714,286	4,489,796
	Total Cost of Losses (Rand '000)	16,846,054	24,800,795	27,109,746	23,315,792	23,315,792	23,315,792	29,585,600	28,336,857	27,139,955
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.43%	7.60%	7.13%	5.88%	5.88%	5.88%	7.10%	7.05%	6.95%
Water Volumes :System input	Bulk Purchase									
	Water treatment works	7,522	8,380	9,176				10,093	10,598	11,128
	Natural sources									
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1,840,996	2,563,263	2,863,885	1,691,812	1,691,812	1,691,812	2,750,000	2,700,000	2,650,000
	Total Cost of Losses (Rand '000)	4,637,635	6,315,529	6,911,759	4,229,529	4,229,529	4,229,529	6,847,500	6,750,000	6,651,500
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.47%	30.59%	31.21%	24.75%	24.75%	24.75%	27.25%	25.48%	23.81%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.0%	29.6%	27.2%	30.7%	29.7%	29.7%	32.3%	31.8%	32.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.8%	30.4%	27.9%	31.4%	30.4%	30.4%	33.0%	32.6%	32.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	16.1%	15.9%	13.8%	15.8%	16.4%	16.4%	16.8%	17.1%	17.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	11.5%	10.3%	10.8%	10.6%	10.6%	10.4%	10.5%	10.8%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.1	12.9	9.3	9.1	9.0	18.0	14.2	13.7	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.4%	5.4%	4.0%	4.2%	6.3%	6.3%	5.5%	5.6%	5.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.1	4.8	5.8	4.4	5.3	5.3	4.6	4.1	3.3

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 2026/27 financial year, 7 800 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 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 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 Overstrand Municipality achieved 1st place nationally for Blue Drop.

The following is briefly the challenges facing the municipality:

- Some infrastructure is aged 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.

01 Property Rates Policy - March 2026
02 Tariff Policy - March 2026
03 CCare Credit C Debt Collect - Marc 2026
04 Indigent Policy - March 2026
05 Special Rating Area Policy - March 2026
06 Investment Incentive Policy - March 2026
07 Asset Management Policy - 2026.27 - Draft ...
08 Fleet Acquisition & Disposal Policy - 2026.27...
09 Fleet Management Policy - 2026.27 - Draft 2...
10 Payday Policy - 2026.27 - Draft 2026.02.13
11 Petty Cash Policy - 2026.27 - Draft 2026.02.13
12 Travel & Subsistence Policy - 2026.27 - Draft...
13 Contract Manangement Policy
14 Cost Containment Policy
15 Preferential Procurement Policy
16 Supply Chain Management Policy
17 Unauthorised, Irregular & Fruitless & Wastef...
18 Borrowing Policy - Draft 2026
19 Budget Policy - Draft 2026
20 Funding, Reserves & Provisions Policy - Darf...
21 Investment, Liquidity & Cash Management P...
22 Long Term Financial Planning Policy - Draft 2...
23 Virement Policy - Draft 2026

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

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 2026/27 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 increase in the cost of remuneration. Employee related costs comprise 30.7 per cent of total operating expenditure in the 2026/27 MTREF and therefore increases above inflation places a disproportionate upward pressure on the expenditure budget.

2.5.1 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.

2.5.2 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 (99.65%) of annual billings up to April 2026. 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.

2.5.3 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.

2.5.4 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 4.75%, and notch increases, which average 2.4%, have also been budgeted, in view of the signing of the multi-year agreement.

2.5.5 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.

2.5.6 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 2026/27 MTREF.

2.6 OVERVIEW OF BUDGET FUNDING

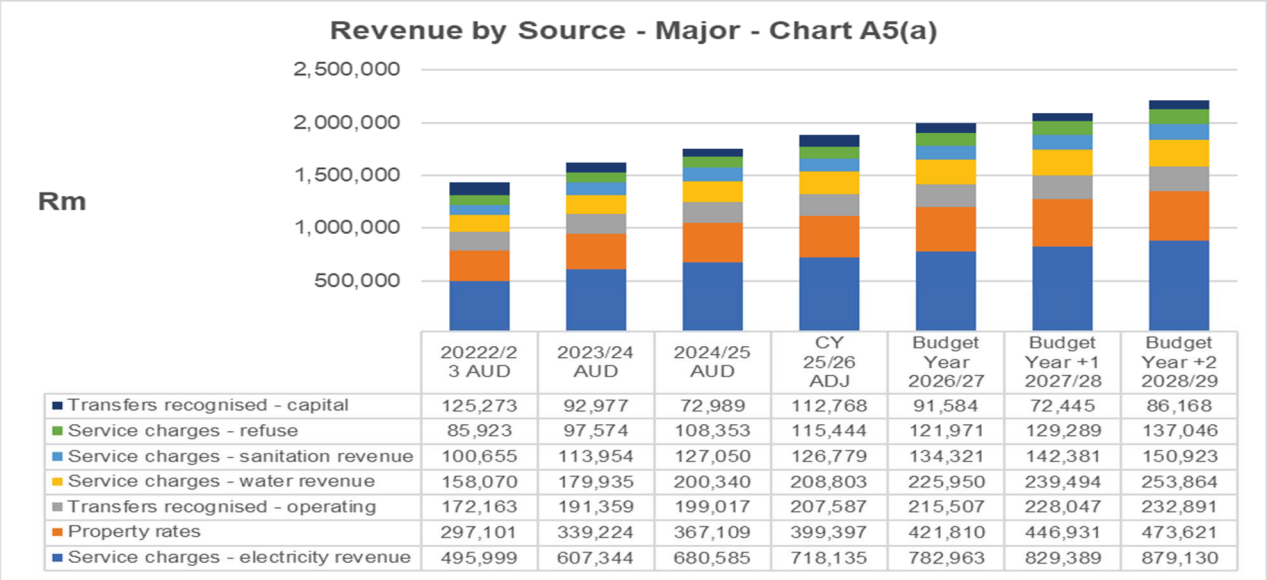
2.6.1 Medium-term outlook: operating revenue

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	2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue			
Exchange Revenue			
Service charges - Electricity	782,963	829,389	879,130
Service charges - Water	225,950	239,494	253,864
Service charges - Waste Water Management	134,321	142,381	150,923
Service charges - Waste Management	121,971	129,289	137,046
Sale of Goods and Rendering of Services	29,014	30,755	32,600
Agency services	7,819	8,288	8,785
Interest	–	–	–
Interest earned from Receivables	11,065	11,397	11,739
Interest earned from Current and Non Current Assets	68,000	68,000	68,000
Dividends	–	–	–
Rent on Land	1,243	1,318	1,397
Rental from Fixed Assets	9,370	9,932	10,528
Licence and permits	1,481	1,570	1,664
Special rating levies	16,262	17,050	17,947
Construction Contract Revenue	1,847	–	–
Development Charges	3,599	3,815	4,044
Operational Revenue	8,812	9,341	9,901
Non-Exchange Revenue			
Property rates	405,548	429,881	455,674
Surcharges and Taxes	–	–	–
Fines, penalties and forfeits	42,861	43,032	43,214
Licences or permits	2,186	2,317	2,456
Transfer and subsidies - Operational	215,507	228,047	232,891
Interest	2,300	2,438	2,584
Fuel Levy	–	–	–
Operational Revenue	–	–	–
Gains on disposal of Assets	–	–	–
Other Gains	300	300	300
Discontinued Operations	–	–	–
Total Revenue (excluding capital transfers and contributions)	**2,092,419**	**2,208,032**	**2,324,687**

The following graph is a breakdown of the operational revenue per main category for the 2026/27 financial year.



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfers recognised - capital	125,273	92,977	72,989	112,768	91,584	72,445	86,168
Service charges - refuse	85,923	97,574	108,353	115,444	121,971	129,289	137,046
Service charges - sanitation revenue	100,655	113,954	127,050	126,779	134,321	142,381	150,923
Service charges - water revenue	158,070	179,935	200,340	208,803	225,950	239,494	253,864
Transfers recognised - operating	172,163	191,359	199,017	207,587	215,507	228,047	232,891
Property rates	297,101	339,224	367,109	399,397	421,810	446,931	473,621
Service charges - electricity revenue	495,999	607,344	680,585	718,135	782,963	829,389	879,130

Figure 5 Breakdown of operating revenue over the 2026/27 MTREF

The following grants have been published in the DORA:

NATIONAL & PROVINCIAL ALLOCATIONS				
		2026/2027 MTREF		
NATIONAL	2025/2026	2026/2027	2027/2028	2028/2029
EQUITABLE SHARE	179,268,000	188,321,000	197,595,000	201,973,000
FMG	1,800,000	1,900,000	2,100,000	2,200,000
EPWP	2,588,000	2,062,000		
MIG	34,082,000	26,568,000	29,122,000	29,934,000
INEP	13,908,000	30,139,000	9,983,000	13,434,000
WATER INFRASTRUCTURE GRANT	28,427,000	26,242,000	0	3,000,000
	260,073,000	**275,232,000**	**238,800,000**	**250,541,000**
PROVINCIAL				
RESOURCE FUNDING FOR ESTASBLISH & SUPPORT OF K9 UNIT	4,350,000	4,473,000	4,666,000	4,876,000
LE REACTION UNIT	4,317,000	4,516,000	4,719,000	4,931,000
HUMAN SETTLEMENTS DEVELOPMENT GRANT	62,606,000	5,957,000	4,540,000	20,000,000
PROV CONTRIBUTION TO ACCELERATED HOUSING DELIVERY	8,336,000			
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	15,906,000	3,000,000	29,000,000	20,000,000
CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	130,000	140,000	8,908,000	8,908,000
COMMUNITY LIBRARY SERVICES GRANT	8,824,000	9,288,000	9,381,000	9,475,000
COMMUNITY DEVELOPMENT WORKERS	76,000	78,000	78,000	78,000
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT	672,000			
TITLE DEEDS RESTORATION GRANT	97,000	250,000	250,000	250,000
WC NON MOTORISED INFRASTRUCTURE GRANT				
MUN FIRE SERVICES CAPACITY SUPPORT GRANT	500,000	1,025,000		
THUSONG SERVICE CENTRES GRANT	150,000	150,000	150,000	
REGIONAL SOCIO ECONOMIC PROJECTS (RSEP)	800,000	700,000		
BABOON MANAGEMENT	1,000,000			
MUNICIPAL SERVICE DELIVERY & CAPACITY BUILDING GRANT	600,000			
	108,364,000	**29,577,000**	**61,692,000**	**68,518,000**
	368,437,000	**304,809,000**	**300,492,000**	**319,059,000**

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.).

Table 34 Proposed tariff increases for 2026/27

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'										
Rates and services charges:										
Property rates	284.70	266.63	287.98	315.91	315.91	315.91	5.0%	331.68	312.91	331.68
Electricity: Basic levy	438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	427.72	434.78
Electricity: Capacity Charge (New)	–	–	149.90	328.80	328.80	328.80	20.0%	394.56	473.47	568.17
Electricity: Consumption	2,294.26	2,638.39	2,865.02	2,754.53	2,754.53	2,754.53	1.3%	2,789.28	2,956.64	3,134.04
Water: Basic levy	155.62	165.74	175.68	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption	449.88	559.86	593.52	630.25	630.25	630.25	5.0%	661.74	701.44	743.53
Sanitation	464.01	497.89	543.19	574.82	574.82	574.82	5.0%	603.49	639.70	678.08
Refuse removal	213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other	53.54	53.54	53.54	53.54	53.54	53.54	(77.0%)	12.34	12.34	12.34
sub-total	**53.54**	**53.54**	**5,388.01**	**5,526.66**	**5,526.66**	**5,526.66**	**3.0%**	**5,691.45**	**6,030.45**	**6,439.21**
VAT on Services	610.42	697.18	765.00	781.61	781.61	781.61		807.71	852.98	900.97
Total large household bill:	**663.96**	**750.72**	**6,153.01**	**6,308.27**	**6,308.27**	**6,308.27**	**3.0%**	**6,499.16**	**6,883.43**	**7,340.18**
% increase/-decrease		**13.1%**	**719.6%**	**2.5%**	**–**	**–**		**3.0%**	**5.9%**	**6.6%**

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Deposit Taking Institutions									
ABSA	210,280	410,281	310,271	210,000	310,271	310,271	310,271	310,271	310,271
STANDARD BANK	100,000	–	100,000	150,000	100,000	100,000	100,000	100,000	100,000
NEDBANK	100,000	–	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Deposit Taking Institutions	**410,280**	**410,281**	**510,271**	**460,000**	**510,271**	**510,271**	**510,271**	**510,271**	**510,271**
Guaranteed Endowment Policies (Sinking)									
Liberty	62,889	70,889	80,902	–	–	–	–	–	–
Momentum	5,322	6,156	7,315	8,400	8,456	8,456	–	–	–
Total Guaranteed Endowment Policies (Sinking)	**68,210,807**	**77,045,145**	**88,216,680**	**8,400,297**	**8,455,631**	**8,455,631**	**-**	**-**	**-**
Total Investments	**478,491,295**	**487,325,662**	**598,487,944**	**468,400,297**	**518,726,895**	**518,726,895**	**510,271,264**	**510,271,264**	**510,271,264**

Table 36 MBRR 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
ne of institution & investmen	Yrs/Months												
Parent municipality													
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	28,798,885	1,688,806	-31,487,691	1,000,000	
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment			30/06/2025	52,102,784	3,010,383	-57,193,167	2,080,000	
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	7,315,011	780,620		360,000	**8,455,631.00**
Deposits - Bank		Bank investments	Yes	Fixed				30/06/2024	510,271,264	68,000,000	-1,268,000,000	1,200,000,000	**510,271,264.00**
TOTAL INVESTMENTS AND INTEREST									**598,487,944**		**-1,356,680,858**	**1,203,440,000**	**518,726,895.00**

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 2026/27 medium-term capital programme:

Table 37 Sources of capital revenue over the MTREF

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funded by:									
National Government	81,741	59,150	54,164	76,207	76,207	76,207	82,749	38,905	46,168
Provincial Government	5,036	33,827	18,719	25,342	36,541	36,541	8,835	33,540	40,000
District Municipality	–		–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm	26,098	21,282	4,108	–	–	–	–	–	–
Transfers recognised - capital	**112,876**	**114,260**	**76,992**	**101,549**	**112,748**	**112,748**	**91,584**	**72,445**	**86,168**
Borrowing	34,249	66,513	77,047	106,337	104,918	104,918	101,155	172,000	172,000
Internally generated funds	42,197	12,745	38,716	50,460	52,170	52,170	49,725	50,000	50,000
Total Capital Funding	**189,321**	**193,518**	**192,754**	**258,346**	**269,836**	**269,836**	**242,464**	**294,445**	**308,168**

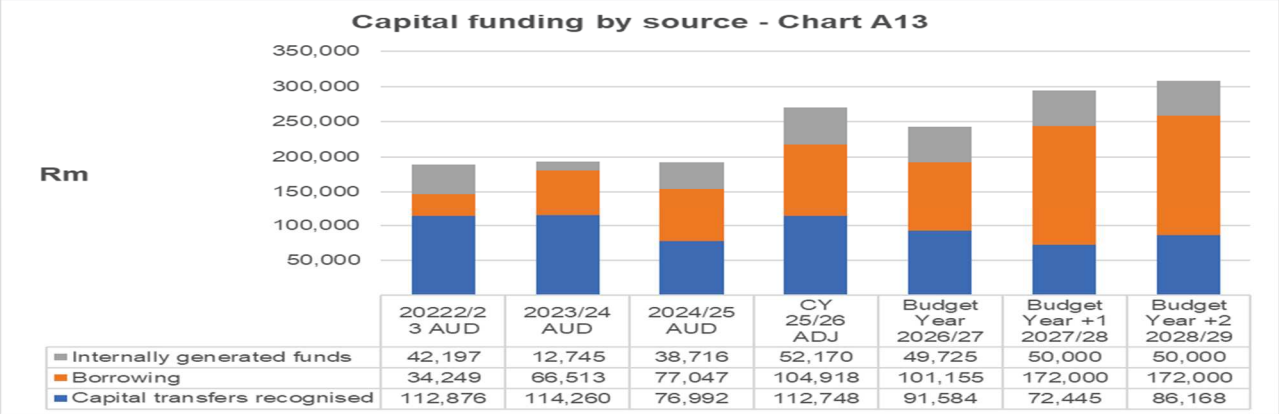


Figure 6 Sources of capital revenue for the 2026/27 financial year

Capital grants and receipts equates to 37.7 per cent of the total funding source which represents R91.6 million for the 2026/27 financial year.

Table 38 MBRR Table SA18 - Capital transfers and grant receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:									
Capital Transfers and Grants									
National Government:	**78,254**	**62,835**	**50,491**	**76,207**	**76,207**	**76,207**	**82,749**	**38,905**	**46,168**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	27,331	24,380	19,334	13,908	13,908	13,908	30,139	9,983	13,434
Municipal Infrastructure Grant [Schedule 5B]	23,484	23,203	24,932	33,872	33,872	33,872	26,368	28,922	29,734
Local Government Financial Management Grant [Schedule 5B]	–	–	300	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]	27,439	4,500	5,925	28,427	28,427	28,427	26,242	–	3,000
Municipal Disaster Relief Grant	–	10,753	–	–	–	–	–	–	–
Provincial Government:	**27,266**	**33,650**	**20,636**	**25,342**	**36,541**	**36,541**	**8,835**	**33,540**	**40,000**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	26,666	33,650	19,536	24,542	34,741	34,741	7,110	33,540	40,000
Regional Socio Economic Projects	–	–	–	800	800	800	700	–	–
Baboon Management	–	–	–	–	1,000	1,000	–	–	–
Municipal Fire Service Capacity Support Grant	–	–	–	–	–	–	1,025	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant							–	–	–
Non-motorised Transport Infrastructure Grant	–	–	1,100	–	–	–	–	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure	600	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**20**	**20**	**–**	**–**	**–**
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	20	20	–	–	–
Total Capital Transfers and Grants	**105,520**	**96,485**	**71,127**	**101,549**	**112,768**	**112,768**	**91,584**	**72,445**	**86,168**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**337,078**	**392,037**	**349,420**	**350,296**	**371,881**	**371,881**	**308,743**	**300,492**	**319,059**

Borrowing still remains a significant funding source for the own capital programme over the medium-term with an estimated R445.2 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings									
Annuity and Bullet Loans									
Banks	149,290	176,803	221,375	275,477	275,550	275,550	341,959	455,749	558,576
Development Bank of South Africa	172,667	144,710	114,209	84,999	84,999	84,999	52,821	17,309	6,076
Total Annuity and Bullet Loans	**321,957**	**321,513**	**335,584**	**360,476**	**360,549**	**360,549**	**394,780**	**473,059**	**564,652**
Non-annuity Loans									
Development Bank of South Africa	100,000	100,000	–	–	–	–	–	–	–
Total Non-annuity Loans	**100,000**	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Borrowings	**421,957**	**421,513**	**335,584**	**360,476**	**360,549**	**360,549**	**394,780**	**473,059**	**564,652**

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 R394.8m in 2026/27 to R473.1m in 2027/28 and R564.7m in 2028/29.

The following graph illustrates the growth in outstanding borrowing for the 2022/23 to 2028/29 period.

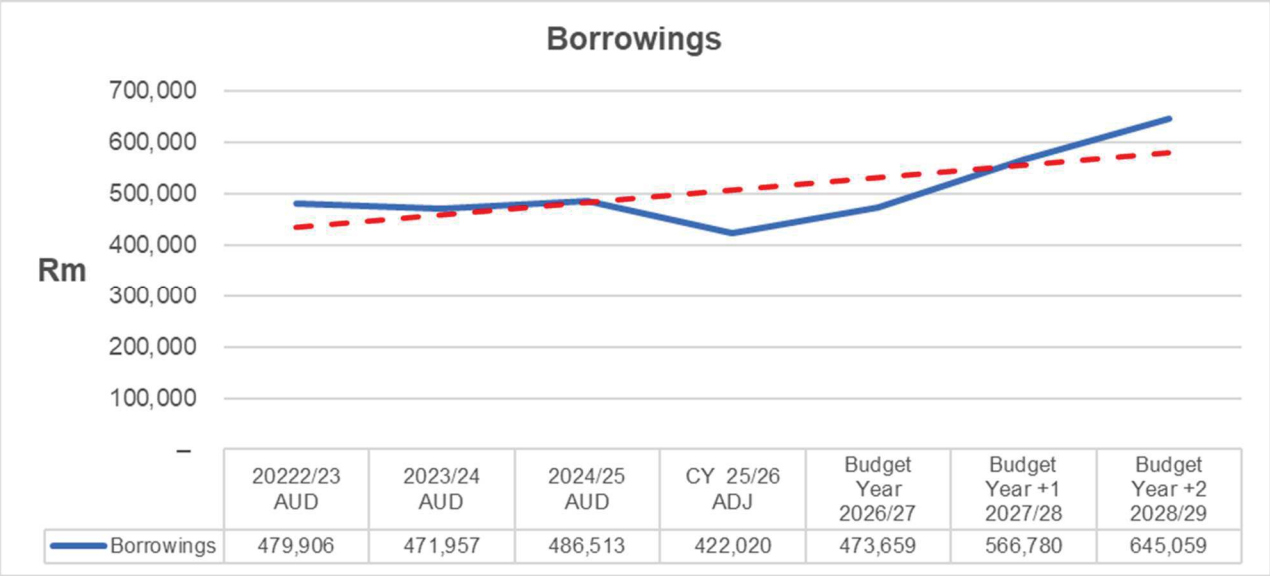


Figure 7 Growth in outstanding borrowing (long-term liabilities)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	292,203	331,408	365,875	395,671	380,865	380,865	417,748	442,628	469,062
Service charges	812,299	933,715	1,063,983	1,191,297	1,168,162	1,168,162	1,254,313	1,328,680	1,408,041
Other revenue	114,226	148,838	147,686	95,718	121,480	121,480	90,022	79,369	83,560
Transfers and Subsidies - Operational	172,032	186,843	197,257	205,957	207,587	207,587	215,507	228,047	232,891
Transfers and Subsidies - Capital	105,269	96,616	70,817	101,549	112,812	112,812	91,584	72,445	86,168
Interest	58,874	81,119	86,667	55,000	68,000	68,000	68,000	68,000	68,000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(1,277,763)	(1,501,927)	(1,519,736)	(1,753,448)	(1,706,326)	(1,706,326)	(1,900,437)	(2,010,206)	(2,150,805)
Interest	(48,152)	(48,571)	(49,393)	(51,227)	(45,040)	(45,040)	(43,080)	(47,145)	(56,450)
Transfers and Subsidies	(14,865)	(16,590)	(16,803)	(16,770)	(16,770)	(16,770)	(17,712)	(18,500)	(19,397)
NET CASH FROM/(USED) OPERATING ACTIV	**214,123**	**211,450**	**346,352**	**223,747**	**290,768**	**290,768**	**175,946**	**143,318**	**121,071**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3,676	302	16,293	–	–	–	–	–	–
Decrease (increase) in non-current receivable	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investmen	(4,980)	(4,980)	(4,980)	30,167	30,112	30,112	8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(183,191)	(172,235)	(188,752)	(258,346)	(269,836)	(269,836)	(242,464)	(294,445)	(308,168)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIV	**(184,495)**	**(176,913)**	**(177,438)**	**(228,178)**	**(239,724)**	**(239,724)**	**(234,009)**	**(294,445)**	**(308,168)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	50,000	50,000	65,000	90,000	90,000	90,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	1,122	3,535	(6,064)	5,200	2,819	2,819	(1,950)	(1,950)	(1,950)
Payments									
Repayment of borrowing	(50,494)	(57,949)	(50,444)	(154,654)	(154,332)	(154,332)	(61,471)	(78,879)	(93,722)
NET CASH FROM/(USED) FINANCING ACTIV	**628**	**(4,414)**	**8,492**	**(59,454)**	**(61,512)**	**(61,512)**	**36,579**	**91,171**	**76,328**
NET INCREASE/ (DECREASE) IN CASH HELI	**30,255**	**30,123**	**177,406**	**(63,885)**	**(10,468)**	**(10,468)**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the year begin:	**616,280**	**646,535**	**676,658**	787,000	854,064	854,064	**843,596**	**822,112**	**762,157**
Cash/cash equivalents at the year	**646,535**	**676,658**	**854,064**	**723,115**	**843,596**	**843,596**	**822,112**	**762,157**	**651,388**

The above table shows the cash and cash equivalents of the Municipality from the 2022/23 to 2028/29 financial years. For the 2026/27 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 as more cash is utilised for capital budget funding.

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

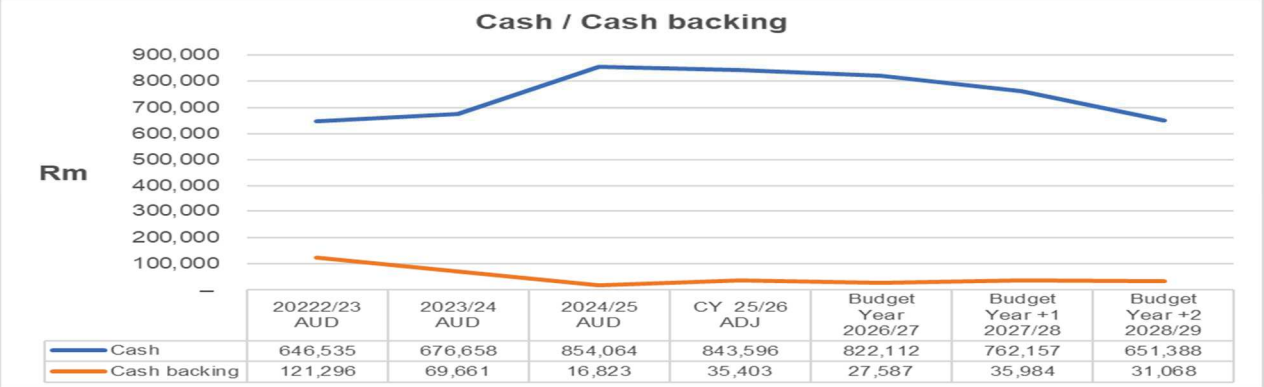
Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available									
Cash/cash equivalents at the year end	646,535	676,658	854,064	723,115	843,596	843,596	822,112	762,157	651,388
Other current investments > 90 days	–	45,630	80,902	–	–	–	–	–	–
Non current Investments	68,211	31,415	7,315	8,400	8,456	8,456	–	–	–
Cash and investments available:	**714,746**	**753,703**	**942,280**	**731,515**	**852,052**	**852,052**	**822,112**	**762,157**	**651,388**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unsper	6,206	5,342	3,012	–	–	–	–	–	–
Unspent borrowing	30,175	56,641	28,595	16,337	16,337	16,337	12,108	–	–
Statutory requirements	–	–	–	6,076	1,581	1,581	4,454	7,498	10,725
Other working capital requirements	(27,507)	(69,040)	(63,124)	(64,112)	(29,347)	(29,347)	(40,045)	(39,569)	(42,388)
Other provisions	40,983	42,076	37,797	45,206	35,147	35,147	47,840	64,824	59,499
Long term investments committed	68,211	31,415	7,315	8,400	8,456	8,456	–	–	–
Reserves to be backed by cash/investments	3,228	3,228	3,228	3,231	3,229	3,229	3,230	3,231	3,232
Total Application of cash and investments:	**121,296**	**69,661**	**16,823**	**15,138**	**35,403**	**35,403**	**27,587**	**35,984**	**31,068**
Surplus(shortfall) - Excluding Non-Current Creditors T	**593,450**	**684,042**	**925,457**	**716,377**	**816,649**	**816,649**	**794,525**	**726,172**	**620,319**
Creditors transferred to Debt Relief - Non-Current port	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors T	**593,450**	**684,042**	**925,457**	**716,377**	**816,649**	**816,649**	**794,525**	**726,172**	**620,319**

From the above table it can be seen that the cash and investments total R852 million in the 2025/26 financial year and R822.1 million in 2026/27, 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.

When considering the funding requirements of section 18 and 19 of the MFMA, it needs to be noted that for all practical purposes the 2026/27 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.



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash	646,535	676,658	854,064	843,596	822,112	762,157	651,388
Cash backing	121,296	69,661	16,823	35,403	27,587	35,984	31,068

Figure 8 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures											
Cash/cash equivalents at the year end - R'000	18(1)b	1	646,535	676,658	854,064	723,115	843,596	843,596	822,112	762,157	651,388
Cash + investments at the yr end less applications - R'000	18(1)b	2	593,450	684,042	925,457	716,377	816,649	816,649	794,525	726,172	620,319
Cash year end/monthly employee/supplier payments	18(1)b	3	5.1	4.8	5.8	4.4	5.3	5.3	4.6	4.1	3.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	109,688	128,085	207,001	7,080	8,839	8,839	(14,979)	(46,245)	(61,231)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	11.6%	4.9%	0.8%	(7.9%)	(6.0%)	1.6%	(0.0%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	93.8%	96.2%	96.6%	97.8%	98.9%	98.9%	99.6%	98.9%	98.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.6%	(0.9%)	0.9%	4.5%	1.6%	1.6%	2.3%	2.2%	2.1%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	65.4%	63.1%	56.1%	57.4%	57.3%	57.3%	66.3%	77.5%	77.5%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10							101.4%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	23.2%	10.6%	(13.5%)	(9.0%)	0.0%	9.8%	0.9%	2.2%
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	6.3%	7.0%	6.7%	7.6%	7.9%	7.9%	8.7%	9.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	9.2%	7.9%	9.8%	18.1%	20.4%	20.4%	35.9%	22.9%	20.3%
Supporting indicators											
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	17.6%	10.9%	6.8%	(1.9%)	0.0%	7.6%	6.0%	6.0%
% incr Property Tax	18(1)a		0.0%	14.2%	8.2%	4.6%	0.0%	0.0%	5.6%	6.0%	6.0%
% incr Service charges - Electricity	18(1)a		0.0%	22.4%	12.1%	9.5%	(3.7%)	0.0%	9.0%	5.9%	6.0%
% incr Service charges - Water	18(1)a		0.0%	13.8%	11.3%	4.4%	(0.1%)	0.0%	8.2%	6.0%	6.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	13.2%	11.5%	2.0%	(2.1%)	0.0%	5.9%	6.0%	6.0%
% incr Service charges - Waste Management	18(1)a		0.0%	13.6%	11.0%	6.5%	0.0%	0.0%	5.7%	6.0%	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		1,137,749	1,338,031	1,483,438	1,583,603	1,553,137	1,553,137	1,670,753	1,770,433	1,876,636
Service charges			1,137,749	1,338,031	1,483,438	1,583,603	1,553,137	1,553,137	1,670,753	1,770,433	1,876,636
Property rates			297,101	339,224	367,109	383,977	383,977	383,977	405,548	429,881	455,674
Service charges - electricity revenue			495,999	607,344	680,585	745,540	718,135	718,135	782,963	829,389	879,130
Service charges - water revenue			158,070	179,935	200,340	209,109	208,803	208,803	225,950	239,494	253,864
Service charges - sanitation revenue			100,655	113,954	127,050	129,533	126,779	126,779	134,321	142,381	150,923
Service charges - refuse removal			85,923	97,574	108,353	115,444	115,444	115,444	121,971	129,289	137,046
Service charges - other											
Interest			7,140	6,599	6,846	7,500	7,500	7,500	7,819	8,288	8,785
Capital expenditure excluding capital grant funding			76,446	79,258	115,763	156,797	157,087	157,087	150,880	222,000	222,000
Cash receipts from ratepayers	18(1)a		1,218,728	1,413,961	1,577,543	1,682,686	1,670,506	1,670,506	1,762,084	1,850,677	1,960,664
Ratepayer & Other revenue	18(1)a		1,299,715	1,469,414	1,633,882	1,720,462	1,689,533	1,689,533	1,768,628	1,871,780	1,981,664
Change in consumer debtors (current and non-current)			N/A	28,757	16,148	(22,784)	(13,112)	–	(13,107)	1,365	3,190
Operating and Capital Grant Revenue	18(1)a		297,436	284,337	272,006	307,506	320,355	320,355	307,092	300,492	319,059
Capital expenditure - total	20(1)(vi)		189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168
Capital expenditure - renewal	20(1)(vi)		17,393	15,235	18,947	46,797	55,153	55,153	86,956	67,300	62,700
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									192,483	199,895	204,373
Provincial operating grants									18,895	28,152	28,518
Provincial capital grants									8,835	33,540	40,000
District Municipality grants									–	–	–
Total gazetted/advised national, provincial and district grants									302,962	300,492	319,059
Average annual collection rate (arrears inclusive)											
DoRA operating											
Operational Revenue:General Revenue:Equitable Share									188,321	197,595	201,973
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]									2,062	–	–
Local Government Financial Management Grant [Schedule 5B]									1,900	2,100	2,200
Municipal Infrastructure Grant [Schedule 5B]									200	200	200
									192,483	**199,895**	**204,373**
DoRA Capital											
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]									30,139	9,983	13,434
Municipal Infrastructure Grant [Schedule 5B]									26,368	28,922	29,734
Water Services Infrastructure Grant [Schedule 5B]									26,242	–	3,000
Trend											
Change in consumer debtors (current and non-current)			N/A	28,757	16,148	(22,784)	(13,112)	–	(13,107)	1,365	3,190
Total Operating Revenue			1,550,312	1,764,206	1,953,878	2,017,871	2,001,572	2,001,572	2,092,419	2,208,032	2,324,687
Total Operating Expenditure			1,572,027	1,750,397	1,823,868	2,112,340	2,105,545	2,105,545	2,198,982	2,326,722	2,472,085
Operating Performance Surplus/(Deficit)			(21,715)	13,809	130,010	(94,469)	(103,973)	(103,973)	(106,563)	(118,690)	(147,399)
Cash and Cash Equivalents (30 June 2012)									–		
Revenue											
% Increase in Total Operating Revenue				13.8%	10.8%	3.3%	(0.8%)	0.0%	4.5%	5.5%	5.3%
% Increase in Property Rates Revenue				14.2%	8.2%	4.6%	0.0%	0.0%	39.6%	6.0%	6.0%
% Increase in Electricity Revenue				22.4%	12.1%	9.5%	(3.7%)	0.0%	9.0%	5.9%	6.0%
% Increase in Property Rates & Services Charges				17.6%	10.9%	6.8%	(1.9%)	0.0%	7.6%	6.0%	6.0%
Expenditure											
% Increase in Total Operating Expenditure			0.0%	11.3%	4.2%	15.8%	(0.3%)	0.0%	4.4%	5.8%	6.2%
% Increase in Employee Costs			0.0%	8.7%	1.6%	16.5%	(3.9%)	0.0%	13.5%	4.1%	5.8%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	224466.4857	488851.105	480838.9169	253694.542	566045.3863	286753.0473	680056.1002	-82560923.79
Average Cost Per Councillor (Remuneration)			0	0	493762.447	1751442.625	0	531447.3333	0	610367.8022	1915607.978
R&M % of PPE			6.3%	7.0%	6.7%	7.6%	7.9%	7.9%	8.3%	8.7%	9.0%
Asset Renewal and R&M as a % of PPE			7.8%	8.4%	8.5%	10.4%	10.8%	10.8%	11.8%	12.2%	12.3%
Debt Impairment % of Total Billable Revenue			4.6%	(0.9%)	0.9%	4.5%	1.6%	1.6%	2.3%	2.2%	2.1%
Capital Revenue											
Internally Funded & Other (R'000)			42,197	12,745	38,716	50,460	52,170	52,170	49,725	50,000	50,000
Borrowing (R'000)			34,249	66,513	77,047	106,337	104,918	104,918	101,155	172,000	172,000
Grant Funding and Other (R'000)			112,876	114,260	76,992	101,549	112,748	112,748	91,584	72,445	86,168
Internally Generated funds % of Non Grant Funding			55.2%	16.1%	33.4%	32.2%	33.2%	33.2%	33.0%	22.5%	22.5%
Borrowing % of Non Grant Funding			44.8%	896.5%	198.9%	201.2%	216.1%	216.1%	184.2%	144.9%	172.3%
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)			189,321	193,518	192,754	258,346	269,836	269,836	242,464	294,445	308,168
Asset Renewal			56,518	51,250	73,547	110,336	118,195	118,195	142,620	145,622	144,913
Asset Renewal % of Total Capital Expenditure			29.9%	26.5%	38.2%	42.7%	43.8%	43.8%	58.8%	49.5%	47.0%
Cash											
Cash Receipts % of Rate Payer & Other			93.8%	96.2%	96.6%	97.8%	98.9%	98.9%	99.6%	98.9%	98.9%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0
Borrowing											
Credit Rating (2009/10)									0		
Capital Charges to Operating			6.3%	6.1%	5.4%	9.7%	9.5%	9.5%	4.8%	5.4%	6.1%
Borrowing Receipts % of Capital Expenditure			65.4%	63.1%	56.1%	57.4%	57.3%	57.3%	66.3%	77.5%	77.5%
Reserves											
Surplus/(Deficit)			593,450	684,042	925,457	716,377	816,649	816,649	794,525	726,172	620,319
Free Services											
Free Basic Services as a % of Equitable Share			17.0%	20.5%	15.5%	15.5%	29.7%	29.7%	34.1%	35.6%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	5.3%	6.2%	6.3%	6.3%	6.7%	6.8%	0.0%
Total Operating Revenue			1,550,312	1,764,206	1,953,878	2,017,871	2,001,572	2,001,572	2,092,419	2,208,032	2,324,687
Total Operating Expenditure			1,572,027	1,750,397	1,823,868	2,112,340	2,105,545	2,105,545	2,198,982	2,326,722	2,472,085
Surplus/(Deficit) Budgeted Operating Statement			(21,715)	13,809	130,010	(94,469)	(103,973)	(103,973)	(106,563)	(118,690)	(147,399)
Surplus/(Deficit) Considering Reserves and Cash Backing			593,450	684,042	925,457	716,377	816,649	816,649	794,525	726,172	620,319
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**11,665**	**11,261**	**3,938**	**4,598**	**4,598**	**4,598**	**4,162**	**2,300**	**2,400**
Operational Revenue:General Revenue:Equitable Share	–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]	2,799	4,401	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2,593	3,366	1,898	2,588	2,588	2,588	2,062	–	–
Local Government Financial Management Grant [Schedule 5B]	1,550	1,550	1,412	1,800	1,800	1,800	1,900	2,100	2,200
Municipal Disaster Grant [Schedule 5B]	–	1,292	428	–	–	–	–	–	–
Municipal Infrastructure Grant [Schedule 5B]	1,144	652	200	210	210	210	200	200	200
Provincial Government:	**73,992**	**126,439**	**104,875**	**61,906**	**71,823**	**71,823**	**20,742**	**28,152**	**28,518**
Title Deeds Restoration Grant	–	362	174	97	97	97	250	250	250
Community Library Services Grant	8,258	8,398	8,608	8,824	8,824	8,824	9,288	9,381	9,475
Thusong Services Centres Grant	60	90		150	150	150	150	150	–
Resource funding for the establish & support of K9 Unit	2,420	3,345	4,172	4,350	4,350	4,350	4,473	4,666	4,876
Community Development Workers	75	76	76	76	76	76	78	78	78
Financial Management Capability Grant	474	139	99	672	672	672	–	–	–
Maintenance & Construction of Transport Infrastructure	140	400	7,440	130	130	130	140	8,908	8,908
Resource funding for the est of Law Enforcement Rural Safety Unit	4,745	4,282	4,223	4,317	4,317	4,317	4,516	4,719	4,931
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	55,457	104,289	79,443	42,790	52,107	52,107	1,847	–	–
Municipal Fire Service Capacity Support Grant	200			500	500	500	–	–	–
Municipal Service Delivery & Capacity Building Grant	121	179	500	–	600	600	–	–	–
Library Service Replacement Funding	–	219	139	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant	2,042	4,658		–	–	–	–	–	–
District Municipality:	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	35	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**854**	**2,975**	**4,005**	**4,005**	**4,129**	**–**	**–**
Departmental Agencies and Accounts	–	–	398	2,600	2,600	2,600	3,722	–	–
Foreign Government and International Organisations	–	–	456	375	1,405	1,405	408	–	–
Total operating expenditure of Transfers and Grants:	**85,692**	**137,699**	**109,666**	**69,479**	**80,425**	**80,425**	**29,033**	**30,452**	**30,918**
Capital expenditure of Transfers and Grants									
National Government:	**81,741**	**59,150**	**54,164**	**76,207**	**76,207**	**76,207**	**82,749**	**38,905**	**46,168**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	34,397	24,380	19,334	13,908	13,908	13,908	30,139	9,983	13,434
Municipal Infrastructure Grant [Schedule 5B]	23,484	19,518	28,617	33,872	33,872	33,872	26,368	28,922	29,734
Local Government Financial Management Grant [Schedule 5B]	–	–	288	–	–	–	–	–	–
Water Services Infrastructure Grant [Schedule 5B]	23,860	4,500	5,925	28,427	28,427	28,427	26,242	–	3,000
Provincial Government:	**31,195**	**33,827**	**18,719**	**25,342**	**36,541**	**36,541**	**8,835**	**33,540**	**40,000**
Human Settlements Dev & Informal Settlement Upgrading Partnership Grant	26,098	33,678	17,619	25,342	34,741	34,741	7,110	33,540	40,000
Non-motorised Transport Infrastructure Grant	–	–	1,100	–	–	–	–	–	–
Regional Socio Economic Projects	–	–	–	–	800	800	700	–	–
Baboon Management	–	–	–	–	1,000	1,000	–	–	–
Municipal Fire Service Capacity Support Grant							1,025		
Capacity Building and Other	1,194	56	–	–	–	–		–	–
Infrastructure	3,903	93	–						
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**105**	**–**	**20**	**20**	**–**	**–**	**–**
Foreign Government and International Organisations	–	–	–	–	20	20	–	–	–
Public Corporations	–	–	105	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	**112,936**	**92,977**	**72,989**	**101,549**	**112,768**	**112,768**	**91,584**	**72,445**	**86,168**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**198,628**	**230,677**	**182,655**	**171,028**	**193,194**	**193,194**	**120,617**	**102,897**	**117,086**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(4,017)	(201)	(128)	–	–	–	–	–	–
Current year receipts	15,573	(9,896)	(3,498)	(4,598)	(4,598)	(4,598)	192,483	199,895	204,373
Conditions met - transferred to revenue	(15,774)	9,969	3,626	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	323	–	–	–	–	–	–	–	–
Closing Balance	(3,895)	(128)	–	(4,598)	(4,598)	(4,598)	192,483	199,895	204,373
Provincial Government:									
Balance unspent at beginning of the year	(5,552)	(4,745)	6,757	–	(161)	(161)	–	–	–
Current year receipts	(21,651)	(17,688)	(24,953)	(18,616)	(19,216)	(19,216)	18,895	28,152	28,518
Conditions met - transferred to revenue	18,395	21,750	17,975	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	3,663	–	61	–	161	161	–	–	–
Closing Balance	(5,145)	(683)	(161)	(18,616)	(19,216)	(19,216)	18,895	28,152	28,518
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)	–	(935)	(935)	–	–	–
Current year receipts	–	–	(1,602)	(2,975)	(3,424)	(3,424)	4,129	–	–
Conditions met - transferred to revenue	–	–	854	–	354	354	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(187)	(187)	(935)	(2,975)	(4,005)	(4,005)	4,129	–	–
Total operating transfers and grants revenue	**2,655**	**31,719**	**22,455**	**–**	**354**	**354**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	**3,986**	**–**	**61**	**–**	**161**	**161**	**–**	**–**	**–**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(7,066)	–	(3,985)	–	–	–	–	–	–
Current year receipts	(102,114)	(52,383)	(50,491)	(76,207)	(76,207)	(76,207)	82,749	38,905	46,168
Conditions met - transferred to revenue	109,180	48,398	54,476	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	–	(3,985)	–	(76,207)	(76,207)	(76,207)	82,749	38,905	46,168
Provincial Government:									
Balance unspent at beginning of the year	(600)	(569)	(254)	–	(1,917)	(1,917)	–	–	–
Current year receipts	(335,231)	(33,680)	(20,636)	(25,842)	(37,041)	(37,041)	8,835	33,540	40,000
Conditions met - transferred to revenue	338,562	33,827	18,736	–	1,917	1,917	–	–	–
Conditions still to be met - transferred to liabilities	(3,300)	168	238	–	–	–	–	–	–
Closing Balance	(569)	(254)	(1,917)	(25,842)	(37,041)	(37,041)	8,835	33,540	40,000
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	(12,442)	(105)	(105)	–	–	–	–	–	–
Current year receipts	–	–	–	–	(20)	(20)	–	–	–
Conditions met - transferred to revenue	12,337	–	105	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(105)	(105)	–	–	(20)	(20)	–	–	–
Total capital transfers and grants revenue	**460,079**	**82,225**	**73,317**	**–**	**1,917**	**1,917**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	**(674)**	**(4,344)**	**(1,917)**	**(102,049)**	**(113,268)**	**(113,268)**	**91,584**	**72,445**	**86,168**
TOTAL TRANSFERS AND GRANTS REVENUE	**462,734**	**113,943**	**95,772**	**–**	**2,271**	**2,271**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM	**3,312**	**(4,344)**	**(1,856)**	**(102,049)**	**(113,107)**	**(113,107)**	**91,584**	**72,445**	**86,168**

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

Table 45 MBRR SA22 - Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	10,979	11,461	12,063	12,742	13,080	13,080	14,084	15,211	15,971
Cell phone Allowance	1,336	1,269	1,268	1,269	1,269	1,269	1,316	1,269	1,269
Total Allowances and Service Related Benefits	**12,315**	**12,730**	**13,332**	**14,012**	**14,349**	**14,349**	**15,400**	**16,480**	**17,240**
Social Contributions									
Total Social Contributions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Councillors	**12,315**	**12,730**	**13,332**	**14,012**	**14,349**	**14,349**	**15,400**	**16,480**	**17,240**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	12,034	12,340	9,800	12,377	7,786	7,786	13,340	14,007	14,707
Bonuses	162	205	288	229	229	229	229	240	252
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	179	201	155	221	137	137	221	232	244
Housing Benefits	–	–	–	–	–	–	–	–	–
Non-pensionable	–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	–	–	–	–	–	–	–	–	–
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**179**	**201**	**155**	**221**	**137**	**137**	**221**	**232**	**244**
Total Salaries and Allowances	**12,376**	**12,746**	**10,243**	**12,827**	**8,151**	**8,151**	**13,789**	**14,479**	**15,203**
Sub Total - Senior Managers of Municipality	**12,376**	**12,746**	**10,243**	**12,827**	**8,151**	**8,151**	**13,789**	**14,479**	**15,203**
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	283,550	309,950	317,181	382,372	358,559	358,559	418,420	440,094	465,371
Bonuses	856	1,061	(531)	549	589	589	612	637	669
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	1,976	2,291	2,127	2,426	2,202	2,202	2,218	2,351	2,492
Housing Benefits	8,104	9,134	9,996	11,247	9,940	9,940	10,799	11,447	12,133
Non-pensionable	207	202	31	51	15	15	54	57	61
Travel or Motor Vehicle	7,976	7,726	7,411	8,438	7,540	7,540	7,652	8,111	8,598
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**18,264**	**19,354**	**19,565**	**22,161**	**19,696**	**19,696**	**20,724**	**21,967**	**23,284**
Service Related Benefits									
Acting	1,781	1,334	1,422	1,101	2,095	2,095	2,425	2,571	2,725
Bonus	20,905	22,202	22,625	25,197	24,201	24,201	25,559	27,060	28,654
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	3,283	4,010	4,358	4,831	4,298	4,298	4,638	2,873	3,017
Overtime	42,829	43,751	42,008	42,318	53,145	53,145	53,191	56,382	59,765
Scarcity	3,796	4,103	3,900	4,295	3,973	3,973	4,691	4,973	5,271
Standby Allowance	17,650	17,536	17,374	16,972	18,982	18,982	19,006	20,146	21,355
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	2,875	1,665	3,539	2,123	3,440	3,440	3,648	3,857	4,050
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**93,119**	**94,601**	**95,226**	**96,837**	**110,133**	**110,133**	**113,158**	**117,861**	**124,836**
Total Salaries and Allowances	**395,789**	**424,967**	**431,442**	**501,919**	**488,978**	**488,978**	**552,914**	**580,559**	**614,161**
Social Contributions									
Bargaining Council	171	214	167	174	175	175	202	213	226
Group Life Insurance	5,006	5,332	5,389	5,908	5,872	5,872	6,285	6,657	7,052
Medical	15,638	16,959	18,091	19,278	18,455	18,455	20,818	22,041	23,339
Pension	45,272	48,052	49,020	54,276	51,979	51,979	57,751	61,169	64,796
Unemployment Insurance	2,483	2,620	2,548	2,740	2,696	2,696	2,999	3,146	3,326
Total Social Contributions	**68,570**	**73,178**	**75,215**	**82,376**	**79,178**	**79,178**	**88,055**	**93,226**	**98,740**
Post-retirement Benefit									
Medical	4,204	12,116	14,482	21,718	18,607	18,607	20,258	14,234	14,945
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**4,204**	**12,116**	**14,482**	**21,718**	**18,607**	**18,607**	**20,258**	**14,234**	**14,945**
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	**468,563**	**510,261**	**521,139**	**606,013**	**586,763**	**586,763**	**661,227**	**688,019**	**727,846**
Total Parent Municipality	**493,254**	**535,737**	**544,713**	**632,851**	**609,263**	**609,263**	**690,416**	**718,978**	**760,289**
TOTAL SALARY, ALLOWANCES & BENEFITS	**493,254**	**535,737**	**544,713**	**632,851**	**609,263**	**609,263**	**690,416**	**718,978**	**760,289**
TOTAL MANAGERS AND STAFF	**480,939**	**523,007**	**531,381**	**618,840**	**594,914**	**594,914**	**675,017**	**702,498**	**743,048**

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	882,245	–	47,004	–	–	929,249
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	1,102,798	–	47,004	–	–	1,149,802
Deputy Executive Mayor	1	882,245	–	47,004	–	–	929,249
Executive Committee	5	4,137,383	–	235,020	–	–	4,372,403
Total for all other councillors	21	7,078,864	–	940,080	–	–	8,018,944
Section 79 committee chairperso	–	–	–	–	–	–	–
Total Councillors	**29**	**14,083,535**	**–**	**1,316,112**			**15,399,647**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	2,490,994	–	47,004	–	228,518	2,766,516
Chief Finance Officer	1	1,555,566	–	28,980	–	–	1,584,546
Corporate Services	1	2,251,118	–	28,980	–	–	2,280,098
Infrastructure Services	1	2,375,597	–	28,980	–	–	2,404,577
Public Safety	1	1,555,566	–	28,980	–	–	1,584,546
Planning & development	1	1,555,566	–	28,980	–	–	1,584,546
Community Services	1	1,555,566	–	28,980	–	–	1,584,546
Total Senior Managers of the Municipality	**7**	**13,339,973**	**–**	**220,884**	**–**		**13,789,375**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**36**	**27,423,508**	**–**	**1,536,996**	**–**		**29,189,022**

Table 47 MBRR SA24 – Summary of personnel numbers

Summary of Personnel Numbers	2024/25			Current Year 2025/26			Budget Year 2026/27		
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	9	
Board Members of municipal entities			4			–			
Municipal employees									
Municipal Manager and Senior Managers	7	6	–	7	5	–	7	3	
Other Managers	53	47	–	52	44	–	53	50	
Professionals	*30*	*25*	*1*	*27*	*19*	*1*	*31*	*22*	–
Finance	24	21	1	20	15	1	24	18	
Spatial/town planning	2	2	–	2	2	–	2	2	
Information Technology	1	1	–	2	1	–	2	1	
Roads			–						
Electricity			–			–			
Water			–			–			
Sanitation			–			–			
Refuse			–			–			
Other	3	1	–	3	1		3	1	
Technicians	*197*	*181*	*1*	*218*	*170*	*1*	*217*	*176*	–
Finance			1			1			
Spatial/town planning	11	11	–	13	11	–	13	11	
Information Technology	6	4	–	7	6	–	7	6	
Roads	10	10	–	11	10	–	11	11	
Electricity	30	28	–	34	29	–	34	28	
Water	20	18	–	20	15	–	19	13	
Sanitation	1	1	–	1	1	–	1	1	
Refuse	5	5	–	6	5	–	6	5	
Other	114	104	–	126	93	–	126	101	
Clerks (Clerical and administrative)	279	250	5	295	235	15	307	239	
Service and sales workers	148	128	–	153	122	–	148	124	
Skilled agricultural and fishery workers			–			–			
Craft and related trades			–			–			
Plant and Machine Operators	62	56	–	78	73	–	78	69	
Elementary Occupations	424	402	–	427	385	–	426	368	
TOTAL PERSONNEL NUMBERS	**1,227**	**1,103**	**11**	**1,284**	**1,061**	**17**	**1,294**	**1,060**	**–**
% increase				4.6%	(3.8%)	54.5%	0.8%	(0.1%)	(100.0%)
Total municipal employees headcount	**1,200**	**1,095**		**1,257**	**1,053**		**1,267**	**1,051**	
Finance personnel headcount	114	**103**	**5**	**137**	**105**	**10**	**142**	**109**	
Human Resources personnel headcount	**20**	**19**	**–**	**19**	**23**	**–**	**26**	**22**	**–**

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

…. /

Table 48 MBRR SA25 - Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Electricity	65,247	65,247	65,247	65,247	65,247	65,247	65,247	65,247	65,247	65,247	65,247	65,247	782,963	829,389	879,130
Service charges - Water	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	18,829	225,950	239,494	253,864
Service charges - Waste Water Management	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	11,193	134,321	142,381	150,923
Service charges - Waste Management	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	10,164	121,971	129,289	137,046
Sale of Goods and Rendering of Services	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	2,418	29,014	30,755	32,600
Agency services	652	652	652	652	652	652	652	652	652	652	652	652	7,819	8,288	8,785
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	922	922	922	922	922	922	922	922	922	922	922	922	11,065	11,397	11,739
Interest earned from Current and Non Current Assets	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	68,000	68,000	68,000
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	104	104	104	104	104	104	104	104	104	104	104	104	1,243	1,318	1,397
Rental from Fixed Assets	781	781	781	781	781	781	781	781	781	781	781	781	9,370	9,932	10,528
Licence and permits	123	123	123	123	123	123	123	123	123	123	123	123	1,481	1,570	1,664
Special rating levies	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	1,355	16,262	17,050	17,947
Construction Contract Revenue	154	154	154	154	154	154	154	154	154	154	154	154	1,847	–	–
Development Charges	300	300	300	300	300	300	300	300	300	300	300	300	3,599	3,815	4,044
Operational Revenue	734	734	734	734	734	734	734	734	734	734	734	734	8,812	9,341	9,901
Non-Exchange Revenue															
Property rates	33,830	33,830	33,830	33,830	33,830	33,830	33,830	33,830	33,830	33,830	33,830	33,422	405,548	429,881	455,674
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	42,861	43,032	43,214
Licences or permits	182	182	182	182	182	182	182	182	182	182	182	182	2,186	2,317	2,456
Transfer and subsidies - Operational	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	18,333	215,507	228,047	232,891
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	–	–	–	–	–	–	–	–	–	–	–	300	300	300	300
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,343**	**174,644**	**2,092,419**	**2,208,032**	**2,324,687**
Expenditure															
Employee related costs	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	56,251	675,017	702,498	743,048
Remuneration of councillors	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	1,283	15,400	16,480	17,240
Bulk purchases - electricity	50,253	50,253	50,253	50,253	50,253	50,253	50,253	50,253	50,253	50,253	50,253	50,253	603,032	656,280	708,782
Inventory consumed	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,577	6,578	78,922	83,969	88,295
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	38,593	38,593	38,593	38,593
Depreciation and amortisation	14,631	14,631	14,631	14,631	14,631	14,631	14,631	14,631	14,631	14,631	14,631	14,632	175,572	184,350	193,568
Interest	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	43,080	47,145	56,450
Contracted services	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,319	398,434	419,587	440,088
Transfers and subsidies	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	1,476	17,712	18,500	19,397
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	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,473	10,475	125,678	130,201	137,048
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	3,820	(34,474)	7,542	9,120	9,576
Total Expenditure	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,213**	**183,644**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit)	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(8,869)**	**(9,000)**	**(106,563)**	**(118,690)**	**(147,399)**
Transfers and subsidies - capital (monetary allocations)	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	91,584	72,445	86,168
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributio	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote															
Vote 1 - Municipal Council	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	53,183	54,349	50,132
Vote 2 - Office of the Municipal Manager	48	48	48	48	48	48	48	48	48	48	48	48	576	611	647
Vote 3 - Corporate Services	88	88	88	88	88	88	88	88	88	88	88	88	1,057	1,120	1,188
Vote 4 - Financial Services	42,920	42,920	42,920	42,920	42,920	42,920	42,920	42,920	42,920	42,920	42,920	42,920	515,040	541,429	569,341
Vote 5 - Infrastructure Services	124,205	124,205	124,205	124,205	124,205	124,205	124,205	124,205	124,205	124,205	124,205	124,205	1,490,460	1,561,420	1,666,801
Vote 6 - Community Services	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	3,424	41,090	44,216	43,492
Vote 7 - Municipal Public Safety	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	62,292	62,400	63,603
Vote 8 - Planning and Development	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	1,692	20,304	14,933	15,651
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,001**	**2,184,003**	**2,280,477**	**2,410,855**
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Council	4,755	4,755	4,755	4,755	4,755	4,755	4,755	4,755	4,755	4,755	4,755	4,755	57,064	50,823	53,213
Vote 2 - Office of the Municipal Manager	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,071	36,841	38,672	40,608
Vote 3 - Corporate Services	7,227	7,227	7,227	7,227	7,227	7,227	7,227	7,227	7,227	7,227	7,227	7,228	86,730	91,316	96,164
Vote 4 - Financial Services	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,076	16,077	192,918	199,654	210,673
Vote 5 - Infrastructure Services	109,969	109,969	109,969	109,969	109,969	109,969	109,969	109,969	109,969	109,969	109,969	109,970	1,319,627	1,427,221	1,526,044
Vote 6 - Community Services	18,487	18,487	18,487	18,487	18,487	18,487	18,487	18,487	18,487	18,487	18,487	18,489	221,849	227,148	238,601
Vote 7 - Municipal Public Safety	17,264	17,264	17,264	17,264	17,264	17,264	17,264	17,264	17,264	17,264	17,264	17,265	207,166	217,730	229,089
Vote 8 - Planning and Development	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,388	6,514	76,787	74,158	77,695
Vote 9 - Costing Services	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,369**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit) before assoc.	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**
Surplus/(Deficit) after income tax	–	–	–	–	–	–	–	–	–	–	–	(14,979)	(14,979)	(46,245)	(61,231)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional															
Governance and administration	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**47,535**	**570,422**	**598,085**	**621,897**
Executive and council	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	4,432	53,183	54,349	50,132
Finance and administration	43,103	43,103	43,103	43,103	43,103	43,103	43,103	43,103	43,103	43,103	43,103	43,103	517,239	543,736	571,764
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**9,324**	**111,885**	**139,670**	**146,425**
Community and social services	876	876	876	876	876	876	876	876	876	876	876	876	10,509	10,666	10,678
Sport and recreation	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	2,463	29,557	32,475	31,535
Public safety	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	5,191	62,292	62,400	63,603
Housing	794	794	794	794	794	794	794	794	794	794	794	794	9,527	34,129	40,610
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**3,483**	**41,793**	**34,001**	**34,185**
Planning and development	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	1,414	16,965	15,043	15,933
Road transport	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	1,725	20,699	18,958	18,252
Environmental protection	344	344	344	344	344	344	344	344	344	344	344	344	4,129	–	–
Trading services	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**121,659**	**1,459,903**	**1,508,721**	**1,608,348**
Energy sources	72,538	72,538	72,538	72,538	72,538	72,538	72,538	72,538	72,538	72,538	72,538	72,538	870,461	900,172	957,012
Water management	22,707	22,707	22,707	22,707	22,707	22,707	22,707	22,707	22,707	22,707	22,707	22,707	272,479	260,998	279,658
Waste water management	13,960	13,960	13,960	13,960	13,960	13,960	13,960	13,960	13,960	13,960	13,960	13,960	167,523	189,144	203,768
Waste management	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	12,453	149,440	158,406	167,910
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,000**	**182,001**	**2,184,003**	**2,280,477**	**2,410,855**
Expenditure - Functional															
Governance and administration	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**33,713**	**(97,087)**	**273,755**	**271,253**	**282,457**
Executive and council	6,206	6,206	6,206	6,206	6,206	6,206	6,206	6,206	6,206	6,206	6,206	(13,802)	54,461	47,372	52,265
Finance and administration	27,080	27,080	27,080	27,080	27,080	27,080	27,080	27,080	27,080	27,080	27,080	(83,713)	214,165	218,491	224,525
Internal audit	427	427	427	427	427	427	427	427	427	427	427	427	5,129	5,390	5,666
Community and public safety	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**27,489**	**24,349**	**326,731**	**335,728**	**353,128**
Community and social services	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	2,668	32,016	33,014	34,138
Sport and recreation	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,666	6,667	79,996	84,713	89,752
Public safety	17,437	17,437	17,437	17,437	17,437	17,437	17,437	17,437	17,437	17,437	17,437	14,296	206,104	210,863	221,709
Housing	718	718	718	718	718	718	718	718	718	718	718	718	8,615	7,138	7,529
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**21,952**	**16,472**	**257,941**	**275,515**	**290,985**
Planning and development	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	5,479	(126)	60,142	60,886	63,808
Road transport	13,805	13,805	13,805	13,805	13,805	13,805	13,805	13,805	13,805	13,805	13,805	13,806	165,665	185,425	196,809
Environmental protection	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,793	32,134	29,204	30,367
Trading services	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**99,471**	**239,022**	**1,333,201**	**1,436,487**	**1,537,367**
Energy sources	60,008	60,008	60,008	60,008	60,008	60,008	60,008	60,008	60,008	60,008	60,008	146,104	806,195	874,013	938,151
Water management	15,727	15,727	15,727	15,727	15,727	15,727	15,727	15,727	15,727	15,727	15,727	38,375	211,378	224,459	240,800
Waste water management	13,837	13,837	13,837	13,837	13,837	13,837	13,837	13,837	13,837	13,837	13,837	30,392	182,605	192,172	204,290
Waste management	9,898	9,898	9,898	9,898	9,898	9,898	9,898	9,898	9,898	9,898	9,898	24,150	133,024	145,843	154,126
Other	**613**	**613**	**613**	**613**	**613**	**613**	613	613	613	613	613	613	7,354	7,739	8,149
Total Expenditure - Functional	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,238**	**183,369**	**2,198,982**	**2,326,722**	**2,472,085**
Surplus/(Deficit) before assoc.	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,237)**	**(1,368)**	**(14,979)**	**(46,245)**	**(61,231)**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	23	23	896	23	23	896	23	23	896	23	23	896	3,770	3,270	3,270
Vote 4 - Financial Services	–	–	35	–	–	35	–	–	35	–	–	4,535	4,640	8,640	4,790
Vote 5 - Infrastructure Services	3,942	6,442	11,479	8,942	5,942	32,108	3,942	8,942	13,979	4,592	4,942	100,735	205,990	255,695	269,418
Vote 6 - Community Services	–	–	–	–	–	1,796	–	–	–	–	–	2,380	4,176	5,320	5,320
Vote 7 - Municipal Public Safety	26	26	970	26	26	1,218	26	26	970	26	26	1,218	4,581	7,310	7,310
Vote 8 - Planning and Development	–	–	50	–	–	550	–	–	50	–	–	550	1,200	2,200	2,200
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**3,992**	**6,492**	**13,430**	**8,992**	**5,992**	**36,603**	**3,992**	**8,992**	**15,930**	**4,642**	**4,992**	**110,314**	**224,358**	**282,435**	**292,308**
Single-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	21	21	21	21	21	26	21	21	21	21	21	26	260	10	10
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	83	83	1,083	83	83	4,833	83	83	1,083	83	83	4,833	12,500	11,500	15,350
Vote 5 - Infrastructure Services	–	–	125	–	–	125	–	–	125	–	–	125	500	500	500
Vote 6 - Community Services	–	–	–	–	–	100	–	–	–	–	–	996	1,096	–	–
Vote 7 - Municipal Public Safety	–	–	–	–	1,000	–	–	–	1,000	1,000	750	–	3,750	–	–
Vote 8 - Planning and Development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**104**	**104**	**1,229**	**104**	**1,104**	**5,084**	**104**	**104**	**2,229**	**1,104**	**854**	**5,980**	**18,106**	**12,010**	**15,860**
Total Capital Expenditure	**4,096**	**6,596**	**14,659**	**9,096**	**7,096**	**41,687**	**4,096**	**9,096**	**18,159**	**5,746**	**5,846**	**116,294**	**242,464**	**294,445**	**308,168**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional															
Governance and administration	**44**	**44**	**952**	**44**	**44**	**957**	**44**	**44**	**952**	**44**	**44**	**957**	**4,170**	**3,420**	**3,420**
Executive and council	21	21	31	21	21	36	21	21	31	21	21	36	300	50	50
Finance and administration	23	23	921	23	23	921	23	23	921	23	23	921	3,870	3,370	3,370
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**1,584**	**1,584**	**3,528**	**1,584**	**2,584**	**9,422**	**1,584**	**1,584**	**4,528**	**2,584**	**2,334**	**10,318**	**43,216**	**65,112**	**74,230**
Community and social services	–	–	1,000	–	–	2,896	–	–	1,000	–	–	3,312	8,208	9,420	7,320
Sport and recreation	965	965	965	965	965	965	965	965	965	965	965	1,445	12,066	7,442	6,250
Public safety	26	26	970	26	1,026	4,968	26	26	1,970	1,026	776	4,968	15,831	14,710	20,660
Housing	593	593	593	593	593	593	593	593	593	593	593	593	7,110	33,540	40,000
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1,183**	**1,183**	**2,832**	**1,183**	**1,183**	**5,892**	**1,183**	**1,183**	**2,832**	**1,183**	**1,183**	**7,146**	**28,168**	**21,550**	**16,921**
Planning and development	121	121	171	121	121	671	121	121	171	121	121	671	2,650	11,450	7,600
Road transport	1,062	1,062	2,661	1,062	1,062	5,221	1,062	1,062	2,661	1,062	1,062	6,475	25,518	10,100	9,321
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**1,285**	**3,785**	**7,347**	**6,285**	**3,285**	**25,417**	**1,285**	**6,285**	**9,847**	**1,935**	**2,285**	**97,874**	**166,911**	**204,363**	**213,597**
Energy sources	1,013	1,013	1,638	1,013	1,013	16,707	1,013	1,013	1,638	1,013	1,013	37,057	65,144	48,083	49,634
Water management	–	2,500	4,338	5,000	2,000	5,588	–	5,000	6,838	650	1,000	41,830	74,742	81,900	84,300
Waste water management	272	272	822	272	272	2,572	272	272	822	272	272	16,937	23,325	65,480	72,663
Waste management	–	–	550	–	–	550	–	–	550	–	–	2,050	3,700	8,900	7,000
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**4,096**	**6,596**	**14,659**	**9,096**	**7,096**	**41,687**	**4,096**	**9,096**	**18,159**	**5,746**	**5,846**	**116,294**	**242,464**	**294,445**	**308,168**
Funded by:															
National Government	1,473	1,473	2,947	1,473	1,473	19,414	1,473	1,473	2,947	1,473	1,473	**45,656**	**82,749**	**38,905**	**46,168**
Provincial Government	651	651	907	651	651	907	651	651	907	651	651	907	8,835	33,540	40,000
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**2,124**	**2,124**	**3,854**	**2,124**	**2,124**	**20,321**	**2,124**	**2,124**	**3,854**	**2,124**	**2,124**	**46,563**	**91,584**	**72,445**	**86,168**
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	1,118	3,618	6,680	6,118	3,118	9,680	1,118	6,118	9,180	1,768	2,118	50,520	101,155	172,000	172,000
Internally generated funds	854	854	4,124	854	1,854	11,686	854	854	5,124	1,854	1,604	19,211	49,725	50,000	50,000
Total Capital Funding	**4,096**	**6,596**	**14,659**	**9,096**	**7,096**	**41,687**	**4,096**	**9,096**	**18,159**	**5,746**	5,846	116,294	242,464	294,445	308,168

Table 53 MBRR SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	34,846	34,846	34,846	34,846	34,846	34,846	34,846	34,846	34,846	34,846	34,846	34,439	417,748	442,628	469,062
Service charges - electricity revenue	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	65,034	780,408	826,354	875,576
Service charges - water revenue	18,504	18,504	18,504	18,504	18,504	18,504	18,504	18,504	18,504	18,504	18,504	18,504	222,047	235,357	249,479
Service charges - sanitation revenue	10,999	10,999	10,999	10,999	10,999	10,999	10,999	10,999	10,999	10,999	10,999	10,999	131,991	139,948	148,357
Service charges - refuse revenue	9,989	9,989	9,989	9,989	9,989	9,989	9,989	9,989	9,989	9,989	9,989	9,989	119,867	127,021	134,630
Rental of facilities and equipment	884	884	884	884	884	884	884	884	884	884	884	884	10,613	11,250	11,925
Interest earned - external investments	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	5,667	68,000	68,000	68,000
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	17,861	18,032	18,214
Licences and permits	306	306	306	306	306	306	306	306	306	306	306	306	3,667	3,887	4,120
Agency services	652	652	652	652	652	652	652	652	652	652	652	652	7,819	8,288	8,785
Transfers and Subsidies - Operational	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	17,925	18,333	215,507	228,047	232,891
Other revenue	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	3,084	37,009	37,913	40,516
Cash Receipts by Source	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,378**	**169,379**	**2,032,536**	**2,146,724**	**2,261,555**
Other Cash Flows by Source															
[illegible]															
(National / Provincial and District)	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	7,632	91,584	72,445	86,168
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	100,000	100,000	172,000	172,000
Increase (decrease) in consumer deposits	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(1,950)	(1,950)	(1,950)
Vat Control (receipts)	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	13,055	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	705	705	705	705	705	705	705	705	705	705	705	705	8,456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (> 90 days) and Long Ter	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**178,640**	**278,641**	**2,243,681**	**2,389,219**	**2,517,773**
Cash Payments by Type															
Employee related costs	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(55,113)	(661,355)	(697,018)	(737,410)
Remuneration of councillors	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(1,283)	(15,400)	(16,480)	(17,240)
Finance charges	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(3,590)	(43,080)	(47,145)	(56,450)
Bulk purchases - Electricity	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(50,253)	(603,032)	(656,280)	(708,782)
Bulk purchases - Water & Sewer												–	–		
Other materials	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,577)	(6,578)	(78,922)	(83,969)	(88,295)
Contracted services	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,192)	(33,319)	(398,434)	(419,587)	(440,088)
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(1,476)	(17,712)	(18,500)	(19,397)
Other expenditure	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	(15,132)	23,159	(143,294)	(136,873)	(158,989)
Cash Payments by Type	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(166,616)**	**(128,453)**	**(1,961,229)**	**(2,075,851)**	**(2,226,652)**
Other Cash Flows/Payments by Type															
Capital assets	(4,096)	(6,596)	(14,659)	(9,096)	(7,096)	(41,687)	(4,096)	(9,096)	(18,159)	(5,746)	(5,846)	(116,294)	(242,464)	(294,445)	(308,168)
Retention (Capital)												–			
Repayment of borrowing	–	(1,535)	(1,987)	–	(1,637)	(20,046)	–	–	(3,711)	–	(1,717)	(30,838)	(61,471)	(78,879)	(93,722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(170,712)**	**(174,747)**	**(183,262)**	**(175,712)**	**(175,349)**	**(228,349)**	**(170,712)**	**(175,712)**	**(188,486)**	**(172,362)**	**(174,178)**	**(275,585)**	**(2,265,165)**	**(2,449,175)**	**(2,628,542)**
NET INCREASE/(DECREASE) IN CASH HELD	**7,928**	**3,893**	**(4,622)**	**2,928**	**3,291**	**(49,709)**	**7,928**	**2,928**	**(9,846)**	**6,278**	**4,462**	**3,056**	**(21,484)**	**(59,956)**	**(110,769)**
Cash/cash equivalents at the month/year begin:	843,596	851,524	855,417	850,795	853,724	857,014	807,306	815,234	818,162	808,316	814,595	819,056	843,596	822,112	762,157
Cash/cash equivalents at the month/year end:	851,524	855,417	850,795	853,724	857,014	807,306	815,234	818,162	808,316	814,595	819,056	822,112	822,112	762,157	651,388

2.10 **ANNUAL BUDGETS AND SDBIP**

The Draft SDBIP for 2026/27 was tabled at the Council Meeting on 31 March 2026 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.

Table 54 MBRR SA35 - Future financial implications of the capital budget

Vote Description	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure							
Vote 1 - Municipal Council	–	–	–				
Vote 2 - Office of the Municipal Manager	3,760	10	10	11	11	12	13
Vote 3 - Corporate Services	3,770	3,270	3,270	3,466	3,674	3,895	4,128
Vote 4 - Financial Services	17,140	20,140	20,140	21,348	22,629	23,987	25,426
Vote 5 - Infrastructure Services	204,945	256,195	269,918	286,113	303,280	321,477	340,765
Vote 6 - Community Services	3,592	5,320	5,320	5,640	5,978	6,337	6,717
Vote 7 - Municipal Public Safety	8,331	7,310	7,310	7,748	8,213	8,706	9,228
Vote 8 - Planning and Development	1,200	2,200	2,200	2,332	2,472	2,620	2,777
Vote 9 - Costing Services	–	–	–				
Vote 10 - Main Ledger Services	–	–	–				
Total Capital Expenditure	**242,739**	**294,445**	**308,168**	**326,658**	**346,258**	**367,033**	**389,055**
Future operational costs by vote							
Vote 1 - Municipal Council	57,064	50,823	53,213	56,406	59,790	63,378	67,180
Vote 2 - Office of the Municipal Manager	36,841	38,672	40,608	43,044	45,627	48,364	51,266
Vote 3 - Corporate Services	86,730	91,316	96,164	101,934	108,050	114,533	121,405
Vote 4 - Financial Services	192,404	199,181	210,176	222,787	236,154	250,324	265,343
Vote 5 - Infrastructure Services	1,319,177	1,427,221	1,566,544	1,660,536	1,760,169	1,865,779	1,977,725
Vote 6 - Community Services	221,509	227,148	238,601	252,917	268,092	284,177	301,228
Vote 7 - Municipal Public Safety	207,166	217,730	229,089	242,834	257,404	272,848	289,219
Vote 8 - Planning and Development	76,466	74,158	77,695	82,357	87,298	92,536	98,088
Vote 9 - Costing Services	–	–	–				
Vote 10 - Main Ledger Services	–	–	–				
Total future operational costs	2,197,357	2,326,250	2,512,089	2,662,815	2,822,584	2,991,939	3,171,455
Future revenue by source							
Exchange Revenue	152,059	155,144	160,373	169,995	180,195	191,006	202,467
Service charges - Electricity	822,903	871,718	923,997	979,437	1,038,203	1,100,495	1,166,525
Service charges - Water	225,950	239,494	253,864	269,095	285,241	302,356	320,497
Service charges - Waste Water Management	134,321	142,381	150,923	159,979	169,577	179,752	190,537
Service charges - Waste Management	121,971	129,289	137,046	145,269	153,985	163,224	173,018
Agency services	7,819	8,288	8,785	9,312	9,871	10,463	11,091
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	1,465,021	1,546,314	1,634,988	1,733,087	1,837,072	1,947,297	2,064,135
Net Financial Implications	**975,075**	**1,074,381**	**1,185,269**	**1,256,386**	**1,331,769**	**1,411,675**	**1,496,375**

2.12 **CAPITAL ASSETS: REPAIRS AND MAINTENANCE**

Table 55 MBRR SA34c - Repairs and maintenance expenditure by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**137,671**	**159,666**	**159,763**	**193,053**	**183,399**	**183,399**	**206,443**	**230,200**	**244,236**
Roads Infrastructure	54,418	74,585	78,823	85,143	82,665	82,665	93,111	109,049	116,410
Roads	54,418	74,585	78,823	85,143	82,665	82,665	93,111	109,049	116,410
Storm water Infrastructure	6,157	5,588	9,572	13,746	11,423	11,423	13,615	14,431	15,297
Storm water Conveyance	6,157	5,588	9,572	13,746	11,423	11,423	13,615	14,431	15,297
Electrical Infrastructure	35,380	38,864	36,881	49,278	44,748	44,748	51,844	55,986	58,764
LV Networks	35,380	38,864	36,881	49,278	44,748	44,748	51,844	55,986	58,764
Water Supply Infrastructure	20,432	19,038	17,591	20,984	22,295	22,295	24,096	25,500	26,987
Water Treatment Works	33	–		–	–	–	–	–	–
Distribution	18,708	17,457	17,590	19,901	21,311	21,311	22,947	24,283	25,697
Distribution Points	1,691	1,581	1	1,083	985	985	1,148	1,217	1,290
Sanitation Infrastructure	12,634	12,280	10,134	12,419	11,133	11,133	11,936	12,652	13,411
Reticulation	6,759	6,576	10,134	8,521	8,704	8,704	9,338	9,898	10,492
Waste Water Treatment Works	5,875	5,703		3,898	2,429	2,429	2,598	2,754	2,919
Solid Waste Infrastructure	8,650	9,310	6,763	11,483	11,134	11,134	11,842	12,580	13,366
Waste Processing Facilities	2,662	3,003	331	3,100	3,060	3,060	3,274	3,503	3,749
Waste Drop-off Points	5,988	6,307	6,432	8,383	8,074	8,074	8,568	9,077	9,617
Community Assets	**53,486**	**55,786**	**59,601**	**63,754**	**62,037**	**62,037**	**68,729**	**72,877**	**77,174**
Community Facilities	40,568	43,765	45,665	48,316	47,486	47,486	52,724	55,820	59,109
Halls	5,950	5,954	6,030	5,464	5,584	5,584	6,387	6,711	7,056
Libraries	14	72	–	–	–	–	–	–	–
Cemeteries/Crematoria	943	978	2,111	3,111	2,561	2,561	3,686	3,906	4,139
Parks	28,619	31,644	29,319	31,742	30,981	30,981	33,466	35,474	37,602
Public Open Space	4,553	4,667	6,115	4,186	5,681	5,681	5,145	5,446	5,772
Public Ablution Facilities	488	450	2,090	3,812	2,679	2,679	4,040	4,283	4,540
Sport and Recreation Facilities	12,919	12,021	13,936	15,437	14,551	14,551	16,005	17,057	18,065
Outdoor Facilities	12,919	12,021	13,936	15,437	14,551	14,551	16,005	17,057	18,065
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other assets	**16,833**	**12,818**	**6,204**	**18,955**	**18,739**	**18,739**	**23,244**	**17,915**	**17,997**
Operational Buildings	16,833	12,818	6,204	18,955	18,739	18,739	23,244	17,915	17,997
Municipal Offices	16,773	12,726	6,204	18,955	18,739	18,739	23,244	17,915	17,997
Building Plan Offices	25	59	–	–	–	–	–	–	–
Depots	34	33	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Intangible Assets	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Computer Software and Applications	6,829	7,777	7,842	10,661	11,811	11,811	11,057	11,648	12,275
Computer Equipment	2,157	1,898	1,292	2,546	2,546	2,546	2,546	2,546	2,546
Computer Equipment	2,157	1,898	1,292	2,546	2,546	2,546	2,546	2,546	2,546
Furniture and Office Equipment	8,206	12,316	996	1,704	1,655	1,655	1,737	1,781	1,858
Furniture and Office Equipment	8,206	12,316	996	1,704	1,655	1,655	1,737	1,781	1,858
Machinery and Equipment	4,163	6,749	1,723	5,807	5,797	5,797	6,009	6,415	6,708
Machinery and Equipment	4,163	6,749	1,723	5,807	5,797	5,797	6,009	6,415	6,708
Transport Assets	20,160	23,455	32,021	22,339	42,259	42,259	32,777	34,744	36,828
Transport Assets	20,160	23,455	32,021	22,339	42,259	42,259	32,777	34,744	36,828
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	**249,505**	**280,465**	**269,443**	**318,818**	**328,242**	**328,242**	**352,543**	**378,124**	**399,621**
R&M as a % of PPE	*6.8%*	*7.6%*	*7.2%*	*8.2%*	*8.5%*	*8.5%*	*9.0%*	*9.4%*	*9.6%*
R&M as % Operating Expenditure	*15.9%*	*16.0%*	*14.8%*	*15.1%*	*15.6%*	*15.6%*	*16.0%*	*17.2%*	*17.2%*

Table 56 MBRR SA36 - Detailed capital budget per municipal vote

R thousand													2026/27 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 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXECUTIVE & COUNCIL											48	76			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			40	40	40
	COMMUNITY PROJECTS(WARD SPECIFIC PROJECTS)	New	*A capable, ethical and developmental state*	*Governance*	1	*Community Facilities*	*Other*	Overstrand	19.2487	*-34.4142*			250		
	MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			10	10	10
FINANCE AND ADMINISTI											3,355	3,497			
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			250		500
	DATA CENTRE SERVER END OF LIFE REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			2,250	2,000	1,500
	MINOR ASSETS FINANCIAL SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			140	140	140
	MINOR ASSETS CORPORATE SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			30	30	30
	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			1,200	1,200	1,200
PUBLIC SAFETY											6,181	8,521			
	UPGRADING OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance S*	Multi-ward KM	19.0190	*-34.3290*			3,750		
	CCTV NETWORK (NEW SITES)	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*				1,045	
	UPGRADING OF HERMANUS FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance S*	Multi-ward HM	19.2370	*-34.3760*					1,455
	CHANGE OF KLEINMOND FIRE STATION EXIT	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance S*	Multi-ward KM	19.0190	*-34.3290*				495	225
	CAR PORTS AT ALL FIRE STATIONS	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance S*	Overstrand	19.2487	*-34.4142*				1,750	1,820
	FURNITURE FOR NEW OFFICE SPACE	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*				210	
	RE-SURFACE OF HERMANUS DLTC TEST GROUND	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Testing Stations*	Multi-ward HM	19.2370	*-34.3760*			495	1,000	1,000
	ESTABLISHMENT OF GANSBAAI DLTC TEST GROUND	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Testing Stations*	Multi-ward GB	19.3341	*-34.6180*			2,752	2,500	2,500
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			310	310	310
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			1,025		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			7,500	7,400	13,350
PLANNING & DEVELOPMENT											1,151	3,985			
	MINOR ASSETS PLANNING AND DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			200	200	200
	MINOR ASSETS INFRASTRUCTURE SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			750	750	750
	NEW ELECTRIC BABOON FENCE	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Spac*	Ward 03	*19.2168*	-34.4213				500	1,000
	ZWELIHLE BUSINESS HUB	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Spac*	Ward 12	19.2120	*-34.4240*			700		
	ERECTION OF STRATEGIC STATIC FENCES FOR NATURE RE	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19.2168	*-34.4213*					1,000
	BUILDING OF NEW FERNKLOOF NATURE RESERVE OFFICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Ward 03	19.2168	*-34.4213*				1,500	
	UPGRADING TOWN PLANNING OFFICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19.2487	*-34.4142*			1,000		
	VEHICLES-INFRASTRUCTURE SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*				8,500	4,650
COMMUNITY SERVICES											1,192	6,077			
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			345	320	320
	VEHICLES-COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Overstrand	19.2487	*-34.4142*			4,000	4,100	2,000
	WARD PROJECTS-FENCING	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 02	19.3608	*-34.5916*			200		
	WARD PROJECTS-COMMONAGES WESTCLIFF	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 04	19.1322	*-34.3860*			125		
	WARD PROJECTS-GANSBAAI/DE KELDERS-LOOKOUT POINT	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 14	19.3341	*-34.6180*			84		
	WARD PROJECTS-NEW ROOF STRCUTURE-SILWERJARE&OAI	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 14	19.3341	*-34.6180*			82		
	FENCING OVERSTRAND WIDE	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equip*	*Other*	Overstrand	19.2487	*-34.4142*			3,248	5,000	5,000
LIBRARIES															
	WARD PROJECTS-INSTALL LIFT AT KLEINMOND LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 09	19.2090	*-34.4230*			125		
SPORT & RECREATION											17,476	33,768			
	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)(F1/2	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 08	19.1322	*-34.3860*			4,026	2,442	1,250
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 04	19.1322	*-34.3860*			6,988		
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 09	19.2090	*-34.4230*			571		
	WARD PROJECTS-PLAYPARK	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 01	19.3341	*-34.6180*			80		
	WARD PROJECTS-PLAYPARK	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 02	19.3608	*-34.5916*			50		
	WARD PROJECTS-NEW CRICKET NETS X 3	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 08	19.1322	*-34.3860*			250		
	WARD PROJECTS-PLAYPARK	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 12	19.2120	*-34.4240*			100		
	UPGRADE SPORTGROUNDS	Upgrading	*olidating the social wage through reliable and quality basic ser*	*Inclusion and access*	4	*Sport and Recreation Fac*	*Outdoor Facilities*	Ward 06	19.2120	*-34.4270*				5,000	5,000

Detailed capital budget per municipal vote (continued)

R thousand												2026/27 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 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
HOUSING											17,619	34,741			
	LCH SERVICES CONSTRUCTION CONTRACTS	New	*Spatial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	19.2487	*-34.4142*			7,110	33,540	40,000
ROADS											3,797	17,800			
	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 02	19.3608	*-34.5916*			2,794		
	REHABILITATE ROADS ANGELIER STREET	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 04	19.1322	*-34.3860*			12,749	2,100	
	REHABILITATE ROADS PROTEADORP	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 09	19.2090	*-34.4230*			8,220		
	HAWSTON CIRCLES	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 08	19.1322	*-34.3860*			500	500	500
	ROADS SIDEWALKS SPEED CALMING	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Other*	Overstrand	19.2487	*-34.4142*				750	750
	WARD PROJECTS-SPEED CALMING	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 01	19.3341	*-34.6180*			20		
	WARD PROJECTS-HERMANUS CLIFF PATH	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*			100		
	WARD PROJECTS-NON-MOTORISED TRANSPORT INCL ROAD	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*			150		
	WARD PROJECTS-SPEED CALMING	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 05	19.237	*-34.376*			100		
	WARD PROJECTS-REVITALIZATION OF COASTAL PATH	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 07	19.201	*-34.4160*			250		
	WARD PROJECTS-PAVING-ANEMONE STR ROOI-ELS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 10	18.8810	*-34.3545*			250		
	WARD PROJECTS-SPEED CALMING	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 11	19.5390	*-34.6630*			50		
	WARD PROJECTS-PAVING COASTAL PARKING AREA	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 13	19.2168	*-34.4213*			250		
	WARD PROJECTS-KLEINBAAI TIDAL POOL-FORMALIZE PARKI	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 14	19.3341	*-34.6180*			84		
	HERMANUS TAXI RANK	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*				6,750	8,071
ELECTRICITY											45,169	48,613			
	GANSBAAI ELECTRICAL DEPOT ALTERATIONS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Operational Buildings*	*Municipal Offices*	Ward 02	19.3608	*-34.5916*				500	1,000
	ELECTRIFICATION OF LOW COST HOUSING AREAS AND ESDI	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Substations*	Overstrand	19.2487	*-34.4142*			30,139	9,983	13,434
	OVERSTRAND MV/LV UPGRADE REPLACEMENT	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*			20,100	22,000	20,000
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Ward 13	19.2168	*-34.4213*			1,155		
	KLEINMOND ELECTRICAL DEPOT ALTERATIONS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Operational Buildings*	*Municipal Offices*	Ward 09	19.2090	*-34.4230*			500	1,000	
	NEW STILL STREET 66KV 11KV SUBSTATION(F1/2)	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	19.2168	*-34.4213*			10,000	10,000	10,000
	ELECTRIFICATION OF HOUSING AREAS	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*				1,500	1,500
	HIGH MAST LIGHTS REPLACEMENT	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	19.2168	*-34.4213*				1,100	1,200
	WARD PROJECTS-ELECTRIFICATION OF SCHULPHOEK (DUB	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Ward 06	19.237	*-34.376*			150		
	WARD PROJECTS-UPGRADING OF HOUSEHOLD'S ELECTRICI	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Ward 06	19.237	*-34.376*			100		
	VEHICLES-ELECTRICITY	New	*A capable, ethical and developmental state*	Inclusion and access	5	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			1,000		
	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CO	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*			2,000	2,000	2,500
WATER											34,078	73,470			
	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*			1,000	1,000	1,000
	FENCING AT WATER INSTALLATIONS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*			500	500	
	REPLACEMENT OF OVERSTRAND WATER PIPES	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*			12,600	5,000	
	REPLACEMENT OF OVERSTRAND WATER PIPES	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*				55,000	55,000
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Pump Stations*	Multi-ward Klei	19.0190	*-34.3290*			26,242		3,000
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Pump Stations*	Multi-ward Klei	19.0190	*-34.3290*			19,650		
	WATER FACILITIES CONTINGENCY	Renewal	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*			500	500	500
	PREEKSTOEL WTW OFFICE SPACE	Renewal	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Municipal Offices*	Multi-ward Her	19.2370	*-34.3760*			1,250		
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Multi-ward Her	19.2370	*-34.3760*			6,000	4,000	
	PEARLY BEACH GROUNDWATER DEVELOPMENT	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Water Treatment*	Ward 11	19.5390	*-34.6630*			3,000		
	NEW RESERVOIR ONRUS RIVER	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reservoirs*	Ward 13	19.2168	*-34.4213*			1,500	6,500	7,000
	NEW RESERVOIR VOORBERG	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reservoirs*	Ward 10	18.8810	*-34.3545*			1,500	6,500	7,000
	NEW BOOSTER PUMP STATION AND PIPELINE GANSBAAI TO	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Distribution*	Multi-ward Gan	19.3341	*-34.6180*				1,000	7,000
	TELEMETRY SYSTEM UPGRADE-WATER	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reticulation*	Overstrand	19.2487	*-34.4142*			300	400	300
	NEW RESERVOIR KIDBROOKE	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Reservoirs*	Ward 13	19.2168	*-34.4213*				500	1,500
	PREEKSTOEL WTW SLUDGE HANDLING SYSTEM	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Water Treatment*	Ward 03	19.2168	*-34.4213*				1,000	2,000
	REPLACEMENT OF WATER MAIN PEARLY BEACH	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	*Water Supply Infrastructu*	*Water Treatment*	Ward 11	19.5390	*-34.6630*			700		

R thousand												2026/27 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 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
SEWERAGE											43,628	27,360			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Overstrand	19.2487	-34.4142			700	700	700
	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Overstrand	19.2487	-34.4142			800	600	600
	UPGRADING OF PUMPSTATIONS & RISING MAINS	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Overstrand	19.2487	-34.4142			10,740	10,000	10,000
	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 08	19.1322	-34.3860			2,260	16,000	9,000
	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 08	19.1322	-34.3860			1,000	12,630	16,663
	TELEMETRY SYSTEM UPGRADE-SEWERAGE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Overstrand	19.2487	-34.4142			200	300	300
	HAWSTON SEWER NETWORK EXTENSION	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 08	19.1322	-34.3860			2,000		
	HERMANUS SEWER NETWORK EXTENSION	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 03	19.2168	-34.4213				17,000	17,000
	VEHICLES-SEWERAGE	New	A capable, ethical and developmental state	Inclusion and access	5	Transport Assets	Other	Overstrand	19.2487	-34.4142			3,000		
	WARD PROJECTS-MNT PLS PRIM SCHOOL SEW IRRIGATION S	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 04	19.1322	-34.3860			125		
	HERMANUS WWTW CAPACITY UPGRADE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Sanitation Infrastructure	Waste Water Trea	Ward 03	19.2168	-34.4213					11,400
STORMWATER											14,449	6,988			
	STORMWATER SYSTEM UPGRADING	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Ward 08	19.1322	-34.3860			2,000	2,000	2,000
	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Ward 05	19.237	-34.376			150		
	WARD PROJECTS-STORMWATER DRAINAGE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Ward 11	19.5390	-34.6630			200		
	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Ward 12	19.2120	-34.4240			150		
	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Overstrand	19.2487	-34.4142				3,750	5,000
	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Storm water Infrastructure	Storm water Con	Ward 11	19.5390	-34.6630				2,500	
WASTE MANAGEMENT											4,612	4,940			
	RELOCATION OF TRANSFER STATION	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer S	Multi-ward Klei	19.0190	-34.3290				5,000	6,000
	HERMANUS TRANSFER STATION UPGRADE CHIPPING AREA	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer S	Multi-ward HM	19.2370	-34.3760				2,500	
	PEARLY BEACH DROP OFF UPGRADE	Upgrading	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off P	Ward 11	19.5390	-34.6630			2,200		
	VEHICLES-WASTE MANAGEMENT	New	A capable, ethical and developmental state	Inclusion and access	5	Transport Assets	Other	Overstrand	19.2487	-34.4142			1,500		
	ORGANIC WASTE DIVERSION PROJECT	New	olidating the social wage through reliable and quality basic ser	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing	Overstrand	19.2487	-34.4142				1,400	1,000
Parent Capital expenditure											**192,754**	**269,836**	**242,464**	**294,445**	**308,168**

Table 57 MBRR SA37 - Projects delayed from previous financial year

R thousand											Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																
ELECTRICITY	ADDITIONAL WORKSPACE AT ELECTRICAL D		**New**	age through reliable	Inclusion and access	2	Electrical Infrastructure	MV Networks	Ward 13	19.216839	-34.421342	1,500	345	1,155		

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 were tabled in Council on 31 March 2026.

2.14 **OTHER SUPPORTING DOCUMENTS**

Table 58 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	–	–	–	1,370	781,593	–	–	–	–	–	**782,963**
Service charges - Water	–	–	–	22	225,928	–	–	–	–	–	**225,950**
Service charges - Waste Water Management	–	–	–	–	134,321	–	–	–	–	–	**134,321**
Service charges - Waste Management	–	–	–	–	121,971	–	–	–	–	–	**121,971**
Sale of Goods and Rendering of Services	–	143	154	1,978	339	14,214	259	11,926	–	–	**29,014**
Agency services	–	–	–	–	–	–	7,819	–	–	–	**7,819**
Interest	–	–	–	–	–	–	–	–	–	–	**–**
Interest earned from Receivables	–	–	–	11,065	–	–	–	–	–	–	**11,065**
Interest earned from Current and Non Current Assets	–	–	–	68,000	–	–	–	–	–	–	**68,000**
Dividends	–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land	–	102	–	–	–	1,141	–	–	–	–	**1,243**
Rental from Fixed Assets	–	–	–	–	–	9,365	–	4	–	–	**9,370**
Licence and permits	–	331	–	–	–	746	404	–	–	–	**1,481**
Special rating levies	–			16,262				–	–	–	**16,262**
Construction Contract Revenue	–		–	–	1,847			–	–	–	**1,847**
Development Charges	–		–	–	3,599			–	–	–	**3,599**
Operational Revenue	34	–	903	6,595	124	16	979	162	–	–	**8,812**
Non-Exchange Revenue											
Property rates	–	–	–	405,548	–	–	–	–	–	–	**405,548**
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	–	–	–	–	609	50	40,632	1,570	–	–	**42,861**
Licences or permits	–	–	–	–	–	–	2,186	–	–	–	**2,186**
Transfer and subsidies - Operational	53,149	–	–	1,900	135,512	9,616	8,989	6,341	–	–	**215,507**
Interest	–	–	–	2,300	–	–	–	–	–	–	**2,300**
Fuel Levy	–	–	–	–	–	–	–	–	–	–	**–**
Service charges	–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Gains	–	–	–	–	–	–	–	300	–	–	**300**
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contr	**53,183**	**576**	**1,057**	**515,040**	**1,405,842**	**35,149**	**61,267**	**20,304**	**–**	**–**	**2,092,419**
Expenditure											
Employee related costs	29,158	29,047	49,378	80,007	161,983	138,679	131,533	55,233	–	–	**675,017**
Remuneration of councillors	15,400	–	–	–	–	–	–	–	–	–	**15,400**
Bulk purchases - electricity	–	–	–	–	603,032	–	–	–	–	–	**603,032**
Inventory consumed	27	244	2,678	1,179	46,026	13,956	12,999	1,813	–	–	**78,922**
Debt impairment	–	–	–	4,496	8,971	–	25,071	127	–	–	**38,664**
Depreciation and amortisation	1	58	2,144	1,652	145,790	23,335	2,245	275	–	–	**175,500**
Interest	–	–	–	–	43,080	–	–	–	–	–	**43,080**
Contracted services	158	4,970	6,865	45,721	260,633	41,068	23,402	15,617	–	–	**398,434**
Transfers and subsidies	1,450	–	–	16,262	–	–	–	–	–	–	**17,712**
Irrecoverable debts written off	–	–	–	981	18,853	–	–	166	–	–	**20,000**
Operational costs	10,870	2,523	25,665	42,620	31,259	4,811	11,916	3,556	–	–	**133,220**
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Losses	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**57,064**	**36,841**	**86,730**	**192,918**	**1,319,627**	**221,849**	**207,166**	**76,787**	**–**	**–**	**2,198,982**
Surplus/(Deficit)	**(3,881)**	**(36,265)**	**(85,673)**	**322,122**	**86,216**	**(186,700)**	**(145,899)**	**(56,483)**	**–**	**–**	**(106,563)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	**84,618**	**5,941**	**1,025**	–	–	–	**91,584**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers &	**(3,881)**	**(36,265)**	**(85,673)**	**322,122**	**170,833**	**(180,759)**	**(144,874)**	**(56,483)**	**–**	**–**	**(14,979)**

Table 59 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics												
Population		0	55,735	74,547	80,432	110,856	132,495	136,338	139,474	148,547	151,976	155,928
Females aged 5 - 14		0	4,050	5,843	5,228	7,153	7,696	7,921	8,103	8,631	8,830	9,059
Males aged 5 - 14		0	4,055	5,894	5,278	7,222	7,587	7,812	7,992	8,512	8,708	8,935
Females aged 15 - 34		0	9,473	11,567	13,141	17,978	20,263	20,846	21,326	22,713	23,237	23,841
Males aged 15 - 34		0	9,520	11,230	13,648	18,674	19,840	20,410	20,879	22,237	22,751	23,342
Unemployment		0	5,165	8,099	4,237	5,797	26,583	19,590	20,041	21,344	21,837	22,405
Monthly household income (no. of households)	1, 12											
No income		0	2,214	2,551	3,251	3,051	6,969	7,171	7,336	7,813	7,993	8,201
R1 - R1 600		0	6,098	7,025	8,955	8,405	19,194	19,751	20,205	21,519	22,016	22,588
R1 601 - R3 200		0	3,766	4,339	5,530	5,191	11,854	12,198	12,478	13,290	13,597	13,950
R3 201 - R6 400		0	3,383	3,897	4,968	4,663	10,648	10,957	11,209	11,938	12,214	12,531
R6 401 - R12 800		0	2,306	2,657	3,386	3,178	7,258	7,469	7,641	8,138	8,325	8,542
R12 801 - R25 600		0	917	1,056	1,347	1,264	2,886	2,970	3,038	3,236	3,311	3,397
R25 601 - R51 200		0	209	241	307	288	658	677	692	738	755	774
R52 201 - R102 400		0	83	96	122	114	261	269	275	293	300	307
R102 401 - R204 800		0	44	51	65	61	138	143	146	155	159	163
R204 801 - R409 600		0	36	41	53	50	113	117	119	127	130	133
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	30,382	31,063	32,918	33,660	34,506
	2	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)												
Number of people in municipal area		0	55,735	75,014	80,358	110,856	132,495	136,338	139,474	148,547	151,976	155,928
Number of poor people in municipal area		0										
Number of households in municipal area		0	19,056	21,953	27,983	26,264	59,980	61,720	63,139	67,246	68,799	
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	54,103	55,035	56,026	57,035	58,061	59,106	60,879
Informal		0	2,441	3,307	3,568	3,536	3,242	3,137	3,076	3,229	4,036	4,237
Total number of households			18,034	21,271	26,004	57,639	58,277	59,163	60,111	61,290	63,142	65,116
Dwellings provided by municipality	4	0	–	–	–	250	486	382	139	-	-	-
Dwellings provided by province/s		0	–	–	–	-	-	-	-	-	-	-
Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	-	-	-
Total new housing dwellings			-	-	-	250	486	382	139	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)						6.9%	5.9%	4.4%	3.3%	3.7%	3.3%	3.2%
Interest rate - borrowing						11.4%	10.5%	10.0%	10.5%	11.0%	11.0%	11.0%
Interest rate - investment						7.3%	9.0%	7.0%	7.5%	7.8%	7.8%	7.8%
Remuneration increases						4.9%	5.4%	6.0%	5.0%	4.8%	5.8%	5.8%
Consumption growth (electricity)						1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Consumption growth (water)						2.0%	2.0%	3.0%	4.0%	4.0%	4.0%	4.0%
Collection rates	7											
Property tax/service charges						99.5%	100.0%	99.0%	99.0%	99.0%	99.0%	99.0%
Rental of facilities & equipment						98.0%	97.5%	98.3%	98.0%	98.0%	98.0%	98.0%
Interest - external investments						100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						97.1%	97.1%	98.7%	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 60 MBRR SA11 – Property rates summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:									
Date of valuation:	02/07/2015	02/07/2022	02/07/2022	02/07/2022					
Financial year valuation used	**2016/2017**	**2022/2023**	**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. 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)									
Implementation time of new valuation roll (mths)	60	12	24	36			48		
No. of properties	43,655	44,983	44,983	45,849			48,599		
No. of sectional title values	2,752	2,752	2,752	2,960			3,137		
No. of unreasonably difficult properties s7(2)	–	–	–	–			–		
No. of supplementary valuations	1	1	1	1			1		
No. of valuation roll amendments	15	–	–	–			–		
No. of objections by rate payers	–	1,888	1,888	–			–		
No. of appeals by rate payers	–	170	170	–			–		
No. of successful objections	–	1,203	1,203	–			–		
No. of successful objections > 10%	–	360	360	–			–		
Supplementary valuation	2,552	657	657	–			–		
Public service infrastructure value (Rm)	306	96	96	437			463		
Municipality owned property value (Rm)	928	1,160	1,160	661			700		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	306	96	96	437	437	437	463	490	520
Valuation reductions-nature reserves/park (Rm)	436	680	680	619	619	619	656	656	656
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	505	511	511	539	539	539	572	572	572
Valuation reductions-public worship (Rm)	194	270	270	264	264	264	279	279	279
Valuation reductions-other (Rm)	1,169	1,185	1,185	15,832	15,832	15,832	16,782	16,782	16,782
Total valuation reductions:	**2,610**	**2,743**	**2,743**	**17,690**	**17,690**	**17,690**	**18,752**	**18,779**	**18,809**
Total value used for rating (Rm)	53,082	90,339	90,339	92,829	92,829	92,829	98,398	98,398	98,398
Total land value (Rm)	24,419	32,974	32,974	33,303	33,303	33,303	29,972	29,972	29,972
Total value of improvements (Rm)	31,099	57,365	57,365	59,526	59,526	59,526	63,098	63,098	63,098
Total market value (Rm)	53,458	92,914	92,914	92,829	92,829	92,829	98,398	98,398	98,398
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	YES			Yes		
Differential rates used? (Y/N)	Yes	Yes	Yes	YES			Yes		
Limit on annual rate increase (s20)? (Y/N)	No	No	No	NO	NO	NO	No		
Special rating area used? (Y/N)	Yes	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			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)	409,443	439,026	444,249	467,991	467,991	467,991	491,390	520,874	552,126
Rate revenue expected to collect (R'000)	409,443	439,026	442,472	467,991	467,991	467,991	496,070	525,834	557,384
Expected cash collection rate (%)	100.0%	100.0%	99.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	13,345	14,443	14,915	15,020	15,020	15,020	16,193	17,165	18,195
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	1,178	1,273	1,273	1,273	1,396	1,396	1,466	1,554	1,647
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	67,758	75,796	75,796	75,796	82,617	82,617	84,376	89,439	94,805
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–

Table 61 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 2025/26												
Valuation:												
No. of properties	936	–	–	34,757	360	164	85	1,626	4,961	–	–	43
No. of sectional title property values	479	–	–	2,481	–	–	–	–	–	–	–	3
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	NOT RECE	NOT RECE	NOT RECE	NOT RECE	NOT RECE	NOT RECE	NOT RECE	NOT RECE	NOT RECE	–	–	–
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	10	–	–	90	–	–		–	–	–	–	0
Years since last valuation **(select)**	3	3	3	3	3	3	3	3	3	0	0	
Frequency of valuation **(select)**	4	4	4	4	4	4	4	4	4	0	0	
Method of valuation used **(select)**	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			
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)	437	–	–	–	–	–	–	–	–	–	–	436,535
Valuation reductions-nature reserves/park (Rm)	619	–	–	–	–	–	–	–	–	–	–	618,546
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	–	–	–	539	–	–	–	–	–	–	–	539,375
Valuation reductions-public worship (Rm)	264	–	–	–	–	–	–	–	–	–	–	263,806
Valuation reductions-other (Rm)	–	–	–	15,832					80			15,911,903
Total valuation reductions:												
Total value used for rating (Rm)	6,040	–	–	80,689	1,000	607	618	437	3,437	–	–	92,828,772
Total land value (Rm)	1,766	–	–	26,497	752	191	255	404	3,437	–	–	33,302,821
Total value of improvements (Rm)	4,274	–	–	54,192	248	416	363	33	–	–	–	59,525,950
Total market value (Rm)	6,040	–	–	80,689	1,000	607	618	437	3,437	–	–	92,828,772
Rating:												
Average rate												
Rate revenue budget (R '000)	51,444	–	–	384,574	1,203	–	4,572	–	26,197	–	–	467,991
Rate revenue expected to collect (R'000)	51,444	–	–	384,574	1,203	–	4,572	–	26,197	–	–	467,991
Expected cash collection rate (%)	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0
Special rating areas (R'000)												–
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)												–

Table 62 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 2026/27												
Valuation:												
No. of properties	992	–	–	36,842	196	173	90	1,723	5,258	–	–	45
No. of sectional title property values	507	–	–	2,629	–	–	–	–	–		–	3
No. of unreasonably difficult properties s7(2)	–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations	–	–	–	–	–	–	–	–	–	–	–	–
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	10	–	–	90	–	–		–	–	–	–	0
Years since last valuation **(select)**	4	4	4	4	4	4	4	4	4	0	0	
Frequency of valuation **(select)**	4	4	4	4	4	4	4	4	4	0	0	
Method of valuation used **(select)**	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			
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)	463	–	–	–	–	–	–	–	–	–	–	462,727
Valuation reductions-nature reserves/park (Rm)	656	–	–	–	–	–	–	–	–	–	–	655,659
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	–	–	–	572	–	–	–	–	–	–	–	571,526
Valuation reductions-public worship (Rm)	279	–	–	–	–	–	–	–	–	–	–	279,434
Valuation reductions-other (Rm)	–	–	–	16,782	–	–	–	–	84	–	–	16,866,617
Total valuation reductions:												
Total value used for rating (Rm)	6,402	–	–	85,530	1,060	644	655	463	3,644	–	–	98,398,498
Total land value (Rm)	187	–	–	28,087	797	203	270	428	–	–	–	29,972,150
Total value of improvements (Rm)	4,530	–	–	57,443	263	441	385	35	–	–	–	63,097,507
Total market value (Rm)	6,402	–	–	85,530	1,060	644	655	463	3,644	–	–	98,398,498
Rating:												
Average rate												
Rate revenue budget (R '000)	64,823	–	–	385,667	1,588	–	7,000	–	32,313	–	–	491,390
Rate revenue expected to collect (R'000)	64,823	–	–	385,667	1,588	–	7,000	–	32,313	–	–	491,390
Expected cash collection rate (%)	100.0%	100.0%	100.0%	100.0%	100.0%		100.0%		100.0%			0
Special rating areas (R'000)												–
Rebates, exemptions - indigent (R'000)												–
Rebates, exemptions - pensioners (R'000)				1,466								1,466
Rebates, exemptions - bona fide farm. (R'000)												–
Rebates, exemptions - other (R'000)				84,376								84,376
Phase-in reductions/discounts (R'000)												–
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	85,842	–	–	–	–	–	–	–	85,842

Table 63 MBRR SA13a – Service tariffs by category

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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		0.009940	0.007368	0.007957	0.008729	0.009165	0.009715	0.010298
Industrial properties								
Mining properties								
Residential properties		0.006570	0.004210	0.004547	0.004988	0.005237	0.005551	0.005884
Agricultural properties		0.001640	0.001053	0.001137	0.001248	0.001310	0.001389	0.001472
Public benefit organisations								
Public service purpose properties								
Public service infrastructure properties								
Vacant land		0.008990	0.006315	0.006820	0.007482	0.007856	0.008327	0.008827
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		35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption		40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
Other rebates or exemptions								
Water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		156	166	176	187	196	208	220
Service point - vacant land *(Rands/month)*		156	166	176	187	196	208	220
Water usage - flat rate tariff *(c/kl)*								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	0 - 6 kl	6	7	7	8	8	9	9
Water usage - Block 2 (c/kl)	7 - 18 kl	13	14	15	16	17	18	19
Water usage - Block 3 (c/kl)	19 - 45 kl	New	19	31	33	35	37	39
Water usage - Block 4 (c/kl)	46 - 60 kl	55	59	62	67	69	73	78
Water usage - Block 5 (c/kl)	> 60 kl	74	78	83	88	95	101	107
Water usage - Block 6 (c/kl)								
Other								
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*	Basic charge	138	148	161	170	179	189	201
Service point - vacant land *(Rands/month)*								
Waste water - flat rate tariff *(c/kl)*	70% of water usage	16	17	18	19	20	21	23
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	93	99	108	115	120	128	135
Volumetric charge - Block 2 (c/kl)	Service per pump	636	677	738	782	821	870	922
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								
Other								
Electricity tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*	Basic	439	504	466	414	421	428	435
Service point - vacant land *(Rands/month)*		439	504	466	414	421	428	435
FBE	Capacity Charge	-	-	2	5	7	8	9
Life-line tariff - meter	FBE based on household							
Life-line tariff - prepaid	income							
Flat rate tariff - meter *(c/kwh)*	one-part (cents)	157	157	199	224	251	280	314
Flat rate tariff - prepaid *(c/kwh)*	Credit Meter							
Meter - IBT Block 1 (c/kwh)	0 - 350 kWh (cents)	168	194	213	233	256	277	305
Meter - IBT Block 2 (c/kwh)	351 - 600 kWh (cents)	247	285	274	288	286	276	271
Meter - IBT Block 3 (c/kwh)	> 600 kWh (cents)	304	350	385	327	307	279	257
Meter - IBT Block 4 (c/kwh)	Prepaid Meter							
Meter - IBT Block 5 (c/kwh)	0 - 350 kWh (cents)	155	179	200	224	251	272	299
Prepaid - IBT Block 1 (c/kwh)	351 - 600 kWh (cents)	233	268	274	278	280	275	274
Prepaid - IBT Block 2 (c/kwh)	> 600 kWh (cents)	292	336	370	319	303	280	262
Prepaid - IBT Block 3 (c/kwh)								
Prepaid - IBT Block 4 (c/kwh)								
Prepaid - IBT Block 5 (c/kwh)								
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		213	228	253	268	282	299	316
80l bin - once a week								
250l bin - once a week		213	228	253	268	282	299	316

Table 64 MBRR SA13b – Service tariffs by category (explanatory)

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*								
R15 000 threshhold rebate		15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate		35,000	35,000	35,000	35,000	35,000	35,000	35,000
Indigent rebate or exemption		-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption		220,000	220,000	-	-	-	-	-
Residential Properties exemption (Residential Properties			40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption								
Other rebates or exemptions								
Water tariffs								
	Basic charge	156	166	176	187	196	208	220
	0 - 6 kl	6	7	7	8	8	9	9
	7 - 18 kl	13	14	15	16	17	18	19
	19 - 45 kl	New	19	31	33	35	37	39
	46 - 60 kl	55	59	62	66	69	73	78
	> 60 kl	74	78	83	88	95	101	107
Waste water tariffs								
	Basic charge	138	148	161	170	179	189	201
	70% of water usage	16	17	18	19	20	21	23
	Basic charge pumps	93	99	108	115	120	128	135
	Service per pump	636	677	738	782	821	870	922
Electricity tariffs								
	Basic	439	504	466	414	421	428	435
	Capacity Charge	-	-	149	329	395	473	568
	FBE based on household income							
	one-part (cents)	157	157	199	224	247	267	288
	Credit Meter							
	0 - 350 kWh (cents)	168	194	213	233	256	277	305
	351 - 600 kWh (cents)	247	285	274	288	286	276	271
	> 600 kWh (cents)	304	350	385	327	307	279	257
	Prepaid Meter							
	0 - 350 kWh (cents)	155	179	200	224	251	272	299
	351 - 600 kWh (cents)	233	268	274	278	280	275	274
	> 600 kWh (cents)	292	336	370	319	303	280	262

Table 65 MBRR SA32 – List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			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	1,693,083
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 66 MBRR SA38 – Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Program/Project description	Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
VOTE 1- MUNICIPAL COUNCIL						
	MUNICIPAL RUNNING COST	56,030	55,493	57,064	50,823	53,213
	TYPICAL WORK STREAMS	24	23	–	–	–
VOTE 2-OFFICE OF THE MUNICIPAL MANAGER						
	MUNICIPAL RUNNING COST	18,836	31,936	34,674	36,385	38,194
	REPAIRS & MAINTENANCE	36	36	28	28	28
	TYPICAL WORK STREAMS	13	1,730			
	TWS-SAL-TEMPS			1,713	1,816	1,925
	TWS-TOURISM PROJECTS			31	32	33
	TWS-TOURISM-TOURISM BURO'S			395	411	428
VOTE 3-CORPORATE SERVICES						
	MUNICIPAL RUNNING COST	60,059	66,792	70,125	73,708	77,518
	REPAIRS & MAINTENANCE	12,726	13,289	13,706	14,297	14,924
	TYPICAL WORK STREAMS	2,370	2,509			
	TWS-TASK PROJECT			30	30	30
	TWS-HR OCCUPATIONAL HEALTH AND SAFETY			616	627	637
	TWS-HR-TRAINING BUDGET			2,250	2,650	3,050
	TWS-HR-INDUCTION			3	4	4
VOTE 4-FINANCIAL SERVICES						
	MUNICIPAL RUNNING COST	109,239	122,229	139,665	143,309	151,099
	REPAIRS & MAINTENANCE	21,384	31,274	33,614	35,629	37,767
	TYPICAL WORK STREAMS	18,133	17,965			
	TWS-SAL-TEMPS			1,477	1,566	1,660
	TWS-FMG-BUDGET+ TREASURY OFFICE			1,100	1,285	1,369
	TWS-SAL-FMG GRANT INTERNS			800	815	831
	TWS-SRA-HERMANUS SPECIAL RATING AREA			11,583	12,355	13,034
	TWS-SRA-KLEINMOND SPECIAL RATING AREA			1,887	2,001	2,111
	TWS-SRA-ONRUS-VERMONT SRA			2,792	2,695	2,803
VOTE 5-INFRASTRUCTURE SERVICES						
	MUNICIPAL RUNNING COST	1,113,433	1,043,957	1,104,591	1,189,818	1,274,258
	REPAIRS & MAINTENANCE	113,657	195,793	209,227	233,215	247,359
	TYPICAL WORK STREAMS	50,014	46,974			
	TWS-SAL-TEMPS			3,550	3,763	3,989
	TWS-SAL-SEASONAL			211	224	238
	TWS-SAL-MIG			200	200	200
	TWS-HOUSING DEVELOPMENT			1,847	–	–
VOTE 6-PUBLIC SAFETY						
	MUNICIPAL RUNNING COST	154,967	185,237	184,491	194,097	204,343
	REPAIRS & MAINTENANCE	8,877	1,655	2,249	2,269	2,319
	TYPICAL WORK STREAMS	20,501	14,663			
	TWS-CCTV CONTROL ROOM			286	285	289
	TWS-DISASTER MANAGEMENT PROJECT			1,628	1,628	1,628
	TWS-EMERGENCY CONTROL CENTRE			287	288	289
	TWS-LAND INVASION			2,843	3,003	3,231
	TWS-SAL-K9 UNIT			6,473	6,786	7,123
	TWS-SAL-LAW ENFORCEMENT REACTION UNIT			4,516	4,719	4,931
	TWS-SAL-SEASONAL			93	98	104
	TWS-SAL-TEMPS			4,300	4,558	4,831
VOTE 7-PLANNING & DEVELOPMENT						
	MUNICIPAL RUNNING COST	57,874	51,972	55,998	59,037	62,178
	REPAIRS & MAINTENANCE	2,572	3,634	4,058	3,927	3,792
	TYPICAL WORK STREAMS	6,666	15,269			
	TWS-BABOON MANAGEMENT PROJECT			8,736	9,453	9,896
	TWS-CATCHMENT TO COAST RESTORATION PROJECT			3,722		
	TWS-SAL-EPWP GRANT			2,062		
	TWS-SAL-TEMPS			1,384	1,467	1,555
	TWS-SOCIAL DEVELOPMENT-AFTER SCHOOL			40	40	40
	TWS-SOCIAL DEVELOPMENT-ECD FIRE SAFETY EQUIPMENT			100	100	100
	TWS-SOCIAL DEVELOPMENT-ECD INFORMATION			23	23	23
	TWS-SOCIAL DEVELOPMENT-JUNIOR TOWN COUNCIL			91	71	71
	TWS-SPECIAL SOCIAL DEVELOPMENT PROJECTS			40	40	40
	TWS-W09-MANAGEMENT PLAN NATURE RESERVE			125		
	TWS-WHITE DESERT FOUNDATION			408		
VOTE 8-COMMUNITY SERVICES						
	MUNICIPAL RUNNING COST	149,950	94,893	101,003	106,751	112,695
	REPAIRS & MAINTENANCE	39,283	81,220	89,660	88,759	93,433
	TYPICAL WORK STREAMS	26,192	27,003			
	TWS-SAL-TEMPS			5,757	6,102	6,468
	TWS-SAL-SEASONAL			4,000	4,240	4,495
	TWS-SAL-LIBRARY GRANT			11,367	11,383	11,597
	TWS-DIR COM-CDW GRANT			78	78	78
	TWS-LITTER+STREET CLEANING PROJECT			9,835	9,835	9,835
	TWS-W01-RUBBISH BINS			20		
	TWS-W01-MILLSTREAM CLEARING OF ALLIEN VEGETATION AND CLEANING			130		
Total Operational expenditure		**2,042,834**	**2,105,545**	**2,198,982**	**2,326,722**	**2,472,085**

Table 67 MBRR SA33 – Contracts having future budgetary implications

Description	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	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.	481,175	114,552	124,171	131,373	138,993	147,054	155,584	164,607	174,155	61,419			1,693,083
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	35,011	8,196	8,726	9,276	9,863	10,390	10,872	11,419	4,834				108,587
Contract 3													–
Total Operating Expenditure Implication	516,186	122,748	132,898	140,649	148,855	157,444	166,455	176,027	178,989	61,419	–	–	1,801,670
Capital Expenditure Obligation By Contract													
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	**516,186**	**122,748**	**132,898**	**140,649**	**148,855**	**157,444**	**166,455**	**176,027**	**178,989**	**61,419**	**–**	**–**	1,801,670

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 **2026/2027 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: 25 May 2026

ANNEXURE A

AMENDMENTS TO THE DRAFT BUDGET

PROPOSED 2026/2027 FINAL BUDGET CHANGES

OPEX

		DEPARTMENT	Draft 2026/2027	Draft 2027/2028	Draft 2028/2029	Change 2026/2027	Change 2027/2028	Change 2028/2029	Final 2026/2027	Final 2027/2028	Final 2028/2029	Comments
1	Transfers and Subsidies:Operational:Monetary Allocations:Private Enterprises:Subsidies to Financial Private Enterp	FIN:REVENUE MANAGEMENT	1 896 400			-9 130	0	0	1 887 270	0	0	Amendment to SRA Exp to align with Rev -KLEINMOND SRA
2	Transfers and Subsidies:Operational:Monetary Allocations:Private Enterprises:Subsidies to Financial Private Enterp	FIN:REVENUE MANAGEMENT	2 591 100			200 900	0	0	2 792 000	0	0	Amendment to SRA Exp to align with Rev-ONRUS-VERMONT SRA
3	Transfers and Subsidies:Operational:Monetary Allocations:Private Enterprises:Subsidies to Financial Private Enterp	FIN:REVENUE MANAGEMENT	11 710 500			-127 635	0	0	11 582 865	0	0	Amendment to SRA Exp to align with Rev-HERMANUS SRA
4	Contracted Services:Outsourced Services:Security Services	FIN:REVENUE MANAGEMENT	0	0	0	450 000	472 500	496 100	450 000	472 500	496 100	Security Services for Revenue Management
5	Contracted Services : Consultants and Professional Services : Infrastructure and Planning : Engineering : Civil	INFRA:SENIOR ENGINEER:WASTE MANAGEMENT	1 102 500			450 000	0	0	1 552 500	0	0	For the generation of the next 5 year IWMP
6	Inventory Consumed : Water	INFRA:WATER:HERMANUS	0	0	40 500 000	0	0	-40 500 000	0	0	0	Deemed for the next budget cycle as more details regarding both revenue & expenditure components required
7	Employee Related Cost:Municipal Staff:Salaries, Wages and Allowances:Basic Salary and Wages	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	0	0	0	164 700	0	0	164 700	0	0	Roll over: WHITE DESERT FOUNDATION Funding
8	Contracted Services:Contractors:Catering Services	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	5 000	0	0	5 000	0	0	10 000	0	0	Roll over: WHITE DESERT FOUNDATION Funding
9	Contracted Services:Contractors:Event Promoters	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	20 000	0	0	10 000	0	0	30 000	0	0	Roll over: WHITE DESERT FOUNDATION Funding
10	Operational Cost:Hire Charges	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	0	0	0	10 449	0	0	10 449	0	0	Roll over: WHITE DESERT FOUNDATION Funding
11	Contracted Services:Consultants and Professional Services:Business and Advisory:Human Resources	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	14 000	0	0	1 000	0	0	15 000	0	0	Roll over: WHITE DESERT FOUNDATION Funding
12	Operational Cost:Signage	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	8 000	0	0	1 000	0	0	9 000	0	0	Roll over: WHITE DESERT FOUNDATION Funding
13	Operational Cost:Skills Development Fund Levy	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	0	0	0	1 699	0	0	1 699	0	0	Roll over: WHITE DESERT FOUNDATION Funding
14	Employee Related Cost:Municipal Staff:Social Contributions:Unemployment Insurance	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	0	0	0	1 699	0	0	1 699	0	0	Roll over: WHITE DESERT FOUNDATION Funding
15	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wages	COMM:LIBRARY SERVICES	6 661 206			-190 000	0	0	6 471 206	0	0	Re-allocation of Library Grant to maintenance as per allocation letter
16	Contracted Services : Contractors : Maintenance of Buildings and Facilities	COMM:LIBRARY SERVICES	0	0	0	190 000	0	0	190 000	0	0	Re-allocation of Library Grant to maintenance as per allocation letter
17	Employee Related Cost : Municipal Staff : Salaries, Wages and Allowances : Basic Salary and Wages	COMM:LIBRARY SERVICES	1 888 837			190 000	0	0	2 078 837	0	0	Shortfall on Basis Salary after re-allocation of grant portion to maintenance
18	Contracted Services : Consultants and Professional Services : Business and Advisory : Business and Financial Mar	MM:STRATEGIC SUPPORT SERVICES	199 500			-20 000			179 500	0	0	Re-allocations for Strategic Services for S&T items
19	Operational Cost : Travel and Subsistence : Domestic : Transport without Operator : Own Transport	MM:STRATEGIC SUPPORT SERVICES	0	0	0	20 000			20 000	0	0	Re-allocations for Strategic Services for S&T items
20	Operational Cost : Professional Bodies, Membership and Subscription	MM:STRATEGIC SUPPORT SERVICES	30 000			-10 000			20 000	0	0	Re-allocations for Strategic Services for S&T items
21	Operational Cost : Travel and Subsistence : Domestic : Accommodation	MM:STRATEGIC SUPPORT SERVICES	0	0	0	10 000			10 000	0	0	Re-allocations for Strategic Services for S&T items
22	Contracted Services : Contractors : Photographer	MM:STRATEGIC SUPPORT SERVICES	30 000			-5 000			25 000	0	0	Re-allocations for Strategic Services for S&T items
23	Operational Cost : Travel and Subsistence : Domestic : Daily Allowance	MM:STRATEGIC SUPPORT SERVICES	0	0	0	5 000			5 000	0	0	Re-allocations for Strategic Services for S&T items
26	Contracted Services : Consultants and Professional Services : Infrastructure and Planning : Architectural	P&D:BUILDING CONTROL	153 700			-20 000			133 700	0	0	Re-allocation to new item of Deed searches
27	Operational Cost : Deeds	P&D:BUILDING CONTROL	0	0	0	20 000			20 000	0	0	Re-allocation to new item of Deed searches
28	Contracted Services : Consultants and Professional Services : Infrastructure and Planning : Engineering : Structura	P&D:BUILDING CONTROL	42 400			-10 000			32 400	0	0	Re-allocation to new item Tracing personal information
30	Operational Cost : Search Fees	P&D:BUILDING CONTROL	0	0	0	10 000			10 000	0	0	Re-allocation to new item Tracing personal information
31	Contracted Services : Consultants and Professional Services : Infrastructure and Planning : Town Planner	P&D:TOWN PLANNING & SPATIAL PLANNING	1 653 600			-100 000			1 553 600	0	0	Rental of office space for Town Planning
32	Other Assets	P&D:TOWN PLANNING & SPATIAL PLANNING	0			100 000			100 000	0	0	Rental of office space for Town Planning
34	Operational Cost:Bank Charges, Facility and Card Fees:Bank Accounts	FIN:FINANCIAL ACCOUNTING	1 917 800			-300 000	0	0	1 617 800	0	0	Re-allocation for LTFP
35	Contracted Services:Consultants and Professional Services:Business and Advisory:Project Management	FIN:FINANCIAL ACCOUNTING	0	0	0	300 000	0	0	300 000	0	0	Re-allocation for LTFP
37	Expenditure:Contracted Services:Outsourced Services:Clearing and Grass Cutting Services	COMM:PARKS AND OPEN SPACES	0	0	0	130 000			130 000	0	0	Ward projects moving to Operational Budget-(Ward 01-Millstream-CLEARING OF ALLIEN VEGETATION&CLEANING)
38	Expenditure : Inventory Consumed : Materials and Supplies	COMM:REFUSE REMOVAL:STANFORD & GANSBA	0	0	0	20 000			20 000	0	0	Ward projects moving to Operational Budget-(Ward 01-Rubbush Bins)
40	Expenditure:Contracted Services:Consultants and Professional Services:Business and Advisory:Project Manageme	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	0	0	0	125 000			125 000			Ward projects moving to Operational Budget-(Ward 09-Management Plan Nature Reserve)
41	**TOTAL EXPENDITURE**		29 924 543	0	40 500 000	1 624 682	472 500	-40 003 900	31 549 225	472 500	496 100	
42												

REVENUE:

43												
44	Exchange Revenue : Special Rating Levies : Residential Properties	FIN:REVENUE MANAGEMENT	-1 890 300	-2 003 700	-2 124 000	3 030	3 000	13 200	-1 887 270	-2 000 700	-2 110 800	Amendment to SRA Rev to align with Exp-KLEINMOND SRA
45	Exchange Revenue : Special Rating Levies : Residential Properties	FIN:REVENUE MANAGEMENT	-2 677 500	-2 838 100	-3 008 400	-114 500	143 400	205 900	-2 792 000	-2 694 700	-2 802 500	Amendment to SRA Rev to align with Exp-ONRUS-VERMONT SRA
46	Exchange Revenue : Special Rating Levies : Residential Properties	FIN:REVENUE MANAGEMENT	-11 625 400	-12 322 900	-13 062 300	42 535	-31 600	28 300	-11 582 865	-12 354 500	-13 034 000	Amendment to SRA Rev to align with Exp-HERMANUS SRA
47	Non-exchange Revenue : Transfers and Subsidies : Operational : Monetary Allocations : Foreign Government and I	P&D:ENVIRONMENTAL MANAGEMENT & CONSEF	-212 272	0	0	-195 547	0	0	-407 819	0	0	Roll over: WHITE DESERT FOUNDATION Funding
48	Exchange Revenue:Electricity:	INFRA:REVENUE:ELECTRICITY	-832 032 260	-881 925 560	-934 817 160	41 373 739	44 181 970	47 173 356	-790 658 521	-837 743 590	-887 643 804	Re-calculation of Electricity Revenue & Interest:Receivables:Electricity
49	Revenue : Non-exchange Revenue : Transfers and Subsidies : Operational : Monetary Allocations : National Reven	INFRA:REVENUE:ELECTRICITY	-58 041 600	-61 524 096	-65 215 542	191 184	202 655	214 815	-57 850 416	-61 321 441	-65 000 727	Re-calculation of Electricity Rev to Equitable Share
50	Revenue : Non-exchange Revenue : Transfers and Subsidies : Operational : Monetary Allocations : National Reven	COUNCIL:COUNCIL'S GENERAL	-52 958 120	-54 110 347	-49 879 268	-191 184	-202 655	-214 815	-53 149 304	-54 313 002	-50 094 083	Re-calculation of Electricity Rev to Equitable Share
51												
52	**TOTAL REVENUE**		-959 437 452	-1 014 724 703	-1 068 106 670	41 109 257	44 296 770	47 420 756	-918 328 195	-970 427 933	-1 020 685 914	
53												
54	**BOTTOMLINE ON OPEX**		-929 512 909	-1 014 724 703	-1 027 606 670	42 733 939	44 769 270	7 416 856	-886 778 970	-969 955 433	-1 020 189 814	
55												

	SUMMARY OF CHANGES ON 2026 - 2027 BUDGET		DRAFT BUDGET			CHANGE			FINAL BUDGET		
57			2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029	2026/2027	2027/2028	2028/2029
58	**EXPENDITURE**		2 197 357 094	2 326 249 504	2 512 089 343	1 624 682	472 500	-40 003 900	2 198 981 776	2 326 722 004	2 472 085 443
59	**REVENUE**		-2 225 111 987	-2 324 773 840	-2 458 275 283	41 109 257	44 296 770	47 420 756	-2 184 002 730	-2 280 477 070	-2 410 854 527
60	**Surplus/Deficit**		-27 754 893	1 475 664	53 814 060	42 733 939	44 769 270	7 416 856	14 979 046	46 244 934	61 230 916
61											
62											

CAPEX:

63	**RE-ALLOCATIONS ON VEHICLES PROJECTS:**											
64	VEHICLES-INFRASTRUCTURE SERVICES	Overstrand	5 500 000			-5 500 000	0	0	0	0	0	Re-allocation of Vehicles between functions as per Fleet Management request
65	VEHICLES-ELECTRICITY	Overstrand	0	0	0	1 000 000	0	0	1 000 000	0	0	Re-allocation of Vehicles between functions as per Fleet Management request
66	VEHICLES-SEWERAGE	Overstrand	0	0	0	3 000 000	0	0	3 000 000	0	0	Re-allocation of Vehicles between functions as per Fleet Management request
67	VEHICLES-WASTE MANAGEMENT	Overstrand	0	0	0	1 500 000	0	0	1 500 000	0	0	Re-allocation of Vehicles between functions as per Fleet Management request
68												
69												
70	**WARD PROJECTS ALLOCATION:**											
71	COMMUNITY PROJECTS(WARD SPECIFIC PROJECTS)	Overstrand	3 750 000	0	0	-3 500 000			250 000	0	0	Allocation of ward projects as identified by ward comm/project managers
72	WARD SPECIFIC PROJECTS	Overstrand	0	0	0	3 500 000			3 500 000	0	0	Allocation of ward projects as identified by ward comm/project managers
73	WARD SPECIFIC PROJECTS-(MILLSTREAM-CLEARING OF ALLIEN VEGETATION&CLEANING)	Ward 01	0	0	0	-130 000			-130 000	0	0	Ward projects moving to Operational Budget as identified by ward comm/project managers.
74	WARD SPECIFIC PROJECTS-(RUBBISH BINS)	Ward 01	0	0	0	-20 000			-20 000	0	0	Ward projects moving to Operational Budget as identified by ward comm/project managers.
75	WARD 09-MANAGEMENT PLAN NATURE RESERVE	Ward 09	0	0	0	-125 000			-125 000	0	0	Ward projects moving to Operational Budget-(Ward 09-Management Plan Nature Reserve)
76												
77												
78	**BOTTOMLINE ON CAPEX**		9 250 000	0	0	-275 000	0	0	8 975 000	0	0	
79												

	SUMMARY OF CHANGES ON 2026 - 2027 BUDGET		DRAFT BUDGET			CHANGE			FINAL BUDGET			
81	**CAPITAL**		242 739 356	294 445 000	308 168 000	-275 000	0	0	242 464 356	294 445 000	308 168 000	242 464 356.00 294 445 000.00 308 168 000.00

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. The schedule is password protected by National Treasury and it should be noted that some tables contain formula errors, which calculates the data incorrectly in some tables, either from the original NT template of with vendor implementation. Also of note is that some financial system functionality is limited and could result that certain information may be ommitted as it was not available in the core financial system.

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.

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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:	ELMARI WASSERMAN (ACFO)
Tel:	028 313 8074
Fax:	0
E-Mail:	cfo@overstrand.gov.za
Budget for MTREF starting:	2026
Budget Year:	2026/27
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 Devel	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	3
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:	
ID Number	0
Title	Mr
Name	GRANT MICHAEL COHEN
Telephone number	028 313 8002
Cell number	072 436 9068
Fax number	0
E-mail address	gcohen@overstrand.gov.za

Secretary/PA to the Speaker:	
ID Number	0
Title	Mr
Name	WHILES JANSEN
Telephone number	028 313 8002
Cell number	071 728 4568
Fax number	0
E-mail address	wjansen@overstrand.gov.za

Mayor/Executive Mayor:	
ID Number	0
Title	Mr
Name	ARCHIE KLAAS
Telephone number	028 313 8058
Cell number	074 623 0153
Fax number	0
E-mail address	mayor@overstrand.gov.za

Secretary/PA to the Mayor/Executive Mayor:	
ID Number	0
Title	Mr
Name	BULELA JONE MANTAMBO
Telephone number	028 313 8058
Cell number	083 477 8703
Fax number	0
E-mail address	pamayor@overstrand.gov.za

Deputy Mayor/Executive Mayor:	
ID Number	0
Title	Mrs
Name	ELNORA GILLION
Telephone number	028 313 8016
Cell number	060 652 0214
Fax number	0
E-mail address	egillion@overstrand.gov.za

Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	0
Title	Mr
Name	ANDISWA MBONENI
Telephone number	028 313 8002
Cell number	078 960 1140
Fax number	0
E-mail address	maycomsec@overstrand.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:	
ID Number	0
Title	Dr
Name	DEAN GABRIEL IAN O'NEILL
Telephone number	028 313 8003
Cell number	076 911 6497
Fax number	0
E-mail address	mm@overstrand.gov.za

Secretary/PA to the Municipal Manager:	
ID Number	0
Title	Mrs
Name	BELINDA SPANELLIS
Telephone number	028 313 8909
Cell number	079 087 1857
Fax number	0
E-mail address	bspanellis@overstrand.gov.za

Chief Financial Officer	
ID Number	0
Title	Ms
Name	ELMARI WASSERMAN (ACFO)
Telephone number	028 313 8074
Cell number	0
Fax number	0
E-mail address	cfo@overstrand.gov.za

Secretary/PA to the Chief Financial Officer	
ID Number	0
Title	Mrs
Name	DORET TALJAARD
Telephone number	028 313 8074
Cell number	060 836 8895
Fax number	0
E-mail address	dtaljaard@overstrand.gov.za

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

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

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

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

Official responsible for submitting financial information	
ID Number	0
Title	Mr
Name	LLYLE TAIT
Telephone number	028 313 8151
Cell number	0
Fax number	0
E-mail address	ltait@overstrand.gov.za

Official responsible for submitting financial information	
ID Number	0
Title	0
Name	0
Telephone number	0
Cell number	0
Fax number	0
E-mail address	0

WC032 Overstrand - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Financial Performance										
Property rates	297 101	339 224	367 109	383 977	383 977	383 977	290 596	405 548	429 881	455 674
Service charges	840 648	998 807	1 116 329	1 199 626	1 169 160	1 169 160	884 520	1 265 205	1 340 552	1 420 963
Investment revenue	51 751	68 418	73 160	55 000	68 000	68 000	35 743	68 000	68 000	68 000
Transfer and subsidies - Operational	172 163	191 359	199 017	205 957	207 587	207 587	194 902	215 507	228 047	232 891
Other own revenue	188 650	166 398	198 264	173 311	172 848	172 848	130 629	138 158	141 552	147 159
Total Revenue (excluding capital transfers and	1 550 312	1 764 206	1 953 878	2 017 871	2 001 572	2 001 572	1 536 390	2 092 419	2 208 032	2 324 687
Employee costs	480 939	523 007	531 381	618 840	594 914	594 914	378 796	675 017	702 498	743 048
Remuneration of councillors	12 315	13 519	13 332	14 012	14 349	14 349	9 223	15 400	16 480	17 240
Depreciation and amortisation	148 321	153 790	152 838	167 211	167 211	167 211	111 474	175 572	184 350	193 568
Interest	48 152	48 571	48 767	51 227	45 040	45 040	26 304	43 080	47 145	56 450
Inventory consumed and bulk purchases	404 638	504 078	533 086	632 328	627 082	627 082	414 786	681 954	740 249	797 077
Transfers and subsidies	16 086	16 512	16 716	16 770	16 770	16 770	12 786	17 712	18 500	19 397
Other expenditure	461 576	490 920	527 749	611 953	640 180	640 180	362 981	590 247	617 500	645 304
Total Expenditure	1 572 027	1 750 397	1 823 868	2 112 340	2 105 545	2 105 545	1 316 350	2 198 982	2 326 722	2 472 085
Surplus/(Deficit)	(21 715)	13 809	130 010	(94 469)	(103 973)	(103 973)	220 040	(106 563)	(118 690)	(147 399)
Transfers and subsidies - capital (monetary allocations)	125 273	92 977	72 989	101 549	112 768	112 768	35 349	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)	6 130	21 299	4 003	–	44	44	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	109 688	128 085	207 001	7 080	8 839	8 839	255 389	(14 979)	(46 245)	(61 231)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	109 688	128 085	207 001	7 080	8 839	8 839	255 389	(14 979)	(46 245)	(61 231)
Capital expenditure & funds sources										
Capital expenditure	189 321	193 518	192 754	258 346	269 836	269 836	109 449	242 464	294 445	308 168
Transfers recognised - capital	112 876	114 260	76 992	101 549	112 748	112 748	41 236	91 584	72 445	86 168
Borrowing	34 249	66 513	77 047	106 337	104 918	104 918	40 550	101 155	172 000	172 000
Internally generated funds	42 197	12 745	38 716	50 460	52 170	52 170	27 663	49 725	50 000	50 000
Total sources of capital funds	189 321	193 518	192 754	258 346	269 836	269 836	109 449	242 464	294 445	308 168
Financial position										
Total current assets	833 727	959 788	1 181 533	942 343	1 068 835	1 068 835	1 241 290	1 047 484	989 116	881 767
Total non current assets	4 012 995	4 027 986	4 051 141	4 166 089	4 155 195	4 155 195	4 050 773	4 213 933	4 324 327	4 439 228
Total current liabilities	306 872	312 598	423 145	326 629	334 448	334 448	223 969	368 122	397 877	378 822
Total non current liabilities	707 060	713 869	641 220	693 169	691 707	691 707	513 143	714 922	784 317	872 623
Community wealth/Equity	3 832 790	3 961 307	4 168 309	4 088 634	4 197 876	4 197 876	4 291 771	4 178 374	4 131 250	4 069 549
Cash flows										
Net cash from (used) operating	214 123	211 450	346 352	223 747	290 768	290 768	(1 649 761)	175 946	143 318	121 071
Net cash from (used) investing	(184 495)	(176 913)	(177 438)	(228 178)	(239 724)	(239 724)	578 251	(234 009)	(294 445)	(308 168)
Net cash from (used) financing	628	(4 414)	8 492	(59 454)	(61 512)	(61 512)	(128 244)	36 579	91 171	76 328
Cash/cash equivalents at the year end	646 535	676 658	854 064	723 115	843 596	843 596	(264 789)	822 112	762 157	651 388
Cash backing/surplus reconciliation										
Cash and investments available	714 746	753 703	942 280	731 515	852 052	852 052	(255 818)	822 112	762 157	651 388
Application of cash and investments	121 296	69 661	16 823	15 138	35 403	35 403	152 580	27 587	35 984	31 068
Balance - surplus (shortfall)	593 450	684 042	925 457	716 377	816 649	816 649	(408 398)	794 525	726 172	620 319
Asset management										
Asset register summary (WDV)	3 944 784	3 996 571	4 043 826	4 157 689	4 146 740	4 146 740		4 213 933	4 324 327	4 439 228
Depreciation	148 321	153 790	152 838	167 211	167 211	167 211		175 572	184 350	193 568
Renewal and Upgrading of Existing Assets	56 518	51 250	73 547	110 336	118 195	118 195		142 620	145 622	144 913
Repairs and Maintenance	249 505	280 465	269 443	318 818	328 242	328 242		352 543	378 124	399 621
Free services										
Cost of Free Basic Services provided	24 182	32 361	26 170	27 740	53 222	53 222		63 350	67 475	71 873
Revenue cost of free services provided	–	–	92 341	112 211	113 505	113 505		118 989	126 128	133 696
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional									
Governance and administration	**462 263**	**564 280**	**568 499**	**558 698**	**531 677**	**531 677**	**570 422**	**598 085**	**621 897**
Executive and council	73 092	106 420	69 018	78 908	37 942	37 942	53 183	54 349	50 132
Finance and administration	389 170	457 860	499 480	479 790	493 735	493 735	517 239	543 736	571 764
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**182 416**	**159 424**	**168 617**	**190 872**	**199 508**	**199 508**	**111 885**	**139 670**	**146 425**
Community and social services	9 270	9 474	9 655	9 667	9 667	9 667	10 509	10 666	10 678
Sport and recreation	14 939	18 510	32 199	42 443	42 443	42 443	29 557	32 475	31 535
Public safety	76 056	(7 188)	29 217	71 012	60 132	60 132	62 292	62 400	63 603
Housing	82 150	138 628	97 546	67 750	87 266	87 266	9 527	34 129	40 610
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**34 098**	**33 109**	**29 380**	**25 010**	**27 792**	**27 792**	**41 793**	**34 001**	**34 185**
Planning and development	19 181	17 820	17 970	15 605	16 293	16 293	16 965	15 043	15 933
Road transport	14 877	15 248	10 556	6 430	6 474	6 474	20 699	18 958	18 252
Environmental protection	40	40	854	2 975	5 025	5 025	4 129	–	–
Trading services	**1 002 939**	**1 121 669**	**1 264 341**	**1 344 840**	**1 355 407**	**1 355 407**	**1 459 903**	**1 508 721**	**1 608 348**
Energy sources	576 269	661 409	750 422	803 779	794 779	794 779	870 461	900 172	957 012
Water management	182 255	206 017	231 351	254 990	262 490	262 490	272 479	260 998	279 658
Waste water management	141 829	145 524	154 580	151 900	156 967	156 967	167 523	189 144	203 768
Waste management	102 585	108 719	127 989	134 170	141 170	141 170	149 440	158 406	167 910
Other	**0**	**0**	**33**	**–**	**0**	**0**	**–**	**–**	**–**
Total Revenue - Functional	**1 681 715**	**1 878 482**	**2 030 870**	**2 119 420**	**2 114 384**	**2 114 384**	**2 184 003**	**2 280 477**	**2 410 855**
Expenditure - Functional									
Governance and administration	**280 075**	**290 826**	**298 802**	**239 756**	**241 781**	**241 781**	**273 755**	**271 253**	**282 457**
Executive and council	60 364	68 349	67 122	54 863	48 535	48 535	54 461	47 372	52 265
Finance and administration	216 561	219 138	227 724	180 030	188 223	188 223	214 165	218 491	224 525
Internal audit	3 150	3 339	3 956	4 863	5 023	5 023	5 129	5 390	5 666
Community and public safety	**297 737**	**296 230**	**314 658**	**367 826**	**357 714**	**357 714**	**326 731**	**335 728**	**353 128**
Community and social services	22 970	36 149	25 556	28 762	28 694	28 694	32 016	33 014	34 138
Sport and recreation	57 811	57 556	64 141	79 622	71 489	71 489	79 996	84 713	89 752
Public safety	156 969	92 802	140 324	209 210	200 062	200 062	206 104	210 863	221 709
Housing	59 987	109 723	84 638	50 232	57 469	57 469	8 615	7 138	7 529
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**179 614**	**201 690**	**212 127**	**238 076**	**234 631**	**234 631**	**257 941**	**275 515**	**290 985**
Planning and development	47 425	45 808	51 500	58 293	50 923	50 923	60 142	60 886	63 808
Road transport	107 694	131 258	133 810	150 904	153 695	153 695	165 665	185 425	196 809
Environmental protection	24 496	24 623	26 817	28 879	30 012	30 012	32 134	29 204	30 367
Trading services	**810 879**	**958 821**	**995 836**	**1 259 762**	**1 266 990**	**1 266 990**	**1 333 201**	**1 436 487**	**1 537 367**
Energy sources	439 681	553 664	586 592	755 473	753 342	753 342	806 195	874 013	938 151
Water management	139 629	160 902	167 885	203 332	204 088	204 088	211 378	224 459	240 800
Waste water management	134 709	147 196	146 977	172 526	175 479	175 479	182 605	192 172	204 290
Waste management	96 861	97 059	94 382	128 430	134 081	134 081	133 024	145 843	154 126
Other	**3 722**	**2 830**	**2 445**	**6 921**	**4 429**	**4 429**	**7 354**	**7 739**	**8 149**
Total Expenditure - Functional	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**

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

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional									
Municipal governance and administration	**462 263**	**564 280**	**568 499**	**558 698**	**531 677**	**531 677**	**570 422**	**598 085**	**621 897**
Executive and council	73 092	106 420	69 018	78 908	37 942	37 942	53 183	54 349	50 132
Mayor and Council	72 865	106 209	69 013	78 908	37 942	37 942	53 183	54 349	50 132
Municipal Manager, Town Secretary and Chief Executive	227	211	5	1	1	1	0	0	0
Finance and administration	389 170	457 860	499 480	479 790	493 735	493 735	517 239	543 736	571 764
Administrative and Corporate Support	652	271	249	229	329	329	239	249	259
Asset Management	–	–	–	–	–	–	–	–	–
Finance	368 467	436 859	475 856	477 615	490 615	490 615	514 916	541 297	569 201
Fleet Management	2 552	0	–	0	0	0	–	–	–
Human Resources	1 294	1 491	1 184	1 272	1 272	1 272	1 054	1 118	1 185
Information Technology	200	0	(1 065)	–	–	–	–	–	–
Legal Services	–	–	–	–	345	345	99	105	111
Marketing, Customer Relations, Publicity and Media Co-ordination	–	–	0	–	500	500	–	–	–
Property Services	1 387	489	333	334	334	334	372	394	418
Risk Management	–	–	–	–	–	–	–	–	–
Security Services	–	0	–	–	–	–	–	–	–
Supply Chain Management	70	89	57	50	50	50	124	132	140
Valuation Service	14 549	18 662	22 867	289	289	289	434	442	451
Internal audit	–	–	–	–	–	–	–	–	–
Governance Function	–	–	–	–	–	–	–	–	–
Community and public safety	**182 416**	**159 424**	**168 617**	**190 872**	**199 508**	**199 508**	**111 885**	**139 670**	**146 425**
Community and social services	**9 270**	**9 474**	**9 655**	**9 667**	**9 667**	**9 667**	**10 509**	**10 666**	**10 678**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	330	375	374	260	260	260	461	489	518
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	274	298	439	526	526	526	620	648	528
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	8 666	8 801	8 842	8 881	8 881	8 881	9 428	9 529	9 632
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**14 939**	**18 510**	**32 199**	**42 443**	**42 443**	**42 443**	**29 557**	**32 475**	**31 535**
Beaches and Jetties	871	832	878	883	883	883	1 034	1 096	1 162
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	4 691	6 158	6 196	5 416	5 416	5 416	8 022	8 503	9 013
Recreational Facilities	8 545	9 155	14 710	9 025	9 025	9 025	14 485	15 354	16 275
Sports Grounds and Stadiums	833	2 365	10 416	27 119	27 119	27 119	6 017	7 522	5 085
Public safety	**76 056**	**(7 188)**	**29 217**	**71 012**	**60 132**	**60 132**	**62 292**	**62 400**	**63 603**
Civil Defence	–	0	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	10 298	7 627	8 399	8 667	8 667	8 667	8 989	9 385	9 807
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	303	1 920	818	615	615	615	1 284	274	291
Licensing and Control of Animals	369	1 007	263	200	200	200	121	128	136
Police Forces, Traffic and Street Parking Control	65 086	(17 743)	19 737	61 530	50 650	50 650	51 899	52 613	53 369
Pounds	–	–	–	–	–	–	–	–	–
Housing	**82 150**	**138 628**	**97 546**	**67 750**	**87 266**	**87 266**	**9 527**	**34 129**	**40 610**
Housing	82 150	138 628	97 546	67 750	87 266	87 266	9 527	34 129	40 610
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	**34 098**	**33 109**	**29 380**	**25 010**	**27 792**	**27 792**	**41 793**	**34 001**	**34 185**
Planning and development	**19 181**	**17 820**	**17 970**	**15 605**	**16 293**	**16 293**	**16 965**	**15 043**	**15 933**
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	–	800	515	515	515	477	506	536
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	121	179	–	–	–	–	–	–	–
Economic Development/Planning	2 593	3 366	1 898	2 588	2 588	2 588	2 062	–	–
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City	15 236	13 623	13 972	11 492	11 492	11 492	13 526	14 337	15 197
Project Management Unit	1 231	652	1 300	1 010	1 698	1 698	900	200	200
Provincial Planning	–	–	–	–	–	–	–	–	–

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	**14 877**	**15 248**	**10 556**	**6 430**	**6 474**	**6 474**	**20 699**	**18 958**	**18 252**
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	–	–	–	–	–	–	–	–	–
Roads	14 877	15 248	10 556	6 430	6 474	6 474	20 699	18 958	18 252
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	**40**	**40**	**854**	**2 975**	**5 025**	**5 025**	**4 129**	**–**	**–**
Biodiversity and Landscape	40	40	854	2 975	5 025	5 025	4 129	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	**1 002 939**	**1 121 669**	**1 264 341**	**1 344 840**	**1 355 407**	**1 355 407**	**1 459 903**	**1 508 721**	**1 608 348**
Energy sources	**576 269**	**661 409**	**750 422**	**803 779**	**794 779**	**794 779**	**870 461**	**900 172**	**957 012**
Electricity	573 470	657 005	750 421	803 779	794 779	794 779	870 461	900 172	957 012
Street Lighting and Signal Systems	2 799	4 404	0	–	–	–	–	–	–
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	**182 255**	**206 017**	**231 351**	**254 990**	**262 490**	**262 490**	**272 479**	**260 998**	**279 658**
Water Treatment	–	–	128	–	–	–	–	–	–
Water Distribution	182 255	206 017	231 223	254 990	262 490	262 490	272 479	260 998	279 658
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	**141 829**	**145 524**	**154 580**	**151 900**	**156 967**	**156 967**	**167 523**	**189 144**	**203 768**
Public Toilets	0	–	–	–	–	–	–	–	–
Sewerage	141 422	139 806	143 833	151 500	156 500	156 500	167 145	188 744	203 343
Storm Water Management	408	5 718	10 747	400	400	400	258	273	290
Waste Water Treatment	–	–	–	–	67	67	120	127	135
Waste management	**102 585**	**108 719**	**127 989**	**134 170**	**141 170**	**141 170**	**149 440**	**158 406**	**167 910**
Recycling	–	0	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	1 712	158	128	20	20	20	20	21	22
Solid Waste Removal	100 873	108 561	127 861	134 150	141 150	141 150	149 420	158 385	167 888
Street Cleaning	–	–	–	–	–	–	–	–	–
Other	**0**	**0**	**33**	**–**	**0**	**0**	**–**	**–**	**–**
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	0	0	33	–	0	0	–	–	–
Total Revenue - Functional	**1 681 715**	**1 878 482**	**2 030 870**	**2 119 420**	**2 114 384**	**2 114 384**	**2 184 003**	**2 280 477**	**2 410 855**

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure - Functional									
Municipal governance and administration	**280 075**	**290 826**	**298 802**	**239 756**	**241 781**	**241 781**	**273 755**	**271 253**	**282 457**
Executive and council	60 364	68 349	67 122	54 863	48 535	48 535	54 461	47 372	52 265
Mayor and Council	33 142	41 353	45 671	53 015	51 133	51 133	54 452	48 003	50 101
Municipal Manager, Town Secretary and Chief Executive	27 223	26 997	21 450	1 848	(2 599)	(2 599)	9	(631)	2 164
Finance and administration	216 561	219 138	227 724	180 030	188 223	188 223	214 165	218 491	224 525
Administrative and Corporate Support	48 589	39 788	43 097	11 945	17 506	17 506	21 695	21 474	20 209
Asset Management	186	636	305	1 500	1 500	1 500	1 500	1 590	1 685
Finance	84 190	94 816	85 549	71 189	68 206	68 206	75 982	74 945	76 537
Fleet Management	10 053	6 350	5 279	6 165	8 967	8 967	6 075	6 372	6 605
Human Resources	14 682	15 747	16 378	11 213	10 005	10 005	12 381	13 252	13 902
Information Technology	24 910	27 228	27 763	21 128	28 315	28 315	29 140	30 032	31 730
Legal Services	4 631	5 303	7 202	7 491	8 368	8 368	8 194	8 658	8 835
Marketing, Customer Relations, Publicity and Media Co-ordination	2 223	2 192	1 812	1 348	6 392	6 392	8 536	8 939	9 319
Property Services	12 363	10 520	21 803	27 203	24 098	24 098	27 966	29 388	30 867
Risk Management	982	930	1 180	1 547	1 715	1 715	1 625	1 710	1 801
Security Services	3 348	4 360	4 064	6 141	7 971	7 971	6 467	6 802	7 157
Supply Chain Management	10 404	11 268	13 292	13 162	5 180	5 180	14 604	15 329	15 879
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	3 150	3 339	3 956	4 863	5 023	5 023	5 129	5 390	5 666
Governance Function	3 150	3 339	3 956	4 863	5 023	5 023	5 129	5 390	5 666
Community and public safety	**297 737**	**296 230**	**314 658**	**367 826**	**357 714**	**357 714**	**326 731**	**335 728**	**353 128**
Community and social services	**22 970**	**36 149**	**25 556**	**28 762**	**28 694**	**28 694**	**32 016**	**33 014**	**34 138**
Aged Care	1	1	1	1	1	1	1	1	1
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	500	530	543	1 000	1 040	1 040	1 400	1 450	1 500
Cemeteries, Funeral Parlours and Crematoriums	943	978	2 136	3 111	2 561	2 561	3 686	3 906	4 139
Child Care Facilities	–	–	–	–	20	20	–	–	–
Community Halls and Facilities	12 381	24 724	12 122	13 281	13 703	13 703	14 800	15 504	16 122
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	9 145	9 916	10 754	11 369	11 369	11 369	12 129	12 153	12 376
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**57 811**	**57 556**	**64 141**	**79 622**	**71 489**	**71 489**	**79 996**	**84 713**	**89 752**
Beaches and Jetties	7 597	7 153	8 798	9 278	11 918	11 918	13 076	13 852	14 682
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	31 090	33 926	34 133	46 107	36 880	36 880	40 179	42 444	44 983
Recreational Facilities	12 838	10 637	13 779	15 529	16 177	16 177	17 809	18 953	20 060
Sports Grounds and Stadiums	6 287	5 839	7 431	8 707	6 513	6 513	8 932	9 464	10 028
Public safety	**156 969**	**92 802**	**140 324**	**209 210**	**200 062**	**200 062**	**206 104**	**210 863**	**221 709**
Civil Defence	19 208	23 979	27 031	29 516	16 539	16 539	17 346	18 505	19 836
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	26 083	27 875	29 327	40 863	44 245	44 245	48 532	51 369	54 446
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	35 792	40 719	42 678	51 767	68 292	68 292	62 622	63 928	67 262
Licensing and Control of Animals	35	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control	75 850	230	41 288	87 064	70 986	70 986	77 604	77 061	80 165
Pounds	–	–	–	–	–	–	–	–	–
Housing	**59 987**	**109 723**	**84 638**	**50 232**	**57 469**	**57 469**	**8 615**	**7 138**	**7 529**
Housing	59 987	109 723	84 638	50 232	57 469	57 469	8 615	7 138	7 529
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	**179 614**	**201 690**	**212 127**	**238 076**	**234 631**	**234 631**	**257 941**	**275 515**	**290 985**
Planning and development	**47 425**	**45 808**	**51 500**	**58 293**	**50 923**	**50 923**	**60 142**	**60 886**	**63 808**
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	2 756	2 991	4 407	2 454	2 566	2 566	2 471	2 582	2 641
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	1 868	1 645	4 014	5 539	5 372	5 372	5 222	5 358	5 554
Economic Development/Planning	7 876	8 605	5 854	8 339	4 072	4 072	8 938	7 216	7 566
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City	23 640	20 762	23 984	27 365	27 626	27 626	28 674	30 340	32 047
Project Management Unit	11 284	11 805	13 241	14 596	11 288	11 288	14 837	15 391	16 001
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–

Functional Classification Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Road transport	**107 694**	**131 258**	**133 810**	**150 904**	**153 695**	**153 695**	**165 665**	**185 425**	**196 809**
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	1 177	1 949	2 084	2 270	2 121	2 121	2 413	2 558	2 712
Roads	106 517	129 309	131 726	148 634	151 574	151 574	163 251	182 867	194 098
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	**24 496**	**24 623**	**26 817**	**28 879**	**30 012**	**30 012**	**32 134**	**29 204**	**30 367**
Biodiversity and Landscape	23 467	23 732	24 901	27 069	28 202	28 202	30 227	27 131	28 284
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	1 028	891	1 916	1 810	1 810	1 810	1 906	2 073	2 084
Pollution Control	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	**810 879**	**958 821**	**995 836**	**1 259 762**	**1 266 990**	**1 266 990**	**1 333 201**	**1 436 487**	**1 537 367**
Energy sources	**439 681**	**553 664**	**586 592**	**755 473**	**753 342**	**753 342**	**806 195**	**874 013**	**938 151**
Electricity	435 215	547 005	584 458	753 095	750 964	750 964	803 553	871 101	935 219
Street Lighting and Signal Systems	4 466	6 659	2 134	2 378	2 378	2 378	2 642	2 912	2 932
Nonelectric Energy	–	–	–	–	–	–	–	–	–
Water management	**139 629**	**160 902**	**167 885**	**203 332**	**204 088**	**204 088**	**211 378**	**224 459**	**240 800**
Water Treatment	74 641	87 789	88 186	114 924	112 922	112 922	114 660	120 346	123 457
Water Distribution	58 827	65 566	68 776	79 210	82 113	82 113	87 489	95 073	109 936
Water Storage	6 161	7 548	10 924	9 197	9 053	9 053	9 228	9 040	7 407
Waste water management	**134 709**	**147 196**	**146 977**	**172 526**	**175 479**	**175 479**	**182 605**	**192 172**	**204 290**
Public Toilets	488	850	2 238	3 812	2 679	2 679	4 040	4 283	4 540
Sewerage	75 358	81 145	80 266	95 255	101 939	101 939	101 401	106 934	114 699
Storm Water Management	15 143	15 104	19 281	23 478	21 355	21 355	24 055	25 405	26 831
Waste Water Treatment	43 720	50 096	45 192	49 981	49 506	49 506	53 108	55 550	58 220
Waste management	**96 861**	**97 059**	**94 382**	**128 430**	**134 081**	**134 081**	**133 024**	**145 843**	**154 126**
Recycling	84	172	244	282	282	282	227	314	251
Solid Waste Disposal (Landfill Sites)	49 011	42 505	45 382	66 933	65 108	65 108	65 478	74 913	79 267
Solid Waste Removal	47 766	54 383	48 756	61 216	68 691	68 691	67 319	70 616	74 609
Street Cleaning	–	–	–	–	–	–	–	–	–
Other	**3 722**	**2 830**	**2 445**	**6 921**	**4 429**	**4 429**	**7 354**	**7 739**	**8 149**
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	3 722	2 830	2 445	6 921	4 429	4 429	7 354	7 739	8 149
Total Expenditure - Functional	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote									
Vote 1 - Municipal Council	74 415	106 209	69 013	78 908	37 942	37 942	53 183	54 349	50 132
Vote 2 - Office of the Municipal Manager	–	–	833	515	860	860	576	611	647
Vote 3 - Corporate Services	1 496	1 492	122	1 274	1 774	1 774	1 057	1 120	1 188
Vote 4 - Financial Services	370 122	436 859	475 912	477 666	490 666	490 666	515 040	541 429	569 341
Vote 5 - Infrastructure Services	1 102 798	1 275 677	1 373 260	1 419 613	1 450 527	1 450 527	1 490 460	1 561 420	1 666 801
Vote 6 - Community Services	24 795	29 545	42 900	52 939	52 939	52 939	41 090	44 216	43 492
Vote 7 - Municipal Public Safety	76 056	(7 188)	29 217	71 012	60 132	60 132	62 292	62 400	63 603
Vote 8 - Planning and Development	32 033	35 888	39 611	17 494	19 544	19 544	20 304	14 933	15 651
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	**1 681 715**	**1 878 482**	**2 030 870**	**2 119 420**	**2 114 384**	**2 114 384**	**2 184 003**	**2 280 477**	**2 410 855**
Expenditure by Vote ***to be appropriated***									
Vote 1 - Municipal Council	46 177	41 353	45 672	55 516	53 635	53 635	57 064	50 823	53 213
Vote 2 - Office of the Municipal Manager	9 709	14 201	20 551	33 702	29 173	29 173	36 841	38 672	40 608
Vote 3 - Corporate Services	58 075	56 963	68 360	82 589	81 712	81 712	86 730	91 316	96 164
Vote 4 - Financial Services	140 078	106 638	136 147	171 468	174 513	174 513	192 918	199 654	210 673
Vote 5 - Infrastructure Services	943 253	1 189 410	1 179 782	1 293 520	1 299 399	1 299 399	1 319 627	1 427 221	1 526 044
Vote 6 - Community Services	157 827	186 656	176 139	203 116	193 622	193 622	221 849	227 148	238 601
Vote 7 - Municipal Public Safety	153 723	94 947	135 700	201 555	205 522	205 522	207 166	217 730	229 089
Vote 8 - Planning and Development	63 185	60 230	61 517	70 875	67 969	67 969	76 787	74 158	77 695
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	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote									
Vote 1 - Municipal Council	**74 415**	**106 209**	**69 013**	**78 908**	**37 942**	**37 942**	**53 183**	**54 349**	**50 132**
1.1 - Council:Council's General	74 415	106 209	69 013	78 908	37 942	37 942	53 183	54 349	50 132
1.2 - Council:Mayors Office	–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	**–**	**–**	**833**	**515**	**860**	**860**	**576**	**611**	**647**
2.1 - MM:Municipal Manager	–	–	–	–	–	–	–	–	–
2.2 - MM:Internal Audit	–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services	–	–	833	515	515	515	477	506	536
2.4 - MM:Legal Services & Contract Management	–	–	–	–	345	345	99	105	111
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	**1 496**	**1 492**	**122**	**1 274**	**1 774**	**1 774**	**1 057**	**1 120**	**1 188**
3.1 - Corp:Director:Corporate Services	1 496	1 492	–	0	0	0	–	–	–
3.2 - Corp:Risk Management	–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management	–	–	1 184	1 272	1 272	1 272	1 054	1 118	1 185
3.4 - Corp:Info & Communication Technolgy	–	–	(1 065)	–	–	–	–	–	–
3.5 - Corp:Business Architecture & CRM	–	–	–	–	500	500	–	–	–
3.6 - Corp:Administrative Support Services	–	–	3	3	3	3	3	3	3
3.7 - Corp:Municipal Court	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	**370 122**	**436 859**	**475 912**	**477 666**	**490 666**	**490 666**	**515 040**	**541 429**	**569 341**
4.1 - Fin:Chief Financial Officer	370 122	436 859	–	–	–	–	–	–	–
4.2 - Fin:Financial Accounting	–	–	79 369	58 143	71 143	71 143	68 000	68 000	68 000
4.3 - Fin:Revenue Management	–	–	390 723	417 621	417 621	417 621	444 972	471 151	498 952
4.4 - Fin:Expenditure, Fleet & Asset Management	–	–	4 351	52	52	52	44	46	49
4.5 - Fin:Supply Chain Management	–	–	1 468	1 850	1 850	1 850	2 024	2 232	2 340
	–	–	–	–	–	–	–	–	–

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services	**1 102 798**	**1 275 677**	**1 373 260**	**1 419 613**	**1 450 527**	**1 450 527**	**1 490 460**	**1 561 420**	**1 666 801**
5.1 - Infra:Chief Engineer:Infrastructure Services	1 102 798	1 275 677	0	0	100	100	1	1	1
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development	–	–	98 490	68 342	88 613	88 613	9 977	33 867	40 335
5.3 - Infra:Waste Management	–	–	127 989	134 170	141 170	141 170	149 440	158 406	167 910
5.4 - Infra:Civil Engineering Services	–	–	13 440	130	130	130	140	8 908	8 908
5.5 - Infra:Water	–	–	225 223	254 990	262 490	262 490	272 479	260 998	279 658
5.6 - Infra:Sewerage	–	–	143 833	151 500	156 500	156 500	167 145	188 744	203 343
5.7 - Infra:Roads	–	–	3 116	6 300	6 344	6 344	20 559	10 050	9 344
5.8 - Infra:Stormwater	–	–	10 747	400	400	400	258	273	290
5.9 - Infra:Electricity	–	–	750 422	803 779	794 779	794 779	870 461	900 172	957 012
5.10 - Infra:Mechanical Workshop Fleet Management	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services	**24 795**	**29 545**	**42 900**	**52 939**	**52 939**	**52 939**	**41 090**	**44 216**	**43 492**
6.1 - Comm:Director:Community Services	24 795	29 545	81	77	77	77	78	78	78
6.2 - Comm:Community Services	–	–	–	–	–	–	–	–	–
6.3 - Comm:Resorts	–	–	10 291	8 440	8 440	8 440	13 589	14 404	15 268
6.4 - Comm:Parks and Open Spaces & Cemetries	–	–	6 570	5 676	5 676	5 676	8 483	8 992	9 531
6.5 - Comm:Sportsfields	–	–	14 073	27 119	27 119	27 119	6 017	7 522	5 085
6.6 - Comm:Beaches & Slipways	–	–	1 639	1 468	1 468	1 468	1 930	2 046	2 169
6.7 - Comm:Refuse Removal & CBD Cleansing	–	–	0	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Development	–	–	483	418	418	418	570	589	610
6.9 - Comm:Library Services	–	–	8 842	8 881	8 881	8 881	9 428	9 529	9 632
6.10 - Comm:Halls,Facilities&Building Maintenance	–	–	921	860	860	860	996	1 056	1 119
Vote 7 - Municipal Public Safety	**76 056**	**(7 188)**	**29 217**	**71 012**	**60 132**	**60 132**	**62 292**	**62 400**	**63 603**
7.1 - MPS:Director: Municipal Public Safety	76 056	(7 188)	–	–	–	–	–	–	–
7.2 - MPS:Traffic Services	–	–	19 737	61 530	50 650	50 650	51 899	52 613	53 369
7.3 - MPS:Law Enforcement Services	–	–	8 662	8 867	8 867	8 867	9 110	9 513	9 943
7.4 - MPS:Fire & Rescue	–	–	818	615	615	615	1 284	274	291
7.5 - MPS:Disaster Management	–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development	**32 033**	**35 888**	**39 611**	**17 494**	**19 544**	**19 544**	**20 304**	**14 933**	**15 651**
8.1 - P&D:Director:Planning & Development	32 033	35 888	0	0	0	0	–	–	–
8.2 - P&D:Town Planning & Spatial Planning	–	–	3 868	2 366	2 366	2 366	4 006	4 246	4 501
8.3 - P&D:Environmental Management & Conservation	–	–	854	2 975	5 025	5 025	4 129	–	–

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.4 - P&D:Building Control	–	–	10 103	9 125	9 125	9 125	9 519	10 090	10 695
8.5 - P&D:Socio-Economic Programme	–	–	1 916	2 738	2 738	2 738	2 216	155	5
8.6 - P&D:Tourism	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management	–	–	22 869	289	289	289	434	442	451
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
10.1 - Main Ledger	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	**1 681 715**	**1 878 482**	**2 030 870**	**2 119 420**	**2 114 384**	**2 114 384**	**2 184 003**	**2 280 477**	**2 410 855**
Expenditure by Vote									
Vote 1 - Municipal Council	**46 177**	**41 353**	**45 672**	**55 516**	**53 635**	**53 635**	**57 064**	**50 823**	**53 213**
1.1 - Council:Council's General	46 177	41 353	44 708	54 310	52 443	52 443	55 820	49 523	51 855
1.2 - Council:Mayors Office	–	–	964	1 205	1 190	1 190	1 243	1 299	1 357
1.3 - Council:Pensioners & Continued Members	–	–	1	1	1	1	1	1	1
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	**9 709**	**14 201**	**20 551**	**33 702**	**29 173**	**29 173**	**36 841**	**38 672**	**40 608**
2.1 - MM:Municipal Manager	9 709	14 201	3 700	4 277	4 657	4 657	4 575	4 798	5 033
2.2 - MM:Internal Audit	–	–	3 956	4 863	5 023	5 023	5 129	5 390	5 666
2.3 - MM:Strategic Support Services	–	–	9 106	19 112	13 254	13 254	21 281	22 197	23 418
2.4 - MM:Legal Services & Contract Management	–	–	3 789	5 450	6 239	6 239	5 856	6 287	6 491
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	**58 075**	**56 963**	**68 360**	**82 589**	**81 712**	**81 712**	**86 730**	**91 316**	**96 164**
3.1 - Corp:Director:Corporate Services	58 075	56 963	4 337	2 965	2 991	2 991	3 077	3 221	3 374
3.2 - Corp:Risk Management	–	–	1 180	1 547	1 715	1 715	1 625	1 710	1 801
3.3 - Corp:Human Resources Management	–	–	16 314	19 700	18 520	18 520	21 402	22 988	24 652
3.4 - Corp:Info & Communication Technolgy	–	–	28 085	33 664	33 295	33 295	34 559	35 996	37 518
3.5 - Corp:Business Architecture & CRM	–	–	9 624	14 364	13 711	13 711	14 449	15 232	16 063
3.6 - Corp:Administrative Support Services	–	–	5 407	6 226	7 338	7 338	7 075	7 418	7 788
3.7 - Corp:Municipal Court	–	–	3 414	4 123	4 140	4 140	4 543	4 750	4 968
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	**140 078**	**106 638**	**136 147**	**171 468**	**174 513**	**174 513**	**192 918**	**199 654**	**210 673**
4.1 - Fin:Chief Financial Officer	140 078	106 638	(260)	2 693	1 285	1 285	3 403	3 592	3 790
4.2 - Fin:Financial Accounting	–	–	8 459	10 735	10 994	10 994	11 131	11 683	12 273
4.3 - Fin:Revenue Management	–	–	55 775	73 960	70 901	70 901	79 249	79 289	83 323
4.4 - Fin:Expenditure, Fleet & Asset Management	–	–	51 457	55 343	70 720	70 720	68 956	73 079	77 449
4.5 - Fin:Supply Chain Management	–	–	20 716	28 737	20 613	20 613	30 179	32 011	33 837
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services	**943 253**	**1 189 410**	**1 179 782**	**1 293 520**	**1 299 399**	**1 299 399**	**1 319 627**	**1 427 221**	**1 526 044**
5.1 - Infra:Chief Engineer:Infrastructure Services	943 253	1 189 410	4 818	4 037	4 191	4 191	3 968	4 139	4 319
5.2 - Infra:Civil Infrastructure Planning, Project Management & Housing Development	–	–	216 381	195 507	201 732	201 732	167 223	174 709	182 105
5.3 - Infra:Waste Management	–	–	54 959	69 573	71 824	71 824	68 010	76 478	80 699
5.4 - Infra:Civil Engineering Services	–	–	67 423	68 309	67 446	67 446	73 338	87 384	91 457
5.5 - Infra:Water	–	–	66 312	69 627	70 085	70 085	67 492	72 645	84 190
5.6 - Infra:Sewerage	–	–	84 327	86 876	91 683	91 683	89 075	93 523	100 017
5.7 - Infra:Roads	–	–	81 424	102 911	100 443	100 443	108 520	114 500	120 811
5.8 - Infra:Stormwater	–	–	19 281	23 478	21 355	21 355	24 055	25 405	26 831
5.9 - Infra:Electricity	–	–	584 857	673 202	670 640	670 640	717 946	778 439	835 612
5.10 - Infra:Mechanical Workshop Fleet Management	–	–	0	–	–	–	–	–	–
Vote 6 - Community Services	**157 827**	**186 656**	**176 139**	**203 116**	**193 622**	**193 622**	**221 849**	**227 148**	**238 601**
6.1 - Comm:Director:Community Services	157 827	186 656	13 967	6 655	8 184	8 184	12 970	13 217	13 340
6.2 - Comm:Community Services	–	–	1 668	11 744	1 942	1 942	1 957	2 075	2 199
6.3 - Comm:Resorts	–	–	12 255	13 193	13 948	13 948	15 268	16 264	17 214
6.4 - Comm:Parks and Open Spaces & Cemetries	–	–	33 930	37 677	36 216	36 216	40 234	42 501	45 042
6.5 - Comm:Sportsfields	–	–	5 425	6 059	4 326	4 326	6 166	6 533	6 921
6.6 - Comm:Beaches & Slipways	–	–	10 312	11 534	14 147	14 147	15 616	16 541	17 527

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
6.7 - Comm:Refuse Removal & CBD Cleansing	–	–	36 448	43 766	43 512	43 512	47 149	49 909	52 854
6.8 - Comm:Intergrated Human Settlements & Development	–	–	7 199	9 199	8 022	8 022	10 088	10 655	11 257
6.9 - Comm:Library Services	–	–	10 754	11 369	11 369	11 369	12 129	12 153	12 376
6.10 - Comm:Halls,Facilities&Building Maintenance	–	–	44 182	51 920	51 957	51 957	60 272	57 300	59 869
Vote 7 - Municipal Public Safety	**153 723**	**94 947**	**135 700**	**201 555**	**205 522**	**205 522**	**207 166**	**217 730**	**229 089**
7.1 - MPS:Director: Municipal Public Safety	153 723	94 947	6 037	4 628	3 285	3 285	4 197	4 374	4 561
7.2 - MPS:Traffic Services	–	–	43 010	88 634	72 695	72 695	76 098	79 163	82 411
7.3 - MPS:Law Enforcement Services	–	–	43 020	52 527	54 518	54 518	60 827	64 543	68 662
7.4 - MPS:Fire & Rescue	–	–	34 872	39 673	58 340	58 340	49 285	52 082	55 027
7.5 - MPS:Disaster Management	–	–	2 851	7 189	6 301	6 301	7 695	8 014	8 353
7.6 - MPS:Safety,Security & CCTV	–	–	5 909	8 903	10 384	10 384	9 064	9 555	10 075
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development	**63 185**	**60 230**	**61 517**	**70 875**	**67 969**	**67 969**	**76 787**	**74 158**	**77 695**
8.1 - P&D:Director:Planning & Development	63 185	60 230	3 566	5 722	1 005	1 005	6 328	6 649	6 991
8.2 - P&D:Town Planning & Spatial Planning	–	–	12 194	14 569	14 491	14 491	15 959	16 936	17 968
8.3 - P&D:Environmental Management & Conservation	–	–	26 817	28 879	30 012	30 012	32 134	29 204	30 367
8.4 - P&D:Building Control	–	–	8 940	9 795	11 051	11 051	10 629	11 266	11 911
8.5 - P&D:Socio-Economic Programme	–	–	6 221	7 295	7 404	7 404	6 929	5 021	5 107
8.6 - P&D:Tourism	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management	–	–	3 780	4 615	4 006	4 006	4 808	5 082	5 350
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - Departmental Charges & Recoveries	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Main Ledger	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue									
Exchange Revenue									
Service charges - Electricity	495 999	607 344	680 585	745 540	718 135	718 135	782 963	829 389	879 130
Service charges - Water	158 070	179 935	200 340	209 109	208 803	208 803	225 950	239 494	253 864
Service charges - Waste Water Management	100 655	113 954	127 050	129 533	126 779	126 779	134 321	142 381	150 923
Service charges - Waste Management	85 923	97 574	108 353	115 444	115 444	115 444	121 971	129 289	137 046
Sale of Goods and Rendering of Services	80 448	131 093	106 778	63 725	73 387	73 387	29 014	30 755	32 600
Agency services	7 140	6 599	6 846	7 500	7 500	7 500	7 819	8 288	8 785
Interest	33	215	507	0	0	0	–	–	–
Interest earned from Receivables	5 796	10 299	11 703	12 500	12 500	12 500	11 065	11 397	11 739
Interest earned from Current and Non Current Assets	51 751	68 418	73 160	55 000	68 000	68 000	68 000	68 000	68 000
Dividends	-	–	–	–	–	–	–	–	–
Rent on Land	1 401	2 704	855	452	452	452	1 243	1 318	1 397
Rental from Fixed Assets	5 346	5 570	8 246	7 544	7 544	7 544	9 370	9 932	10 528
Licence and permits	1 143	923	1 116	780	780	780	1 481	1 570	1 664
Special rating levies	-	–	–	15 420	15 420	15 420	16 262	17 050	17 947
Construction Contract Revenue	-	–	–	–	–	–	1 847	–	–
Development Charges	-	–	–	–	–	–	3 599	3 815	4 044
Operational Revenue	10 988	11 090	16 233	5 554	5 620	5 620	8 812	9 341	9 901
Non-Exchange Revenue									
Property rates	297 101	339 224	367 109	383 977	383 977	383 977	405 548	429 881	455 674
Surcharges and Taxes	-	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	58 043	(22 970)	12 341	52 537	42 344	42 344	42 861	43 032	43 214
Licences or permits	1 834	2 008	1 858	2 000	2 000	2 000	2 186	2 317	2 456
Transfer and subsidies - Operational	172 163	191 359	199 017	205 957	207 587	207 587	215 507	228 047	232 891
Interest	1 294	2 186	2 027	2 300	2 300	2 300	2 300	2 438	2 584
Fuel Levy	-	–	–	–	–	–	–	–	–
Operational Revenue	-	–	–	–	–	–	–	–	–
Gains on disposal of Assets	904	–	13 632	–	–	–	–	–	–
Other Gains	14 279	16 679	16 121	3 000	3 000	3 000	300	300	300
Discontinued Operations	-	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**1 550 312**	**1 764 206**	**1 953 878**	**2 017 871**	**2 001 572**	**2 001 572**	**2 092 419**	**2 208 032**	**2 324 687**
Expenditure									
Employee related costs	480 939	523 007	531 381	618 840	594 914	594 914	675 017	702 498	743 048
Remuneration of councillors	12 315	13 519	13 332	14 012	14 349	14 349	15 400	16 480	17 240
Bulk purchases - electricity	346 418	444 223	481 547	556 160	553 190	553 190	603 032	656 280	708 782
Inventory consumed	58 220	59 855	51 539	76 168	73 892	73 892	78 922	83 969	88 295
Debt impairment	52 100	(12 141)	12 698	70 770	25 001	25 001	38 593	38 593	38 593
Depreciation and amortisation	148 321	153 790	152 838	167 211	167 211	167 211	175 572	184 350	193 568
Interest	48 152	48 571	48 767	51 227	45 040	45 040	43 080	47 145	56 450
Contracted services	257 088	293 480	321 654	356 644	383 770	383 770	398 434	419 587	440 088
Transfers and subsidies	16 086	16 512	16 716	16 770	16 770	16 770	17 712	18 500	19 397
Irrecoverable debts written off	10 206	27 155	37 069	20 000	60 131	60 131	20 000	20 000	20 000
Operational costs	142 111	181 851	156 227	164 539	171 278	171 278	125 678	130 201	137 048
Losses on disposal of Assets	-	514	–	–	–	–	–	–	–
Other Losses	72	60	101	–	–	–	7 542	9 120	9 576
Total Expenditure	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit)	**(21 715)**	**13 809**	**130 010**	**(94 469)**	**(103 973)**	**(103 973)**	**(106 563)**	**(118 690)**	**(147 399)**
Transfers and subsidies - capital (monetary allocations)	125 273	92 977	72 989	101 549	112 768	112 768	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)	6 130	21 299	4 003	–	44	44	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**109 688**	128 085	207 001	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**109 688**	128 085	207 001	7 080	8 839	8 839	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**109 688**	128 085	207 001	7 080	8 839	8 839	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote									
Multi-year expenditure ***to be appropriated***									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	–	588	1 354	3 315	3 315	3 315	3 770	3 270	3 270
Vote 4 - Financial Services	–	10	2 015	8 420	8 263	8 263	4 640	8 640	4 790
Vote 5 - Infrastructure Services	4 059	170 843	143 031	215 840	221 888	221 888	205 990	255 695	269 418
Vote 6 - Community Services	–	–	596	2 925	1 325	1 325	4 176	5 320	5 320
Vote 7 - Municipal Public Safety	–	161	1 210	3 792	4 092	4 092	4 581	7 310	7 310
Vote 8 - Planning and Development	–	6 170	23	29	1 049	1 049	1 200	2 200	2 200
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	**4 059**	**177 772**	**148 229**	**234 321**	**239 932**	**239 932**	**224 358**	**282 435**	**292 308**
Single-year expenditure ***to be appropriated***									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	7	2	15	21	21	260	10	10
Vote 3 - Corporate Services	1 812	6 362	1 973	–	–	–	–	–	–
Vote 4 - Financial Services	57	–	18 384	16 060	15 711	15 711	12 500	11 500	15 350
Vote 5 - Infrastructure Services	163 637	115	17 537	7 950	12 267	12 267	500	500	500
Vote 6 - Community Services	5 007	7 112	5 129	–	1 777	1 777	1 096	–	–
Vote 7 - Municipal Public Safety	2 365	2 150	1 358	–	128	128	3 750	–	–
Vote 8 - Planning and Development	12 384	–	143	–	–	–	–	–	–
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	**185 262**	**15 746**	**44 526**	**24 025**	**29 904**	**29 904**	**18 106**	**12 010**	**15 860**
Total Capital Expenditure - Vote	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional									
Governance and administration	**2 228**	**6 967**	**3 403**	**3 500**	**3 573**	**3 573**	**4 170**	**3 420**	**3 420**
Executive and council	5	7	48	70	76	76	300	50	50
Finance and administration	2 223	6 960	3 355	3 430	3 497	3 497	3 870	3 370	3 370
Internal audit	–	–	–	–	–	–	–	–	–
Community and public safety	**40 838**	**43 100**	**42 468**	**72 520**	**83 107**	**83 107**	**43 216**	**65 112**	**74 230**
Community and social services	3 890	1 371	1 192	6 625	6 077	6 077	8 208	9 420	7 320
Sport and recreation	3 318	5 741	17 476	33 901	33 768	33 768	12 066	7 442	6 250
Public safety	5 007	2 310	6 181	7 452	8 521	8 521	15 831	14 710	20 660
Housing	28 623	33 678	17 619	24 542	34 741	34 741	7 110	33 540	40 000
Health	–	–	–	–	–	–	–	–	–
Economic and environmental services	**20 518**	**17 926**	**4 948**	**18 954**	**21 785**	**21 785**	**28 168**	**21 550**	**16 921**
Planning and development	3 719	6 170	1 151	1 554	3 985	3 985	2 650	11 450	7 600
Road transport	16 799	11 755	3 797	17 400	17 800	17 800	25 518	10 100	9 321
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	**125 737**	**125 525**	**141 935**	**163 372**	**161 371**	**161 371**	**166 911**	**204 363**	**213 597**
Energy sources	55 692	49 583	45 169	60 218	48 613	48 613	65 144	48 083	49 634
Water management	31 608	29 092	34 078	63 653	73 470	73 470	74 742	81 900	84 300
Waste water management	32 801	46 735	58 077	34 560	34 348	34 348	23 325	65 480	72 663
Waste management	5 637	115	4 612	4 940	4 940	4 940	3 700	8 900	7 000
Other	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Capital Expenditure - Functional	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**
Funded by:									
National Government	81 741	59 150	54 164	76 207	76 207	76 207	82 749	38 905	46 168
Provincial Government	5 036	33 827	18 719	25 342	36 541	36 541	8 835	33 540	40 000
District Municipality	–		–	–	–	–	–	–	–
Transfers and subsidies - capital	26 098	21 282	4 108	–	–	–	–	–	–
Transfers recognised - capital	**112 876**	**114 260**	**76 992**	**101 549**	**112 748**	**112 748**	**91 584**	**72 445**	**86 168**
Borrowing	34 249	66 513	77 047	106 337	104 918	104 918	101 155	172 000	172 000
Internally generated funds	42 197	12 745	38 716	50 460	52 170	52 170	49 725	50 000	50 000
Total Capital Funding	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**

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

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Municipal Vote																				
Multi-year expenditure appropriation																				
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
1.1 - Council:Council's General	–	–	–	–	–	–	–	–	–				–				–	–	–	–
1.2 - Council:Mayors Office	–	–	–	–	–	–	–	–	–				–				–	–	–	–
1.3 - Council:Pensioners & Continued Members	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
2.1 - MM:Municipal Manager	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.2 - MM:Internal Audit	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.3 - MM:Strategic Support Services	–	–	–	–	–	–	–	–	–				–				–	–	–	–
2.4 - MM:Legal Services & Contract Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 3 - Corporate Services	–	588	1 354	3 315	3 315	3 315	3 770	3 270	3 270	–	–	–	–	–	–	–	–	3 770	3 270	3 270
3.1 - Corp:Director:Corporate Services	–	89	103	114	114	114	70	70	70				–				–	70	70	70
3.2 - Corp:Risk Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.3 - Corp:Human Resources Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.4 - Corp:Info & Communication Technolgy	–	499	1 251	3 201	3 201	3 201	3 700	3 200	3 200				–				–	3 700	3 200	3 200
3.5 - Corp:Business Architecture & CRM	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.6 - Corp:Administrative Support Services	–	–	–	–	–	–	–	–	–				–				–	–	–	–
3.7 - Corp:Municipal Court	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 4 - Financial Services	–	10	2 015	8 420	8 263	8 263	4 640	8 640	4 790	–	–	–	–	–	–	–	–	5 640	8 640	4 790
4.1 - Fin:Chief Financial Officer	–	10	74	170	188	188	140	140	140				–				–	140	140	140
4.2 - Fin:Financial Accounting	–	–	–	–	–	–	–	–	–				–				–	–	–	–
4.3 - Fin:Revenue Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
4.4 - Fin:Expenditure, Fleet & Asset Management	–	–	1 941	8 250	8 075	8 075	4 500	8 500	4 650				–				–	5 500	8 500	4 650
4.5 - Fin:Supply Chain Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 5 - Infrastructure Services	4 059	170 843	143 031	215 840	221 888	221 888	205 990	255 695	269 418	–	–	–	–	–	–	–	–	204 445	255 695	269 418
5.1 - Infra:Chief Engineer:Infrastructure Services	–	–	2 807	5 725	2 225	2 225	2 750	2 750	3 250				–				–	2 750	2 750	3 250
5.2 - Infra:Civil Infrastructure Planning, Project Manag	4 059	33 678	98 282	146 406	167 030	167 030	134 901	193 962	210 284				–				–	134 901	193 962	210 284
5.3 - Infra:Waste Management	–	–	1 004	4 940	4 940	4 940	2 200	3 900	1 000				–				–	2 200	3 900	1 000
5.4 - Infra:Civil Engineering Services	–	–	259	750	750	750	700	4 500	5 750				–				–	700	4 500	5 750
5.5 - Infra:Water	–	29 092	–	–	80	80	–	–	–				–				–	–	–	–
5.6 - Infra:Sewerage	–	40 767	–	–	–	–	125	–	–				–				–	–	–	–
5.7 - Infra:Roads	–	11 755	–	–	–	–	670	–	–				–				–	–	–	–
5.8 - Infra:Stormwater	–	5 968	–	6 000	6 000	6 000	2 500	4 500	2 000				–				–	2 000	4 500	2 000
5.9 - Infra:Electricity	–	49 583	40 679	52 018	40 863	40 863	62 144	46 083	47 134				–				–	61 894	46 083	47 134
5.10 - Infra:Mechanical Workshop Fleet Management	–	–	–	–	–	–	–	–	–				–				–	–	–	–
Vote 6 - Community Services	–	–	596	2 925	1 325	1 325	4 176	5 320	5 320	–	–	–	–	–	–	–	–	3 592	5 320	5 320
6.1 - Comm:Director:Community Services	–	–	596	1 925	325	325	345	320	320				–				–	345	320	320
6.2 - Comm:Community Services	–	–	–	–	–	–	584	–	–				–				–	–	–	–
6.3 - Comm:Resorts	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.4 - Comm:Parks and Open Spaces & Cemetries	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.5 - Comm:Sportsfields	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.6 - Comm:Beaches & Slipways	–	–	–	1 000	1 000	1 000	–	–	–				–				–	–	–	–
6.7 - Comm:Refuse Removal & CBD Cleansing	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Develo	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.9 - Comm:Library Services	–	–	–	–	–	–	–	–	–				–				–	–	–	–
6.10 - Comm:Halls,Facilities&Building Maintenance	–	–	–	–	–	–	3 248	5 000	5 000				–				–	3 248	5 000	5 000
Vote 7 - Municipal Public Safety	–	161	1 210	3 792	4 092	4 092	4 581	7 310	7 310	–	–	–	–	–	–	–	–	4 581	7 310	7 310
7.1 - MPS:Director: Municipal Public Safety	–	161	226	492	792	792	310	310	310				–				–	310	310	310
7.2 - MPS:Traffic Services	–	–	–	–	–	–	3 247	3 500	3 500				–				–	3 247	3 500	3 500
7.3 - MPS:Law Enforcement Services	–	–	983	300	300	300	–	–	–				–				–	–	–	–

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
7.4 - MPS:Fire & Rescue	–	–	–	3 000	3 000	3 000	**1 025**	**2 455**	**3 500**
7.5 - MPS:Disaster Management	–	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV	–	–	–	–	–	–	–	**1 045**	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development	–	**6 170**	**23**	**29**	**1 049**	**1 049**	**1 200**	**2 200**	**2 200**
8.1 - P&D:Director:Planning & Development	–	6 170	23	29	49	49	**200**	**200**	**200**
8.2 - P&D:Town Planning & Spatial Planning	–	–	–	–	–	–	**1 000**	–	–
8.3 - P&D:Environmental Management & Conservatio	–	–	–	–	1 000	1 000	–	**2 000**	**2 000**
8.4 - P&D:Building Control	–	–	–	–	–	–	–	–	–
8.5 - P&D:Socio-Economic Programme	–	–	–	–	–	–	–	–	–
8.6 - P&D:Tourism	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	–	–	–	–	–	–	–	–	–
9.1 - Departmental Charges & Recoveries	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	–	–	–	–	–	–	–	–	–
10.1 - Main Ledger	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	**4 059**	**177 772**	**148 229**	**234 321**	**239 932**	**239 932**	**224 358**	**282 435**	**292 308**
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–
1.1 - Council:Council's General	–	–	–	–	–	–	–	–	–
1.2 - Council:Mayors Office	–	–	–	–	–	–	–	–	–
1.3 - Council:Pensioners & Continued Members	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	**7**	**2**	**15**	**21**	**21**	**260**	**10**	**10**
2.1 - MM:Municipal Manager	–	7	2	15	21	21	260	10	10
2.2 - MM:Internal Audit	–	–	–	–	–	–	–	–	–
2.3 - MM:Strategic Support Services	–	–	–	–	–	–	–	–	–
2.4 - MM:Legal Services & Contract Management	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	**1 812**	**6 362**	**1 973**	–	–	–	–	–	–
3.1 - Corp:Director:Corporate Services	14		–	–	–	–	–	–	–
3.2 - Corp:Risk Management	–	–	–	–	–	–	–	–	–
3.3 - Corp:Human Resources Management	1 798	–	–	–	–	–	–	–	–
3.4 - Corp:Info & Communication Technolgy	–	5 964	1 973	–	–	–	–	–	–
3.5 - Corp:Business Architecture & CRM	–		–	–	–	–	–	–	–
3.6 - Corp:Administrative Support Services	–	398	–	–	–	–	–	–	–
3.7 - Corp:Municipal Court	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	**57**	–	**18 384**	**16 060**	**15 711**	**15 711**	**12 500**	**11 500**	**15 350**
4.1 - Fin:Chief Financial Officer	57	–	–	–	–	–	–	–	–
4.2 - Fin:Financial Accounting	–	–	–	–	–	–	–	–	–
4.3 - Fin:Revenue Management	–	–	–	–	–	–	–	–	–
4.4 - Fin:Expenditure, Fleet & Asset Management	–	–	18 384	16 060	15 711	15 711	12 500	11 500	15 350
4.5 - Fin:Supply Chain Management	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			–				–	1 025	2 455	3 500
			–				–	–	–	–
			–				–	–	1 045	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–	–	–	**1 200**	**2 200**	**2 200**
			–				–	200	200	200
			–				–	1 000	–	–
			–				–	–	2 000	2 000
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–	–	–	–	–	–
			–				–	–	–	–
			–				–	–	–	–
–	–	–	–	–	–		–	**223 229**	**282 435**	**292 308**

Vote Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 5 - Infrastructure Services	**163 637**	**115**	**17 537**	**7 950**	**12 267**	**12 267**	**500**	**500**	**500**
5.1 - Infra:Chief Engineer:Infrastructure Services	1 264	–	–	–	–	–	–	–	–
5.2 - Infra:Civil Infrastructure Planning, Project Ma	53 168	–	9 551	6 800	8 143	8 143	–	–	–
5.3 - Infra:Waste Management	52 697	115	–	–	–	–	–	–	–
5.4 - Infra:Civil Engineering Services		–	2 707	1 150	1 429	1 429	500	500	500
5.5 - Infra:Water	–	–	2 932	–	–	–	–	–	–
5.6 - Infra:Sewerage	–	–	1 894	–	–	–	–	–	–
5.7 - Infra:Roads	54 649	–	110	–	2 395	2 395	–	–	–
5.8 - Infra:Stormwater	1 859	–	–	–	300	300	–	–	–
5.9 - Infra:Electricity	–	–	343	–	–	–	–	–	–
5.10 - Infra:Mechanical Workshop Fleet Managem	–	–	–	–	–	–	–	–	–
Vote 6 - Community Services	**5 007**	**7 112**	**5 129**	**–**	**1 777**	**1 777**	**1 096**	**–**	**–**
6.1 - Comm:Director:Community Services	462	1 261	539	–	–	–	–	–	–
6.2 - Comm:Community Services	–	–	41	–	1 639	1 639	482	–	–
6.3 - Comm:Resorts	4 100	–	–	–	–	–	–	–	–
6.4 - Comm:Parks and Open Spaces & Cemetries	–	–	–	–	10	10	164	–	–
6.5 - Comm:Sportsfields	446	5 741	4 532	–	–	–	–	–	–
6.6 - Comm:Beaches & Slipways	–	–	–	–	–	–	–	–	–
6.7 - Comm:Refuse Removal & CBD Cleansing	–	–	–	–	–	–	–	–	–
6.8 - Comm:Intergrated Human Settlements & Dev	–	–	–	–	–	–	–	–	–
6.9 - Comm:Library Services	–	110	16	–	–	–	125	–	–
6.10 - Comm:Halls,Facilities&Building Maintenanc	–	–	–	–	128	128	325	–	–
Vote 7 - Municipal Public Safety	**2 365**	**2 150**	**1 358**	**–**	**128**	**128**	**3 750**	**–**	**–**
7.1 - MPS:Director: Municipal Public Safety	29	–	–	–	–	–	–	–	–
7.2 - MPS:Traffic Services	–	–	–	–	–	–	–	–	–
7.3 - MPS:Law Enforcement Services	–	1 400	608	–	–	–	–	–	–
7.4 - MPS:Fire & Rescue	–	750	750	–	68	68	3 750	–	–
7.5 - MPS:Disaster Management	2 336	–	–	–	–	–	–	–	–
7.6 - MPS:Safety,Security & CCTV	–	–	–	–	60	60	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development	**12 384**	**–**	**143**	**–**	**–**	**–**	**–**	**–**	**–**
8.1 - P&D:Director:Planning & Development	11 864	–	143	–	–	–	–	–	–
8.2 - P&D:Town Planning & Spatial Planning		–	–	–	–	–	–	–	–
8.3 - P&D:Environmental Management & Conserv	–	–	–	–	–	–	–	–	–
8.4 - P&D:Building Control	520	–	–	–	–	–	–	–	–
8.5 - P&D:Socio-Economic Programme		–	–	–	–	–	–	–	–
8.6 - P&D:Tourism	–	–	–	–	–	–	–	–	–
8.7 - P&D:Property Management	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 9 - Costing Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
9.1 - Departmental Charges & Recoveries	–	–	–	–	–	–	–	–	–
9.2 - Internal Billing	–	–	–	–	–	–	–	–	–
9.3 - Activity Based Costing	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Vote 10 - Main Ledger Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
10.1 - Main Ledger	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	**185 262**	**15 746**	**44 526**	**24 025**	**29 904**	**29 904**	**18 106**	**12 010**	**15 860**
Total Capital Expenditure	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**

Multi-year appropriation for Budget Year 2026/27 in the 2025/26 Annual Budget				Multi-year appropriation for 2027/28 in the 2025/26 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Appropriation for 2026/27	Adjustments in 2025/26	Downward adjustments for 2026/27	Appropriation carried forward	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29

WC032 Overstrand - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current assets											
Cash and cash equivalents	1	646 535	676 658	854 064	723 115	843 596	843 596	1 036 154	822 112	762 157	651 388
Short term Investments	2	–	45 630	80 902	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3	86 305	116 416	136 299	110 653	90 021	90 021	118 434	96 958	91 879	88 222
Receivables from non-exchange transactions	3	37 804	36 449	32 716	35 577	43 097	43 097	40 795	49 163	55 607	62 454
Current portion of non-current receivables	4	–	–	–	–	–	–	–	–	–	–
Inventory	5	11 594	15 762	12 097	15 588	18 182	18 182	13 018	17 306	16 458	15 618
VAT	6	10 328	9 557	4 856	1 800	17 911	17 911	(858)	4 856	4 856	4 856
Other current assets	7	41 162	59 315	60 601	55 610	56 028	56 028	33 747	57 088	58 158	59 228
Total current assets		**833 727**	**959 788**	**1 181 533**	**942 343**	**1 068 835**	**1 068 835**	**1 241 290**	**1 047 484**	**989 116**	**881 767**
Non current assets											
Investments	8	68 211	31 415	7 315	8 400	8 456	8 456	8 971	–	–	–
Investment property	9	151 589	164 436	167 369	168 225	167 658	167 658	167 369	167 958	168 258	168 558
Property, plant and equipment	10	3 674 341	3 714 046	3 758 566	3 871 372	3 861 249	3 861 249	3 756 541	3 928 517	4 039 007	4 154 022
Biological assets	11	–	–	–	–	–	–	–	–	–	–
Living and non-living resources	12	542	415	681	980	913	913	681	842	767	689
Heritage assets	13	109 625	109 625	109 625	109 625	109 625	109 625	109 625	109 625	109 625	109 625
Intangible assets	14	8 687	8 050	7 585	7 488	7 295	7 295	7 585	6 990	6 670	6 334
Trade and other receivables from exchange transactions	15	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transaction	15	–	–	–	–	–	–	–	–	–	–
Other non-current assets	16	–	–	–	–	–	–	–	–	–	–
Total non current assets		**4 012 995**	**4 027 986**	**4 051 141**	**4 166 089**	**4 155 195**	**4 155 195**	**4 050 773**	**4 213 933**	**4 324 327**	**4 439 228**
TOTAL ASSETS		**4 846 722**	**4 987 774**	**5 232 674**	**5 108 433**	**5 224 031**	**5 224 031**	**5 292 063**	**5 261 417**	**5 313 443**	**5 320 994**
LIABILITIES											
Current liabilities											
Bank overdraft	17	–	–	–	–	–	–	–	–	–	–
Financial liabilities	18	57 949	50 444	150 929	61 383	61 471	61 471	22 832	78 879	93 722	80 407
Consumer deposits	19	65 804	69 338	63 274	69 665	68 474	68 474	63 858	66 524	64 574	62 624
Trade and other payables from exchange transactions	20	127 465	135 133	158 574	133 297	157 669	157 669	37 539	162 413	163 757	165 292
Trade and other payables from non-exchange transactic	21	6 206	5 342	3 012	–	–	–	48 323	–	–	–
Provision	22	40 983	42 076	37 797	45 206	35 147	35 147	33 282	47 840	64 824	59 499
VAT	23	–	–	–	6 076	1 581	1 581	18 134	–	–	–
Other current liabilities	24	8 465	10 266	9 559	11 002	10 105	10 105	–	12 466	11 000	11 000
Total current liabilities		**306 872**	**312 598**	**423 145**	**326 629**	**334 448**	**334 448**	**223 969**	**368 122**	**397 877**	**378 822**
Non current liabilities											
Financial liabilities	25	421 957	421 513	335 584	360 476	360 549	360 549	335 584	394 780	473 059	564 652
Provision	26	150 346	151 521	155 593	162 269	168 802	168 802	165 155	146 485	130 655	121 730
Long term portion of trade payables	27	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28	134 757	140 834	150 043	170 424	162 356	162 356	12 405	173 657	180 603	186 241
Total non current liabilities		**707 060**	**713 869**	**641 220**	**693 169**	**691 707**	**691 707**	**513 143**	**714 922**	**784 317**	**872 623**
TOTAL LIABILITIES		**1 013 932**	**1 026 467**	**1 064 365**	**1 019 798**	**1 026 155**	**1 026 155**	**737 113**	**1 083 044**	**1 182 194**	**1 251 446**
NET ASSETS		**3 832 790**	**3 961 307**	**4 168 309**	**4 088 634**	**4 197 876**	**4 197 876**	**4 554 950**	**4 178 374**	**4 131 250**	**4 069 549**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	3 829 562	3 958 079	4 165 081	4 085 404	4 194 647	4 194 647	4 288 542	4 175 143	4 128 019	4 066 316
Reserves and funds	30	3 228	3 228	3 228	3 231	3 229	3 229	3 228	3 230	3 231	3 232
Other	31	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10	**3 832 790**	**3 961 307**	**4 168 309**	**4 088 634**	**4 197 876**	**4 197 876**	**4 291 771**	**4 178 374**	**4 131 250**	**4 069 549**

WC032 Overstrand - Table A7 Budgeted Cash Flows

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates	292 203	331 408	365 875	395 671	380 865	380 865	417 748	442 628	469 062
Service charges	812 299	933 715	1 063 983	1 191 297	1 168 162	1 168 162	1 254 313	1 328 680	1 408 041
Other revenue	114 226	148 838	147 686	95 718	121 480	121 480	90 022	79 369	83 560
Transfers and Subsidies - Operational	172 032	186 843	197 257	205 957	207 587	207 587	215 507	228 047	232 891
Transfers and Subsidies - Capital	105 269	96 616	70 817	101 549	112 812	112 812	91 584	72 445	86 168
Interest	58 874	81 119	86 667	55 000	68 000	68 000	68 000	68 000	68 000
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	(1 277 763)	(1 501 927)	(1 519 736)	(1 753 448)	(1 706 326)	(1 706 326)	(1 900 437)	(2 010 206)	(2 150 805)
Interest	(48 152)	(48 571)	(49 393)	(51 227)	(45 040)	(45 040)	(43 080)	(47 145)	(56 450)
Transfers and Subsidies	(14 865)	(16 590)	(16 803)	(16 770)	(16 770)	(16 770)	(17 712)	(18 500)	(19 397)
NET CASH FROM/(USED) OPERATING ACTIVI	**214 123**	**211 450**	**346 352**	**223 747**	**290 768**	**290 768**	**175 946**	**143 318**	**121 071**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	3 676	302	16 293	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investment	(4 980)	(4 980)	(4 980)	30 167	30 112	30 112	8 456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	(183 191)	(172 235)	(188 752)	(258 346)	(269 836)	(269 836)	(242 464)	(294 445)	(308 168)
Retention (Capital)	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVI	**(184 495)**	**(176 913)**	**(177 438)**	**(228 178)**	**(239 724)**	**(239 724)**	**(234 009)**	**(294 445)**	**(308 168)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	50 000	50 000	65 000	90 000	90 000	90 000	100 000	172 000	172 000
Increase (decrease) in consumer deposits	1 122	3 535	(6 064)	5 200	2 819	2 819	(1 950)	(1 950)	(1 950)
Payments									
Repayment of borrowing	(50 494)	(57 949)	(50 444)	(154 654)	(154 332)	(154 332)	(61 471)	(78 879)	(93 722)
NET CASH FROM/(USED) FINANCING ACTIVIT	**628**	**(4 414)**	**8 492**	**(59 454)**	**(61 512)**	**(61 512)**	**36 579**	**91 171**	**76 328**
NET INCREASE/ (DECREASE) IN CASH HELD	**30 255**	**30 123**	**177 406**	**(63 885)**	**(10 468)**	**(10 468)**	**(21 484)**	**(59 956)**	**(110 769)**
Cash/cash equivalents at the year begin:	**616 280**	**646 535**	**676 658**	787 000	854 064	854 064	**843 596**	**822 112**	**762 157**
Cash/cash equivalents at the year end:	**646 535**	**676 658**	**854 064**	**723 115**	**843 596**	**843 596**	**822 112**	**762 157**	**651 388**

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available									
Cash/cash equivalents at the year end	646 535	676 658	854 064	723 115	843 596	843 596	822 112	762 157	651 388
Other current investments > 90 days	–	45 630	80 902	–	–	–	–	–	–
Non current Investments	68 211	31 415	7 315	8 400	8 456	8 456	–	–	–
Cash and investments available:	**714 746**	**753 703**	**942 280**	**731 515**	**852 052**	**852 052**	**822 112**	**762 157**	**651 388**
Application of cash and investments									
Trade payables from Non-exchange transactions: Unspent	6 206	5 342	3 012	–	–	–	–	–	–
Unspent borrowing	30 175	56 641	28 595	16 337	16 337	16 337	12 108	–	–
Statutory requirements	–	–	–	6 076	1 581	1 581	4 454	7 498	10 725
Other working capital requirements	(27 507)	(69 040)	(63 124)	(64 112)	(29 347)	(29 347)	(40 045)	(39 569)	(42 388)
Other provisions	40 983	42 076	37 797	45 206	35 147	35 147	47 840	64 824	59 499
Long term investments committed	68 211	31 415	7 315	8 400	8 456	8 456	–	–	–
Reserves to be backed by cash/investments	3 228	3 228	3 228	3 231	3 229	3 229	3 230	3 231	3 232
Total Application of cash and investments:	**121 296**	**69 661**	**16 823**	**15 138**	**35 403**	**35 403**	**27 587**	**35 984**	**31 068**
Surplus(shortfall) - Excluding Non-Current Creditors Trf t	**593 450**	**684 042**	**925 457**	**716 377**	**816 649**	**816 649**	**794 525**	**726 172**	**620 319**
Creditors transferred to Debt Relief - Non-Current portion	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Surplus(shortfall) - Including Non-Current Creditors Trf to	**593 450**	**684 042**	**925 457**	**716 377**	**816 649**	**816 649**	**794 525**	**726 172**	**620 319**
Other working capital requirements									
Debtors	154 972	204 173	221 698	197 409	187 016	187 016	202 458	203 326	207 680
Creditors due	127 465	135 133	158 574	133 297	157 669	157 669	162 413	163 757	165 292
Total	**27 507**	**69 040**	**63 124**	**64 112**	**29 347**	**29 347**	**40 045**	**39 569**	**42 388**
Debtors collection assumptions									
Balance outstanding - debtors	165 270	212 181	229 615	201 840	189 146	189 146	203 210	205 645	209 905
Estimate of debtors collection rate	93.8%	96.2%	96.6%	97.8%	98.9%	98.9%	99.6%	98.9%	98.9%
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)	68 211	31 415	7 315	8 400	8 456	8 456	–	–	–
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	–	–	–	–	–	–	–	–	–
	68 211	31 415	7 315	8 400	8 456	8 456	–	–	–
Reserves to be backed by cash/investments									
Housing Development Fund	3 228	3 228	3 228	3 231	3 229	3 229	3 230	3 231	3 232
Capital replacement	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases	–	–	–	–	–	–	–	–	–
Employee Benefit	–	–	–	–	–	–	–	–	–
Non-current Provisions	–	–	–	–	–	–	–	–	–
Valuation	–	–	–	–	–	–	–	–	–
Investment in associate account	–	–	–	–	–	–	–	–	–
Capitalisation	–	–	–	–	–	–	–	–	–
	3 228	3 228	3 228	3 231	3 229	3 229	3 230	3 231	3 232

WC032 Overstrand - Table A9 Asset Management

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE									
Total New Assets	132 803	142 268	119 207	148 010	151 640	151 640	99 844	148 823	163 255
Roads Infrastructure	16 799	11 795	2 810	8 500	8 895	8 895	1 754	1 250	1 250
Storm water Infrastructure	1 113	5 968	11 607	6 200	5 988	5 988	500	2 500	–
Electrical Infrastructure	53 049	45 316	25 558	33 018	22 718	22 718	40 389	22 583	26 134
Water Supply Infrastructure	9 484	16 099	18 594	17 806	18 737	18 737	12 700	19 500	24 500
Sanitation Infrastructure	3 956	8 141	6 492	7 750	8 697	8 697	2 325	17 300	17 300
Solid Waste Infrastructure	1 226	50	1 004	4 940	4 940	4 940	–	6 400	7 000
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	377	–	–	–	–	–	–
Infrastructure	***85 627***	***87 369***	***66 442***	***78 215***	***69 975***	***69 975***	***57 668***	***69 533***	***76 184***
Community Facilities	2 674	797	2 244	1 950	4 574	4 574	8 166	19 040	22 071
Sport and Recreation Facilities	5 068	3 451	5 876	10 072	8 848	8 848	821	–	–
Community Assets	***7 742***	***4 248***	***8 120***	***12 022***	***13 422***	***13 422***	***8 987***	***19 040***	***22 071***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	2 211	6 567	907	3 750	2 643	2 643	2 405	1 500	–
Housing	26 523	33 678	17 619	24 542	34 952	34 952	7 110	33 540	40 000
Other Assets	***28 734***	***40 245***	***18 526***	***28 292***	***37 595***	***37 595***	***9 515***	***35 040***	***40 000***
Biological or Cultivated Assets	–	–	335	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	71	–	–	–	–	–	–	–
Intangible Assets	–	***71***	–	–	–	–	–	–	–
Computer Equipment	2 212	4 550	3 120	3 201	3 201	3 201	3 700	3 200	3 200
Furniture and Office Equipment	715	408	759	1 345	1 889	1 889	2 505	1 690	1 480
Machinery and Equipment	729	3 588	596	325	473	473	470	320	320
Transport Assets	7 043	1 787	21 309	24 310	24 786	24 786	17 000	20 000	20 000
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	300	300	300	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	300	300	300	-	-	-
Total Renewal of Existing Assets	17 393	15 235	18 947	46 797	55 153	55 153	86 956	67 300	62 700
Roads Infrastructure	–	–	–	–	–	–	23 764	2 100	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1 042	1 500	2 492	1 500	1 500	1 500	2 000	2 000	2 500
Water Supply Infrastructure	15 725	12 448	13 990	44 597	53 403	53 403	59 992	61 500	59 500
Sanitation Infrastructure	626	1 287	2 465	700	250	250	700	700	700
Solid Waste Infrastructure	–	–	–	–	–	–	–	–	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***17 393***	***15 235***	***18 947***	***46 797***	***55 153***	***55 153***	***86 456***	***66 300***	***62 700***
Community Facilities	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	500	1 000	–
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	***500***	***1 000***	–
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	39 125	36 015	54 600	63 539	63 042	63 042	55 665	78 322	82 213
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	1 000	1 000	1 000	2 000	5 750	7 000
Electrical Infrastructure	1 600	2 767	15 464	16 300	16 300	16 300	20 100	22 000	20 000
Water Supply Infrastructure	6 928	541	500	500	500	500	800	900	300
Sanitation Infrastructure	28 219	30 351	27 571	18 910	18 413	18 413	14 800	39 230	47 663
Solid Waste Infrastructure	1 859	65	–	–	–	–	2 200	2 500	–
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***38 606***	***33 725***	***43 535***	***36 710***	***36 213***	***36 213***	***39 900***	***70 380***	***74 963***
Community Facilities	319	–	–	4 000	4 000	4 000	3 750	–	–
Sport and Recreation Facilities	200	2 290	11 065	22 829	22 829	22 829	11 015	7 442	6 250

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Community Assets	***519***	***2 290***	***11 065***	***26 829***	***26 829***	***26 829***	***14 765***	***7 442***	***6 250***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	1 000	500	1 000
Housing	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	***1 000***	***500***	***1 000***
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	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**
Roads Infrastructure	16 799	11 795	2 810	8 500	8 895	8 895	25 518	3 350	1 250
Storm water Infrastructure	1 113	5 968	11 607	7 200	6 988	6 988	2 500	8 250	7 000
Electrical Infrastructure	55 692	49 583	43 514	50 818	40 518	40 518	62 489	46 583	48 634
Water Supply Infrastructure	32 137	29 088	33 084	62 903	72 640	72 640	73 492	81 900	84 300
Sanitation Infrastructure	32 801	39 780	36 528	27 360	27 360	27 360	17 825	57 230	65 663
Solid Waste Infrastructure	3 085	115	1 004	4 940	4 940	4 940	2 200	8 900	7 000
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	377	–	–	–	–	–	–
Infrastructure	***141 626***	***136 329***	***128 924***	***161 722***	***161 341***	***161 341***	***184 024***	***206 213***	***213 847***
Community Facilities	2 994	797	2 244	5 950	8 574	8 574	11 916	19 040	22 071
Sport and Recreation Facilities	5 268	5 741	16 941	32 901	31 677	31 677	11 836	7 442	6 250
Community Assets	***8 261***	***6 538***	***19 185***	***38 851***	***40 251***	***40 251***	***23 751***	***26 482***	***28 321***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	2 211	6 567	907	3 750	2 643	2 643	3 905	3 000	1 000
Housing	26 523	33 678	17 619	24 542	34 952	34 952	7 110	33 540	40 000
Other Assets	***28 734***	***40 245***	***18 526***	***28 292***	***37 595***	***37 595***	***11 015***	***36 540***	***41 000***
Biological or Cultivated Assets	–	–	**335**	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	71	–	–	–	–	–	–	–
Intangible Assets	–	***71***	–	–	–	–	–	–	–
Computer Equipment	**2 212**	**4 550**	**3 120**	**3 201**	**3 201**	**3 201**	**3 700**	**3 200**	**3 200**
Furniture and Office Equipment	**715**	**408**	**759**	**1 345**	**1 889**	**1 889**	**2 505**	**1 690**	**1 480**
Machinery and Equipment	**729**	**3 588**	**596**	**325**	**473**	**473**	**470**	**320**	**320**
Transport Assets	**7 043**	**1 787**	**21 309**	**24 310**	**24 786**	**24 786**	**17 000**	**20 000**	**20 000**
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	300	300	300	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	300	300	300	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**
ASSET REGISTER SUMMARY - PPE (WDV)	3 944 784	3 996 571	4 043 826	4 157 689	4 146 740	4 146 740	4 213 933	4 324 327	4 439 228
Roads Infrastructure	1 030 337	1 025 787	1 001 574	916 446	916 446	916 446	889 784	838 345	782 066
Storm water Infrastructure	247 788	246 502	251 586	257 028	257 028	257 028	250 183	248 622	245 320
Electrical Infrastructure	533 170	555 186	570 984	540 688	540 688	540 688	573 570	589 067	605 060
Water Supply Infrastructure	512 678	520 541	532 132	611 871	611 871	611 871	658 008	711 186	765 328
Sanitation Infrastructure	468 023	487 367	504 246	507 626	507 626	507 626	501 746	534 085	573 612
Solid Waste Infrastructure	39 649	37 096	34 852	37 547	37 547	37 547	36 240	41 457	44 590
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***2 831 644***	***2 872 478***	***2 895 375***	***2 871 206***	***2 871 206***	***2 871 206***	***2 909 531***	***2 962 761***	***3 015 976***
Community Assets	233 953	229 978	234 346	275 192	275 192	275 192	282 985	292 711	303 437
Heritage Assets	109 625	109 625	109 625	109 625	109 625	109 625	109 625	109 625	109 625
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	151 589	164 436	167 369	168 225	167 658	167 658	167 958	168 258	168 558
Operational Buildings	–	–	–	–	–	–		–	–
Housing	–	–	–	–	–	–		–	–
Other Assets	81 149	81 243	78 407	139 372	128 229	128 229	135 529	168 168	205 072
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–		–	–
Licences and Rights	–	–	–	–	–	–		–	–
Intangible Assets	8 687	8 050	7 585	7 488	7 295	7 295	6 990	6 670	6 334
Computer Equipment	10 578	11 355	13 590	17 806	17 806	17 806	19 177	20 132	21 054
Furniture and Office Equipment	1 682	3 353	2 538	2 627	2 647	2 647	4 806	5 932	6 741
Machinery and Equipment	10 500	10 142	9 524	7 699	7 699	7 699	6 467	5 001	3 445

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Transport Assets	99 145	95 012	109 936	146 984	147 984	147 984	159 538	173 818	187 813
Land	405 689	410 484	414 850	410 484	410 484	410 484	410 484	410 484	410 484
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living Resources	542	415	681	980	913	913	842	767	689
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	**3 944 784**	**3 996 571**	**4 043 826**	**4 157 689**	**4 146 740**	**4 146 740**	**4 213 933**	**4 324 327**	**4 439 228**
EXPENDITURE OTHER ITEMS									
Depreciation	148 321	153 790	152 838	167 211	167 211	167 211	175 572	184 350	193 568
Repairs and Maintenance by Asset Class	**249 505**	**280 465**	**269 443**	**318 818**	**328 242**	**328 242**	**352 543**	**378 124**	**399 621**
Roads Infrastructure	54 418	74 585	78 823	85 143	82 665	82 665	93 111	109 049	116 410
Storm water Infrastructure	6 157	5 588	9 572	13 746	11 423	11 423	13 615	14 431	15 297
Electrical Infrastructure	35 380	38 864	36 881	49 278	44 748	44 748	51 844	55 986	58 764
Water Supply Infrastructure	20 432	19 038	17 591	20 984	22 295	22 295	24 096	25 500	26 987
Sanitation Infrastructure	12 634	12 280	10 134	12 419	11 133	11 133	11 936	12 652	13 411
Solid Waste Infrastructure	8 650	9 310	6 763	11 483	11 134	11 134	11 842	12 580	13 366
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure	***137 671***	***159 666***	***159 763***	***193 053***	***183 399***	***183 399***	***206 443***	***230 200***	***244 236***
Community Facilities	40 568	43 765	45 665	48 316	47 486	47 486	52 724	55 820	59 109
Sport and Recreation Facilities	12 919	12 021	13 936	15 437	14 551	14 551	16 005	17 057	18 065
Community Assets	***53 486***	***55 786***	***59 601***	***63 754***	***62 037***	***62 037***	***68 729***	***72 877***	***77 174***
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	16 833	12 818	6 204	18 955	18 739	18 739	23 244	17 915	17 997
Housing	–	–	–	–	–	–	–	–	–
Other Assets	***16 833***	***12 818***	***6 204***	***18 955***	***18 739***	***18 739***	***23 244***	***17 915***	***17 997***
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6 829	7 777	7 842	10 661	11 811	11 811	11 057	11 648	12 275
Intangible Assets	***6 829***	***7 777***	***7 842***	***10 661***	***11 811***	***11 811***	***11 057***	***11 648***	***12 275***
Computer Equipment	**2 157**	**1 898**	**1 292**	**2 546**	**2 546**	**2 546**	**2 546**	**2 546**	**2 546**
Furniture and Office Equipment	**8 206**	**12 316**	**996**	**1 704**	**1 655**	**1 655**	**1 737**	**1 781**	**1 858**
Machinery and Equipment	**4 163**	**6 749**	**1 723**	**5 807**	**5 797**	**5 797**	**6 009**	**6 415**	**6 708**
Transport Assets	**20 160**	**23 455**	**32 021**	**22 339**	**42 259**	**42 259**	**32 777**	**34 744**	**36 828**
Libraries	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	-	-	-	-	-	-	-	-
Immature	–	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	**397 826**	**434 255**	**422 281**	**486 029**	**495 453**	**495 453**	**528 114**	**562 475**	**593 189**
Renewal and upgrading of Existing Assets as % of total capex	*29.9%*	*26.5%*	*38.2%*	*42.7%*	*43.8%*	*43.8%*	*58.8%*	*49.5%*	*47.0%*
Renewal and upgrading of Existing Assets as % of deprecn	*38.1%*	*33.3%*	*48.1%*	*66.0%*	*70.7%*	*70.7%*	*81.2%*	*79.0%*	*74.9%*
R&M as a % of PPE & Investment Property	*6.3%*	*7.0%*	*6.7%*	*7.6%*	*7.9%*	*7.9%*	*8.3%*	*8.7%*	*9.0%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop	*7.8%*	*8.4%*	*8.5%*	*10.4%*	*10.8%*	*10.8%*	*11.8%*	*12.2%*	*12.3%*

WC032 Overstrand - Table A10 Basic service delivery measurement

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets									
Water:									
Piped water inside dwelling	31 829	32 887	33 753	32 888	32 888	32 888	35 114	35 465	35 820
Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	3 536	3 242	3 076	3 076	3 076	3 076	3 229	4 036	4 237
Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total	35 365	36 129	36 829	35 964	35 964	35 964	38 343	39 501	40 057
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	**35 365**	**36 129**	**36 829**	**35 964**	**35 964**	**35 964**	**38 343**	**39 501**	**40 057**
Sanitation/sewerage:									
Flush toilet (connected to sewerage)	32 323	33 539	34 685	33 562	33 562	33 562	36 289	36 652	37 019
Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–
Chemical toilet	–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)	–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)	3 536	3 242	3 076	3 076	3 076	3 076	3 229	4 036	4 237
Minimum Service Level and Above sub-total	35 859	36 781	37 761	36 638	36 638	36 638	39 518	40 688	41 256
Bucket toilet	–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
No toilet provisions	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**35 859**	**36 781**	**37 761**	**36 638**	**36 638**	**36 638**	**39 518**	**40 688**	**41 256**
Energy:									
Electricity (at least min.service level)	5 502	5 174	5 230	5 116	5 116	5 116	5 002	4 888	4 774
Electricity - prepaid (min.service level)	21 854	22 381	23 683	24 283	24 283	24 283	24 533	24 783	25 033
Minimum Service Level and Above sub-total	27 356	27 555	28 913	29 399	29 399	29 399	29 535	29 671	29 807
Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
Other energy sources	–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**27 356**	**27 555**	**28 913**	**29 399**	**29 399**	**29 399**	**29 535**	**29 671**	**29 807**
Refuse:									
Removed at least once a week	35 601	36 662	37 594	37 532	37 532	37 532	37 780	38 913	40 080
Minimum Service Level and Above sub-total	35 601	36 662	37 594	37 532	37 532	37 532	37 780	38 913	40 080
Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
Using communal refuse dump	–	–	–	–	–	–	–	–	–
Using own refuse dump	–	–	–	–	–	–	–	–	–
Other rubbish disposal	–	–	–	–	–	–	–	–	–
No rubbish disposal	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	**35 601**	**36 662**	**37 594**	**37 532**	**37 532**	**37 532**	**37 780**	**38 913**	**40 080**
Households receiving Free Basic Service									
Water (6 kilolitres per household per month)	7 278	7 400	4 800	5 800	7 800	7 800	7 800	7 800	7 800
Sanitation (free minimum level service)	7 400	7 400	4 800	5 800	7 800	7 800	7 800	7 800	7 800
Electricity/other energy (50kwh per household per month)	7 400	7 400	4 800	5 800	7 800	7 800	7 800	7 800	7 800
Refuse (removed at least once a week)	7 400	7 400	4 800	5 800	7 800	7 800	7 800	7 800	7 800
Informal Settlements	–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per **indigent** household per month)	3 214	5 224	3 432	3 638	6 412	6 412	7 535	7 987	8 466
Sanitation (free sanitation service to **indigent households**)	6 729	9 814	7 330	7 770	11 277	11 277	13 255	14 050	14 893
Electricity/other energy (50kwh per **indigent** household per month)	7 509	7 509	8 077	8 562	13 107	13 107	16 196	17 492	18 891
Refuse (removed once a week **for indigent households**)	6 729	9 814	7 330	7 770	22 427	22 427	26 364	27 946	29 623
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)	–	–	–	–	–	–	–	–	–
Total cost of FBS provided	**24 182**	**32 361**	**26 170**	**27 740**	**53 222**	**53 222**	**63 350**	**67 475**	**71 873**
Highest level of free service provided per household									
Property rates (R value threshold)	–	–	300 000	350 000	350 000	350 000	350 000	350 000	350 000
Water (kilolitres per household per month)	6	10	10	10	10	10	10	10	10
Sanitation (kilolitres per household per month)	4	7	7	7	7	7	7	7	7
Sanitation (Rand per household per month)	138	148	155	170	170	170	178	189	200
Electricity (kwh per household per month)	50	50	70	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**)	–	–	2 475	2 717	2 717	2 717	2 853	3 025	3 206
Property rates exemptions, reductions and rebates **and impermissable values in excess of**	–	–	89 866	98 673	98 673	98 673	103 607	109 823	116 412
Water **(in excess of 6 kilolitres per indigent household per month)**	–	–	–	2 565	2 872	2 872	3 014	3 195	3 386
Sanitation **(in excess of free sanitation service to indigent households)**	–	–	–	4 511	5 050	5 050	5 302	5 620	5 957
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**	–	–	–	3 745	4 193	4 193	4 213	4 466	4 734
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	**–**	**–**	**92 341**	**112 211**	**113 505**	**113 505**	**118 989**	**126 128**	**133 696**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
REVENUE ITEMS:									
Exchange revenue									
Service charges - Electricity									
Appliance Maintenance	–	–	–	–	–	–	–	–	–
Availability Charges	11 754	12 749	14 423	15 469	15 469	15 469	13 452	14 259	15 115
Connection/Reconnection	2 145	2 279	3 429	2 500	2 500	2 500	3 370	3 043	3 225
Electricity Distribution Revenue for Services	1 247	1 566	747	402	402	402	375	375	375
Electricity Sales	480 853	590 751	661 986	723 424	695 571	695 571	761 554	807 247	855 682
Joint Pole Usage	–	–	–	–	–	–	–	–	–
Meter Compliance Testing	–	–	–	–	–	–	–	–	–
Meter Reading Fees	–	–	–	–	–	–	–	–	–
Notice Revenues	–	–	–	–	–	–	–	–	–
Temporary Service Plant	–	–	–	–	–	–	–	–	–
Total Service charges - Electricity	**495 999**	**607 344**	**680 585**	**741 795**	**713 942**	**713 942**	**778 750**	**824 923**	**874 396**
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)	–	–	–	3 745	4 193	4 193	4 213	4 466	4 734
Less Cost of Free Basis Services (50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - Electricity	**495 999**	**607 344**	**680 585**	**745 540**	**718 135**	**718 135**	**782 963**	**829 389**	**879 130**
Service charges - Water									
Agricultural and Rural Water Service	–	–	–	–	–	–	–	–	–
Availability Charges	6 586	6 607	6 713	7 794	7 794	7 794	7 180	7 611	8 067
Connection/Disconnection	2 082	2 090	1 177	1 015	1 015	1 015	1 037	1 086	1 151
Industrial Water	283	676	4 581	4 300	4 300	4 300	4 047	4 290	4 547
Meter Reading Fees	–	–	–	–	–	–	–	–	–
Sale	149 119	170 563	187 869	193 435	192 822	192 822	210 673	223 313	236 712
Urban Higher Level Service	–	–	–	–	–	–	–	–	–
Total Service charges - Water	**158 070**	**179 935**	**200 340**	**206 544**	**205 931**	**205 931**	**222 936**	**236 299**	**250 477**
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)	–	–	–	2 565	2 872	2 872	3 014	3 195	3 386
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)	–	–	–	–	–	–	–	–	–
Net Service charges - Water	**158 070**	**179 935**	**200 340**	**209 109**	**208 803**	**208 803**	**225 950**	**239 494**	**253 864**
Service charges - Waste Water Management									
Agricultural and Rural	–	–	–	–	–	–	–	–	–
Availability Charges	5 714	5 723	5 422	69 162	6 000	6 000	5 709	6 052	6 415
Connection/Reconnection	–	–	1	0	0	0	–	–	–
Higher Level Service	–	–	–	–	–	–	–	–	–
Industrial Effluent	–	–	–	–	–	–	–	–	–
Industrial Waste Water	–	–	–	–	–	–	–	–	–
Pump/Removal of Waste Water	–	–	–	–	–	–	–	–	–
Sanitation Charges	94 941	108 231	121 627	55 860	115 728	115 728	123 310	130 709	138 551
Treatment of Effluent	–	–	–	–	–	–	–	–	–
Total Service charges - Waste Water Management	**100 655**	**113 954**	**127 050**	**125 022**	**121 728**	**121 728**	**129 019**	**136 761**	**144 966**
Less Revenue Foregone (in excess of free sanitation service to indigent households)	–	–	–	4 511	5 050	5 050	5 302	5 620	5 957
Less Cost of Free Basis Services (free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management	**100 655**	**113 954**	**127 050**	**129 533**	**126 779**	**126 779**	**134 321**	**142 381**	**150 923**
Service charges - Waste Management									
Availability Charges	5 158	5 279	5 567	5 729	5 729	5 729	5 996	6 356	6 737
Carrier Bags	–	–	–	–	–	–	–	–	–
Disposal Facilities	–	–	–	–	–	–	–	–	–
Refuse Bags	–	–	–	–	–	–	–	–	–
Refuse Removal	80 765	92 295	102 786	109 715	109 715	109 715	115 975	122 933	130 309
Skip	–	–	–	–	–	–	–	–	–
Waste Bins	–	–	–	–	–	–	–	–	–
Total refuse removal revenue	**85 923**	**97 574**	**108 353**	**115 444**	**115 444**	**115 444**	**121 971**	**129 289**	**137 046**
Less Revenue Foregone (in excess of one removal a week to indigent households)	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Management	**85 923**	**97 574**	**108 353**	**115 444**	**115 444**	**115 444**	**121 971**	**129 289**	**137 046**
Sales of Goods and Rendering of Services									
Academic Services	154	126	159	100	100	100	154	164	173
Advertisements	466	476	582	415	415	415	685	726	769
Amendment Fees	–	–	–	–	–	–	–	–	–
Application Fees for Land Usage	1 041	1 264	1 509	900	900	900	1 543	1 635	1 733
Building Plan Approval	10 724	10 303	9 920	9 000	9 000	9 000	9 355	9 916	10 511
Building Plan Clause Levy	–	–	–	–	–	–	–	–	–
Buyers Card	–	–	–	–	–	–	–	–	–
Camping Fees	7 907	8 408	10 121	8 300	8 300	8 300	13 336	14 136	14 984
Cemetery and Burial	330	375	374	260	260	260	461	489	518
Cleaning and Removal	138	232	53	20	20	20	104	110	116
Clearance Certificates	674	601	632	610	610	610	665	705	747
Computer Services	–	–	–	–	–	–	–	–	–
Day Care Fees	(1)	–	–	–	–	–	–	–	–
Demolition Application Fees	55 457	104 289	79 443	42 790	52 107	52 107	–	–	–
Development Charges	–	–	–	–	–	–	–	–	–
Domestic Services	–	–	–	–	–	–	–	–	–
Drainage Fees	–	–	–	–	–	–	–	–	–
Encroachment Fees	–	–	–	–	–	–	–	–	–
Entrance Fees	85	97	128	121	121	121	198	210	223
Escort Fees	–	–	–	–	–	–	–	–	–
Exempted Parking	–	1 737	273	–	–	–	336	356	377
Fire Services	239	1 742	270	100	100	100	158	167	177
Health Services	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Housing (Boarding Services)	–	–	–	0	0	0	–	–	–
Immunisation Fees	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Legal Fees	234	323	861	450	795	795	1 286	1 363	1 444
Library Fees	1	2	3	2	2	2	5	6	6
Management Fees	814	736	626	412	412	412	252	267	283
Meal and Refreshment	–	–	–	–	–	–	–	–	–
Membership Fees	–	–	–	–	–	–	–	–	–
Objections and Appeals	3	5	5	0	0	0	3	3	3
Occupation Certificates	–	–	–	–	–	–	–	–	–
Parking Fees	118	144	139	85	85	85	150	159	168
Photo copies, Faxes and Telephone charges	48	52	40	17	17	17	82	87	92
Removal of Restrictions	–	–	–	–	–	–	–	–	–
Sale of Carbon Credits	–	–	–	–	–	–	–	–	–
Sale of Goods	66	88	64	57	57	57	135	143	152
Scrap, Waste & Other Goods	1 858	–	1 330	10	10	10	–	–	–
Shared Services	–	–	–	–	–	–	–	–	–
Squatter Re-allocation	–	–	–	–	–	–	–	–	–
Stone and Gravel	–	–	–	–	–	–	–	–	–
Streets/Street Markets (Informal Traders)	–	–	–	–	–	–	–	–	–
Town Planning and Servitudes	90	94	247	75	75	75	108	115	122
Traffic Control	–	–	–	–	–	–	–	–	–
Transport Fees	–	1	–	0	0	0	–	–	–
Valuation Services	–	–	–	–	–	–	–	–	–
Water Meter Protectors	–	–	–	–	–	–	–	–	–
Weighbridge Fees	–	–	–	–	–	–	–	–	–
Total Sales of Goods and Rendering of Services	**80 448**	**131 093**	**106 778**	**63 725**	**73 387**	**73 387**	**29 014**	**30 755**	**32 600**
Agency Services									
District Municipalities									
Eastern Cape	–	–	–	–	–	–	–	–	–
Free State	–	–	–	–	–	–	–	–	–
Gauteng	–	–	–	–	–	–	–	–	–
KwazuluNatal	–	–	–	–	–	–	–	–	–
Limpopo	–	–	–	–	–	–	–	–	–
Mpumalanga	–	–	–	–	–	–	–	–	–
Northern Cape	–	–	–	–	–	–	–	–	–
Northwest	–	–	–	–	–	–	–	–	–
Western Cape	–	–	–	–	–	–	–	–	–
Total District Municipalities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
National									
AARTO	–	–	–	–	–	–	–	–	–
Department of Environmental Affairs	–	–	–	–	–	–	–	–	–
Total National	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Provincial									
Eastern Cape	–	–	–	–	–	–	–	–	–
Free State	–	–	–	–	–	–	–	–	–
Gauteng	–	–	–	–	–	–	–	–	–
KwazuluNatal	–	–	–	–	–	–	–	–	–
Limpopo	–	–	–	–	–	–	–	–	–
Mpumalanga	–	–	–	–	–	–	–	–	–
Northern Cape	–	–	–	–	–	–	–	–	–
Northwest	–	–	–	–	–	–	–	–	–
Western Cape	7 140	6 599	6 846	7 500	7 500	7 500	7 819	8 288	8 785
Total Provincial	**7 140**	**6 599**	**6 846**	**7 500**	**7 500**	**7 500**	**7 819**	**8 288**	**8 785**
Total Agency Services	**7 140**	**6 599**	**6 846**	**7 500**	**7 500**	**7 500**	**7 819**	**8 288**	**8 785**
Interest - Deemed Interest	33	215	507	0	0	0	–	–	–
Interest earned from Receivables									
Affiliates/Related Parties/Associated Companies									
Electricity	5 796	10 299	11 703	12 500	12 500	12 500	11 065	11 397	11 739
Housing	–	–	–	–	–	–	–	–	–
Housing Land Sales	–	–	–	–	–	–	–	–	–
Housing Selling Schemes	–	–	–	–	–	–	–	–	–
Merchandising, Jobbing and Contracts	–	–	–	–	–	–	–	–	–
Property Rental Debtors	–	–	–	0	0	0	–	–	–
SARS	–	–	–	–	–	–	–	–	–
Service Charges	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies	–	–	–	0	0	0	–	–	–
Staff	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Shared Services	–	–	–	–	–	–	–	–	–
Total Interest earned from Receivables	**5 796**	**10 299**	**11 703**	**12 500**	**12 500**	**12 500**	**11 065**	**11 397**	**11 739**
Interest earned from Current and Non Current Assets									
Bank Accounts	15 215	25 410	25 176	22 000	25 500	25 500	26 000	26 000	26 000
Financial Assets	–	–	–	–	–	–	–	–	–
Short Term Investments and Call Accounts	36 536	43 008	47 984	33 000	42 500	42 500	42 000	42 000	42 000
Total Interest earned from Current and Non Current Assets	**51 751**	**68 418**	**73 160**	**55 000**	**68 000**	**68 000**	**68 000**	**68 000**	**68 000**
Dividends									
External Investment	–	–	–	–	–	–	–	–	–
Municipal Entities	–	–	–	–	–	–	–	–	–
Total Dividends	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rent on Land									
Land	1 401	2 704	855	452	452	452	1 243	1 318	1 397
Prospecting, Mining, Royalties	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Total Rent on Land	**1 401**	**2 704**	**855**	**452**	**452**	**452**	**1 243**	**1 318**	**1 397**
Rental from Fixed Assets									
Market Related									
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Investment Property	1	26	44	27	27	27	47	50	53
Property Plant and Equipment	324	365	1 121	1 066	1 066	1 066	1 247	1 322	1 401
Total Market Related	**326**	**391**	**1 165**	**1 093**	**1 093**	**1 093**	**1 294**	**1 372**	**1 454**
Non-market Related									
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Investment Property	4 324	4 466	313	320	320	320	320	339	360
Property Plant and Equipment	696	713	6 768	6 130	6 130	6 130	7 755	8 221	8 714
Total Non-market Related	**5 021**	**5 179**	**7 081**	**6 450**	**6 450**	**6 450**	**8 075**	**8 560**	**9 073**
Total Rental from Fixed Assets	**5 346**	**5 570**	**8 246**	**7 544**	**7 544**	**7 544**	**9 370**	**9 932**	**10 528**
Licences or Permits									
Angling/Fishing	–	–	–	–	–	–	–	–	–
Atmospheric Emissions	–	–	–	–	–	–	–	–	–
Boat	506	555	622	500	500	500	746	791	839
Dog	–	–	–	–	–	–	–	–	–
Fauna and Flora	–	–	–	–	–	–	–	–	–
Filming Fees	176	140	127	50	50	50	331	351	372
Game	–	–	–	–	–	–	–	–	–
Health Certificates	–	–	–	–	–	–	–	–	–
Hiking Trails	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)	–	–	–	–	–	–	–	–	–
Market Porters	–	–	–	–	–	–	–	–	–
Road and Transport	188	186	235	150	150	150	306	325	344
Threatened and Protected Species	–	–	–	–	–	–	–	–	–
Trading	272	42	131	80	80	80	97	103	110
Total Licences or Permits	**1 143**	**923**	**1 116**	**780**	**780**	**780**	**1 481**	**1 570**	**1 664**
Special Rating Levies									
Agricultural Properties	–	–	–	–	–	–	–	–	–
Business and Commercial Properties	–	–	–	–	–	–	–	–	–
Industrial Properties	–	–	–	–	–	–	–	–	–
Mining Properties	–	–	–	–	–	–	–	–	–
Public Benefit Organisations	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties	–	–	–	–	–	–	–	–	–
Residential Properties	–	–	–	15 420	15 420	15 420	16 262	17 050	17 947
Residential Sectional Title Garages	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields	–	–	–	–	–	–	–	–	–
Vacant Land	–	–	–	–	–	–	–	–	–
Total Special Rating Levies	**-**	**-**	**-**	**15 420**	**15 420**	**15 420**	**16 262**	**17 050**	**17 947**
Construction Contract Revenue	–	–	–	–	–	–	1 847	–	–
Development Charges	–	–	–	–	–	–	3 599	3 815	4 044
Operational Revenue									
Administrative Handling Fees	3 096	4 927	6 318	517	517	517	6 014	6 374	6 757
Arbor City Awards Competition	400	–	–	–	–	–	–	–	–
Bad Debts Recovered	–	–	–	–	–	–	–	–	–
Bontle Ke Botho Cleaning and Greening Award	3 113	2 731	5 162	2 450	2 450	2 450	–	–	–
Breakages and Losses Recovered	–	–	–	0	0	0	–	–	–
Bursary Repayment	–	–	–	–	–	–	–	–	–
Collection Charges	678	846	724	600	600	600	689	731	774
Commission	–	–	–	–	–	–	–	–	–
Discounts and Early Settlements	356	86	343	15	15	15	–	–	–
Incidental Cash Surpluses	(15)	30	19	10	10	10	13	14	15
Inspection Fees	–	–	–	–	–	–	–	–	–
Insurance Refund	1 633	547	1 892	25	92	92	152	161	171
Merchandising, Jobbing and Contracts	–	–	–	–	–	–	–	–	–
Recovery Maintenance	–	3	–	–	–	–	–	–	–
Registration Fees	730	758	896	880	880	880	979	1 038	1 100
Request for Information	65	36	42	40	40	40	31	33	34
Sale of Property	–	–	–	–	–	–	–	–	–
Skills Development Levy Refund	790	1 015	809	1 002	1 002	1 002	900	954	1 011
Staff and Councillors Recoveries	142	111	27	15	15	15	34	36	38
Total Operational Revenue	**10 988**	**11 090**	**16 233**	**5 554**	**5 620**	**5 620**	**8 812**	**9 341**	**9 901**
Non-Exchange revenue									
Property Rates									
Agricultural Properties	–	1 008	1 181	1 320	1 320	1 320	1 311	1 389	1 472
Business and Commercial Properties	–	45 331	49 483	54 138	54 138	54 138	53 499	56 709	60 111
Industrial Properties	–	–	–	–	–	–	–	–	–
Mining Properties	–	–	–	–	–	–	–	–	–
Public Benefit Organisations	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties	–	4 136	4 624	5 000	5 000	5 000	5 777	6 124	6 491
Residential Properties	297 101	265 800	198 298	199 846	199 846	199 846	214 687	227 568	241 222
Residential Sectional Title Garages	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vacant Land	–	22 949	23 657	25 000	25 000	25 000	26 668	28 268	29 965
Total Property Rates	**297 101**	**339 224**	**277 243**	**285 304**	**285 304**	**285 304**	**301 941**	**320 058**	**339 261**
Less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)	–	–	89 866	98 673	98 673	98 673	103 607	109 823	116 412
Net Property Rates	**297 101**	**339 224**	**367 109**	**383 977**	**383 977**	**383 977**	**405 548**	**429 881**	**455 674**
Surcharges and Taxes									
Surcharges	–	–	–	–	–	–	–	–	–
Taxes	–	–	–	–	–	–	–	–	–
Total Surcharges and Taxes	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fines, Penalties and Forfeits									
Fines	56 494	(25 933)	12 315	52 536	41 656	41 656	42 861	43 032	43 214
Forfeits	1 545	2 963	27	1	688	688	–	–	–
Penalties	4	–	–	0	0	0	–	–	–
Total Fines, Penalties and Forfeits	**58 043**	**(22 970)**	**12 341**	**52 537**	**42 344**	**42 344**	**42 861**	**43 032**	**43 214**
Licences or Permits									
Angling/Fishing	–	–	–	–	–	–	–	–	–
Atmospheric Emission	–	–	–	–	–	–	–	–	–
Boat	–	–	–	–	–	–	–	–	–
Dog	–	–	–	–	–	–	–	–	–
Fauna and Flora	–	–	–	–	–	–	–	–	–
Filming Fees	–	–	–	–	–	–	–	–	–
Game	–	–	–	–	–	–	–	–	–
Health Certificates	–	–	–	–	–	–	–	–	–
Hiking Trails	–	–	–	–	–	–	–	–	–
Hoarding (Collecting/Storing)	–	–	–	–	–	–	–	–	–
Market Porters	–	–	–	–	–	–	–	–	–
Road and Transport	1 834	2 008	1 858	2 000	2 000	2 000	2 186	2 317	2 456
Threatened and Protected Species	–	–	–	–	–	–	–	–	–
Trading	–	–	–	–	–	–	–	–	–
Total Licences or Permits	**1 834**	**2 008**	**1 858**	**2 000**	**2 000**	**2 000**	**2 186**	**2 317**	**2 456**
Transfer and subsidies - Operational									
Allocations In-kind									
Departmental Agencies and Accounts	33	5	–	–	–	–	–	–	–
District Municipalities	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
National Government	–	–	–	–	–	–	–	–	–
Non-Profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
Private Enterprises	–	9	–	–	–	–	–	–	–
Provincial Government	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Total Allocations In-kind	**33**	**14**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Monetary Allocations									
Departmental Agencies and Accounts	–	–	398	2 600	2 600	2 600	3 722	–	–
District Municipalities	35	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	456	375	1 405	1 405	408	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
National Governments	11 665	11 261	3 938	4 598	4 598	4 598	4 162	2 300	2 400
National Revenue Fund	141 896	157 935	168 794	179 268	179 268	179 268	188 321	197 595	201 973
Non-Profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Provincial Government	18 535	22 150	25 431	19 116	19 716	19 716	18 895	28 152	28 518
Public Corporations	–	–	–	–	–	–	–	–	–
Total Monetary Allocations	**172 130**	**191 345**	**199 017**	**205 957**	**207 587**	**207 587**	**215 507**	**228 047**	**232 891**
Total Transfer and subsidies - Operational	**172 163**	**191 359**	**199 017**	**205 957**	**207 587**	**207 587**	**215 507**	**228 047**	**232 891**
Interest Receivables									
Property Rates	1 294	2 186	2 027	2 300	2 300	2 300	2 300	2 438	2 584
Service Charges									
Electricity	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Interest Receivables	**1 294**	**2 186**	**2 027**	**2 300**	**2 300**	**2 300**	**2 300**	**2 438**	**2 584**
Fuel Levy (RSC Replacement Grant)	–	–	–	–	–	–	–	–	–
Operational Revenue - Service Charges									
Electricity - Availability Charges	–	–	–	–	–	–	–	–	–
Waste Management - Availability Charges	–	–	–	–	–	–	–	–	–
Waste Water Management - Availability Charges	–	–	–	–	–	–	–	–	–
Water - Availability Charges	–	–	–	–	–	–	–	–	–
Total Operational Revenue - Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Gains on Disposal of Fixed and Intangible Assets									
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Investment Property	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment	904	–	13 632	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Total Disposal of Fixed and Intangible Assets	904	-	13 632	-	-	-	-	-	-
Other Gains									
Debt waived	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets	–	–	–	–	–	–	–	–	–
Inventory									
Fair value assessment - Water stock	–	–	–	–	–	–	–	–	–
Increase to net-realisable Value	–	–	–	–	–	–	–	–	–
Total Inventory	-	-	-	-	-	-	-	-	-
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity	–	–	–	–	–	–	–	–	–
Long Service Awards	–	–	–	–	–	–	–	–	–
Medical	–	–	–	–	–	–	–	–	–
Pension Funds	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments	-	-	-	-	-	-	-	-	-
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Interest rate Swaps	–	–	–	–	–	–	–	–	–
Investment Property	11 560	12 825	9 929	289	289	289	300	300	300
Investments	2 719	3 854	6 192	2 711	2 711	2 711	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment	14 279	16 679	16 121	3 000	3 000	3 000	300	300	300
Foreign Exchange	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites	–	–	–	–	–	–	–	–	–
Total Other Gains	14 279	16 679	16 121	3 000	3 000	3 000	300	300	300
Discontinued Operations									
Total Revenue	1 550 312	1 764 206	1 953 878	2 017 871	2 001 572	2 001 572	2 092 419	2 208 032	2 324 687
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Allowances									
Basic Salary	295 585	322 291	326 981	394 749	366 345	366 345	431 760	454 101	480 079
Bonuses	1 018	1 267	(243)	777	817	817	841	877	921
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	2 155	2 492	2 282	2 647	2 338	2 338	2 439	2 583	2 736
Housing Benefits	8 104	9 134	9 996	11 247	9 940	9 940	10 799	11 447	12 133
Non-pensionable	207	202	31	51	15	15	54	57	61
Travel or Motor Vehicle	7 976	7 726	7 411	8 438	7 540	7 540	7 652	8 111	8 598
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	18 443	19 554	19 720	22 382	19 833	19 833	20 945	22 199	23 528
Service Related Benefits									
Acting	1 781	1 334	1 422	1 101	2 095	2 095	2 425	2 571	2 725
Bonus	20 905	22 202	22 625	25 197	24 201	24 201	25 559	27 060	28 654
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	3 283	4 010	4 358	4 831	4 298	4 298	4 638	2 873	3 017
Overtime	42 829	43 751	42 008	42 318	53 145	53 145	53 191	56 382	59 765
Scarcity	3 796	4 103	3 900	4 295	3 973	3 973	4 691	4 973	5 271
Standby Allowance	17 650	17 536	17 374	16 972	18 982	18 982	19 006	20 146	21 355
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform-Special-Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	2 875	1 665	3 539	2 123	3 440	3 440	3 648	3 857	4 050
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	93 119	94 601	95 226	96 837	110 133	110 133	113 158	117 861	124 836
Total Salaries and Allowances	408 165	437 713	441 685	514 746	497 129	497 129	566 704	595 038	629 363
Social Contributions									
Bargaining Council	171	214	167	174	175	175	202	213	226
Group Life Insurance	5 006	5 332	5 389	5 908	5 872	5 872	6 285	6 657	7 052
Medical	15 638	16 959	18 091	19 278	18 455	18 455	20 818	22 041	23 339
Pension	45 272	48 052	49 020	54 276	51 979	51 979	57 751	61 169	64 796
Unemployment Insurance	2 483	2 620	2 548	2 740	2 696	2 696	2 999	3 146	3 326
Total Social Contributions	68 570	73 178	75 215	82 376	79 178	79 178	88 055	93 226	98 740
Post-retirement Benefit									
Medical	4 204	12 116	14 482	21 718	18 607	18 607	20 258	14 234	14 945
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	4 204	12 116	14 482	21 718	18 607	18 607	20 258	14 234	14 945
Sub-Total	480 939	523 007	531 381	618 840	594 914	594 914	675 017	702 498	743 048
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
Total Employee Related Cost	480 939	523 007	531 381	618 840	594 914	594 914	675 017	702 498	743 048
Remuneration of Councillors									
Allowances and Service Related Benefits									
Basic Salary	10 979	12 250	12 063	12 742	13 080	13 080	14 084	15 211	15 971
Cell phone Allowance	1 336	1 269	1 268	1 269	1 269	1 269	1 316	1 269	1 269
Housing Allowance	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Office-bearer Allowance	–	–	–	–	–	–	–	–	–
Out of pocket Expenses	–	–	–	–	–	–	–	–	–
Travelling Allowance	–	–	–	–	–	–	–	–	–
Use of Personal Facilities	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits	**12 315**	**13 519**	**13 332**	**14 012**	**14 349**	**14 349**	**15 400**	**16 480**	**17 240**
Social Contributions									
Medial Aid Benefits	–	–	–	–	–	–	–	–	–
Pension Fund Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Remuneration of Councillors	**12 315**	**13 519**	**13 332**	**14 012**	**14 349**	**14 349**	**15 400**	**16 480**	**17 240**
Bulk Purchases - Electricity									
ESKOM	346 243	443 959	480 935	556 089	551 089	551 089	600 742	653 788	706 091
Independent Power Producers									
Green Electricity									
Green Charges	–	–	–	–	–	–	–	–	–
Green Rights and Certificates	–	–	–	–	–	–	–	–	–
Total Green Electricity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Renewable, Cogen, etc	–	–	–	–	–	–	–	–	–
Total Independent Power Producers	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Self Generation	175	265	612	71	2 101	2 101	2 290	2 492	2 692
Capitalisation Electricity Costs (Credit Account)	–	–	–	–	–	–	–	–	–
Total Bulk Purchases - Electricity	**346 418**	**444 223**	**481 547**	**556 160**	**553 190**	**553 190**	**603 032**	**656 280**	**708 782**
Inventory Consumed									
Agricultural	–	–	–	–	–	–	–	–	–
Consumables	32 067	28 709	25 608	42 228	40 798	40 798	41 593	44 032	46 652
Finished Goods	159	(54)	(61)	322	37	37	322	322	323
Housing Stock	44	343	46	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Materials and Supplies	25 950	30 857	25 946	33 619	33 057	33 057	37 007	39 615	41 320
Water	–	–	–	–	–	–	–	–	–
Sub-total	**58 220**	**59 855**	**51 539**	**76 168**	**73 892**	**73 892**	**78 922**	**83 969**	**88 295**
Less: Capitalisation of inventory consumed	–	–	–	–	–	–	–	–	–
Total Inventory Consumed	**58 220**	**59 855**	**51 539**	**76 168**	**73 892**	**73 892**	**78 922**	**83 969**	**88 295**
Debt Impairment									
Trade and Other Receivables from Exchange Transactions									
Electricity	2 816	6 489	4 231	7 198	0	0	4 098	4 098	4 098
Shared Services	–	–	–	–	–	–	–	–	–
Waste Management	1 394	2 278	1 284	3 564	0	0	1 247	1 247	1 247
Waste Water Management	1 507	2 786	(297)	3 853	0	0	1 356	1 356	1 356
Water	1 809	5 477	1 921	4 623	0	0	2 271	2 271	2 271
Non Specific Accounts	(107)	1 909	1 464	228	0	0	228	228	228
Total Trade and Other Receivables from Exchange Transactions	**7 419**	**18 939**	**8 603**	**19 466**	**1**	**1**	**9 199**	**9 199**	**9 199**
Other Receivables from Non-exchange Revenue									
Property Rates									
Property Rates General	–	–	–	–	–	–	–	–	–
Agricultural Properties	–	–	–	–	–	–	–	–	–
Business and Commercial Properties	2 654	3 283	407	6 784	0	0	4 395	4 395	4 395
Industrial Properties	–	–	–	–	–	–	–	–	–
Mining Properties	–	–	–	–	–	–	–	–	–
Public Benefit Organisations	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties	–	–	–	–	–	–	–	–	–
Public Service Purposes Properties	–	–	–	–	–	–	–	–	–
Residential Properties	–	–	–	–	–	–	–	–	–
Residential Sectional Title Garages	–	–	–	–	–	–	–	–	–
Sport Clubs and Fields	–	–	–	–	–	–	–	–	–
Vacant Land	–	–	–	–	–	–	–	–	–
Total Property Rates	**2 654**	**3 283**	**407**	**6 784**	**0**	**0**	**4 395**	**4 395**	**4 395**
Service Charges									
Service Charges General	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Total Service Charges	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non Specific Accounts	42 027	(34 363)	3 687	44 520	25 000	25 000	25 000	25 000	25 000
Total Other Receivables from Non-exchange Revenue	**44 681**	**(31 080)**	**4 095**	**51 304**	**25 000**	**25 000**	**29 395**	**29 395**	**29 395**
Total Debt Impairment	**52 100**	**(12 141)**	**12 698**	**70 770**	**25 001**	**25 001**	**38 593**	**38 593**	**38 593**
Depreciation, Amortisation and Impairment									
Amortisation									
Intangible Assets	253	708	464	290	290	290	305	320	336
Total Amortisation	**253**	**708**	**464**	**290**	**290**	**290**	**305**	**320**	**336**
Depreciation									
Biological or Cultivated Assets	68	–	–	–	–	–	–	–	–
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	13 075	14 232	14 446	15 199	15 199	15 199	15 959	16 757	17 595
Computer Equipment	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	26 420	26 988	27 093	28 196	28 196	28 196	29 606	31 086	32 641
Furniture and Office Equipment	2 200	2 207	2 558	2 547	2 547	2 547	2 675	2 809	2 949
Heritage Assets	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Investment Property	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Land	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Living resources	–	127	69	68	68	68	71	75	78
Machinery and Equipment	1 313	1 452	1 437	1 621	1 621	1 621	1 702	1 787	1 876
Other Assets	3 526	3 526	3 628	3 538	3 538	3 538	3 715	3 901	4 096
Rail Infrastructure	–	–	–	–	–	–	–	–	–
Roads Infrastructure	39 206	40 379	41 228	49 695	49 695	49 695	52 180	54 789	57 529
Sanitation Infrastructure	20 389	21 049	19 563	22 577	22 577	22 577	23 706	24 891	26 136
Solid Waste Infrastructure	3 280	2 661	3 225	3 340	3 340	3 340	3 507	3 683	3 867
Storm water Infrastructure	8 446	8 695	8 794	8 899	8 899	8 899	9 344	9 812	10 302
Transport Assets	4 185	5 248	5 376	5 188	5 188	5 188	5 447	5 719	6 005
Water Supply Infrastructure	24 055	22 699	21 710	26 052	26 052	26 052	27 355	28 722	30 158
Zoo, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Depreciation	**146 163**	**149 263**	**149 127**	**166 921**	**166 921**	**166 921**	**175 267**	**184 030**	**193 232**
Capital Impairment Losses and Reversals									
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Construction Work-in-progress	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Investment Property	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment									
Coastal Infrastructure	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Computer Equipment	100	–	740	–	–	–	–	–	–
Electrical Infrastructure	503	579	622	–	–	–	–	–	–
Furniture and Office Equipment	7	181	(541)	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Machinery and Equipment	1	–	3	–	–	–	–	–	–
Operational Buildings	–	–	–	–	–	–	–	–	–
Other Assets	–	–	–	–	–	–	–	–	–
Rails Infrastructure	–	–	–	–	–	–	–	–	–
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	5	1 680	842	–	–	–	–	–	–
Solid Waste Infrastructure	54	8	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Transport Assets	885	872	996	–	–	–	–	–	–
Water Supply Infrastructure	349	499	584	–	–	–	–	–	–
Zoo, Marine and Non-biological Assets	–	–	–	–	–	–	–	–	–
Total Property, Plant and Equipment	**1 904**	**3 819**	**3 247**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital Impairment Losses and Reversals	**1 904**	**3 819**	**3 247**	**-**	**-**	**-**	**-**	**-**	**-**
Total Depreciation, Amortisation and Impairment	**148 321**	**153 790**	**152 838**	**167 211**	**167 211**	**167 211**	**175 572**	**184 350**	**193 568**
Interest, Dividends and Rent on Land									
Dividends Paid	–	–	–	–	–	–	–	–	–
Interest Paid	48 152	48 571	48 767	51 227	45 040	45 040	43 080	47 145	56 450
Rent on Land	–	–	–	–	–	–	–	–	–
Total Interest, Dividends and Rent on Land	**48 152**	**48 571**	**48 767**	**51 227**	**45 040**	**45 040**	**43 080**	**47 145**	**56 450**
Contracted Services									
Consultants and Professional Services	38 390	33 142	32 404	40 842	43 300	43 300	48 706	46 907	47 060
Contractors	92 930	116 090	136 227	138 341	161 850	161 850	170 038	180 322	190 859
Outsourced Services	125 768	144 248	153 023	177 462	178 621	178 621	179 690	192 357	202 169
Total Contracted Services	**257 088**	**293 480**	**321 654**	**356 644**	**383 770**	**383 770**	**398 434**	**419 587**	**440 088**
Transfers and Subsidies									
Capital									
Allocations In-kind	1 300	–	–	–	–	–	–	–	–
Monetary Allocations	–	–	–	–	–	–	–	–	–
Total Capital	**1 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Operational									
Allocations In-kind	–	–	–	–	–	–	–	–	–
Monetary Allocations	14 786	16 512	16 716	16 770	16 770	16 770	17 712	18 500	19 397
Total Operational	**14 786**	**16 512**	**16 716**	**16 770**	**16 770**	**16 770**	**17 712**	**18 500**	**19 397**
Total Transfers and Subsidies	**16 086**	**16 512**	**16 716**	**16 770**	**16 770**	**16 770**	**17 712**	**18 500**	**19 397**
Irrecoverable Debts Written Off									
Bad debt written off	–	–	–	–	–	–	–	–	–
Exchange									
Electricity	–	–	11 570	5 851	21 766	21 766	5 851	5 851	5 851
Non Specific Accounts	10 206	27 155	64	166	174	174	166	166	166
Waste Management	–	–	3 888	1 928	8 178	8 178	1 928	1 928	1 928
Waste Water Management	–	–	4 249	2 021	8 479	8 479	2 021	2 021	2 021
Water	–	–	13 673	9 052	15 354	15 354	9 052	9 052	9 052
Total Exchange	**10 206**	**27 155**	**33 444**	**19 019**	**53 950**	**53 950**	**19 019**	**19 019**	**19 019**
Non-exchange									
Non Specific Accounts	–	–	–	580	5 537	5 537	580	580	580
Property Rates	–	–	1 213	401	644	644	401	401	401
Service Charges	–	–	2 412	–	–	–	–	–	–
Total Non-exchange	**-**	**-**	**3 625**	**981**	**6 181**	**6 181**	**981**	**981**	**981**
Total Irrecoverable Debts Written Off	**10 206**	**27 155**	**37 069**	**20 000**	**60 131**	**60 131**	**20 000**	**20 000**	**20 000**
Operational Cost and Other Cost									
Operational Cost									

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Achievements and Awards	–	8	–	5	5	5	5	5	5
Advertising, Publicity and Marketing	2 362	1 982	1 963	3 476	3 420	3 420	3 695	3 868	4 070
Assets less than the Capitalisation Threshold	1 532	1 060	1 619	2 915	3 512	3 512	3 251	3 570	3 595
Atmospheric Emission Licence	–	–	–	–	–	–	–	–	–
Bank Charges, Facility and Card Fees	1 257	1 385	1 271	1 559	2 624	2 624	1 618	2 033	2 155
Bargaining Council	–	–	–	–	–	–	–	–	–
Bond Issue Amortisation Costs	–	–	–	–	–	–	–	–	–
Brokers Fees	–	–	–	–	–	–	–	–	–
Bursaries (Employees)	1 513	1 503	1 543	1 584	1 702	1 702	1 742	2 007	2 223
Cash Discount	–	–	–	–	–	–	–	–	–
Cleaning Services	1	2	–	25	25	25	20	25	25
Commission	4 915	5 787	6 508	9 610	9 610	9 610	9 701	10 186	10 695
Communication	4 822	4 526	4 273	5 936	6 206	6 206	6 738	6 969	7 332
Contribution to Provisions	13 315	1 140	(40)	10 575	10 491	10 491	–	–	–
Copy Right Fees	–	–	–	–	–	–	–	–	–
Cost relating to the Sale of Houses	55 457	104 289	79 443	42 790	52 107	52 107	1 847	–	–
Courier and Delivery Services	14	6	6	69	69	69	77	80	84
Deeds	173	213	186	302	302	302	340	336	353
Drivers Licences and Permits	39	30	61	93	95	95	96	100	105
Dumping Fees (District Council)	–	–	–	–	–	–	–	–	–
Electricity Compliance Certificate	–	–	–	10	10	10	10	10	10
Entertainment	9	12	6	15	9	9	15	15	15
Entrance Fees	–	–	–	–	–	–	–	–	–
Environmental Levy	–	–	–	–	–	–	–	–	–
Eskom Connection Fees	–	–	–	–	–	–	–	–	–
External Audit Fees	5 257	4 609	5 953	5 775	6 375	6 375	6 000	6 300	6 615
External Computer Service	11 680	13 446	14 290	21 209	22 338	22 338	25 010	26 133	27 318
Fines and Penalties	–	–	–	–	–	–	–	–	–
Firearm Handling Fees	–	–	–	–	–	–	–	–	–
Freight Services	–	–	–	–	–	–	–	–	–
Full Time Union Representative	139	73	–	204	204	204	507	538	570
Hire Charges	3 354	5 049	740	1 020	1 007	1 007	1 263	1 129	1 194
Honoraria (Voluntarily Workers)	–	–	–	–	–	–	–	–	–
Indigent Relief	79	78	87	88	88	88	88	88	88
Insurance Underwriting	5 946	5 998	4 359	5 950	5 935	5 935	6 295	6 673	7 073
Capitalisation of Wet Fuel Costs (Credit Account)	–	–	–	–	–	–	–	–	–
Land Alienation Costs	26	97	64	180	180	180	180	200	200
Learnerships and Internships	–	–	–	–	–	–	–	–	–
Levies Paid - Water Resource Management Charges	1 202	1 378	1 780	1 740	1 740	1 740	2 300	2 392	2 488
Licences	–	2	–	14	7	7	14	15	15
Management Fee	–	–	–	–	–	–	–	–	–
Municipal Services	8 356	9 399	11 738	14 640	14 916	14 916	15 735	16 917	18 192
Office Decorations	–	–	–	–	–	–	–	–	–
Parking Fees	–	–	–	–	–	–	–	–	–
Permits	–	–	–	–	–	–	–	–	–
Personnel Agency Fees [Personnel Recruitment Costs]	–	–	–	–	–	–	–	–	–
Printing, Publications and Books	754	427	625	1 363	1 294	1 294	1 431	1 492	1 564
Professional Bodies, Membership and Subscription	4 676	5 015	5 435	6 126	6 176	6 176	6 591	7 094	7 486
Registration Fees	187	153	163	569	606	606	538	531	535
Remuneration to Section 79 Committee Members	–	–	–	–	–	–	–	–	–
Repayment of Forfeited Deposits	–	–	–	–	–	–	–	–	–
Resettlement Cost	–	–	–	–	–	–	–	–	–
Rewards Incentives	–	–	–	–	–	–	–	–	–
Road Worthy Test	–	–	–	–	–	–	–	–	–
Samples and Specimens	–	–	–	–	–	–	–	–	–
Search Fees	–	–	–	–	–	–	10	–	–
Seating Allowance for Traditional Leaders	–	–	–	–	–	–	–	–	–
Servitudes and Land Surveys	18	1	–	53	53	53	53	54	55
Signage	30	32	22	88	163	163	179	176	182
Skills Development Fund Levy	4 086	4 451	4 450	4 718	4 854	4 854	4 826	5 089	5 391
Small Differences Tolerances	–	–	–	–	–	–	–	–	–
Storage of Assets and Goods	–	–	–	–	–	–	–	–	–
Storage of Files (Archiving)	5	–	–	4	4	4	–	–	–
Supplier Development Programme	–	–	–	–	–	–	–	–	–
System Access and Information Fees	48	81	64	75	75	75	80	84	89
Taking over Contractual Obligations	–	–	–	–	–	–	–	–	–
Toll Gate Fees	–	–	–	–	–	–	–	–	–
Transport Provided as Part of Departmental Activities	129	23	19	132	132	132	132	132	132
Travel Agency and Visas	15	11	19	21	21	21	22	22	23
Travel and Subsistence	1 058	1 090	1 068	1 239	1 370	1 370	1 419	1 379	1 394
Uniform and Protective Clothing	5 429	4 956	4 811	6 975	8 471	8 471	8 370	8 665	8 995
Vehicle Tracking	412	653	687	1 180	1 180	1 180	700	742	787
Ward Committees	393	256	359	758	758	758	1 080	758	758
Warrantees and Guarantees	–	–	–	–	–	–	–	–	–
Wet Fuel	–	–	–	–	–	–	–	–	–
Witness Fees	–	–	–	–	–	–	–	–	–
Workmens Compensation Fund	2 262	2 539	2 546	3 084	3 084	3 084	2 667	2 821	2 983
Total Operational Cost	**140 949**	**181 754**	**156 119**	**156 169**	**171 219**	**171 219**	**114 645**	**118 627**	**124 794**
Operating Leases									
Biological Assets	–	–	–	–	–	–	–	–	–
Community Assets	1 043	18	19	33	33	33	33	33	33
Computer Equipment	–	–	–	106	–	–	106	106	106
Furniture and Office Equipment	–	–	–	17	17	17	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Heritage Assets	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Investment Properties	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Machinery and Equipment	113	72	79	120	–	–	107	107	107
Other Assets	6	7	10	15	–	–	100	–	–
Transport Assets	–	–	–	8 080	9	9	10 687	11 328	12 008
Zoo, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Total Operational Leases	**1 162**	**97**	**108**	**8 370**	**59**	**59**	**11 033**	**11 574**	**12 254**
Discontinued Operations	–	–	–	–	–	–	–	–	–
Statutory Payments other than Income Taxes	–	–	–	–	–	–	–	–	–
Total Operational Cost and Other Cost	**142 111**	**181 851**	**156 227**	**164 539**	**171 278**	**171 278**	**125 678**	**130 201**	**137 048**
Disposal of Fixed and Intangible Assets									
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	–	–	–	–	–	–	–	–	–
Investment Property	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Property, Plant and Equipment	–	514	–	–	–	–	–	–	–
Total Disposal of Fixed and Intangible Assets	**-**	**514**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other Losses									
Inventory									
Decrease in net-realisable Value	72	60	101	–	–	–	–	–	–
Total Inventory	**72**	**60**	**101**	**-**	**-**	**-**	**-**	**-**	**-**
Water Losses									
Apparent Losses									
Customer Meter Inaccuracies	–	–	–	–	–	–	–	–	–
Unauthoried Consumption	–	–	–	–	–	–	–	–	–
Total Apparent Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Data Transfer and Management Errors	–	–	–	–	–	–	–	–	–
Real Losses									
Leakage and Overflows at Storage Tanks/Reservoirs	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains	–	–	–	–	–	–	–	–	–
Total Real Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Unavoidable Annual Real Losses	–	–	–	–	–	–	–	–	–
Total Water Losses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fair Value Adjustment									
Actuarial Assessments									
Leave Gratuity	–	–	–	–	–	–	–	–	–
Long Service Awards	–	–	–	–	–	–	–	–	–
Medical	–	–	–	–	–	–	–	–	–
Pension Funds	–	–	–	–	–	–	–	–	–
Total Actuarial Assessments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets	–	–	–	–	–	–	–	–	–
Heritage Assets	–	–	–	–	–	–	–	–	–
Interest rate Swaps	–	–	–	–	–	–	–	–	–
Investment Property	–	–	–	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Living resources	–	–	–	–	–	–	–	–	–
Total Fair Value Adjustment	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Foreign Exchange	–	–	–	–	–	–	–	–	–
Discontinued Operations and Disposals of Non-current Assets	–	–	–	–	–	–	–	–	–
Contributions to Provisions for landfill sites	–	–	–	–	–	–	7 542	9 120	9 576
Total Other Losses	**72**	**60**	**101**	**-**	**-**	**-**	**7 542**	**9 120**	**9 576**
Total Expenditure	**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit)	**(21 715)**	**13 809**	**130 010**	**(94 469)**	**(103 973)**	**(103 973)**	**(106 563)**	**(118 690)**	**(147 399)**
Transfers and subsidies - capital (monetary allocations)									
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–	–
District Municipalities	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	20	20	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
National Government	81 741	59 150	54 164	76 207	76 207	76 207	82 749	38 905	46 168
Non-Profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Provincial Governments	31 195	33 827	18 719	25 342	36 541	36 541	8 835	33 540	40 000
Public Corporations	12 337	–	105	–	–	–	–	–	–
Total Transfers and subsidies - capital (monetary allocations)	**125 273**	**92 977**	**72 989**	**101 549**	**112 768**	**112 768**	**91 584**	**72 445**	**86 168**
Transfers and subsidies - capital (in-kind)									
Departmental Agencies and Accounts	2 877	5 729	–	–	–	–	–	–	–
District Municipalities	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–	–
Local Municipalities	–	–	–	–	–	–	–	–	–
National Government	–	800	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Non Profit Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality	–	–	–	–	–	–	–	–	–
Private Enterprises	3 252	14 770	4 003	–	44	44	–	–	–
Provincial Governments	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Total Transfers and subsidies - capital (in-kind)	**6 130**	**21 299**	**4 003**	**-**	**44**	**44**	**-**	**-**	**-**
Surplus/(Deficit) after capital transfers and contributions	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**
Income Tax									
Continuing Operations	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–
Total Income Tax	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Surplus/(Deficit) after income tax	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	**109 688**	**128 085**	**207 001**	**7 080**	**8 839**	**8 839**	**(14 979)**	**(46 245)**	**(61 231)**
Repairs and Maintenance by Expenditure Item									
Employee related costs	116 569	122 183	131 702	149 107	139 203	139 203	154 307	163 565	173 379
Inventory Consumed (Project Maintenance)	23 186	28 196	20 960	27 014	26 492	26 492	31 096	33 549	35 085
Contracted Services	97 410	114 352	134 526	125 509	144 401	144 401	150 020	163 005	172 216
Operational Costs	12 340	15 734	13 679	17 189	18 146	18 146	17 120	18 005	18 942
Total Repairs and Maintenance Expenditure	**249 505**	**280 465**	**300 867**	**318 818**	**328 242**	**328 242**	**352 543**	**378 124**	**399 621**

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

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	–	–	–	1 370	781 593	–	–	–	–	–	**782 963**
Service charges - Water	–	–	–	22	225 928	–	–	–	–	–	**225 950**
Service charges - Waste Water Management	–	–	–	–	134 321	–	–	–	–	–	**134 321**
Service charges - Waste Management	–	–	–	–	121 971	–	–	–	–	–	**121 971**
Sale of Goods and Rendering of Services	–	143	154	1 978	339	14 214	259	11 926	–	–	**29 014**
Agency services	–	–	–	–	–	–	7 819	–	–	–	**7 819**
Interest	–	–	–	–	–	–	–	–	–	–	**–**
Interest earned from Receivables	–	–	–	11 065	–	–	–	–	–	–	**11 065**
Interest earned from Current and Non Current Assets	–	–	–	68 000	–	–	–	–	–	–	**68 000**
Dividends	–	–	–	–	–	–	–	–	–	–	**–**
Rent on Land	–	102	–	–	–	1 141	–	–	–	–	**1 243**
Rental from Fixed Assets	–	–	–	–	–	9 365	–	4	–	–	**9 370**
Licence and permits	–	331	–	–	–	746	404	–	–	–	**1 481**
Special rating levies	–			16 262				–	–	–	**16 262**
Construction Contract Revenue	–		–	–	1 847			–	–	–	**1 847**
Development Charges	–		–	–	3 599			–	–	–	**3 599**
Operational Revenue	34	–	903	6 595	124	16	979	162	–	–	**8 812**
Non-Exchange Revenue											
Property rates	–	–	–	405 548	–	–	–	–	–	–	**405 548**
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	**–**
Fines, penalties and forfeits	–	–	–	–	609	50	40 632	1 570	–	–	**42 861**
Licences or permits	–	–	–	–	–	–	2 186	–	–	–	**2 186**
Transfer and subsidies - Operational	53 149	–	–	1 900	135 512	9 616	8 989	6 341	–	–	**215 507**
Interest	–	–	–	2 300	–	–	–	–	–	–	**2 300**
Fuel Levy	–	–	–	–	–	–	–	–	–	–	**–**
Service charges	–	–	–	–	–	–	–	–	–	–	**–**
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Gains	–	–	–	–	–	–	–	300	–	–	**300**
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	**–**
Total Revenue (excluding capital transfers and contribu	**53 183**	**576**	**1 057**	**515 040**	**1 405 842**	**35 149**	**61 267**	**20 304**	**–**	**–**	**2 092 419**
Expenditure											
Employee related costs	29 158	29 047	49 378	80 007	161 983	138 679	131 533	55 233	–	–	**675 017**
Remuneration of councillors	15 400	–	–	–	–	–	–	–	–	–	**15 400**
Bulk purchases - electricity	–	–	–	–	603 032	–	–	–	–	–	**603 032**
Inventory consumed	27	244	2 678	1 179	46 026	13 956	12 999	1 813	–	–	**78 922**
Debt impairment	–	–	–	4 496	8 971	–	25 071	127	–	–	**38 664**
Depreciation and amortisation	1	58	2 144	1 652	145 790	23 335	2 245	275	–	–	**175 500**
Interest	–	–	–	–	43 080	–	–	–	–	–	**43 080**
Contracted services	158	4 970	6 865	45 721	260 633	41 068	23 402	15 617	–	–	**398 434**
Transfers and subsidies	1 450	–	–	16 262	–	–	–	–	–	–	**17 712**
Irrecoverable debts written off	–	–	–	981	18 853	–	–	166	–	–	**20 000**
Operational costs	10 870	2 523	25 665	42 620	31 259	4 811	11 916	3 556	–	–	**133 220**
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	**–**
Other Losses	–	–	–	–	–	–	–	–	–	–	**–**
Total Expenditure	**57 064**	**36 841**	**86 730**	**192 918**	**1 319 627**	**221 849**	**207 166**	**76 787**	**–**	**–**	**2 198 982**
Surplus/(Deficit)	**(3 881)**	**(36 265)**	**(85 673)**	**322 122**	**86 216**	**(186 700)**	**(145 899)**	**(56 483)**	**–**	**–**	**(106 563)**
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	**84 618**	**5 941**	**1 025**	–	–	–	**91 584**
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	**–**
Surplus/(Deficit) after capital transfers & contributions	**(3 881)**	**(36 265)**	**(85 673)**	**322 122**	**170 833**	**(180 759)**	**(144 874)**	**(56 483)**	**–**	**–**	**(14 979)**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS										
Current Assets										
Cash and Cash Equivalents										
Call Deposits and Investments	410 280	410 281	510 271	460 000	510 271	510 271	710 215	510 271	510 271	510 271
Cash at Bank	236 232	266 355	343 767	263 101	333 299	333 299	325 922	311 816	251 860	141 091
Cash on Hand	23	22	25	14	25	25	17	25	25	25
Total Cash and Cash Equivalents	**646 535**	**676 658**	**854 064**	**723 115**	**843 596**	**843 596**	**1 036 154**	**822 112**	**762 157**	**651 388**
Short term Investments										
Deposit Taking Institutions	–	45 630	80 902	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions										
Electricity	40 919	57 311	68 793	91 282	60 039	60 039	71 541	67 809	76 390	85 832
Waste Management	16 166	22 508	25 883	20 882	19 696	19 696	22 851	19 872	20 174	20 610
Waste Water Management	21 258	28 649	27 111	26 887	20 866	20 866	25 083	21 175	21 624	22 221
Water	32 760	44 764	51 482	32 955	39 720	39 720	51 201	34 571	29 656	24 990
Other trade receivables from exchange transactions	14 550	19 394	23 144	20 473	23 980	23 980	22 039	23 938	23 620	23 333
VAT Receivable Input Tax Accrual	3 260	8 178	14 168	–	–	–	–	13 073	13 093	13 113
Gross: Trade and other receivables from exchange transact	**128 913**	**180 803**	**210 579**	**192 479**	**164 302**	**164 302**	**192 715**	**180 438**	**184 557**	**190 099**
Less: Impairment for debt										
Impairment for Electricity	(13 688)	(21 151)	(26 017)	(26 943)	(26 017)	(26 017)	(26 017)	(30 115)	(34 212)	(38 310)
Impairment for Waste Management	(5 692)	(8 312)	(9 789)	(14 768)	(9 789)	(9 789)	(9 789)	(11 035)	(12 282)	(13 528)
Impairment for Waste Water Management	(7 186)	(10 594)	(10 253)	(15 213)	(10 253)	(10 253)	(10 253)	(11 609)	(12 965)	(14 321)
Impairment for Water	(11 167)	(17 261)	(19 470)	(17 272)	(19 470)	(19 470)	(19 470)	(21 740)	(24 011)	(26 281)
Impairment for other trade receivalbes from exchange transactio	(4 875)	(7 070)	(8 753)	(7 631)	(8 753)	(8 753)	(8 753)	(8 981)	(9 208)	(9 436)
Total Less: Impairment for debt	**(42 608)**	**(64 387)**	**(74 281)**	**(81 827)**	**(74 281)**	**(74 281)**	**(74 281)**	**(83 480)**	**(92 678)**	**(101 877)**
Total net Trade and other receivables from Exchange Transact	**86 305**	**116 416**	**136 299**	**110 653**	**90 021**	**90 021**	**118 434**	**96 958**	**91 879**	**88 222**
Receivables from non-exchange transactions										
Property rates										
Agricultural Properties	–	383	195	296	214	214	226	234	255	277
Business and Commercial Properties	1 053	9 020	7 228	7 252	6 842	6 842	7 974	7 644	8 495	9 397
Industrial Properties	–	–	–	–	–	–	–	–	–	–
Mining Properties	–	–	–	–	–	–	–	–	–	–
Public Benefit Organisations	–	–	–	–	–	–	–	–	–	–
Public Service Infrastructure Properties	418	(1 227)	(1 227)	–	–	–	(1 227)	–	–	–
Public Service Purposes Properties	73	3 335	3 733	903	2 581	2 581	4 209	2 668	2 760	2 857
Residential Properties	39 812	29 747	31 200	38 157	35 300	35 300	35 505	39 952	44 903	50 175
Residential Sectional Title Garages	–	–	–	–	–	–	–	–	–	–
Sports Clubs and Fields	–	(1 198)	(1 198)	–	–	–	(1 198)	–	–	–
Vacant Land	–	6 727	6 877	6 235	7 252	7 252	7 704	7 652	8 076	8 526
Property Rates General	–	–	–	–	–	–	–	–	–	–
Gross: Property rates	**41 355**	**46 787**	**46 808**	**52 843**	**52 190**	**52 190**	**53 194**	**58 150**	**64 490**	**71 231**
Less: Impairment of Property rates	(14 012)	(17 295)	(17 702)	(25 064)	(17 702)	(17 702)	(117 424)	(22 097)	(26 492)	(30 887)
Net Property rates	**27 342**	**29 492**	**29 106**	**27 779**	**34 488**	**34 488**	**(64 230)**	**36 053**	**37 998**	**40 345**
Other receivables from non-exchange transactions	124 091	86 225	86 564	173 985	116 564	116 564	105 025	146 064	175 564	205 064
Less:Impairment for other receivables from non-exchange transa	(113 630)	(79 267)	(82 955)	(166 187)	(107 955)	(107 955)	–	(132 955)	(157 955)	(182 955)
Net other receivables from non-exchange transactions	**10 461**	**6 958**	**3 610**	**7 798**	**8 610**	**8 610**	**105 025**	**13 110**	**17 610**	**22 110**
Total net Receivables from non-exchange transactions	**37 804**	**36 449**	**32 716**	**35 577**	**43 097**	**43 097**	**40 795**	**49 163**	**55 607**	**62 454**
Current Portion of Non-current Receivables										
Associates	–	–	–	–	–	–	–	–	–	–
Bursary Obligations	–	–	–	–	–	–	–	–	–	–
Car	–	–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment	–	–	–	–	–	–	–	–	–	–
Employee Benefits	–	–	–	–	–	–	–	–	–	–
Finance Lease Receivable	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–
Housing Land Sales	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Joint Ventures	–	–	–	–	–	–	–	–	–	–
Operating Lease	–	–	–	–	–	–	–	–	–	–
Public Organisation	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies	–	–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries	–	–	–	–	–	–	–	–	–	–
Subsidiaries	–	–	–	–	–	–	–	–	–	–
Total Current Portion of Non-current Receivables	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Inventory										
Agricultural	–	–	–	–	–	–	–	–	–	–
Consumables	10 113	14 519	10 884	14 498	17 001	17 001	11 806	16 175	15 378	14 588

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Finished Goods	–	–	–	–	–	–	–	–	–	–
Housing Stock	1 167	875	758	720	658	658	758	608	558	508
Land	–	–	–	–	–	–	–	–	–	–
Materials and Supplies	–	–	–	–	–	–	–	–	–	–
Water	314	368	454	370	523	523	454	523	522	522
Work-in-progress	–	–	–	–	–	–	–	–	–	–
Total Inventory	**11 594**	**15 762**	**12 097**	**15 588**	**18 182**	**18 182**	**13 018**	**17 306**	**16 458**	**15 618**
VAT Receivable										
Input Tax Capital	–	–	–	–	–	–	–	–	–	–
Input Tax General	–	–	–	2 933	13 055	13 055	(1 517)	–	–	–
VAT Control (Receivable)	10 328	9 557	4 856	(1 133)	4 856	4 856	659	4 856	4 856	4 856
Total VAT Receivable	**10 328**	**9 557**	**4 856**	**1 800**	**17 911**	**17 911**	**(858)**	**4 856**	**4 856**	**4 856**
Other current assets										
Construction Contracts and Receivables	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts	39 559	50 058	50 756	43 955	46 133	46 133	23 902	47 133	48 133	49 133
Deposits	860	8 510	9 100	10 932	9 150	9 150	9 100	9 210	9 280	9 350
Fair Value Adjustments	–	–	–	–	–	–	–	–	–	–
Income Tax Receivable	–	–	–	–	–	–	–	–	–	–
Operating Lease - Straight Lining	743	746	746	723	746	746	746	746	746	746
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Total Other current assets	**41 162**	**59 315**	**60 601**	**55 610**	**56 028**	**56 028**	**33 747**	**57 088**	**58 158**	**59 228**
Total Current Assets	**833 727**	**914 158**	**1 100 631**	**942 343**	**1 068 835**	**1 068 835**	**1 241 290**	**1 047 484**	**989 116**	**881 767**
Non-current Assets										
Investments										
Bank Repurchase Agreements	–	–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificate	–	–	–	–	–	–	–	–	–	–
Deposit Taking Institutions	–	–	–	–	–	–	–	–	–	–
Derivative Financial Assets	–	–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (Sinking)	68 211	31 415	7 315	8 400	8 456	8 456	8 971	–	–	–
Interest Rate Swaps	–	–	–	–	–	–	–	–	–	–
Listed/Unlisted Bonds and Stocks	–	–	–	–	–	–	–	–	–	–
Municipal Bonds	–	–	–	–	–	–	–	–	–	–
National Government Securities	–	–	–	–	–	–	–	–	–	–
Negotiable Certificate of Deposits	–	–	–	–	–	–	–	–	–	–
Unamortised Debt Expense	–	–	–	–	–	–	–	–	–	–
Unamortised Preference Share Expense	–	–	–	–	–	–	–	–	–	–
Total Investments	**68 211**	**31 415**	**7 315**	**8 400**	**8 456**	**8 456**	**8 971**	**-**	**-**	**-**
Investment Property										
Investment Property at Cost / Fair Value	151 589	164 436	167 369	168 225	167 658	167 658	167 369	167 958	168 258	168 558
Less: Accumulated Depreciation	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment	–	–	–	–	–	–	–	–	–	–
Total Investment Property	**151 589**	**164 436**	**167 369**	**168 225**	**167 658**	**167 658**	**167 369**	**167 958**	**168 258**	**168 558**
Property, Plant and Equipment										
Property, Plant and Equipment at Cost / Revaluation	6 356 889	6 459 284	6 691 035	6 716 723	6 745 461	6 745 461	6 727 933	6 691 035	6 691 035	6 691 035
Leases recognised as Property, Plant and Equipment	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation	(2 790 322)	(2 932 882)	(3 065 289)	(3 257 837)	(3 232 142)	(3 232 142)	(3 176 763)	(3 407 337)	(3 591 293)	(3 784 446)
Less: Accumulated Impairment	(985)	(1 865)	(1 865)	(1 865)	(1 865)	(1 865)	(1 865)	(1 865)	(1 865)	(1 865)
Total Property, Plant and Equipment	**3 565 582**	**3 524 537**	**3 623 881**	**3 457 021**	**3 511 454**	**3 511 454**	**3 549 305**	**3 281 832**	**3 097 877**	**2 904 724**
Construction Work-in-progress										
Acquisitions	83 209	111 502	91 990	193 399	215 110	215 110	72 551	242 464	294 445	308 168
Opening Balance	75 058	108 759	189 509	220 952	134 685	134 685	134 685	404 221	646 685	941 130
Prior period corrections	–	–	–	–	–	–	–	–	–	–
Transfer to Heritage asset	–	–	–	–	–	–	–	–	–	–
Transfer to Intangible Assets	–	–	–	–	–	–	–	–	–	–
Transfer to Investment property	–	–	–	–	–	–	–	–	–	–
Transfer to PPE	(49 508)	(30 753)	(146 814)	–	–	–	–	–	–	–
Less: Accumulated Impairment	–	–	–	–	–	–	–	–	–	–
Total Construction Work-in-progress	**108 759**	**189 509**	**134 685**	**414 351**	**349 795**	**349 795**	**207 236**	**646 685**	**941 130**	**1 249 298**
Biological Assets										
Biological Assets at Cost / Fair Value	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Depreciation	–	–	–	–	–	–	–	–	–	–
Less: Accumulated Impairment	–	–	–	–	–	–	–	–	–	–
Total Biological Assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Living resources										
Living resources at Cost / Revaluation	677	677	1 012	1 377	1 312	1 312	1 012	1 312	1 312	1 312
Less: Accumulated Depreciation	(135)	(262)	(331)	(398)	(399)	(399)	(331)	(470)	(545)	(623)
Less: Accumulated Impairment	–	–	–	–	–	–	–	–	–	–
Total Living resources	**542**	**415**	**681**	**980**	**913**	**913**	**681**	**842**	**767**	**689**

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Heritage Assets										
Heritage Assets at Cost / Revaluation	118 875	118 875	118 875	118 875	118 875	118 875	118 875	118 875	118 875	118 875
Less: Accumulated Impairment	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)	(9 250)
Total Heritage Assets	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**	**109 625**
Intangible Assets										
Heritage Assets at Cost / Revaluation	13 359	13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430	13 430
Less: Accumulated Amortisation	(4 673)	(5 381)	(5 845)	(5 943)	(6 135)	(6 135)	(5 845)	(6 440)	(6 760)	(7 097)
Less: Accumulated Impairment	–	–	–	–	–	–	–	–	–	–
Total Intangible Assets	**8 687**	**8 050**	**7 585**	**7 488**	**7 295**	**7 295**	**7 585**	**6 990**	**6 670**	**6 334**
Trade and other receivables from exchange transactions										
Electricity	–	–	–	–	–	–	–	–	–	–
Property Rental Debtors	–	–	–	–	–	–	–	–	–	–
Service Charges	–	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–	–
Waste Water Management	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–
Total Trade and other Receivables from Exchange Transaction	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-current Receivables from Non-exchange Transactions										
Associates	–	–	–	–	–	–	–	–	–	–
Bursary Obligations	–	–	–	–	–	–	–	–	–	–
Car	–	–	–	–	–	–	–	–	–	–
Computer and Electronic Equipment	–	–	–	–	–	–	–	–	–	–
Employee Benefits	–	–	–	–	–	–	–	–	–	–
Finance Lease Receivable	–	–	–	–	–	–	–	–	–	–
Housing Land Sales	–	–	–	–	–	–	–	–	–	–
Housing Loans	–	–	–	–	–	–	–	–	–	–
Housing Selling Schemes	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Joint Ventures	–	–	–	–	–	–	–	–	–	–
Operating Lease	–	–	–	–	–	–	–	–	–	–
Property Rates	–	–	–	–	–	–	–	–	–	–
Public Organisation	–	–	–	–	–	–	–	–	–	–
Sporting and Other Bodies	–	–	–	–	–	–	–	–	–	–
Staff Loans/Recoveries	–	–	–	–	–	–	–	–	–	–
Subsidiaries	–	–	–	–	–	–	–	–	–	–
Total Non-current Receivables from Non-exchange Transactio	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current assets										
Deferred Tax Assets	–	–	–	–	–	–	–	–	–	–
Defined Benefit Asset	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Investment in Associate	–	–	–	–	–	–	–	–	–	–
Investment in Joint Venture	–	–	–	–	–	–	–	–	–	–
Investment in Subsidiary	–	–	–	–	–	–	–	–	–	–
Operating Lease Receivable	–	–	–	–	–	–	–	–	–	–
Deposits	–	–	–	–	–	–	–	–	–	–
Total Other non-current assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non Current Assets	**4 012 995**	**4 027 986**	**4 051 141**	**4 166 089**	**4 155 195**	**4 155 195**	**4 050 773**	**4 213 933**	**4 324 327**	**4 439 228**
TOTAL ASSETS	**4 846 722**	**4 942 144**	**5 151 773**	**5 108 433**	**5 224 031**	**5 224 031**	**5 292 063**	**5 261 417**	**5 313 443**	**5 320 994**
LIABILITIES										
Current Liabilities										
Bank Overdraft										
ABSA	–	–	–	–	–	–	–	–	–	–
First National Bank	–	–	–	–	–	–	–	–	–	–
Nedbank	–	–	–	–	–	–	–	–	–	–
Rand Merchant Bank	–	–	–	–	–	–	–	–	–	–
Standard Bank	–	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–	–
Total Bank Overdraft	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Financial Liabilities										
Concessionary Loan	–	–	–	–	–	–	–	–	–	–
Short-term Borrowings	–	–	–	–	–	–	–	–	–	–
Current portion of Finance Lease Liabilities	–	–	–	–	–	–	–	–	–	–
Current portion of Non-current Borrowings	57 949	50 444	150 929	61 383	61 471	61 471	22 832	78 879	93 722	80 407
Current portion of Operating Lease Liabilities	–	–	–	–	–	–	–	–	–	–
Unamortised Premium on Long-term Debts	–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities	**57 949**	**50 444**	**150 929**	**61 383**	**61 471**	**61 471**	**22 832**	**78 879**	**93 722**	**80 407**
Consumer Deposits										
Building Plans	14 659	13 437	1 661	18 566	1 661	1 661	1	1 661	1 661	1 661

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Buying Card	–	–	–	–	–	–	–	–	–	–
Electricity	30 584	33 014	35 193	33 495	38 193	38 193	36 176	37 193	36 193	35 193
Hiring of Decorative Items	–	–	–	–	–	–	–	–	–	–
Library Books	–	–	–	–	–	–	–	–	–	–
Posters	–	11	–	7	22	22	–	22	22	22
Refuse	–	–	–	–	–	–	–	–	–	–
Rental Properties	6 054	6 108	6 457	966	6 644	6 644	6 686	6 694	6 744	6 794
Sewer	–	–	–	–	–	–	–	–	–	–
Street Closure	–	9	9	–	–	–	9	–	–	–
Valuation Appeal	–	–	–	–	–	–	–	–	–	–
Water	14 506	16 758	19 955	16 631	21 955	21 955	20 986	20 955	19 955	18 955
Wayleave	–	–	–	–	–	–	–	–	–	–
Total Consumer Deposits	**65 804**	**69 338**	**63 274**	**69 665**	**68 474**	**68 474**	**63 858**	**66 524**	**64 574**	**62 624**
Trade and Other Payable Exchange Transactions										
Accrued Interest	2 579	1 833	1 207	5 500	1 207	1 207	(0)	1 207	1 207	1 207
Advance Payments	16 172	19 516	29 783	17 554	31 462	31 462	33 056	29 462	27 462	25 462
Affiliates, Related Parties and Associated Companies	–	–	–	–	–	–	–	–	–	–
Agency Fees Payable	–	–	–	–	–	–	–	–	–	–
Auditor-General of South Africa	–	–	–	–	–	–	–	–	–	–
Bonus	–	–	–	–	–	–	–	–	–	–
Compensation Commission (COID)	–	–	–	–	–	–	–	–	–	–
Control, Clearing and Interface Accounts	10 978	12 132	13 152	10 705	12 119	12 119	(11 064)	12 370	12 621	12 872
Deferred Revenue	2 383	1 127	679	–	–	–	–	–	–	–
Dividends Declared	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase	45 490	59 828	62 963	37 459	63 027	63 027	–	63 097	63 172	63 254
Fair Value Adjustment	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Leave Accrual	–	–	–	–	–	–	–	–	–	–
Long Service Award	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief	–	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–	–
Payables and Accruals	33 639	27 925	38 119	53 800	38 182	38 182	(52)	38 252	38 325	38 401
PAYE Deductions	–	–	–	–	–	–	–	–	–	–
Pension and Retirement Contributions	–	–	–	–	–	–	–	–	–	–
Retentions	9 938	10 507	9 680	7 173	9 680	9 680	8 910	9 680	9 680	9 680
Standby	–	–	–	–	–	–	–	–	–	–
Tender documentation	–	–	–	–	–	–	–	–	–	–
Unallocated Deposits	6 287	2 265	2 991	1 107	1 991	1 991	6 690	3 891	3 791	3 691
Water Inventory Bulk Purchases	–	–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Accrual	–	–	–	–	–	–	–	14 143	17 187	20 414
VAT Payables Output Tax Provision for Doubtful Debt Impairmer	–	–	–	–	–	–	–	(9 689)	(9 689)	(9 689)
Total Trade and Other Payable Exchange Transactions	**127 465**	**135 133**	**158 574**	**133 297**	**157 669**	**157 669**	**37 539**	**162 413**	**163 757**	**165 292**
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	–	–	–	–	–	–	–	–	–	–
Operational	–	–	–	–	–	–	–	–	–	–
Total Transfers and Subsidies Payable	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Transfers and Subsidies Unspent										
Capital	674	4 344	1 917	–	–	–	38 324	–	–	–
Operational	5 532	998	1 095	–	–	–	9 999	–	–	–
Total Transfers and Subsidies Unspent	**6 206**	**5 342**	**3 012**	**-**	**-**	**-**	**48 323**	**-**	**-**	**-**
VAT Payables Output Tax Accrual	–	–	–	–	–	–	–	–	–	–
VAT Payables Output Tax Provision for Doubtful Debt Impairmer	–	–	–	–	–	–	–	–	–	–
Total Trade and Other Payable Non-exchange Transactions	**6 206**	**5 342**	**3 012**	**-**	**-**	**-**	**48 323**	**-**	**-**	**-**
Provision										
Alien Vegetation	–	–	–	–	–	–	–	–	–	–
Bonus	14 252	15 313	14 720	16 494	15 309	15 309	13 368	15 921	16 558	17 227
Decommissioning, Restoration and Similar Liabilities	5 768	5 563	1 100	5 563	(2 578)	(2 578)	1 100	9 054	24 944	18 500
Ex-gratia Pension	–	–	–	–	–	–	–	–	–	–
Insurance Claims	–	–	–	–	–	–	(4 671)	–	–	–
Leave	20 963	21 199	21 976	23 150	22 416	22 416	23 274	22 864	23 321	23 772
Litigation	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall	–	–	–	–	–	–	–	–	–	–
Staff Parity	–	–	–	–	–	–	212	–	–	–
Impairment	–	–	–	–	–	–	–	–	–	–
Total Provision	**40 983**	**42 076**	**37 797**	**45 206**	**35 147**	**35 147**	**33 282**	**47 840**	**64 824**	**59 499**
VAT Payable										
VAT Payable: Output Tax	–	–	–	6 076	1 581	1 581	18 134	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
VAT Payable: VAT Control	–	–	–	–	–	–	–	–	–	–
Total VAT Payable	**-**	**-**	**-**	**6 076**	**1 581**	**1 581**	**18 134**	**-**	**-**	**-**
Other current liabilities										
Employee Benefits										
Post-employment Benefits	6 083	6 683	7 103	7 966	8 426	8 426	–	8 245	8 000	8 000
Other Long-Term Benefits	2 382	3 583	2 456	3 036	1 679	1 679	–	4 221	3 000	3 000
Termination Benefits	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits	**8 465**	**10 266**	**9 559**	**11 002**	**10 105**	**10 105**	**-**	**12 466**	**11 000**	**11 000**
Deferred Tax Liabilities	–	–	–	–	–	–	–	–	–	–
Income Tax Payable	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Total Other current liabilities	**8 465**	**10 266**	**9 559**	**11 002**	**10 105**	**10 105**	**-**	**12 466**	**11 000**	**11 000**
Total Current Liabilities	**306 872**	**312 598**	**423 145**	**326 629**	**334 448**	**334 448**	**223 969**	**368 122**	**397 877**	**378 822**
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	421 957	421 513	335 584	360 476	360 549	360 549	335 584	394 780	473 059	564 652
Bankers Acceptance Certificate	–	–	–	–	–	–	–	–	–	–
Concessionary Loan	–	–	–	–	–	–	–	–	–	–
Derivative Financial Liability	–	–	–	–	–	–	–	–	–	–
Finance Lease Liability	–	–	–	–	–	–	–	–	–	–
Government Loans	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Local Registered Stock	–	–	–	–	–	–	–	–	–	–
Marketable Bonds	–	–	–	–	–	–	–	–	–	–
Non-annuity Loans	–	–	–	–	–	–	–	–	–	–
Non-marketable Bonds	–	–	–	–	–	–	–	–	–	–
PPP Liabilities	–	–	–	–	–	–	–	–	–	–
Securities	–	–	–	–	–	–	–	–	–	–
Interest Rate Swaps	–	–	–	–	–	–	–	–	–	–
Total Borrowings	**421 957**	**421 513**	**335 584**	**360 476**	**360 549**	**360 549**	**335 584**	**394 780**	**473 059**	**564 652**
Operating Lease Liability	–	–	–	–	–	–	–	–	–	–
Total Financial Liabilities	**421 957**	**421 513**	**335 584**	**360 476**	**360 549**	**360 549**	**335 584**	**394 780**	**473 059**	**564 652**
Provisions										
Alien Vegetation	–	–	–	–	–	–	–	–	–	–
Bonus	–	–	–	–	–	–	–	–	–	–
Decommissioning, Restoration and Similar Liabilities	150 133	151 340	155 420	162 088	168 639	168 639	162 340	146 317	130 492	121 568
Ex-gratia Pension	–	–	–	–	–	–	(51)	–	–	–
Impairment	–	–	–	–	–	–	–	–	–	–
Insurance Claims	–	–	–	–	–	–	–	–	–	–
Leave	–	–	–	–	–	–	2 865	–	–	–
Litigation	–	–	–	–	–	–	–	–	–	–
Pension Fund Investment Return Shortfall	–	–	–	–	–	–	–	–	–	–
Staff Parity	212	182	173	182	163	163	–	168	163	163
Total Provisions	**150 346**	**151 521**	**155 593**	**162 269**	**168 802**	**168 802**	**165 155**	**146 485**	**130 655**	**121 730**
Long term Trade and other Payables										
Bulk Water	–	–	–	–	–	–	–	–	–	–
Electricity Bulk Purchase	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief	–	–	–	–	–	–	–	–	–	–
Payables and Accruals	–	–	–	–	–	–	–	–	–	–
Total Long term Trade and other Payables	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	114 262	119 837	127 256	145 765	137 091	137 091	12 405	149 310	155 282	161 211
Other Long-Term Benefits	20 495	20 997	22 787	24 659	25 265	25 265	–	24 347	25 321	25 030
Termination Benefits	–	–	–	–	–	–	–	–	–	–
Total Employee Benefits	**134 757**	**140 834**	**150 043**	**170 424**	**162 356**	**162 356**	**12 405**	**173 657**	**180 603**	**186 241**
Deferred Tax Liabilities	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Total Other non-current liabilities	**134 757**	**140 834**	**150 043**	**170 424**	**162 356**	**162 356**	**12 405**	**173 657**	**180 603**	**186 241**
Total non current liabilities	**707 060**	**713 869**	**641 220**	**693 169**	**691 707**	**691 707**	**513 143**	**714 922**	**784 317**	**872 623**
TOTAL LIABILITIES	**1 013 932**	**1 026 467**	**1 064 365**	**1 019 798**	**1 026 155**	**1 026 155**	**737 113**	**1 083 044**	**1 182 194**	**1 251 446**
CHANGES IN NET ASSETS	**3 832 790**	**3 915 677**	**4 087 407**	**4 088 634**	**4 197 876**	**4 197 876**	**4 554 950**	**4 178 374**	**4 131 250**	**4 069 549**
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	–	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Correction of Prior Period Error	(1 078)	433	–	–	–	–	(4 174)	–	–	–
Depreciation Offsets	–	–	–	–	–	–	–	–	–	–
Opening Balance	3 720 953	3 829 562	3 958 079	4 059 867	4 165 081	4 165 081	4 138 947	4 194 647	4 175 143	4 128 019
Transfers to/from operating revenue and expenditure	109 688	128 085	207 001	7 080	8 839	8 839	153 769	(14 979)	(46 245)	(61 231)
Transfers to/from Reserves	(0)	(0)	(0)	18 457	20 728	20 728	–	(4 524)	(880)	(471)
Total Accumulated Surplus/(Deficit)	**3 829 562**	**3 958 079**	**4 165 081**	**4 085 404**	**4 194 647**	**4 194 647**	**4 288 542**	**4 175 143**	**4 128 019**	**4 066 316**
Reserves and Funds										
Capital Replacement Reserve	–	–	–	–	–	–	–	–	–	–
Capitalisation Reserve	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases	–	–	–	–	–	–	–	–	–	–
Employee Benefit Reserve	–	–	–	–	–	–	–	–	–	–
Housing Development Fund	3 228	3 228	3 228	3 231	3 229	3 229	3 228	3 230	3 231	3 232
Investment in associate account	–	–	–	–	–	–	–	–	–	–
Non-current Provisions Reserve	–	–	–	–	–	–	–	–	–	–
Revaluation Reserve	–	–	–	–	–	–	–	–	–	–
Self Insurance Reserve	–	–	–	–	–	–	–	–	–	–
Valuation Reserve	–	–	–	–	–	–	–	–	–	–
Total Reserves and Funds	**3 228**	**3 228**	**3 228**	**3 231**	**3 229**	**3 229**	**3 228**	**3 230**	**3 231**	**3 232**
Other										
Equity										
Capital Contributed by Other Government Units	–	–	–	–	–	–	–	–	–	–
Ordinary Shares	–	–	–	–	–	–	–	–	–	–
Preference Shares	–	–	–	–	–	–	–	–	–	–
Share Premium	–	–	–	–	–	–	–	–	–	–
Total Equity	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-controlling Interest										
Opening Balance	–	–	–	–	–	–	–	–	–	–
Movement during the year	–	–	–	–	–	–	–	–	–	–
Total Non-controlling Interest	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–	–
Total Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL COMMUNITY WEALTH/EQUITY	**3 832 790**	**3 961 307**	**4 168 309**	**4 088 634**	**4 197 876**	**4 197 876**	**4 291 771**	**4 178 374**	**4 131 250**	**4 069 549**

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

R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic,	Good Governance	462 263	564 280	568 499	558 698	531 677	531 677	570 422	598 085	621 897
The provision and maintenance of	Basic Service Delivery	1 002 939	1 121 669	1 264 341	1 344 840	1 355 407	1 355 407	1 459 903	1 508 721	1 608 348
The encouragement of structured	Good Governance									
The creation and maintenance of	Safe and Healthy Environment	100 266	20 796	71 071	123 123	112 243	112 243	102 358	105 541	105 815
The promotion of tourism,	Economic Development and	116 248	171 737	126 959	92 760	115 057	115 057	51 320	68 130	74 795
Allocations to other priorities										
Total Revenue (excluding capital transfers and contributions)		**1 681 715**	**1 878 482**	**2 030 870**	**2 119 420**	**2 114 384**	**2 114 384**	**2 184 003**	**2 280 477**	**2 410 855**

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

R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic,	Good Governance	279 682	290 570	298 443	238 998	240 458	240 458	273 755	271 253	282 457
The provision and maintenance of	Basic Service Delivery	810 879	958 821	995 836	1 259 762	1 266 990	1 266 990	1 333 201	1 436 487	1 537 367
The encouragement of structured	Good Governance	393	256	359	758	1 324	1 324	275	–	–
The creation and maintenance of	Safe and Healthy Environment	237 750	186 507	230 021	317 594	300 244	300 244	318 116	328 590	345 599
The promotion of tourism,	Economic Development and	243 322	314 243	299 210	295 229	296 529	296 529	273 635	290 392	306 662
Allocations to other priorities										
Total Expenditure		**1 572 027**	**1 750 397**	**1 823 868**	**2 112 340**	**2 105 545**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**

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

R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The provision of democratic,	Good Governance	2 228	6 967	3 403	3 500	3 573	3 573	4 170	3 420	3 420
The provision and maintenance of	Basic Service Delivery	125 737	125 525	141 935	158 072	156 636	156 636	163 436	204 363	213 597
The encouragement of structured	Good Governance				5 300	4 735	4 735	3 475		
The creation and maintenance of	Safe and Healthy Environment	12 215	9 422	24 848	47 978	48 366	48 366	36 105	31 572	34 230
The promotion of tourism,	Economic Development and	49 141	51 604	22 568	43 496	56 527	56 527	35 278	55 090	56 921
Allocations to other priorities										
Total Capital Expenditure		**189 321**	**193 518**	**192 754**	**258 346**	**269 836**	**269 836**	**242 464**	**294 445**	**308 168**

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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Council and Municipal Manager										
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	3	4	4	4	4	4	4	4	4
veloped to address all the issues raised in the management letter of the Auditor General and s	Number of progress reports monitored and submitted to Executive Mayor	3	4	4	4	4	4	4	4	4
Sign section 56 performance agreements with all directors by the end of July 2026	Number of agreements signed	6	5	5	3	3	3	5	6	6
Bi-annual formal performance appraisals of the Municipal Manager and Senior Managers reporting to the Municipal Manager ~~section 56 appointees~~ for the previous financial period April to June 2026 to be completed by Sept 2026 and the current period October to December 2026 to be completed by February 2027 (KPI wording revised for 2026/27)	Number of appraisals	11	9	8	6	6	6	9	9	9
Draft the annual report and submit to the Auditor-General by end August 2026	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	89.21%	89.91%	86.35%	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	112	70	83	70	70	70	70	70	70
Prepare the final IDP for submission to Council by the end of May	Final IDP submitted	1	1	1	1	1	1	1	1	1
Submit the Final MTREF Budget by the end of May	Final Budget submitted	1	1	1	1	1	1	1	1	1
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	91.0%	90.50%	82.19%	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	99.99%	99.99%	99.92%	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	69	67	62	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	35 601	36 662	37 594	37 532	37 532	37 532	37 780	38 913	40 080
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	77 662	128 419	114 813	120 000	120 000	120 000	130 000	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	75.5%	77.8%	78.3%	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	97.0%	97.0%	98.3%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Limit unaccounted water to less than 33% {(Number of kiloliter water purified - Number of kiloliter water sold)/Number of kiloliter purified x 100)} (KPI wording revised in 2026/27)	% of water unaccounted for	24.5%	30.6%	31.2%	32.0%	32.0%	32.0%	32.0%	32.0%	32.0%
Report on the implementation of the Water Service Development plan annually by the end of October	Report submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Electricity										
Limit electricity losses to 7.8% 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	6.4%	7.8%	7.1%	7.65%	7.65%	7.65%	7.8%	7.8%	7.8%
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	23 163	23 989	24 832	23 500	23 500	23 500	25 000	25 000	25 000
MIG										
100% of the Municipal Infrastructure Grant (MIG) spent by 30 June 2025 (Actual MIG expenditure/Allocation received)	% Expenditure of allocated funds	100.0%	86.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Water										
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	31 829	32 887	33 753	32 888	32 888	32 888	35 114	35 465	35 820
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)	658	718	396	262	262	262	262	262	262
Provision of water to informal households on invaded land with available funding	The number of taps installed for informal households on invaded land with available funding	99	81	81	80	80	80	80	80	80
("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).										
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	32 323	33 539	34 685	33 562	33 562	33 562	36 289	36 652	37 019
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)	1 107	1 112	726	785	785	785	785	785	785
The provision of sanitation services to informal households on invaded land with available funding	The number of toilets provided for informal households on invaded land with available funding	171	133	133	105	105	105	105	105	105
("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).										
Director: Municipal Public Safety										
Municipal Public Safety										
Sub-function 1 - (name)										
Annually arrange public awareness sessions on Protection Services by 30 June	Number of sessions held	132	164	158	150	150	150	150	150	150
Collect R20 000 000 Public Safety Income by 30 June (Actual revenue, less fines accrual, plus three months fines receipts) ~~excluding the fine impairment amount~~) (KPI wording revised for 2026/27)	R-value of public safety collected income (excluding fines impairment amount)	17 641 623	20 313 411	19 496 735	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000	20 000 000
Disaster anf Fire Management										
Annually review and submit draft Disaster Management Plan to Council by the end of March	Reviewed plan submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Finacial services										

Chief Financial Officer										
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	5.7%	5.14%	6.29%	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	28.63%	32.45%	35.98%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%	1600.0%
Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services) (MPPR Reg 10 (g))	% achieved	13.61%	15.17%	14.84%	14.0%	14.0%	14.0%	14.0%	14.0%	14.0%
Submit a reviewed long term financial plan to the CFO by the end of October 2026	Reviewed long term financial plan submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Financial statements submitted to the Auditor General by end August 2026	Financial statements submitted	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
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	1 491	4 715	5 646	5 800	5 800	5 800	7 800	7 800	780000.0%
Achieve a debt recovery rate not less than 98% (Receipts/total billed for 12 months period x 100)	% Recovered	98.96%	96.13%	98.11%	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	no target	12	12	12	12	12	12	12	1200.0%
Planning and Development										
Director: Plamning and Development										
Local Economic Development										
Support 180 SMME's in terms of the SMME Development Programme by 30 June EPWP	Number of SMME's supported	185	185	176	180	180	180	180	180	180
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 560 work opportunities)	Number of temporary jobs created	1 059	902	822	900	900	900	560	560	560
And so on for the rest of the Votes										

WC032 Overstrand - Supporting 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 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.3%	6.1%	5.4%	9.7%	9.5%	9.5%	4.8%	5.4%	6.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	6.4%	6.0%	5.1%	10.2%	10.0%	10.0%	5.0%	5.7%	6.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	118.5%	392.3%	167.9%	178.4%	172.5%	172.5%	201.1%	344.0%	344.0%
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	2.7	3.1	2.8	2.9	3.2	3.2	2.8	2.5	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	3.1	2.8	2.9	3.2	3.2	2.8	2.5	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	2.4	2.7	2.5	2.6	2.8	2.8	2.5	2.1	2.0
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	119.9%	112.0%	116.9%	125.6%	124.7%	-0.1%	129.2%	129.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		119.9%	112.0%	116.9%	125.6%	124.7%	124.7%	129.2%	129.2%	129.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.6%	12.8%	11.1%	11.0%	12.3%	12.3%	11.4%	11.1%	10.8%
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		19.7%	20.0%	18.6%	18.4%	18.7%	18.7%	19.8%	21.5%	25.4%
Other Indicators										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	11 109 039	11 855 448	12 259 901	14 734 382	14 734 382	14 734 382	11 860 000	11 295 238	10 757 370
	Total Volume Losses (kW) non technical	3 163 602	6 164 599	5 214 556				4 950 000	4 714 286	4 489 796
	Total Cost of Losses (Rand '000)	16 846 054	24 800 795	27 109 746	23 315 792	23 315 792	23 315 792	29 585 600	28 336 857	27 139 955
	% Volume (units purchased and generated less units sold)/units purchased and generated	6.43%	7.60%	7.13%	5.88%	5.88%	5.88%	7.10%	7.05%	6.95%
Water Volumes :System input	Bulk Purchase									
	Water treatment works	7 522	8 380	9 176				10 093	10 598	11 128

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Natural sources									
Water Distribution Losses (2)	Total Volume Losses (kℓ)	1 840 996	2 563 263	2 863 885	1 691 812	1 691 812	1 691 812	2 750 000	2 700 000	2 650 000
	Total Cost of Losses (Rand '000)	4 637 635	6 315 529	6 911 759	4 229 529	4 229 529	4 229 529	6 847 500	6 750 000	6 651 500
	% Volume (units purchased and generated less units sold)/units purchased and generated	24.47%	30.59%	31.21%	24.75%	24.75%	24.75%	27.25%	25.48%	23.81%
Employee costs	Employee costs/(Total Revenue - capital revenue)	31.0%	29.6%	27.2%	30.7%	29.7%	29.7%	32.3%	31.8%	32.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.8%	30.4%	27.9%	31.4%	30.4%	30.4%	33.0%	32.6%	32.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	16.1%	15.9%	13.8%	15.8%	16.4%	16.4%	16.8%	17.1%	17.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12.7%	11.5%	10.3%	10.8%	10.6%	10.6%	10.4%	10.5%	10.8%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	11.1	12.9	9.3	9.1	9.0	18.0	14.2	13.7	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	6.4%	5.4%	4.0%	4.2%	6.3%	6.3%	5.5%	5.6%	5.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.1	4.8	5.8	4.4	5.3	5.3	4.6	4.1	3.3

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Demographics											
Population	0	55 735	74 547	80 432	110 856	132 495	136 338	139 474	148 547	151 976	155 928
Females aged 5 - 14	0	4 050	5 843	5 228	7 153	7 696	7 921	8 103	8 631	8 830	9 059
Males aged 5 - 14	0	4 055	5 894	5 278	7 222	7 587	7 812	7 992	8 512	8 708	8 935
Females aged 15 - 34	0	9 473	11 567	13 141	17 978	20 263	20 846	21 326	22 713	23 237	23 841
Males aged 15 - 34	0	9 520	11 230	13 648	18 674	19 840	20 410	20 879	22 237	22 751	23 342
Unemployment	0	5 165	8 099	4 237	5 797	26 583	19 590	20 041	21 344	21 837	22 405
households)											
No income	0	2 214	2 551	3 251	3 051	6 969	7 171	7 336	7 813	7 993	8 201
R1 - R1 600	0	6 098	7 025	8 955	8 405	19 194	19 751	20 205	21 519	22 016	22 588
R1 601 - R3 200	0	3 766	4 339	5 530	5 191	11 854	12 198	12 478	13 290	13 597	13 950
R3 201 - R6 400	0	3 383	3 897	4 968	4 663	10 648	10 957	11 209	11 938	12 214	12 531
R6 401 - R12 800	0	2 306	2 657	3 386	3 178	7 258	7 469	7 641	8 138	8 325	8 542
R12 801 - R25 600	0	917	1 056	1 347	1 264	2 886	2 970	3 038	3 236	3 311	3 397
R25 601 - R51 200	0	209	241	307	288	658	677	692	738	755	774
R52 201 - R102 400	0	83	96	122	114	261	269	275	293	300	307
R102 401 - R204 800	0	44	51	65	61	138	143	146	155	159	163
R204 801 - R409 600	0	36	41	53	50	113	117	119	127	130	133
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	30 382	31 063	32 918	33 660	34 506
	0	–	–	–	–	–	–	–	–	–	–
Household/demographics (000)											
Number of people in municipal area	0	55 735	75 014	80 358	110 856	132 495	136 338	139 474	148 547	151 976	155 928
Number of poor people in municipal area	0										
Number of households in municipal area	0	19 056	21 953	27 983	26 264	59 980	61 720	63 139	67 246	68 799	
Number of poor households in municipal	0	–	–	–	–	–	–	–	–	–	–
Definition of poor household (R per month)	0	–	–	–	-	-	-	-	-	-	-
Housing statistics											
Formal	0	15 593	17 964	22 436	54 103	55 035	56 026	57 035	58 061	59 106	60 879
Informal	0	2 441	3 307	3 568	3 536	3 242	3 137	3 076	3 229	4 036	4 237
Total number of households		18 034	21 271	26 004	57 639	58 277	59 163	60 111	61 290	63 142	65 116

Dwellings provided by municipality	0	–	–	–	250	486	382	139	-	-	-	
Dwellings provided by province/s	0	–	–	–	-	-	-	-	-	-	-	
Dwellings provided by private sector	0	–	–	–	-	-	-	-	-	-	-	
Total new housing dwellings		-	-	-	250	486	382	139	-	-	-	
Economic												
Inflation/inflation outlook (CPIX)					6.9%	5.9%	4.4%	3.3%	3.7%	3.3%	3.2%	
Interest rate - borrowing					11.4%	10.5%	10.0%	10.5%	11.0%	11.0%	11.0%	
Interest rate - investment					7.3%	9.0%	7.0%	7.5%	7.8%	7.8%	7.8%	
Remuneration increases					4.9%	5.4%	6.0%	5.0%	4.8%	5.8%	5.8%	
Consumption growth (electricity)					1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
Consumption growth (water)					2.0%	2.0%	3.0%	4.0%	4.0%	4.0%	4.0%	
Collection rates												
Property tax/service charges					99.5%	100.0%	99.0%	99.0%	99.0%	99.0%	99.0%	
Rental of facilities & equipment					98.0%	97.5%	98.3%	98.0%	98.0%	98.0%	98.0%	
Interest - external investments					100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Interest - debtors					97.1%	97.1%	98.7%	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%	

WC032 Overstrand Supporting Table SA10 Funding measurement

Description	MFMA section	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	646 535	676 658	854 064	723 115	843 596	843 596	822 112	762 157	651 388
Cash + investments at the yr end less applications - R'000	18(1)b	593 450	684 042	925 457	716 377	816 649	816 649	794 525	726 172	620 319
Cash year end/monthly employee/supplier payments	18(1)b	5.1	4.8	5.8	4.4	5.3	5.3	4.6	4.1	3.3
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	109 688	128 085	207 001	7 080	8 839	8 839	(14 979)	(46 245)	(61 231)
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	11.6%	4.9%	0.8%	(7.9%)	(6.0%)	1.6%	(0.0%)	(0.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	93.8%	96.2%	96.6%	97.8%	98.9%	98.9%	99.6%	98.9%	98.9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	4.6%	(0.9%)	0.9%	4.5%	1.6%	1.6%	2.3%	2.2%	2.1%
Capital payments % of capital expenditure	18(1)c;19	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	65.4%	63.1%	56.1%	57.4%	57.3%	57.3%	66.3%	77.5%	77.5%
Grants % of Govt. legislated/gazetted allocations	18(1)a							101.4%	100.0%	100.0%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	23.2%	10.6%	(13.5%)	(9.0%)	0.0%	9.8%	0.9%	2.2%
Long term receivables % change - incr(decr)	18(1)a	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)	6.3%	7.0%	6.7%	7.6%	7.9%	7.9%	8.7%	9.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	9.2%	7.9%	9.8%	18.1%	20.4%	20.4%	35.9%	22.9%	20.3%

WC032 Overstrand - Supporting Table SA11 Property rates summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:									
Date of valuation:	02/07/2015	02/07/2022	02/07/2022	02/07/2022					
Financial year valuation used	**2016/2017**	**2022/2023**	**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. 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)									
Implementation time of new valuation roll (mths)	60	12	24	36			48		
No. of properties	43 655	44 983	44 983	45 849			48 599		
No. of sectional title values	2 752	2 752	2 752	2 960			3 137		
No. of unreasonably difficult properties s7(2)	–	–	–	–			–		
No. of supplementary valuations	1	1	1	1			1		
No. of valuation roll amendments	15	–	–	–			–		
No. of objections by rate payers	–	1 888	1 888	–			–		
No. of appeals by rate payers	–	170	170	–			–		
No. of successful objections	–	1 203	1 203	–			–		
No. of successful objections > 10%	–	360	360	–			–		
Supplementary valuation	2 552	657	657	–			–		
Public service infrastructure value (Rm)	306	96	96	437			463		
Municipality owned property value (Rm)	928	1 160	1 160	661			700		
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)	306	96	96	437	437	437	463	490	520
Valuation reductions-nature reserves/park (Rm)	436	680	680	619	619	619	656	656	656
Valuation reductions-mineral rights (Rm)	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)	505	511	511	539	539	539	572	572	572
Valuation reductions-public worship (Rm)	194	270	270	264	264	264	279	279	279
Valuation reductions-other (Rm)	1 169	1 185	1 185	15 832	15 832	15 832	16 782	16 782	16 782
Total valuation reductions:	**2 610**	**2 743**	**2 743**	**17 690**	**17 690**	**17 690**	**18 752**	**18 779**	**18 809**
Total value used for rating (Rm)	53 082	90 339	90 339	92 829	92 829	92 829	98 398	98 398	98 398
Total land value (Rm)	24 419	32 974	32 974	33 303	33 303	33 303	29 972	29 972	29 972
Total value of improvements (Rm)	31 099	57 365	57 365	59 526	59 526	59 526	63 098	63 098	63 098
Total market value (Rm)	53 458	92 914	92 914	92 829	92 829	92 829	98 398	98 398	98 398
Rating:									
Residential rate used to determine rate for other categories? (Y/N)	Yes	Yes	Yes	YES			Yes		
Differential rates used? (Y/N)	Yes	Yes	Yes	YES			Yes		
Limit on annual rate increase (s20)? (Y/N)	No	No	No	NO	NO	NO	No		
Special rating area used? (Y/N)	Yes	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			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)	409 443	439 026	444 249	467 991	467 991	467 991	491 390	520 874	552 126
Rate revenue expected to collect (R'000)	409 443	439 026	442 472	467 991	467 991	467 991	496 070	525 834	557 384
Expected cash collection rate (%)	100.0%	100.0%	99.6%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)	13 345	14 443	14 915	15 020	15 020	15 020	16 193	17 165	18 195
Rebates, exemptions - indigent (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - pensioners (R'000)	1 178	1 273	1 273	1 273	1 396	1 396	1 466	1 554	1 647
Rebates, exemptions - bona fide farm. (R'000)	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)	67 758	75 796	75 796	75 796	82 617	82 617	84 376	89 439	94 805
Phase-in reductions/discounts (R'000)	–	–	–	–	–	–	–	–	–

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 2025/26													
Valuation:													
No. of properties		936	–	–	34 757	360	164	85	1 626	4 961	–	–	43
No. of sectional title property values		479	–	–	2 481	–	–	–	–	–	–	–	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	–	–	–
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		10	–	–	90	–	–		–	–	–	–	0
Years since last valuation **(select)**		3	3	3	3	3	3	3	3	3	0	0	
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	0	0	
Method of valuation used **(select)**		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			
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)		437	–	–	–	–	–	–	–	–	–	–	436 535
Valuation reductions-nature reserves/park (Rm)		619	–	–	–	–	–	–	–	–	–	–	618 546
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	539	–	–	–	–	–	–	–	539 375
Valuation reductions-public worship (Rm)		264	–	–	–	–	–	–	–	–	–	–	263 806
Valuation reductions-other (Rm)	2	–	–	–	15 832					80			15 911 903
Total valuation reductions:													
Total value used for rating (Rm)	6	6 040	–	–	80 689	1 000	607	618	437	3 437	–	–	92 828 772
Total land value (Rm)	6	1 766	–	–	26 497	752	191	255	404	3 437	–	–	33 302 821
Total value of improvements (Rm)	6	4 274	–	–	54 192	248	416	363	33	–	–	–	59 525 950
Total market value (Rm)	6	6 040	–	–	80 689	1 000	607	618	437	3 437	–	–	92 828 772
Rating:													
Average rate	3												
Rate revenue budget (R '000)		51 444	–	–	384 574	1 203	–	4 572	–	26 197	–	–	467 991
Rate revenue expected to collect (R'000)		51 444	–	–	384 574	1 203	–	4 572	–	26 197	–	–	467 991

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%	0.0%	0.0%	0
Special rating areas (R'000)													–
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)													**–**

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 2026/27													
Valuation:													
No. of properties		992	–	–	36 842	196	173	90	1 723	5 258	–	–	45
No. of sectional title property values		507	–	–	2 629	–	–	–	–	–		–	3
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–
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		10	–	–	90	–	–		–	–	–	–	0
Years since last valuation **(select)**		4	4	4	4	4	4	4	4	4	0	0	
Frequency of valuation **(select)**		4	4	4	4	4	4	4	4	4	0	0	
Method of valuation used **(select)**		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			
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)		463	–	–	–	–	–	–	–	–	–	–	462 727
Valuation reductions-nature reserves/park (Rm)		656	–	–	–	–	–	–	–	–	–	–	655 659
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	572	–	–	–	–	–	–	–	571 526
Valuation reductions-public worship (Rm)		279	–	–	–	–	–	–	–	–	–	–	279 434
Valuation reductions-other (Rm)	2	–	–	–	16 782	–	–	–	–	84	–	–	16 866 617
Total valuation reductions:													
Total value used for rating (Rm)	6	6 402	–	–	85 530	1 060	644	655	463	3 644	–	–	98 398 498
Total land value (Rm)	6	187	–	–	28 087	797	203	270	428	–	–	–	29 972 150
Total value of improvements (Rm)	6	4 530	–	–	57 443	263	441	385	35	–	–	–	63 097 507
Total market value (Rm)	6	6 402	–	–	85 530	1 060	644	655	463	3 644	–	–	98 398 498
Rating:													
Average rate	3												
Rate revenue budget (R '000)		64 823	–	–	385 667	1 588	–	7 000	–	32 313	–	–	491 390
Rate revenue expected to collect (R'000)		64 823	–	–	385 667	1 588	–	7 000	–	32 313	–	–	491 390

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%			0
Special rating areas (R'000)													–
Rebates, exemptions - indigent (R'000)													–
Rebates, exemptions - pensioners (R'000)					1 466								1 466
Rebates, exemptions - bona fide farm. (R'000)													–
Rebates, exemptions - other (R'000)					84 376								84 376
Phase-in reductions/discounts (R'000)													–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	85 842	–	–	–	–	–	–	–	85 842

WC032 Overstrand - Supporting Table SA13a Service Tariffs by category

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates *(rate in the Rand)*								
Property rates by usage								
Business and commercial properties		0.009940	0.007368	0.007957	0.008729	0.009165	0.009715	0.010298
Industrial properties								
Mining properties								
Residential properties		0.006570	0.004210	0.004547	0.004988	0.005237	0.005551	0.005884
Agricultural properties		0.001640	0.001053	0.001137	0.001248	0.001310	0.001389	0.001472
Public benefit organisations								
Public service purpose properties								
Public service infrastructure properties								
Vacant land		0.008990	0.006315	0.006820	0.007482	0.007856	0.008327	0.008827
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		35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption								
Pensioners/social grants rebate or exemption		40-100%	40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Temporary relief rebate or exemption								
Bona fide farmers rebate or exemption								
Other rebates or exemptions								
Water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*		156	166	176	187	196	208	220
Service point - vacant land *(Rands/month)*		156	166	176	187	196	208	220
Water usage - flat rate tariff *(c/kl)*								
Water usage - life line tariff	(describe structure)							
Water usage - Block 1 (c/kl)	0 - 6 kl	6	7	7	8	8	9	9
Water usage - Block 2 (c/kl)	7 - 18 kl	13	14	15	16	17	18	19
Water usage - Block 3 (c/kl)	19 - 45 kl	New	19	31	33	35	37	39
Water usage - Block 4 (c/kl)	46 - 60 kl	55	59	62	67	69	73	78
Water usage - Block 5 (c/kl)	> 60 kl	74	78	83	88	95	101	107
Water usage - Block 6 (c/kl)								
Other								
Waste water tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*	Basic charge	138	148	161	170	179	189	201
Service point - vacant land *(Rands/month)*								
Waste water - flat rate tariff *(c/kl)*	70% of water usage	16	17	18	19	20	21	23
Volumetric charge - Block 1 (c/kl)	Basic charge pumps	93	99	108	115	120	128	135
Volumetric charge - Block 2 (c/kl)	Service per pump	636	677	738	782	821	870	922
Volumetric charge - Block 3 (c/kl)								
Volumetric charge - Block 4 (c/kl)								
Other								
Electricity tariffs								
Domestic								
Basic charge/fixed fee *(Rands/month)*	Basic	439	504	466	414	421	428	435
Service point - vacant land *(Rands/month)*		439	504	466	414	421	428	435
FBE	Capacity Charge	-	-	2	5	7	8	9
Life-line tariff - meter	FBE based on household							
Life-line tariff - prepaid	income							
Flat rate tariff - meter *(c/kwh)*	one-part (cents)	157	157	199	224	251	280	314
Flat rate tariff - prepaid*(c/kwh)*	Credit Meter							
Meter - IBT Block 1 (c/kwh)	0 - 350 kWh (cents)	168	194	213	233	256	277	305
Meter - IBT Block 2 (c/kwh)	351 - 600 kWh (cents)	247	285	274	288	286	276	271
Meter - IBT Block 3 (c/kwh)	> 600 kWh (cents)	304	350	385	327	307	279	257
Meter - IBT Block 4 (c/kwh)	Prepaid Meter							
Meter - IBT Block 5 (c/kwh)	0 - 350 kWh (cents)	155	179	200	224	251	272	299
Prepaid - IBT Block 1 (c/kwh)	351 - 600 kWh (cents)	233	268	274	278	280	275	274

Description	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Prepaid - IBT Block 2 (c/kwh)	> 600 kWh (cents)	292	336	370	319	303	280	262
Prepaid - IBT Block 3 (c/kwh)								
Prepaid - IBT Block 4 (c/kwh)								
Prepaid - IBT Block 5 (c/kwh)								
Other								
Waste management tariffs								
Domestic								
Street cleaning charge								
Basic charge/fixed fee		213	228	253	268	282	299	316
80l bin - once a week								
250l bin - once a week		213	228	253	268	282	299	316

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

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates *(Rands)*									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			35 000	35 000	35 000	35 000	35 000	35 000	35 000
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			220 000	220 000	-	-	-	-	-
Residential Properties exemption (Residential Properties				40-100%	40-100%	40-100%	40-100%	40-100%	40-100%
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs									
		Basic charge	156	166	176	187	196	208	220
		0 - 6 kl	6	7	7	8	8	9	9
		7 - 18 kl	13	14	15	16	17	18	19
		19 - 45 kl	New	19	31	33	35	37	39
		46 - 60 kl	55	59	62	66	69	73	78
		> 60 kl	74	78	83	88	95	101	107
Waste water tariffs									
		Basic charge	138	148	161	170	179	189	201
		70% of water usage	16	17	18	19	20	21	23
	2	Basic charge pumps	93	99	108	115	120	128	135
		Service per pump	636	677	738	782	821	870	922
Electricity tariffs									
		Basic	439	504	466	414	421	428	435
		Capacity Charge	-	-	149	329	395	473	568
		FBE based on household income							
		one-part (cents)	157	157	199	224	247	267	288
	2	Credit Meter							
		0 - 350 kWh (cents)	168	194	213	233	256	277	305
		351 - 600 kWh (cents)	247	285	274	288	286	276	271
		> 600 kWh (cents)	304	350	385	327	307	279	257
		Prepaid Meter							
		0 - 350 kWh (cents)	155	179	200	224	251	272	299
		351 - 600 kWh (cents)	233	268	274	278	280	275	274
		> 600 kWh (cents)	292	336	370	319	303	280	262

WC032 Overstrand - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		284.70	266.63	287.98	315.91	315.91	315.91	5.0%	331.68	312.91	331.68
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	427.72	434.78
Electricity: Capacity Charge (New)		–	–	149.90	328.80	328.80	328.80	20.0%	394.56	473.47	568.17
Electricity: Consumption		2 294.26	2 638.39	2 865.02	2 754.53	2 754.53	2 754.53	1.3%	2 789.28	2 956.64	3 134.04
Water: Basic levy		155.62	165.74	175.68	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		449.88	559.86	593.52	630.25	630.25	630.25	5.0%	661.74	701.44	743.53
Sanitation		464.01	497.89	543.19	574.82	574.82	574.82	5.0%	603.49	639.70	678.08
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		53.54	53.54	53.54	53.54	53.54	53.54	(77.0%)	12.34	12.34	12.34
sub-total		**53.54**	**53.54**	**5 388.01**	**5 526.66**	**5 526.66**	**5 526.66**	**3.0%**	**5 691.45**	**6 030.45**	**6 439.21**
VAT on Services		610.42	697.18	765.00	781.61	781.61	781.61		807.71	852.98	900.97
Total large household bill:		**663.96**	**750.72**	**6 153.01**	**6 308.27**	**6 308.27**	**6 308.27**	**3.0%**	**6 499.16**	**6 883.43**	**7 340.18**
% increase/-decrease			**13.1%**	**719.6%**	**2.5%**	**–**	**–**		**3.0%**	**5.9%**	**6.6%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		197.10	126.30	136.41	149.64	149.64	149.64	5.0%	157.11	166.54	176.53
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	427.72	434.78
Electricity: Capacity Charge (New)		–	–	74.70	164.40	164.40	164.40	20.0%	197.28	236.74	284.08
Electricity: Consumption		893.56	1 104.80	1 249.01	1 200.75	1 200.75	1 200.75	8.1%	1 297.52	1 375.37	1 457.89
Water: Basic levy		155.62	165.74	175.69	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		343.78	413.46	438.32	465.50	465.50	465.50	5.0%	488.69	518.01	549.09
Sanitation		409.66	440.29	479.56	507.38	507.38	507.38	5.0%	532.69	564.65	598.53
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		53.54	53.54	53.54	53.54	53.54	53.54	(77.0%)	12.34	12.34	12.34
sub-total		**2 705.40**	**3 036.59**	**3 326.41**	**3 410.02**	**3 410.02**	**3 410.02**	**5.1%**	**3 583.99**	**3 807.60**	**4 049.85**
VAT on Services		376.25	436.54	478.50	489.06	489.06	489.06	–	510.24	537.66	566.73
Total small household bill:		**3 081.65**	**3 473.13**	**3 804.91**	**3 899.08**	**3 899.08**	**3 899.08**	**5.0%**	**4 094.23**	**4 345.26**	**4 616.58**
% increase/-decrease			**12.7%**	**9.6%**	**2.5%**	**–**	**–**		**5.0%**	**6.1%**	**6.2%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		109.50	70.17	75.78	83.13	83.13	–		–	–	–
Electricity: Basic levy		438.66	504.46	466.10	413.97	413.97	413.97	1.6%	420.78	446.03	472.79
Electricity: Capacity Charge (New)		–	–	74.70	164.40	164.40	164.40	20.0%	197.28	236.74	284.08
Electricity: Consumption		544.15	678.02	701.15	783.90	783.90	783.90	11.9%	877.10	929.73	985.51
Water: Basic levy		155.62	165.74	175.68	186.58	186.58	186.58	5.0%	195.91	207.66	220.12
Water: Consumption		210.88	267.06	283.12	300.70	300.70	300.70	5.0%	315.64	334.58	354.65
Sanitation		355.99	381.06	415.93	439.93	439.93	439.93	5.0%	461.88	489.59	518.97
Refuse removal		213.48	228.00	253.08	268.26	268.26	268.26	5.0%	281.67	298.57	316.48
Other		(1 154.19)	(1 356.85)	(1 467.05)	(1 603.97)	(1 603.94)	(1 603.97)	4.3%	(1 673.67)	(1 774.09)	(1 880.54)
sub-total		**874.09**	**937.66**	**978.49**	**1 036.90**	**1 036.93**	**953.77**	**3.8%**	**1 076.59**	**1 168.80**	**1 272.06**
VAT on Services		114.69	130.12	135.41	143.07	143.07	143.07		158.56	164.99	171.80
Total small household bill:		**988.78**	**1 067.78**	**1 113.90**	**1 179.97**	**1 180.00**	**1 096.84**	**4.7%**	**1 235.15**	**1 333.79**	**1 443.86**
% increase/-decrease			**8.0%**	**4.3%**	**5.9%**	**0.0%**	**(7.0%)**		**12.6%**	**8.0%**	**8.3%**

WC032 Overstrand - Supporting Table SA15 Investment particulars by type

Investment type	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Investments									
Bank Repurchase Agreements									
Specify 11	–	–	–	–	–	–	–	–	–
Total Bank Repurchase Agreements	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate									
Specify 11	–	–	–	–	–	–	–	–	–
Total Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions									
ABSA	210 280	410 281	310 271	210 000	310 271	310 271	310 271	310 271	310 271
STANDARD BANK	100 000	–	100 000	150 000	100 000	100 000	100 000	100 000	100 000
NEDBANK	100 000	–	100 000	100 000	100 000	100 000	100 000	100 000	100 000
Specify 4	–	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–	–
Total Deposit Taking Institutions	**410 280**	**410 281**	**510 271**	**460 000**	**510 271**	**510 271**	**510 271**	**510 271**	**510 271**
Guaranteed Endowment Policies (Sinking)									
Liberty	62 889	70 889	80 902	–	–	–	–	–	–
Momentum	5 322	6 156	7 315	8 400	8 456	8 456	–	–	–
Specify 3	–	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–	–
Total Guaranteed Endowment Policies (Sinking)	**68 210 807**	**77 045 145**	**88 216 680**	**8 400 297**	**8 455 631**	**8 455 631**	-	-	-
Municipal Bonds									
Specify 1	–	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–	–
Total Municipal Bonds	-	-	-	-	-	-	-	-	-
National Government Securities									
Specify 1	–	–	–	–	–	–	–	–	–
Specify 2	–	–	–	–	–	–	–	–	–
Specify 3	–	–	–	–	–	–	–	–	–
Specify 4	–	–	–	–	–	–	–	–	–
Specify 5	–	–	–	–	–	–	–	–	–
Specify 6	–	–	–	–	–	–	–	–	–
Specify 7	–	–	–	–	–	–	–	–	–
Specify 8	–	–	–	–	–	–	–	–	–
Specify 9	–	–	–	–	–	–	–	–	–
Specify 10	–	–	–	–	–	–	–	–	–
Specify 11	–	–	–	–	–	–	–	–	–
Total National Government Securities	-	-	-	-	-	-	-	-	-
Total Investments	**478 491 295**	**487 325 662**	**598 487 944**	**468 400 297**	**518 726 895**	**518 726 895**	**510 271 264**	**510 271 264**	**510 271 264**

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
ne of institution & investmen	Yrs/Months												
Parent municipality													
LIBERTY 15934476	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/09/2025	28 798 885	1 688 806	-31 487 691	1 000 000	
LIBERTY 21196964	14 Years	Policy	Yes	Variable	Fair Value Adjustment			30/06/2025	52 102 784	3 010 383	-57 193 167	2 080 000	
MOMENTUM 3853776	15 Years	Policy	Yes	Variable	Fair Value Adjustment			01/07/2026	7 315 011	780 620		360 000	**8 455 631.00**
Deposits - Bank		Bank investments	Yes	Fixed				30/06/2024	510 271 264	68 000 000	-1 268 000 000	1 200 000 000	**510 271 264.00**
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
-													
Municipality sub-total									**598 487 944**	**73 479 809**	**-1 356 680 858**	**1 203 440 000**	**518 726 895.00**
TOTAL INVESTMENTS AND INTEREST									**598 487 944**	**73 479 809**	**-1 356 680 858**	**1 203 440 000**	**518 726 895.00**

WC032 Overstrand - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings									
Annuity and Bullet Loans									
Banks	149 290	176 803	221 375	275 477	275 550	275 550	341 959	455 749	558 576
Development Bank of South Africa	172 667	144 710	114 209	84 999	84 999	84 999	52 821	17 309	6 076
Foreign Government and International Organisatic	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Annuity and Bullet Loans	**321 957**	**321 513**	**335 584**	**360 476**	**360 549**	**360 549**	**394 780**	**473 059**	**564 652**
Concessionary Loan	–	–	–	–	–	–	–	–	–
Finance Lease Liability									
Banks	–	–	–	–	–	–	–	–	–
Development Bank of South Africa	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisatic	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Finance Lease Liability	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Government Loans	–	–	–	–	–	–	–	–	–
Intercompany/Parent-subsidiary Transactions	–	–	–	–	–	–	–	–	–
Local Registered Stock									
Banks	–	–	–	–	–	–	–	–	–
Development Bank of South Africa	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisatic	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Registered Stock	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-annuity Loans									
Banks	–	–	–	–	–	–	–	–	–
Development Bank of South Africa	100 000	100 000	–	–	–	–	–	–	–
Foreign Government and International Organisatic	–	–	–	–	–	–	–	–	–
General Public	–	–	–	–	–	–	–	–	–
Infrastructure Finance Corporation	–	–	–	–	–	–	–	–	–
Insurance Companies and Private Pension Funds	–	–	–	–	–	–	–	–	–
Municipal Pension Funds	–	–	–	–	–	–	–	–	–
Other Public Pension Funds	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Public Investments Commissioners	–	–	–	–	–	–	–	–	–
Total Non-annuity Loans	**100 000**	**100 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Borrowings	**421 957**	**421 513**	**335 584**	**360 476**	**360 549**	**360 549**	**394 780**	**473 059**	**564 652**

WC032 Overstrand - Supporting Table SA18 Transfers and grant receipts

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
RECEIPTS:									
Operating Transfers and Grants									
National Government:	**150 183**	**169 423**	**172 292**	**183 866**	**183 866**	**183 866**	**192 483**	**199 895**	**204 373**
Operational Revenue:General Revenue:Equitable Share	141 896	157 935	168 794	179 268	179 268	179 268	188 321	197 595	201 973
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	2 593	3 366	1 898	2 588	2 588	2 588	2 062	–	–
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	1 400	1 800	1 800	1 800	1 900	2 100	2 200
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]	1 144	652	200	210	210	210	200	200	200
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	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	**81 340**	**126 129**	**104 399**	**61 906**	**71 823**	**71 823**	**18 895**	**28 152**	**28 518**
Title Deeds Restoration Grant	–	362	174	97	97	97	250	250	250
Community Library Services Grant	8 258	8 398	8 608	8 824	8 824	8 824	9 288	9 381	9 475
Thusong Services Centres Grant	150			150	150	150	150	150	–
Resource funding for the establish & support of K9 Unit	2 420	3 345	4 172	4 350	4 350	4 350	4 473	4 666	4 876
Community Development Workers	75	76	76	76	76	76	78	78	78
Financial Management Capability Grant	450	200	260	672	672	672	–	–	–
Maintenance & Construction of Transport Infrastructure	140	400	7 440	130	130	130	140	8 908	8 908
Resource funding for the est of Law Enforcement Rural Safety Unit	2 958	4 065	4 223	4 317	4 317	4 317	4 516	4 719	4 931
Human Settlements Dev & Informal Settlement Upgrading Partnership Gran	58 189	108 411	79 446	42 790	52 107	52 107	–	–	–
Municipal Fire Service Capacity Support Grant	–	–		500	500	500	–	–	–
Municipal Service Delivery & Capacity Building Grant	1 550	500	–	–	600	600	–	–	–
Municipal Intervention Grant	450								
Library Service Replacement Funding	–	372	–	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant	6 700	–	–	–	–	–	–	–	–
District Municipality:	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	35	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**1 602**	**2 975**	**3 424**	**3 424**	**3 934**	**–**	**–**
Departmental Agencies and Accounts	–	–	398	2 600	2 600	2 600	3 722	–	–
Foreign Government and International Organisations	–	–	1 204	375	824	824	212	–	–
Households	–	–	–	–	–	–	–	–	–
Non-profit Institutions	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	**231 558**	**295 551**	**278 293**	**248 747**	**259 113**	**259 113**	**215 312**	**228 047**	**232 891**
Capital Transfers and Grants									
National Government:	**78 254**	**62 835**	**50 491**	**76 207**	**76 207**	**76 207**	**82 749**	**38 905**	**46 168**

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B	27 331	24 380	19 334	13 908	13 908	13 908	30 139	9 983	13 434
Municipal Infrastructure Grant [Schedule 5B]	23 484	23 203	24 932	33 872	33 872	33 872	26 368	28 922	29 734
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	–	–	300	–	–	–	–	–	–
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]	27 439	4 500	5 925	28 427	28 427	28 427	26 242	–	3 000
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	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	**27 266**	**33 650**	**20 636**	**25 342**	**36 541**	**36 541**	**8 835**	**33 540**	**40 000**
Capacity Building	–	–	–	–	–	–	–	–	–
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Disaster and Emergency Services	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Gran	26 666	33 650	19 536	24 542	34 741	34 741	7 110	33 540	40 000
Regional Socio Economic Projects	–	–	–	800	800	800	700	–	–
Baboon Management	–	–	–	–	1 000	1 000	–	–	–
Municipal Fire Service Capacity Support Grant	–	–	–	–	–	–	1 025	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Gran							–	–	–
Non-motorised Transport Infrastructure Grant	–	–	1 100	–	–	–	–	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure	600	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**–**	**–**	**20**	**20**	**–**	**–**	**–**
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	20	20	–	–	–
Households	–	–	–	–	–	–	–	–	–
Non-Profit Institutions	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	**105 520**	**96 485**	**71 127**	**101 549**	**112 768**	**112 768**	**91 584**	**72 445**	**86 168**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	**337 078**	**392 037**	**349 420**	**350 296**	**371 881**	**371 881**	**306 896**	**300 492**	**319 059**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	**11 665**	**11 261**	**3 938**	**4 598**	**4 598**	**4 598**	**4 162**	**2 300**	**2 400**
Operational Revenue:General Revenue:Equitable Share	–	–	–	–	–	–	–	–	–
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	2 593	3 366	1 898	2 588	2 588	2 588	2 062	–	–
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	1 412	1 800	1 800	1 800	1 900	2 100	2 200
Mitchell's Plain Urban Renewal	–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B	–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]	–	1 292	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]	1 144	652	200	210	210	210	200	200	200
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	–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant	–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant	–	–	–	–	–	–	–	–	–
Programme and Project Preparation Support Grant	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	**73 992**	**126 439**	**104 875**	**61 906**	**71 823**	**71 823**	**20 742**	**28 152**	**28 518**
Title Deeds Restoration Grant	–	362	174	97	97	97	250	250	250
Community Library Services Grant	8 258	8 398	8 608	8 824	8 824	8 824	9 288	9 381	9 475
Thusong Services Centres Grant	60	90		150	150	150	150	150	–
Resource funding for the establish & support of K9 Unit	2 420	3 345	4 172	4 350	4 350	4 350	4 473	4 666	4 876
Community Development Workers	75	76	76	76	76	76	78	78	78
Financial Management Capability Grant	474	139	99	672	672	672	–	–	–
Maintenance & Construction of Transport Infrastructure	140	400	7 440	130	130	130	140	8 908	8 908
Resource funding for the est of Law Enforcement Rural Safety Uni	4 745	4 282	4 223	4 317	4 317	4 317	4 516	4 719	4 931
Human Settlements Dev & Informal Settlement Upgrading Partnership Gran	55 457	104 289	79 443	42 790	52 107	52 107	1 847	–	–
Municipal Fire Service Capacity Support Grant	200			500	500	500	–	–	–
Municipal Service Delivery & Capacity Building Grant	121	179	500	–	600	600	–	–	–
Library Service Replacement Funding	–	219	139	–	–	–	–	–	–
Emergency Municipal Load-shedding relief grant	2 042	4 658		–	–	–	–	–	–
District Municipality:	**35**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	35	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**854**	**2 975**	**4 005**	**4 005**	**4 129**	**–**	**–**
Departmental Agencies and Accounts	–	–	398	2 600	2 600	2 600	3 722	–	–
Foreign Government and International Organisations	–	–	456	375	1 405	1 405	408	–	–
Households	–	–	–	–	–	–	–	–	–
Non-profit Institutions	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	–	–	–	–	–	–	–
Higher Educational Institutions									
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:	**85 692**	**137 699**	**109 666**	**69 479**	**80 425**	**80 425**	**29 033**	**30 452**	**30 918**
Capital expenditure of Transfers and Grants									
National Government:	**81 741**	**59 150**	**54 164**	**76 207**	**76 207**	**76 207**	**82 749**	**38 905**	**46 168**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B	34 397	24 380	19 334	13 908	13 908	13 908	30 139	9 983	13 434

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Municipal Infrastructure Grant [Schedule 5B]	23 484	19 518	28 617	33 872	33 872	33 872	26 368	28 922	29 734
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	–	–	288	–	–	–	–	–	–
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]	23 860	4 500	5 925	28 427	28 427	28 427	26 242	–	3 000
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	–	–	–	–	–	–	–	–	–
Urban Development Financing Grant	–	–	–	–	–	–	–	–	–
Provincial Government:	**31 195**	**33 827**	**18 719**	**25 342**	**36 541**	**36 541**	**8 835**	**33 540**	**40 000**
Capacity Building	–	–	–	–	–	–	–	–	–
Capacity Building and Other	–	–	–	–	–	–	–	–	–
Disaster and Emergency Services	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Human Settlements Dev & Informal Settlement Upgrading Partnership Gran	26 098	33 678	17 619	25 342	34 741	34 741	7 110	33 540	40 000
Non-motorised Transport Infrastructure Gran	–	–	1 100	–	–	–	–	–	–
Regional Socio Economic Projects	–	–	–	–	800	800	700	–	–
Baboon Management	–	–	–	–	1 000	1 000	–	–	–
Municipal Fire Service Capacity Support Grant							1 025		
Capacity Building and Other	1 194	56	–	–	–	–		–	–
Infrastructure	3 903	93	–						
Waste Water Infrastructure	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	–	–	–	–	–	–	–	–	–
District Municipality:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants	–	–	–	–	–	–	–	–	–
Other Grant Providers:	**–**	**–**	**105**	**–**	**20**	**20**	**–**	**–**	**–**
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	20	20	–	–	–
Households	–	–	–	–	–	–	–	–	–
Non-Profit Institutions	–	–	–	–	–	–	–	–	–
Private Enterprises	–	–	–	–	–	–	–	–	–
Public Corporations	–	–	105	–	–	–	–	–	–
Higher Educational Institutions	–	–	–	–	–	–	–	–	–
Parent Municipality / Entity	–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue	–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants	**112 936**	**92 977**	**72 989**	**101 549**	**112 768**	**112 768**	**91 584**	**72 445**	**86 168**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	**198 628**	**230 677**	**182 655**	**171 028**	**193 194**	**193 194**	**120 617**	**102 897**	**117 086**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(4 017)	(201)	(128)	–	–	–	–	–	–
Current year receipts	15 573	(9 896)	(3 498)	(4 598)	(4 598)	(4 598)	192 483	199 895	204 373
Conditions met - transferred to revenue	(15 774)	9 969	3 626	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	323	–	–	–	–	–	–	–	–
Closing Balance	(3 895)	(128)	–	(4 598)	(4 598)	(4 598)	192 483	199 895	204 373
Provincial Government:									
Balance unspent at beginning of the year	(5 552)	(4 745)	6 757	–	(161)	(161)	–	–	–
Current year receipts	(21 651)	(17 688)	(24 953)	(18 616)	(19 216)	(19 216)	18 895	28 152	28 518
Conditions met - transferred to revenue	18 395	21 750	17 975	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	3 663	–	61	–	161	161	–	–	–
Closing Balance	(5 145)	(683)	(161)	(18 616)	(19 216)	(19 216)	18 895	28 152	28 518
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)	–	(935)	(935)	–	–	–
Current year receipts	–	–	(1 602)	(2 975)	(3 424)	(3 424)	4 129	–	–
Conditions met - transferred to revenue	–	–	854	–	354	354	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(187)	(187)	(935)	(2 975)	(4 005)	(4 005)	4 129	–	–
Total operating transfers and grants revenue	**2 655**	**31 719**	**22 455**	**–**	**354**	**354**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	**3 986**	**–**	**61**	**–**	**161**	**161**	**–**	**–**	**–**
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(7 066)	–	(3 985)	–	–	–	–	–	–
Current year receipts	(102 114)	(52 383)	(50 491)	(76 207)	(76 207)	(76 207)	82 749	38 905	46 168
Conditions met - transferred to revenue	109 180	48 398	54 476	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	–	(3 985)	–	(76 207)	(76 207)	(76 207)	82 749	38 905	46 168
Provincial Government:									
Balance unspent at beginning of the year	(600)	(569)	(254)	–	(1 917)	(1 917)	–	–	–
Current year receipts	(335 231)	(33 680)	(20 636)	(25 842)	(37 041)	(37 041)	8 835	33 540	40 000
Conditions met - transferred to revenue	338 562	33 827	18 736	–	1 917	1 917	–	–	–
Conditions still to be met - transferred to liabilities	(3 300)	168	238	–	–	–	–	–	–
Closing Balance	(569)	(254)	(1 917)	(25 842)	(37 041)	(37 041)	8 835	33 540	40 000
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	(12 442)	(105)	(105)	–	–	–	–	–	–
Current year receipts	–	–	–	–	(20)	(20)	–	–	–
Conditions met - transferred to revenue	12 337	–	105	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	–	–	–	–	–	–	–	–	–
Closing Balance	(105)	(105)	–	–	(20)	(20)	–	–	–
Total capital transfers and grants revenue	**460 079**	**82 225**	**73 317**	**–**	**1 917**	**1 917**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	**(674)**	**(4 344)**	**(1 917)**	**(102 049)**	**(113 268)**	**(113 268)**	**91 584**	**72 445**	**86 168**
TOTAL TRANSFERS AND GRANTS REVENUE	**462 734**	**113 943**	**95 772**	**–**	**2 271**	**2 271**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM	**3 312**	**(4 344)**	**(1 856)**	**(102 049)**	**(113 107)**	**(113 107)**	**91 584**	**72 445**	**86 168**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CASH TRANSFERS AND GRANTS									
Cash Transfers to other municipalities									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Municipalities:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Entities/Other External Mechanisms									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Entities/Ems'	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to other Organs of State									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Other Organs Of State:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Organisations									
Operational	500	530	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Organisations	**500**	**530**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Cash Transfers to Groups of Individuals									
Operational	14 286	15 982	16 716	16 770	16 770	16 770	17 712	18 500	19 397
Capital	–	–	–	–	–	–	–	–	–
Total Cash Transfers To Groups Of Individuals:	**14 286**	**15 982**	**16 716**	**16 770**	**16 770**	**16 770**	**17 712**	**18 500**	**19 397**
TOTAL CASH TRANSFERS AND GRANTS	**14 786**	**16 512**	**16 716**	**16 770**	**16 770**	**16 770**	**17 712**	**18 500**	**19 397**
NON-CASH TRANSFERS AND GRANTS									
Non-Cash Transfers to other municipalities									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Municipalities:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to Entities/Other External Mechanisms									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Entities/Ems'	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to other Organs of State									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Non-Cash Transfers To Other Organs Of State:	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Grants to Organisations									
Operational	–	–	–	–	–	–	–	–	–
Capital	–	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Organisations	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Non-Cash Transfers to Groups of Individuals									
Operational	–	–	–	–	–	–	–	–	–
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	**16 086**	**16 512**	**16 716**	**16 770**	**16 770**	**16 770**	**17 712**	**18 500**	**19 397**

WC032 Overstrand - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowances and Service Related Benefits									
Basic Salary	10 979	11 461	12 063	12 742	13 080	13 080	14 084	15 211	15 971
Cell phone Allowance	1 336	1 269	1 268	1 269	1 269	1 269	1 316	1 269	1 269
Housing Allowance	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Market Related Non-pensionable Allowance	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	–	–	–	–	–	–	–	–	–
Office-bearer Allowance	–	–	–	–	–	–	–	–	–
Out of pocket Expenses	–	–	–	–	–	–	–	–	–
Travelling Allowance	–	–	–	–	–	–	–	–	–
Use of Personal Facilities	–	–	–	–	–	–	–	–	–
Total Allowances and Service Related Benefits	**12 315**	**12 730**	**13 332**	**14 012**	**14 349**	**14 349**	**15 400**	**16 480**	**17 240**
Social Contributions									
Medial Aid Benefits	–	–	–	–	–	–	–	–	–
Pension Fund Contributions	–	–	–	–	–	–	–	–	–
Total Social Contributions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Councillors	**12 315**	**12 730**	**13 332**	**14 012**	**14 349**	**14 349**	**15 400**	**16 480**	**17 240**
% increase		**3.4%**	**4.7%**	**5.1%**	**2.4%**	**–**	**7.3%**	**7.0%**	**4.6%**
Senior Managers of the Municipality									
Salaries and Allowances									
Basic Salary	12 034	12 340	9 800	12 377	7 786	7 786	13 340	14 007	14 707
Bonuses	162	205	288	229	229	229	229	240	252
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	179	201	155	221	137	137	221	232	244
Housing Benefits	–	–	–	–	–	–	–	–	–
Non-pensionable	–	–	–	–	–	–	–	–	–
Travel or Motor Vehicle	–	–	–	–	–	–	–	–	–
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**179**	**201**	**155**	**221**	**137**	**137**	**221**	**232**	**244**
Service Related Benefits									
Acting	–	–	–	–	–	–	–	–	–
Bonus	–	–	–	–	–	–	–	–	–
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–
Scarcity	–	–	–	–	–	–	–	–	–
Standby Allowance	–	–	–	–	–	–	–	–	–
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	–	–	–	–	–	–	–	–	–
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Salaries and Allowances	**12 376**	**12 746**	**10 243**	**12 827**	**8 151**	**8 151**	**13 789**	**14 479**	**15 203**
Social Contributions									
Bargaining Council	–	–	–	–	–	–	–	–	–
Group Life Insurance	–	–	–	–	–	–	–	–	–
Medical	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Unemployment Insurance	–	–	–	–	–	–	–	–	–
Total Social Contributions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Post-retirement Benefit									
Medical	–	–	–	–	–	–	–	–	–
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	**12 376**	**12 746**	**10 243**	**12 827**	**8 151**	**8 151**	**13 789**	**14 479**	**15 203**
% increase		**3.0%**	**(19.6%)**	**25.2%**	**(36.5%)**	**–**	**69.2%**	**5.0%**	**5.0%**
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	283 550	309 950	317 181	382 372	358 559	358 559	418 420	440 094	465 371

Summary of Employee and Councillor remuneration	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Bonuses	856	1 061	(531)	549	589	589	612	637	669
Allowance									
Accommodation, Travel and Incidental	–	–	–	–	–	–	–	–	–
Cellular and Telephone	1 976	2 291	2 127	2 426	2 202	2 202	2 218	2 351	2 492
Housing Benefits	8 104	9 134	9 996	11 247	9 940	9 940	10 799	11 447	12 133
Non-pensionable	207	202	31	51	15	15	54	57	61
Travel or Motor Vehicle	7 976	7 726	7 411	8 438	7 540	7 540	7 652	8 111	8 598
Voluntary Work	–	–	–	–	–	–	–	–	–
Total Allowance	**18 264**	**19 354**	**19 565**	**22 161**	**19 696**	**19 696**	**20 724**	**21 967**	**23 284**
Service Related Benefits									
Acting	1 781	1 334	1 422	1 101	2 095	2 095	2 425	2 571	2 725
Bonus	20 905	22 202	22 625	25 197	24 201	24 201	25 559	27 060	28 654
Danger Allowance	–	–	–	–	–	–	–	–	–
Entertainment	–	–	–	–	–	–	–	–	–
Fire Brigade	–	–	–	–	–	–	–	–	–
In-kind Benefits	–	–	–	–	–	–	–	–	–
Leave Pay	–	–	–	–	–	–	–	–	–
Lifeguard/Duty Squads	–	–	–	–	–	–	–	–	–
Long Service Award	3 283	4 010	4 358	4 831	4 298	4 298	4 638	2 873	3 017
Overtime	42 829	43 751	42 008	42 318	53 145	53 145	53 191	56 382	59 765
Scarcity	3 796	4 103	3 900	4 295	3 973	3 973	4 691	4 973	5 271
Standby Allowance	17 650	17 536	17 374	16 972	18 982	18 982	19 006	20 146	21 355
Tools Allowance	–	–	–	–	–	–	–	–	–
Uniform/Special/Protective Clothing	–	–	–	–	–	–	–	–	–
Leave gratuity	2 875	1 665	3 539	2 123	3 440	3 440	3 648	3 857	4 050
Long Term Service Award	–	–	–	–	–	–	–	–	–
Total Service Related Benefits	**93 119**	**94 601**	**95 226**	**96 837**	**110 133**	**110 133**	**113 158**	**117 861**	**124 836**
Total Salaries and Allowances	**395 789**	**424 967**	**431 442**	**501 919**	**488 978**	**488 978**	**552 914**	**580 559**	**614 161**
Social Contributions									
Bargaining Council	171	214	167	174	175	175	202	213	226
Group Life Insurance	5 006	5 332	5 389	5 908	5 872	5 872	6 285	6 657	7 052
Medical	15 638	16 959	18 091	19 278	18 455	18 455	20 818	22 041	23 339
Pension	45 272	48 052	49 020	54 276	51 979	51 979	57 751	61 169	64 796
Unemployment Insurance	2 483	2 620	2 548	2 740	2 696	2 696	2 999	3 146	3 326
Total Social Contributions	**68 570**	**73 178**	**75 215**	**82 376**	**79 178**	**79 178**	**88 055**	**93 226**	**98 740**
Post-retirement Benefit									
Medical	4 204	12 116	14 482	21 718	18 607	18 607	20 258	14 234	14 945
Other Benefits	–	–	–	–	–	–	–	–	–
Pension	–	–	–	–	–	–	–	–	–
Total Post-retirement Benefit	**4 204**	**12 116**	**14 482**	**21 718**	**18 607**	**18 607**	**20 258**	**14 234**	**14 945**
Costs Capitalised to PPE	–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff	**468 563**	**510 261**	**521 139**	**606 013**	**586 763**	**586 763**	**661 227**	**688 019**	**727 846**
% increase		**8.9%**	**2.1%**	**16.3%**	**(3.2%)**	**–**	**12.7%**	**4.1%**	**5.8%**
Total Parent Municipality	**493 254**	**535 737**	**544 713**	**632 851**	**609 263**	**609 263**	**690 416**	**718 978**	**760 289**
TOTAL SALARY, ALLOWANCES & BENEFITS	**493 254**	**535 737**	**544 713**	**632 851**	**609 263**	**609 263**	**690 416**	**718 978**	**760 289**
% increase		**8.6%**	**1.7%**	**16.2%**	**(3.7%)**	**–**	**13.3%**	**4.1%**	**5.7%**
TOTAL MANAGERS AND STAFF	**480 939**	**523 007**	**531 381**	**618 840**	**594 914**	**594 914**	**675 017**	**702 498**	**743 048**

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 1.	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors							
Speaker	1	882 245	–	47 004	–	–	929 249
Chief Whip	–	–	–	–	–	–	–
Executive Mayor	1	1 102 798	–	47 004	–	–	1 149 802
Deputy Executive Mayor	1	882 245	–	47 004	–	–	929 249
Executive Committee	5	4 137 383	–	235 020	–	–	4 372 403
Total for all other councillors	21	7 078 864	–	940 080	–	–	8 018 944
Section 79 committee chairperso	–	–	–	–	–	–	–
Total Councillors	**29**	**14 083 535**	**–**	**1 316 112**			**15 399 647**
Senior Managers of the Municipality							
Municipal Manager (MM)	1	2 490 994	–	47 004	–	228 518	2 766 516
Chief Finance Officer	1	1 555 566	–	28 980	–	–	1 584 546
Corporate Services	1	2 251 118	–	28 980	–	–	2 280 098
Infrastructure Services	1	2 375 597	–	28 980	–	–	2 404 577
Public Safety	1	1 555 566	–	28 980	–	–	1 584 546
Planning & development	1	1 555 566	–	28 980	–	–	1 584 546
List of each offical with packages >= senior manager							
Community Services	1	1 555 566	–	28 980	–	–	1 584 546
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
	–	–	–	–	–	–	–
		–	–	–	–	–	–
		–	–	–	–	–	–
Total Senior Managers of the Municipality	**7**	**13 339 973**	**–**	**220 884**	**–**		**13 789 375**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	**36**	**27 423 508**	**–**	**1 536 996**	**–**		**29 189 022**

WC032 Overstrand - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	2024/25			Current Year 2025/26			Budget Year 2026/27		
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	9	
Board Members of municipal entities			4			–			
Municipal employees									
Municipal Manager and Senior Managers	7	6	–	7	5	–	7	3	
Other Managers	53	47	–	52	44	–	53	50	
Professionals	*30*	*25*	*1*	*27*	*19*	*1*	*31*	*22*	–
Finance	24	21	1	20	15	1	24	18	
Spatial/town planning	2	2	–	2	2	–	2	2	
Information Technology	1	1	–	2	1	–	2	1	
Roads			–						
Electricity			–			–			
Water			–			–			
Sanitation			–			–			
Refuse			–			–			
Other	3	1	–	3	1		3	1	
Technicians	*197*	*181*	*1*	*218*	*170*	*1*	*217*	*176*	–
Finance			1			1			
Spatial/town planning	11	11	–	13	11	–	13	11	
Information Technology	6	4	–	7	6	–	7	6	
Roads	10	10	–	11	10	–	11	11	
Electricity	30	28	–	34	29	–	34	28	
Water	20	18	–	20	15	–	19	13	
Sanitation	1	1	–	1	1	–	1	1	
Refuse	5	5	–	6	5	–	6	5	
Other	114	104	–	126	93	–	126	101	
Clerks (Clerical and administrative)	279	250	5	295	235	15	307	239	
Service and sales workers	148	128	–	153	122	–	148	124	
Skilled agricultural and fishery workers			–			–			
Craft and related trades			–			–			
Plant and Machine Operators	62	56	–	78	73	–	78	69	
Elementary Occupations	424	402	–	427	385	–	426	368	
TOTAL PERSONNEL NUMBERS	**1 227**	**1 103**	**11**	**1 284**	**1 061**	**17**	**1 294**	**1 060**	**–**
% increase				4.6%	(3.8%)	54.5%	0.8%	(0.1%)	(100.0%)
Total municipal employees headcount	**1 200**	**1 095**		**1 257**	**1 053**		**1 267**	**1 051**	
Finance personnel headcount	114	**103**	**5**	**137**	**105**	**10**	**142**	**109**	
Human Resources personnel headcount	**20**	**19**	**–**	**19**	**23**	**–**	**26**	**22**	**–**

WC032 Overstrand - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue															
Exchange Revenue															
Service charges - Electricity	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	65 247	782 963	829 389	879 130
Service charges - Water	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	18 829	225 950	239 494	253 864
Service charges - Waste Water Management	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	11 193	134 321	142 381	150 923
Service charges - Waste Management	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	10 164	121 971	129 289	137 046
Sale of Goods and Rendering of Services	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	2 418	29 014	30 755	32 600
Agency services	652	652	652	652	652	652	652	652	652	652	652	652	7 819	8 288	8 785
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	922	922	922	922	922	922	922	922	922	922	922	922	11 065	11 397	11 739
Interest earned from Current and Non Current Assets	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	68 000	68 000	68 000
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	104	104	104	104	104	104	104	104	104	104	104	104	1 243	1 318	1 397
Rental from Fixed Assets	781	781	781	781	781	781	781	781	781	781	781	781	9 370	9 932	10 528
Licence and permits	123	123	123	123	123	123	123	123	123	123	123	123	1 481	1 570	1 664
Special rating levies	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	1 355	16 262	17 050	17 947
Construction Contract Revenue	154	154	154	154	154	154	154	154	154	154	154	154	1 847	–	–
Development Charges	300	300	300	300	300	300	300	300	300	300	300	300	3 599	3 815	4 044
Operational Revenue	734	734	734	734	734	734	734	734	734	734	734	734	8 812	9 341	9 901
Non-Exchange Revenue															
Property rates	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 830	33 422	405 548	429 881	455 674
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	3 572	42 861	43 032	43 214
Licences or permits	182	182	182	182	182	182	182	182	182	182	182	182	2 186	2 317	2 456
Transfer and subsidies - Operational	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	18 333	215 507	228 047	232 891
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	–	–	–	–	–	–	–	–	–	–	–	300	300	300	300
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 343**	**174 644**	**2 092 419**	**2 208 032**	**2 324 687**
Expenditure															
Employee related costs	56 251	56 251	56 251	56 251	56 251	56 251	56 251	56 251	56 251	56 251	56 251	56 251	675 017	702 498	743 048
Remuneration of councillors	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 400	16 480	17 240
Bulk purchases - electricity	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	50 253	603 032	656 280	708 782
Inventory consumed	6 577	6 577	6 577	6 577	6 577	6 577	6 577	6 577	6 577	6 577	6 577	6 578	78 922	83 969	88 295
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	38 593	38 593	38 593	38 593
Depreciation and amortisation	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 631	14 632	175 572	184 350	193 568
Interest	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	3 590	43 080	47 145	56 450
Contracted services	33 192	33 192	33 192	33 192	33 192	33 192	33 192	33 192	33 192	33 192	33 192	33 319	398 434	419 587	440 088

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfers and subsidies	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	1 476	17 712	18 500	19 397
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	10 473	10 473	10 473	10 473	10 473	10 473	10 473	10 473	10 473	10 473	10 473	10 475	125 678	130 201	137 048
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	3 820	3 820	3 820	3 820	3 820	3 820	3 820	3 820	3 820	3 820	3 820	(34 474)	7 542	9 120	9 576
Total Expenditure	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 213**	**183 644**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit)	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(8 869)**	**(9 000)**	**(106 563)**	**(118 690)**	**(147 399)**
Transfers and subsidies - capital (monetary allocations)	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	91 584	72 445	86 168
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote															
Vote 1 - Municipal Council	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	53 183	54 349	50 132
Vote 2 - Office of the Municipal Manager	48	48	48	48	48	48	48	48	48	48	48	48	576	611	647
Vote 3 - Corporate Services	88	88	88	88	88	88	88	88	88	88	88	88	1 057	1 120	1 188
Vote 4 - Financial Services	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	42 920	515 040	541 429	569 341
Vote 5 - Infrastructure Services	124 205	124 205	124 205	124 205	124 205	124 205	124 205	124 205	124 205	124 205	124 205	124 205	1 490 460	1 561 420	1 666 801
Vote 6 - Community Services	3 424	3 424	3 424	3 424	3 424	3 424	3 424	3 424	3 424	3 424	3 424	3 424	41 090	44 216	43 492
Vote 7 - Municipal Public Safety	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	62 292	62 400	63 603
Vote 8 - Planning and Development	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	1 692	20 304	14 933	15 651
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	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 001**	**2 184 003**	**2 280 477**	**2 410 855**
Expenditure by Vote to be appropriated															
Vote 1 - Municipal Council	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	4 755	57 064	50 823	53 213
Vote 2 - Office of the Municipal Manager	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 070	3 071	36 841	38 672	40 608
Vote 3 - Corporate Services	7 227	7 227	7 227	7 227	7 227	7 227	7 227	7 227	7 227	7 227	7 227	7 228	86 730	91 316	96 164
Vote 4 - Financial Services	16 076	16 076	16 076	16 076	16 076	16 076	16 076	16 076	16 076	16 076	16 076	16 077	192 918	199 654	210 673
Vote 5 - Infrastructure Services	109 969	109 969	109 969	109 969	109 969	109 969	109 969	109 969	109 969	109 969	109 969	109 970	1 319 627	1 427 221	1 526 044
Vote 6 - Community Services	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 487	18 489	221 849	227 148	238 601
Vote 7 - Municipal Public Safety	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 264	17 265	207 166	217 730	229 089
Vote 8 - Planning and Development	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 388	6 514	76 787	74 158	77 695
Vote 9 - Costing Services	0	0	0	0	0	0	0	0	0	0	0	(0)	–	–	–
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	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 369**	**2 198 982**	**2 326 722**	**2 472 085**
Surplus/(Deficit) before assoc.	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**
Surplus/(Deficit) after income tax	–	–	–	–	–	–	–	–	–	–	–	(14 979)	(14 979)	(46 245)	(61 231)
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 237)**	**(1 368)**	**(14 979)**	**(46 245)**	**(61 231)**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional															
Governance and administration	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**47 535**	**570 422**	**598 085**	**621 897**
Executive and council	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	4 432	53 183	54 349	50 132
Finance and administration	43 103	43 103	43 103	43 103	43 103	43 103	43 103	43 103	43 103	43 103	43 103	43 103	517 239	543 736	571 764
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**9 324**	**111 885**	**139 670**	**146 425**
Community and social services	876	876	876	876	876	876	876	876	876	876	876	876	10 509	10 666	10 678
Sport and recreation	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	29 557	32 475	31 535
Public safety	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	5 191	62 292	62 400	63 603
Housing	794	794	794	794	794	794	794	794	794	794	794	794	9 527	34 129	40 610
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**3 483**	**41 793**	**34 001**	**34 185**
Planning and development	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	1 414	16 965	15 043	15 933
Road transport	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	1 725	20 699	18 958	18 252
Environmental protection	344	344	344	344	344	344	344	344	344	344	344	344	4 129	–	–
Trading services	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**121 659**	**1 459 903**	**1 508 721**	**1 608 348**
Energy sources	72 538	72 538	72 538	72 538	72 538	72 538	72 538	72 538	72 538	72 538	72 538	72 538	870 461	900 172	957 012
Water management	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	22 707	272 479	260 998	279 658
Waste water management	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	13 960	167 523	189 144	203 768
Waste management	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	12 453	149 440	158 406	167 910
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 000**	**182 001**	**2 184 003**	**2 280 477**	**2 410 855**
Expenditure - Functional															
Governance and administration	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**33 713**	**(97 087)**	**273 755**	**271 253**	**282 457**
Executive and council	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	(13 802)	54 461	47 372	52 265
Finance and administration	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	27 080	(83 713)	214 165	218 491	224 525
Internal audit	427	427	427	427	427	427	427	427	427	427	427	427	5 129	5 390	5 666
Community and public safety	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**27 489**	**24 349**	**326 731**	**335 728**	**353 128**
Community and social services	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	2 668	32 016	33 014	34 138
Sport and recreation	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 666	6 667	79 996	84 713	89 752
Public safety	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	17 437	14 296	206 104	210 863	221 709
Housing	718	718	718	718	718	718	718	718	718	718	718	718	8 615	7 138	7 529
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**21 952**	**16 472**	**257 941**	**275 515**	**290 985**
Planning and development	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	5 479	(126)	60 142	60 886	63 808
Road transport	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 805	13 806	165 665	185 425	196 809
Environmental protection	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 667	2 793	32 134	29 204	30 367
Trading services	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**99 471**	**239 022**	**1 333 201**	**1 436 487**	**1 537 367**
Energy sources	60 008	60 008	60 008	60 008	60 008	60 008	60 008	60 008	60 008	60 008	60 008	146 104	806 195	874 013	938 151
Water management	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	15 727	38 375	211 378	224 459	240 800
Waste water management	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	13 837	30 392	182 605	192 172	204 290
Waste management	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	9 898	24 150	133 024	145 843	154 126
Other	**613**	**613**	**613**	**613**	**613**	**613**	613	613	613	613	613	613	7 354	7 739	8 149
Total Expenditure - Functional	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 238**	**183 369**	**2 198 982**	**2 326 722**	**2 472 085**

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Surplus/(Deficit) before assoc.	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 368)	(14 979)	(46 245)	(61 231)
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 237)	(1 368)	(14 979)	(46 245)	(61 231)

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Multi-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services	23	23	896	23	23	896	23	23	896	23	23	896	3 770	3 270	3 270
Vote 4 - Financial Services	–	–	35	–	–	35	–	–	35	–	–	4 535	4 640	8 640	4 790
Vote 5 - Infrastructure Services	3 942	6 442	11 479	8 942	5 942	32 108	3 942	8 942	13 979	4 592	4 942	100 735	205 990	255 695	269 418
Vote 6 - Community Services	–	–	–	–	–	1 796	–	–	–	–	–	2 380	4 176	5 320	5 320
Vote 7 - Municipal Public Safety	26	26	970	26	26	1 218	26	26	970	26	26	1 218	4 581	7 310	7 310
Vote 8 - Planning and Development	–	–	50	–	–	550	–	–	50	–	–	550	1 200	2 200	2 200
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	**3 992**	**6 492**	**13 430**	**8 992**	**5 992**	**36 603**	**3 992**	**8 992**	**15 930**	**4 642**	**4 992**	**110 314**	**224 358**	**282 435**	**292 308**
Single-year expenditure *to be appropriated*															
Vote 1 - Municipal Council	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Office of the Municipal Manager	21	21	21	21	21	26	21	21	21	21	21	26	260	10	10
Vote 3 - Corporate Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Financial Services	83	83	1 083	83	83	4 833	83	83	1 083	83	83	4 833	12 500	11 500	15 350
Vote 5 - Infrastructure Services	–	–	125	–	–	125	–	–	125	–	–	125	500	500	500
Vote 6 - Community Services	–	–	–	–	–	100	–	–	–	–	–	996	1 096	–	–
Vote 7 - Municipal Public Safety	–	–	–	–	1 000	–	–	–	1 000	1 000	750	–	3 750	–	–
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	**104**	**104**	**1 229**	**104**	**1 104**	**5 084**	**104**	**104**	**2 229**	**1 104**	**854**	**5 980**	**18 106**	**12 010**	**15 860**
Total Capital Expenditure	**4 096**	**6 596**	**14 659**	**9 096**	**7 096**	**41 687**	**4 096**	**9 096**	**18 159**	**5 746**	**5 846**	**116 294**	**242 464**	**294 445**	**308 168**

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

Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional															
Governance and administration	**44**	**44**	**952**	**44**	**44**	**957**	**44**	**44**	**952**	**44**	**44**	**957**	**4 170**	**3 420**	**3 420**
Executive and council	21	21	31	21	21	36	21	21	31	21	21	36	300	50	50
Finance and administration	23	23	921	23	23	921	23	23	921	23	23	921	3 870	3 370	3 370
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	**1 584**	**1 584**	**3 528**	**1 584**	**2 584**	**9 422**	**1 584**	**1 584**	**4 528**	**2 584**	**2 334**	**10 318**	**43 216**	**65 112**	**74 230**
Community and social services	–	–	1 000	–	–	2 896	–	–	1 000	–	–	3 312	8 208	9 420	7 320
Sport and recreation	965	965	965	965	965	965	965	965	965	965	965	1 445	12 066	7 442	6 250
Public safety	26	26	970	26	1 026	4 968	26	26	1 970	1 026	776	4 968	15 831	14 710	20 660
Housing	593	593	593	593	593	593	593	593	593	593	593	593	7 110	33 540	40 000
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	**1 183**	**1 183**	**2 832**	**1 183**	**1 183**	**5 892**	**1 183**	**1 183**	**2 832**	**1 183**	**1 183**	**7 146**	**28 168**	**21 550**	**16 921**
Planning and development	121	121	171	121	121	671	121	121	171	121	121	671	2 650	11 450	7 600
Road transport	1 062	1 062	2 661	1 062	1 062	5 221	1 062	1 062	2 661	1 062	1 062	6 475	25 518	10 100	9 321
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	**1 285**	**3 785**	**7 347**	**6 285**	**3 285**	**25 417**	**1 285**	**6 285**	**9 847**	**1 935**	**2 285**	**97 874**	**166 911**	**204 363**	**213 597**
Energy sources	1 013	1 013	1 638	1 013	1 013	16 707	1 013	1 013	1 638	1 013	1 013	37 057	65 144	48 083	49 634
Water management	–	2 500	4 338	5 000	2 000	5 588	–	5 000	6 838	650	1 000	41 830	74 742	81 900	84 300
Waste water management	272	272	822	272	272	2 572	272	272	822	272	272	16 937	23 325	65 480	72 663
Waste management	–	–	550	–	–	550	–	–	550	–	–	2 050	3 700	8 900	7 000
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	**4 096**	**6 596**	**14 659**	**9 096**	**7 096**	**41 687**	**4 096**	**9 096**	**18 159**	**5 746**	**5 846**	**116 294**	**242 464**	**294 445**	**308 168**
Funded by:															
National Government	1 473	1 473	2 947	1 473	1 473	19 414	1 473	1 473	2 947	1 473	1 473	**45 656**	**82 749**	**38 905**	**46 168**
Provincial Government	651	651	907	651	651	907	651	651	907	651	651	907	8 835	33 540	40 000
District Municipality	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other transfers and grants	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	**2 124**	**2 124**	**3 854**	**2 124**	**2 124**	**20 321**	**2 124**	**2 124**	**3 854**	**2 124**	**2 124**	**46 563**	**91 584**	**72 445**	**86 168**
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing	1 118	3 618	6 680	6 118	3 118	9 680	1 118	6 118	9 180	1 768	2 118	50 520	101 155	172 000	172 000
Internally generated funds	854	854	4 124	854	1 854	11 686	854	854	5 124	1 854	1 604	19 211	49 725	50 000	50 000
Total Capital Funding	**4 096**	**6 596**	**14 659**	**9 096**	**7 096**	**41 687**	**4 096**	**9 096**	**18 159**	**5 746**	5 846	116 294	242 464	294 445	308 168

WC032 Overstrand - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Receipts By Source													1		
Property rates	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 846	34 439	417 748	442 628	469 062
Service charges - electricity revenue	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	65 034	780 408	826 354	875 576
Service charges - water revenue	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	18 504	222 047	235 357	249 479
Service charges - sanitation revenue	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	10 999	131 991	139 948	148 357
Service charges - refuse revenue	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	9 989	119 867	127 021	134 630
Rental of facilities and equipment	884	884	884	884	884	884	884	884	884	884	884	884	10 613	11 250	11 925
Interest earned - external investments	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	5 667	68 000	68 000	68 000
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	1 488	17 861	18 032	18 214
Licences and permits	306	306	306	306	306	306	306	306	306	306	306	306	3 667	3 887	4 120
Agency services	652	652	652	652	652	652	652	652	652	652	652	652	7 819	8 288	8 785
Transfers and Subsidies - Operational	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	17 925	18 333	215 507	228 047	232 891
Other revenue	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	3 084	37 009	37 913	40 516
Cash Receipts by Source	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 378**	**169 379**	**2 032 536**	**2 146 724**	**2 261 555**
Other Cash Flows by Source															
(National / Provincial and District)	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	7 632	91 584	72 445	86 168
Transfers and subsidies - capital (monetary allocations)															
(Nat / Prov Departm Agencies, Households, Non-profit															
Institutions, Private Enterprises, Public Corporatons, Higher	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Educ Institutions)															
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	100 000	100 000	172 000	172 000
Increase (decrease) in consumer deposits	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(163)	(1 950)	(1 950)	(1 950)
Vat Control (receipts)	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	1 088	13 055	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	705	705	705	705	705	705	705	705	705	705	705	705	8 456	–	–
Insurance Refund - Capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (> 90 days) and Long Ter	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**178 640**	**278 641**	**2 243 681**	**2 389 219**	**2 517 773**
Cash Payments by Type															
Employee related costs	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(55 113)	(661 355)	(697 018)	(737 410)
Remuneration of councillors	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(15 400)	(16 480)	(17 240)
Finance charges	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(3 590)	(43 080)	(47 145)	(56 450)
Bulk purchases - Electricity	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(50 253)	(603 032)	(656 280)	(708 782)
Bulk purchases - Water & Sewer												–	–		
Other materials	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 577)	(6 578)	(78 922)	(83 969)	(88 295)
Contracted services	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 192)	(33 319)	(398 434)	(419 587)	(440 088)
Transfers and grants - other municipalities												–	–		
Transfers and grants - other	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(1 476)	(17 712)	(18 500)	(19 397)
Other expenditure	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	(15 132)	23 159	(143 294)	(136 873)	(158 989)
Cash Payments by Type	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(166 616)**	**(128 453)**	**(1 961 229)**	**(2 075 851)**	**(2 226 652)**
Other Cash Flows/Payments by Type															
Capital assets	(4 096)	(6 596)	(14 659)	(9 096)	(7 096)	(41 687)	(4 096)	(9 096)	(18 159)	(5 746)	(5 846)	(116 294)	(242 464)	(294 445)	(308 168)

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Retention (Capital)												–			
Repayment of borrowing	–	(1 535)	(1 987)	–	(1 637)	(20 046)	–	–	(3 711)	–	(1 717)	(30 838)	(61 471)	(78 879)	(93 722)
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**(170 712)**	**(174 747)**	**(183 262)**	**(175 712)**	**(175 349)**	**(228 349)**	**(170 712)**	**(175 712)**	**(188 486)**	**(172 362)**	**(174 178)**	**(275 585)**	**(2 265 165)**	**(2 449 175)**	**(2 628 542)**
NET INCREASE/(DECREASE) IN CASH HELD	**7 928**	**3 893**	**(4 622)**	**2 928**	**3 291**	**(49 709)**	**7 928**	**2 928**	**(9 846)**	**6 278**	**4 462**	**3 056**	**(21 484)**	**(59 956)**	**(110 769)**
Cash/cash equivalents at the month/year begin:	843 596	851 524	855 417	850 795	853 724	857 014	807 306	815 234	818 162	808 316	814 595	819 056	843 596	822 112	762 157
Cash/cash equivalents at the month/year end:	851 524	855 417	850 795	853 724	857 014	807 306	815 234	818 162	808 316	814 595	819 056	822 112	822 112	762 157	651 388

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	1 693 083
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					

WC032 Overstrand - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
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													
Contract 1: SC1890/2018: WATER & WASTE WATER TREATMENT OPERATIONS MANAGEMENT CONTRACT.	481 175	114 552	124 171	131 373	138 993	147 054	155 584	164 607	174 155	61 419			1 693 083
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	35 011	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													–

Description	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 10													–
Contract 11													–
Contract 12													–
Contract 13													–
Contract 14													–
Contract 15													–
Contract 16													–
Contract 17													–
Contract 18													–
Contract 19													–
Contract 20													–
Total Operating Expenditure Implication	516 186	122 748	132 898	140 649	148 855	157 444	166 455	176 027	178 989	61 419	–	–	1 801 670
Capital Expenditure Obligation By Contract													
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	**516 186**	**122 748**	**132 898**	**140 649**	**148 855**	**157 444**	**166 455**	**176 027**	**178 989**	**61 419**	**–**	**–**	1 801 670

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	**85 627**	**87 369**	**66 442**	**78 215**	**69 975**	**69 975**	**57 668**	**69 533**	**76 184**
Roads Infrastructure	16 799	11 795	2 810	8 500	8 895	8 895	1 754	1 250	1 250
Roads	16 799	4 760	2 810	8 500	8 895	8 895	1 754	1 250	1 250
Road Structures	–	7 035	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	1 113	5 968	11 607	6 200	5 988	5 988	500	2 500	–
Drainage Collection	–	2 280	–	–	100	100	500	–	–
Storm water Conveyance	1 113	3 687	11 607	6 200	5 888	5 888	–	2 500	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	53 049	45 316	25 558	33 018	22 718	22 718	40 389	22 583	26 134
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	32 685	17 417	2 032	10 000	–	–	10 250	10 000	10 000
MV Switching Stations	–	519	–	–	–	–	–	–	–
MV Networks	20 365	27 380	23 525	20 018	19 718	19 718	30 139	11 083	14 634
LV Networks	–	–	–	3 000	3 000	3 000	–	1 500	1 500
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	9 484	16 099	18 594	17 806	18 737	18 737	12 700	19 500	24 500
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	3 961	7 027	8 972	5 273	6 486	6 486	6 000	4 000	–
Reservoirs	–	360	–	–	–	–	3 000	13 500	15 500
Pump Stations	5 431	–	–	–	–	–	–	1 000	7 000
Water Treatment Works	–	2 775	3 623	8 983	8 701	8 701	–	1 000	2 000
Bulk Mains	–	–	–	–	–	–	700	–	–
Distribution	92	5 937	6 000	3 550	3 550	3 550	3 000	–	–
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	3 956	8 141	6 492	7 750	8 697	8 697	2 325	17 300	17 300
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	3 956	7 094	492	950	1 897	1 897	2 200	17 300	17 300
Waste Water Treatment Works	–	1 047	6 000	6 800	6 800	6 800	125	–	–
Outfall Sewers	–		–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	1 226	50	1 004	4 940	4 940	4 940	–	6 400	7 000
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	1 226	50	981	3 300	2 900	2 900	–	5 000	6 000
Waste Processing Facilities	–	–	–	840	1 140	1 140	–	1 400	1 000
Waste Drop-off Points	–	–	–	800	900	900	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	22	–	–	–	–	–	–
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	–	–	377	–	–	–	–	–	–
Data Centres	–	–	377	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**7 742**	**4 248**	**8 120**	**12 022**	**13 422**	**13 422**	**8 987**	**19 040**	**22 071**
Community Facilities	2 674	797	2 244	1 950	4 574	4 574	8 166	19 040	22 071
Halls	–	–	580	–	60	60	250	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	1 411	1 411	200	–	–
Clinics/Care Centres	–	–	–	–	–	–	82	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	2 245	3 500
Testing Stations	–	–	–	–	–	–	3 247	3 500	3 500
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	914	96	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	10	10	–	–	–
Police	–	–	–	200	60	60	–	1 045	–
Parks	86	106	534	300	901	901	3 478	5 000	5 000
Public Open Space	1 079	–	143	–	424	424	209	500	2 000
Nature Reserves	–		–	–	–	–	–	–	–
Public Ablution Facilities	595	595	–	–	78	78	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	800	800	800	700	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	987	650	830	830	–	6 750	8 071
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	5 068	3 451	5 876	10 072	8 848	8 848	821	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	5 068	3 451	5 876	10 072	8 848	8 848	821	–	–
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	**28 734**	**40 245**	**18 526**	**28 292**	**37 595**	**37 595**	**9 515**	**35 040**	**40 000**
Operational Buildings	2 211	6 567	907	3 750	2 643	2 643	2 405	1 500	–
Municipal Offices	2 211	934	907	–	–	–	–	1 500	–
Pay/Enquiry Points	–		–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	5 633	–	3 750	2 595	2 595	2 405	–	–
Yards	–	–	–	–	49	49	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	26 523	33 678	17 619	24 542	34 952	34 952	7 110	33 540	40 000
Staff Housing	–	–	–	–	211	211	–	–	–
Social Housing	26 523	33 678	17 619	24 542	34 741	34 741	7 110	33 540	40 000
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	335	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Biological or Cultivated Assets	–	–	335	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–
Computer Equipment	2 212	4 550	3 120	3 201	3 201	3 201	3 700	3 200	3 200
Computer Equipment	2 212	4 550	3 120	3 201	3 201	3 201	3 700	3 200	3 200
Furniture and Office Equipment	715	408	759	1 345	1 889	1 889	2 505	1 690	1 480
Furniture and Office Equipment	715	408	759	1 345	1 889	1 889	2 505	1 690	1 480
Machinery and Equipment	729	3 588	596	325	473	473	470	320	320
Machinery and Equipment	729	3 588	596	325	473	473	470	320	320
Transport Assets	7 043	1 787	21 309	24 310	24 786	24 786	17 000	20 000	20 000
Transport Assets	7 043	1 787	21 309	24 310	24 786	24 786	17 000	20 000	20 000
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**300**	**300**	**300**	**-**	**-**	**-**
Mature	-	-	-	300	300	300	-	-	-
Policing and Protection	–	–	–	300	300	300	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	**132 803**	**142 268**	**119 207**	**148 010**	**151 640**	**151 640**	**99 844**	**148 823**	**163 255**

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	**17 393**	**15 235**	**18 947**	**46 797**	**55 153**	**55 153**	**86 456**	**66 300**	**62 700**
Roads Infrastructure	–	–	–	–	–	–	23 764	2 100	–
Roads	–	–	–	–	–	–	23 764	2 100	–
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	–	–	–	–	–	–
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1 042	1 500	2 492	1 500	1 500	1 500	2 000	2 000	2 500
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	1 042	1 500	2 492	1 500	1 500	1 500	2 000	2 000	2 500
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	15 725	12 448	13 990	44 597	53 403	53 403	59 992	61 500	59 500
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	1 262	403	500	500	500	500	500	500	500
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	14 462	12 045	13 490	44 097	52 903	52 903	59 492	61 000	59 000
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	626	1 287	2 465	700	250	250	700	700	700
Pump Station	626	1 287	571	700	250	250	700	700	700
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	–	–	1 894	–	–	–	–	–	–
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	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	–	–	–	–	–	–	–	–	–
Community Facilities	–	–	–	–	–	–	–	–	–
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	–	–	–	–	–	–	**500**	**1 000**	–
Operational Buildings	–	–	–	–	–	–	500	1 000	–
Municipal Offices	–	–	–	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	500	1 000	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	–	–	–	–	–	–	–	–	–
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	**17 393**	**15 235**	**18 947**	**46 797**	**55 153**	**55 153**	**86 956**	**67 300**	**62 700**
Renewal of Existing Assets as % of total capex	*44.5%*	*7.9%*	*9.8%*	*18.1%*	*20.4%*	*20.4%*	*35.9%*	*22.9%*	*20.3%*
Renewal of Existing Assets as % of deprecn"	*11.7%*	*9.9%*	*12.4%*	*28.0%*	*33.0%*	*33.0%*	*49.5%*	*36.5%*	*32.4%*

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	**137 671**	**159 666**	**159 763**	**193 053**	**183 399**	**183 399**	**206 443**	**230 200**	**244 236**
Roads Infrastructure	54 418	74 585	78 823	85 143	82 665	82 665	93 111	109 049	116 410
Roads	54 418	74 585	78 823	85 143	82 665	82 665	93 111	109 049	116 410
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	6 157	5 588	9 572	13 746	11 423	11 423	13 615	14 431	15 297
Drainage Collection	–	–	–	–	–	–	–	–	–
Storm water Conveyance	6 157	5 588	9 572	13 746	11 423	11 423	13 615	14 431	15 297
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	35 380	38 864	36 881	49 278	44 748	44 748	51 844	55 986	58 764
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	35 380	38 864	36 881	49 278	44 748	44 748	51 844	55 986	58 764
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	20 432	19 038	17 591	20 984	22 295	22 295	24 096	25 500	26 987
Dams and Weirs	–	–		–	–	–	–	–	–
Boreholes	–	–		–	–	–	–	–	–
Reservoirs	–	–		–	–	–	–	–	–
Pump Stations	–	–		–	–	–	–	–	–
Water Treatment Works	33	–		–	–	–	–	–	–
Bulk Mains	–	–		–	–	–	–	–	–
Distribution	18 708	17 457	17 590	19 901	21 311	21 311	22 947	24 283	25 697
Distribution Points	1 691	1 581	1	1 083	985	985	1 148	1 217	1 290
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	12 634	12 280	10 134	12 419	11 133	11 133	11 936	12 652	13 411
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	6 759	6 576	10 134	8 521	8 704	8 704	9 338	9 898	10 492
Waste Water Treatment Works	5 875	5 703		3 898	2 429	2 429	2 598	2 754	2 919
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	8 650	9 310	6 763	11 483	11 134	11 134	11 842	12 580	13 366
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	2 662	3 003	331	3 100	3 060	3 060	3 274	3 503	3 749
Waste Drop-off Points	5 988	6 307	6 432	8 383	8 074	8 074	8 568	9 077	9 617
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	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**53 486**	**55 786**	**59 601**	**63 754**	**62 037**	**62 037**	**68 729**	**72 877**	**77 174**
Community Facilities	40 568	43 765	45 665	48 316	47 486	47 486	52 724	55 820	59 109
Halls	5 950	5 954	6 030	5 464	5 584	5 584	6 387	6 711	7 056
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	14	72	–	–	–	–	–	–	–
Cemeteries/Crematoria	943	978	2 111	3 111	2 561	2 561	3 686	3 906	4 139
Police	–	–	–	–	–	–	–	–	–
Parks	28 619	31 644	29 319	31 742	30 981	30 981	33 466	35 474	37 602
Public Open Space	4 553	4 667	6 115	4 186	5 681	5 681	5 145	5 446	5 772
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	488	450	2 090	3 812	2 679	2 679	4 040	4 283	4 540
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	12 919	12 021	13 936	15 437	14 551	14 551	16 005	17 057	18 065
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	12 919	12 021	13 936	15 437	14 551	14 551	16 005	17 057	18 065
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	**16 833**	**12 818**	**6 204**	**18 955**	**18 739**	**18 739**	**23 244**	**17 915**	**17 997**
Operational Buildings	16 833	12 818	6 204	18 955	18 739	18 739	23 244	17 915	17 997
Municipal Offices	16 773	12 726	6 204	18 955	18 739	18 739	23 244	17 915	17 997
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	25	59	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	34	33	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	6 829	7 777	7 842	10 661	11 811	11 811	11 057	11 648	12 275
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	6 829	7 777	7 842	10 661	11 811	11 811	11 057	11 648	12 275
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	6 829	7 777	7 842	10 661	11 811	11 811	11 057	11 648	12 275
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	2 157	1 898	1 292	2 546	2 546	2 546	2 546	2 546	2 546
Computer Equipment	2 157	1 898	1 292	2 546	2 546	2 546	2 546	2 546	2 546
Furniture and Office Equipment	8 206	12 316	996	1 704	1 655	1 655	1 737	1 781	1 858
Furniture and Office Equipment	8 206	12 316	996	1 704	1 655	1 655	1 737	1 781	1 858
Machinery and Equipment	4 163	6 749	1 723	5 807	5 797	5 797	6 009	6 415	6 708
Machinery and Equipment	4 163	6 749	1 723	5 807	5 797	5 797	6 009	6 415	6 708
Transport Assets	20 160	23 455	32 021	22 339	42 259	42 259	32 777	34 744	36 828
Transport Assets	20 160	23 455	32 021	22 339	42 259	42 259	32 777	34 744	36 828
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	**249 505**	**280 465**	**269 443**	**318 818**	**328 242**	**328 242**	**352 543**	**378 124**	**399 621**
R&M as a % of PPE	*6.8%*	*7.6%*	*7.2%*	*8.2%*	*8.5%*	*8.5%*	*9.0%*	*9.4%*	*9.6%*
R&M as % Operating Expenditure	*15.9%*	*16.0%*	*14.8%*	*15.1%*	*15.6%*	*15.6%*	*16.0%*	*17.2%*	*17.2%*

WC032 Overstrand - Supporting Table SA34d Depreciation by asset class

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class									
Infrastructure	**122 707**	**125 238**	**123 661**	**138 760**	**138 760**	**138 760**	**145 698**	**152 983**	**160 632**
Roads Infrastructure	**39 206**	**40 379**	**41 228**	**49 695**	**49 695**	**49 695**	**52 180**	**54 789**	**57 529**
Roads	39 206	40 379	41 228	49 695	49 695	49 695	52 180	54 789	57 529
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	8 446	8 695	8 794	8 899	8 899	8 899	9 344	9 812	10 302
Drainage Collection	8 446	8 695	8 794	8 899	8 899	8 899	9 344	9 812	10 302
Storm water Conveyance	–	–	–	–	–	–	–	–	–
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	26 923	27 567	27 716	28 196	28 196	28 196	29 606	31 086	32 641
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	–	–	–	–	–	–	–	–	–
LV Networks	26 420	26 988	27 093	28 196	28 196	28 196	29 606	31 086	32 641
Capital Spares	503	579	622	–	–	–	–	–	–
Water Supply Infrastructure	24 404	23 198	22 294	26 052	26 052	26 052	27 355	28 722	30 158
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	–	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	24 055	22 699	21 710	26 052	26 052	26 052	27 355	28 722	30 158
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	349	499	584	–	–	–	–	–	–
Sanitation Infrastructure	20 394	22 730	20 406	22 577	22 577	22 577	23 706	24 891	26 136
Pump Station	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works	20 389	21 049	19 563	22 577	22 577	22 577	23 706	24 891	26 136
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	5	1 680	842	–	–	–	–	–	–
Solid Waste Infrastructure	3 334	2 668	3 225	3 340	3 340	3 340	3 507	3 683	3 867
Landfill Sites	3 280	2 661	3 225	3 340	3 340	3 340	3 507	3 683	3 867
Waste Transfer Stations	–	–	–	–	–	–	–	–	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	–	–	–	–	–	–	–	–
Waste Separation Facilities	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	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	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	13 075	14 232	14 446	15 199	15 199	15 199	15 959	16 757	17 595
Community Facilities	**13 075**	**14 232**	**14 446**	**15 199**	**15 199**	**15 199**	**15 959**	**16 757**	**17 595**
Halls	13 075	14 232	14 446	15 199	15 199	15 199	15 959	16 757	17 595
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	3 526	3 526	3 628	3 538	3 538	3 538	3 715	3 901	4 096
Operational Buildings	**3 526**	**3 526**	**3 628**	**3 538**	**3 538**	**3 538**	**3 715**	**3 901**	**4 096**
Municipal Offices	3 526	3 526	3 628	3 538	3 538	3 538	3 715	3 901	4 096
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	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Biological or Cultivated Assets	68	–	–	–	–	–	–	–	–
Intangible Assets	253	708	464	290	290	290	305	320	336
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	253	708	464	290	290	290	305	320	336
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	253	708	464	290	290	290	305	320	336
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	**100**	**–**	**740**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment	100	–	740	–	–	–	–	–	–
Furniture and Office Equipment	2 207	2 388	2 017	2 547	2 547	2 547	2 675	2 809	2 949
Furniture and Office Equipment	2 207	2 388	2 017	2 547	2 547	2 547	2 675	2 809	2 949
Machinery and Equipment	1 314	1 452	1 440	1 621	1 621	1 621	1 702	1 787	1 876
Machinery and Equipment	1 314	1 452	1 440	1 621	1 621	1 621	1 702	1 787	1 876
Transport Assets	5 071	6 120	6 372	5 188	5 188	5 188	5 447	5 719	6 005
Transport Assets	5 071	6 120	6 372	5 188	5 188	5 188	5 447	5 719	6 005
Land	–	–	–	–	–	–	–	–	–
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	–	127	69	68	68	68	71	75	78
Mature	**-**	**127**	**69**	**68**	**68**	**68**	**71**	**75**	**78**
Policing and Protection	-	127	69	68	68	68	71	75	78
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Total Depreciation	148 321	153 790	152 838	167 211	167 211	167 211	175 572	184 350	193 568

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

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	**38 606**	**33 725**	**43 535**	**36 710**	**36 213**	**36 213**	**39 900**	**70 380**	**74 963**
Roads Infrastructure	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Road Structures	–	–	–	–	–	–	–	–	–
Road Furniture	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Storm water Infrastructure	–	–	–	1 000	1 000	1 000	2 000	5 750	7 000
Drainage Collection	–	–	–	–	–	–	–	3 750	5 000
Storm water Conveyance	–	–	–	1 000	1 000	1 000	2 000	2 000	2 000
Attenuation	–	–	–	–	–	–	–	–	–
Electrical Infrastructure	1 600	2 767	15 464	16 300	16 300	16 300	20 100	22 000	20 000
Power Plants	–	–	–	–	–	–	–	–	–
HV Substations	–	–	–	–	–	–	–	–	–
HV Switching Station	–	–	–	–	–	–	–	–	–
HV Transmission Conductors	–	–	–	–	–	–	–	–	–
MV Substations	–	–	–	–	–	–	–	–	–
MV Switching Stations	–	–	–	–	–	–	–	–	–
MV Networks	1 600	2 767	15 464	16 300	16 300	16 300	20 100	22 000	20 000
LV Networks	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure	6 928	541	500	500	500	500	800	900	300
Dams and Weirs	–	–	–	–	–	–	–	–	–
Boreholes	–	–	–	–	–	–	–	–	–
Reservoirs	–	–	–	–	–	–	–	–	–
Pump Stations	1 000	–	–	–	–	–	–	–	–
Water Treatment Works	–	–	–	–	–	–	–	–	–
Bulk Mains	–	–	–	–	–	–	–	–	–
Distribution	5 928	541	500	500	500	500	800	900	300
Distribution Points	–	–	–	–	–	–	–	–	–
PRV Stations	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure	28 219	30 351	27 571	18 910	18 413	18 413	14 800	39 230	47 663
Pump Station	17 291	1 059	13 501	13 000	13 450	13 450	10 740	10 000	10 000
Reticulation	350	117	600	600	600	600	800	600	600
Waste Water Treatment Works	10 578	29 176	13 470	5 310	4 363	4 363	3 260	28 630	37 063
Outfall Sewers	–	–	–	–	–	–	–	–	–
Toilet Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure	1 859	65	–	–	–	–	2 200	2 500	–
Landfill Sites	–	–	–	–	–	–	–	–	–
Waste Transfer Stations	1 859	–	–	–	–	–	–	2 500	–
Waste Processing Facilities	–	–	–	–	–	–	–	–	–
Waste Drop-off Points	–	65	–	–	–	–	2 200	–	–
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	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Core Layers	–	–	–	–	–	–	–	–	–
Distribution Layers	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Community Assets	**519**	**2 290**	**11 065**	**26 829**	**26 829**	**26 829**	**14 765**	**7 442**	**6 250**
Community Facilities	319	–	–	4 000	4 000	4 000	3 750	–	–
Halls	–	–	–	–	–	–	–	–	–
Centres	–	–	–	–	–	–	–	–	–
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	3 000	3 000	3 000	3 750	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	1 000	1 000	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	11 065	22 829	22 829	22 829	11 015	7 442	6 250
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	200	2 290	11 065	22 829	22 829	22 829	11 015	7 442	6 250
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	**–**	**–**	**–**	**–**	**–**	**–**	**1 000**	**500**	**1 000**
Operational Buildings	–	–	–	–	–	–	1 000	500	1 000
Municipal Offices	–	–	–	–	–	–	1 000	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	500	1 000
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–

Description	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
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	–	–	–	–	–	–	–	–	–
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	**39 125**	**36 015**	**54 600**	**63 539**	**63 042**	**63 042**	**55 665**	**78 322**	**82 213**
Upgrading of Existing Assets as % of total capex	*0.0%*	*18.6%*	*28.3%*	*24.6%*	*23.4%*	*23.4%*	*23.0%*	*26.6%*	*26.7%*
Upgrading of Existing Assets as % of deprecn"	*26.4%*	*23.4%*	*35.7%*	*38.0%*	*37.7%*	*37.7%*	*31.7%*	*42.5%*	*42.5%*

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

Vote Description	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
Capital expenditure							
Vote 1 - Municipal Council	–	–	–				
Vote 2 - Office of the Municipal Manager	260	10	10	11	11	12	13
Vote 3 - Corporate Services	3 770	3 270	3 270	3 466	3 674	3 895	4 128
Vote 4 - Financial Services	17 140	20 140	20 140	21 348	22 629	23 987	25 426
Vote 5 - Infrastructure Services	206 490	256 195	269 918	286 113	303 280	321 477	340 765
Vote 6 - Community Services	5 272	5 320	5 320	5 640	5 978	6 337	6 717
Vote 7 - Municipal Public Safety	8 331	7 310	7 310	7 748	8 213	8 706	9 228
Vote 8 - Planning and Development	1 200	2 200	2 200	2 332	2 472	2 620	2 777
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	**242 464**	**294 445**	**308 168**	**326 658**	**346 258**	**367 033**	**389 055**
Future operational costs by vote							
Vote 1 - Municipal Council	57 064	50 823	53 213	56 406	59 790	63 378	67 180
Vote 2 - Office of the Municipal Manager	36 841	38 672	40 608	43 044	45 627	48 364	51 266
Vote 3 - Corporate Services	86 730	91 316	96 164	101 934	108 050	114 533	121 405
Vote 4 - Financial Services	192 404	199 181	210 176	222 787	236 154	250 324	265 343
Vote 5 - Infrastructure Services	1 319 177	1 427 221	1 566 544	1 660 536	1 760 169	1 865 779	1 977 725
Vote 6 - Community Services	221 509	227 148	238 601	252 917	268 092	284 177	301 228
Vote 7 - Municipal Public Safety	207 166	217 730	229 089	242 834	257 404	272 848	289 219
Vote 8 - Planning and Development	76 466	74 158	77 695	82 357	87 298	92 536	98 088
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 future operational costs	2 197 357	2 326 250	2 512 089	2 662 815	2 822 584	2 991 939	3 171 455
Future revenue by source							
Exchange Revenue	152 059	155 144	160 373	169 995	180 195	191 006	202 467
Service charges - Electricity	822 903	871 718	923 997	979 437	1 038 203	1 100 495	1 166 525
Service charges - Water	225 950	239 494	253 864	269 095	285 241	302 356	320 497
Service charges - Waste Water Management	134 321	142 381	150 923	159 979	169 577	179 752	190 537
Service charges - Waste Management	121 971	129 289	137 046	145 269	153 985	163 224	173 018
Agency services	7 819	8 288	8 785	9 312	9 871	10 463	11 091
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	1 465 021	1 546 314	1 634 988	1 733 087	1 837 072	1 947 297	2 064 135
Net Financial Implications	**974 800**	**1 074 381**	**1 185 269**	**1 256 386**	**1 331 769**	**1 411 675**	**1 496 375**

WC032 Overstrand - Supporting Table SA36 Detailed capital budget

R thousand												2026/27 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 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*															
EXECUTIVE & COUNCIL											48	76			
	MINOR ASSETS COUNCIL	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			40	40	40
	COMMUNITY PROJECTS(WARD SPECIFIC PROJECTS)	New	*A capable, ethical and developmental state*	*Governance*	1	*Community Facilities*	*Other*	Overstrand	19.2487	*-34.4142*			250		
	MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			10	10	10
FINANCE AND ADMINISTRATI											3 355	3 497			
	UPS REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			250		500
	DATA CENTRE SERVER END OF LIFE REPLACEMENT	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			2 250	2 000	1 500
	MINOR ASSETS FINANCIAL SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			140	140	140
	MINOR ASSETS CORPORATE SERVICES	New	*A capable, ethical and developmental state*	*Governance*	1	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			30	30	30
	MINOR ASSETS ICT ORGANIZATION WIDE	New	*A capable, ethical and developmental state*	*Governance*	1	*Computer Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			1 200	1 200	1 200
PUBLIC SAFETY											6 181	8 521			
	UPGRADING OF KLEINMOND FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	Multi-ward KM Area	19.0190	*-34.3290*			3 750		
	CCTV NETWORK (NEW SITES)	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*				1 045	
	UPGRADING OF HERMANUS FIRE STATION	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	Multi-ward HM Area	19.2370	*-34.3760*					1 455
	CHANGE OF KLEINMOND FIRE STATION EXIT	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	Multi-ward KM Area	19.0190	*-34.3290*				495	225
	CAR PORTS AT ALL FIRE STATIONS	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Fire/Ambulance Stations*	Overstrand	19.2487	*-34.4142*				1 750	1 820
	FURNITURE FOR NEW OFFICE SPACE	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*				210	
	RE-SURFACE OF HERMANUS DLTC TEST GROUND	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Testing Stations*	Multi-ward HM Area	19.2370	*-34.3760*			495	1 000	1 000
	ESTABLISHMENT OF GANSBAAI DLTC TEST GROUND	New	*Social cohesion and safe communities*	*Governance*	4	*Operational Buildings*	*Testing Stations*	Multi-ward GB Area	19.3341	*-34.6180*			2 752	2 500	2 500
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			310	310	310
	MINOR ASSETS PROTECTION SERVICES	New	*Social cohesion and safe communities*	*Governance*	4	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			1 025		
	VEHICLES-PUBLIC SAFETY	New	*Social cohesion and safe communities*	*Governance*	4	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			7 500	7 400	13 350
PLANNING & DEVELOPMENT											1 151	3 985			
	MINOR ASSETS PLANNING AND DEVELOPMENT	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			200	200	200
	MINOR ASSETS INFRASTRUCTURE SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			750	750	750
	NEW ELECTRIC BABOON FENCE	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 03	*19.2168*	-34.4213				500	1 000
	ZWELIHLE BUSINESS HUB	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Public Open Space*	Ward 12	19.2120	*-34.4240*			700		
	ERECTION OF STRATEGIC STATIC FENCES FOR NATURE RES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Community Facilities*	*Nature Reserves*	Ward 03	19.2168	*-34.4213*					1 000
	BUILDING OF NEW FERNKLOOF NATURE RESERVE OFFICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Ward 03	19.2168	*-34.4213*				1 500	
	UPGRADING TOWN PLANNING OFFICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Operational Buildings*	*Municipal Offices*	Overstrand	19.2487	*-34.4142*			1 000		
	VEHICLES-INFRASTRUCTURE SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*				8 500	4 650
COMMUNITY SERVICES											1 192	6 077			
	MINOR ASSETS COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			345	320	320
	VEHICLES-COMMUNITY SERVICES	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Overstrand	19.2487	*-34.4142*			4 000	4 100	2 000
	WARD PROJECTS-FENCING	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 02	19.3608	*-34.5916*			200		
	WARD PROJECTS-COMMONAGES WESTCLIFF	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 04	19.1322	*-34.3860*			125		
	WARD PROJECTS-GANSBAAI/DE KELDERS-LOOKOUT POINT	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 14	19.3341	*-34.6180*			84		
	WARD PROJECTS-NEW ROOF STRCUTURE-SILWERJARE&OAK	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 14	19.3341	*-34.6180*			82		
	FENCING OVERSTRAND WIDE	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Furniture and Office Equipment*	*Other*	Overstrand	19.2487	*-34.4142*			3 248	5 000	5 000
LIBRARIES															
	WARD PROJECTS-INSTALL LIFT AT KLEINMOND LIBRARY	New	*A capable, ethical and developmental state*	*Inclusion and access*	3	*Community Facilities*	*Other*	Ward 09	19.2090	*-34.4230*			125		
SPORT & RECREATION											17 476	33 768			
	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM)(F1/2)	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.1322	*-34,3860*			4 026	2 442	1 250
	UPGRADE MOUNT PLEASANT SPORT GROUNDS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 04	19.1322	*-34.3860*			6 988		
	UPGRADE OF KLEINMOND SPORT FACILITIES	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 09	19.2090	*-34.4230*			571		
	WARD PROJECTS-PLAYPARK	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 01	19.3341	*-34.6180*			80		
	WARD PROJECTS-PLAYPARK	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 02	19.3608	*-34.5916*			50		
	WARD PROJECTS-NEW CRICKET NETS X 3	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 08	19.1322	*-34.3860*			250		
	WARD PROJECTS-PLAYPARK	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 12	19.2120	*-34.4240*			100		
	UPGRADE SPORTGROUNDS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	4	*Sport and Recreation Facilities*	*Outdoor Facilities*	Ward 06	19.2120	*-34.4270*				5 000	5 000

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
HOUSING											17 619	34 741			
	LCH SERVICES CONSTRUCTION CONTRACTS	New	*patial integration, human settlements and local government*	*Spatial integration*	4	*Housing*	*Social Housing*	Overstrand	19.2487	*-34.4142*			7 110	33 540	40 000
ROADS											3 797	17 800			
	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 02	19.3608	*-34.5916*			2 794		
	REHABILITATE ROADS ANGELIER STREET	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 04	19.1322	*-34.3860*			12 749	2 100	
	REHABILITATE ROADS PROTEADORP	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 09	19.2090	*-34.4230*			8 220		
	HAWSTON CIRCLES	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 08	19.1322	*-34.3860*			500	500	500
	ROADS SIDEWALKS SPEED CALMING	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Other*	Overstrand	19.2487	*-34.4142*				750	750
	WARD PROJECTS-SPEED CALMING	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 01	19.3341	*-34.6180*			20		
	WARD PROJECTS-HERMANUS CLIFF PATH	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*			100		
	WARD PROJECTS-NON-MOTORISED TRANSPORT INCL ROADS	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*			150		
	WARD PROJECTS-SPEED CALMING	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 05	19.237	*-34.376*			100		
	WARD PROJECTS-REVITALIZATION OF COASTAL PATH	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 07	19.201	*-34.4160*			250		
	WARD PROJECTS-PAVING-ANEMONE STR ROOI-ELS	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 10	18.8810	*-34.3545*			250		
	WARD PROJECTS-SPEED CALMING	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 11	19.5390	*-34.6630*			50		
	WARD PROJECTS-PAVING COASTAL PARKING AREA	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 13	19.2168	*-34.4213*			250		
	WARD PROJECTS-KLEINBAAI TIDAL POOL-FORMALIZE PARKIN	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 14	19.3341	*-34.6180*			84		
	HERMANUS TAXI RANK	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	5	*Roads Infrastructure*	*Roads*	Ward 03	19.2168	*-34.4213*				6 750	8 071
ELECTRICITY											45 169	48 613			
	GANSBAAI ELECTRICAL DEPOT ALTERATIONS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Operational Buildings*	*Municipal Offices*	Ward 02	19.3608	*-34.5916*				500	1 000
	ELECTRIFICATION OF LOW COST HOUSING AREAS AND ESDM	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Substations*	Overstrand	19.2487	*-34.4142*			30 139	9 983	13 434
	OVERSTRAND MV/LV UPGRADE REPLACEMENT	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*			20 100	22 000	20 000
	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 13	19.2168	*-34.4213*			1 155		
	KLEINMOND ELECTRICAL DEPOT ALTERATIONS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Operational Buildings*	*Municipal Offices*	Ward 09	19.2090	*-34.4230*			500	1 000	
	NEW STILL STREET 66KV 11KV SUBSTATION(F1/2)	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	19.2168	*-34.4213*			10 000	10 000	10 000
	ELECTRIFICATION OF HOUSING AREAS	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*				1 500	1 500
	HIGH MAST LIGHTS REPLACEMENT	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 03	19.2168	*-34.4213*				1 100	1 200
	WARD PROJECTS-ELECTRIFICATION OF SCHULPHOEK (DUBA	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 06	19.237	*-34.376*			150		
	WARD PROJECTS-UPGRADING OF HOUSEHOLD'S ELECTRICIT	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Ward 06	19.237	*-34.376*			100		
	VEHICLES-ELECTRICITY	New	*A capable, ethical and developmental state*	*Inclusion and access*	5	*Transport Assets*	*Other*	Overstrand	19.2487	*-34.4142*			1 000		
	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT CONT	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	Overstrand	19.2487	*-34.4142*			2 000	2 000	2 500
WATER											34 078	73 470			
	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*			1 000	1 000	1 000
	FENCING AT WATER INSTALLATIONS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*			500	500	
	REPLACEMENT OF OVERSTRAND WATER PIPES	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*			12 600	5 000	
	REPLACEMENT OF OVERSTRAND WATER PIPES	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*				55 000	55 000
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Kleinmond Area	19.0190	*-34.3290*			26 242		3 000
	REFURBISHMENT OF BUFFELS RIVER WTW (F1/2)	Renewal	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Pump Stations*	Multi-ward Kleinmond Area	19.0190	*-34.3290*			19 650		
	WATER FACILITIES CONTINGENCY	Renewal	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*			500	500	500
	PREEKSTOEL WTW OFFICE SPACE	Renewal	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Municipal Offices*	Multi-ward Hermanus Area	19.2370	*-34.3760*			1 250		
	UPGRADE HERMANUS WELL FIELDS PHASE 2(F1/2)	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Multi-ward Hermanus Area	19.2370	*-34.3760*			6 000	4 000	
	PEARLY BEACH GROUNDWATER DEVELOPMENT	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	19.5390	*-34.6630*			3 000		
	NEW RESERVOIR ONRUS RIVER	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reservoirs*	Ward 13	19.2168	*-34.4213*			1 500	6 500	7 000
	NEW RESERVOIR VOORBERG	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reservoirs*	Ward 10	18.8810	*-34.3545*			1 500	6 500	7 000
	NEW BOOSTER PUMP STATION AND PIPELINE GANSBAAI TO D	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Distribution*	Multi-ward Gansbaai Area	19.3341	*-34.6180*				1 000	7 000
	TELEMETRY SYSTEM UPGRADE-WATER	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reticulation*	Overstrand	19.2487	*-34.4142*			300	400	300
	NEW RESERVOIR KIDBROOKE	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Reservoirs*	Ward 13	19.2168	*-34.4213*				500	1 500
	PREEKSTOEL WTW SLUDGE HANDLING SYSTEM	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 03	19.2168	*-34.4213*				1 000	2 000
	REPLACEMENT OF WATER MAIN PEARLY BEACH	New	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Water Supply Infrastructure*	*Water Treatment Works*	Ward 11	19.5390	*-34.6630*			700		
SEWERAGE											43 628	27 360			
	SEWERAGE FACILITIES CONTINGENCY	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	19.2487	*-34.4142*			700	700	700
	FENCING AT SEWERAGE INSTALLATIONS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	19.2487	*-34.4142*			800	600	600
	UPGRADING OF PUMPSTATIONS & RISING MAINS	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Overstrand	19.2487	*-34.4142*			10 740	10 000	10 000
	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 08	19.1322	*-34.3860*			2 260	16 000	9 000
	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	Upgrading	*idating the social wage through reliable and quality basic se*	*Inclusion and access*	2	*Sanitation Infrastructure*	*Waste Water Treatment Works*	Ward 08	19.1322	*-34.3860*			1 000	12 630	16 663

Function	Project Description	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	TELEMETRY SYSTEM UPGRADE-SEWERAGE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Overstrand	19.2487	-34.4142			200	300	300
	HAWSTON SEWER NETWORK EXTENSION	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 08	19.1322	-34.3860			2 000		
	HERMANUS SEWER NETWORK EXTENSION	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 03	19.2168	-34.4213				17 000	17 000
	VEHICLES-SEWERAGE	New	A capable, ethical and developmental state	Inclusion and access	5	Transport Assets	Other	Overstrand	19.2487	-34.4142			3 000		
	WARD PROJECTS-MNT PLS PRIM SCHOOL SEW IRRIGATION S	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 04	19.1322	-34.3860			125		
	HERMANUS WWTW CAPACITY UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Sanitation Infrastructure	Waste Water Treatment Works	Ward 03	19.2168	-34.4213					11 400
STORMWATER											14 449	6 988			
	STORMWATER SYSTEM UPGRADING	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 08	19.1322	-34.3860			2 000	2 000	2 000
	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 05	19.237	-34.376			150		
	WARD PROJECTS-STORMWATER DRAINAGE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.5390	-34.6630			200		
	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 12	19.2120	-34.4240			150		
	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Overstrand	19.2487	-34.4142				3 750	5 000
	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Storm water Infrastructure	Storm water Conveyance	Ward 11	19.5390	-34.6630				2 500	
WASTE MANAGEMENT											4 612	4 940			
	RELOCATION OF TRANSFER STATION	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Multi-ward Kleinmond Area	19.0190	-34.3290				5 000	6 000
	HERMANUS TRANSFER STATION UPGRADE CHIPPING AREA	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Transfer Stations	Multi-ward HM Area	19.2370	-34.3760				2 500	
	PEARLY BEACH DROP OFF UPGRADE	Upgrading	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Drop-off Points	Ward 11	19.5390	-34.6630			2 200		
	VEHICLES-WASTE MANAGEMENT	New	A capable, ethical and developmental state	Inclusion and access	5	Transport Assets	Other	Overstrand	19.2487	-34.4142			1 500		
	ORGANIC WASTE DIVERSION PROJECT	New	idating the social wage through reliable and quality basic se	Inclusion and access	2	Solid Waste Infrastructure	Waste Processing Facilities	Overstrand	19.2487	-34.4142				1 400	1 000
Total Capital expenditure											**192 754**	**269 836**	**242 464**	**294 445**	**308 168**

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

R thousand												Previous target year to complete	Current Year 2025/26		2026/27 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality: *List all capital projects grouped by Function*																	
ELECTRICITY	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS		**New**	*age through reliable*	*nclusion and access*	2	*Electrical Infrastructure*	*MV Networks*	*Ward 13*	*19.216839*	*-34.421342*		1 500	345	1 155		

WC032 Overstrand - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project R thousand	Program/Project description	Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Parent municipality:						
List all operational projects grouped by Municipal Vote						
VOTE 1- MUNICIPAL COUNCIL						
	MUNICIPAL RUNNING COST	56 030	55 493	57 064	50 823	53 213
	TYPICAL WORK STREAMS	24	23	–	–	–
VOTE 2-OFFICE OF THE MUNICIPAL MANAGER						
	MUNICIPAL RUNNING COST	18 836	31 936	34 674	36 385	38 194
	REPAIRS & MAINTENANCE	36	36	28	28	28
	TYPICAL WORK STREAMS	13	1 730			
	TWS-SAL-TEMPS			1 713	1 816	1 925
	TWS-TOURISM PROJECTS			31	32	33
	TWS-TOURISM-TOURISM BURO'S			395	411	428
VOTE 3-CORPORATE SERVICES						
	MUNICIPAL RUNNING COST	60 059	66 792	70 125	73 708	77 518
	REPAIRS & MAINTENANCE	12 726	13 289	13 706	14 297	14 924
	TYPICAL WORK STREAMS	2 370	2 509			
	TWS-TASK PROJECT			30	30	30
	TWS-HR OCCUPATIONAL HEALTH AND SAFETY			616	627	637
	TWS-HR-TRAINING BUDGET			2 250	2 650	3 050
	TWS-HR-INDUCTION			3	4	4
VOTE 4-FINANCIAL SERVICES						
	MUNICIPAL RUNNING COST	109 239	122 229	139 665	143 309	151 099
	REPAIRS & MAINTENANCE	21 384	31 274	33 614	35 629	37 767
	TYPICAL WORK STREAMS	18 133	17 965			
	TWS-SAL-TEMPS			1 477	1 566	1 660
	TWS-FMG-BUDGET+ TREASURY OFFICE			1 100	1 285	1 369
	TWS-SAL-FMG GRANT INTERNS			800	815	831
	TWS-SRA-HERMANUS SPECIAL RATING AREA			11 583	12 355	13 034
	TWS-SRA-KLEINMOND SPECIAL RATING AREA			1 887	2 001	2 111
	TWS-SRA-ONRUS-VERMONT SRA			2 792	2 695	2 803
VOTE 5-INFRASTRUCTURE SERVICES						
	MUNICIPAL RUNNING COST	1 113 433	1 043 957	1 104 591	1 189 818	1 274 258
	REPAIRS & MAINTENANCE	113 657	195 793	209 227	233 215	247 359
	TYPICAL WORK STREAMS	50 014	46 974			
	TWS-SAL-TEMPS			3 550	3 763	3 989
	TWS-SAL-SEASONAL			211	224	238
	TWS-SAL-MIG			200	200	200
	TWS-HOUSING DEVELOPMENT			1 847	–	–
VOTE 6-PUBLIC SAFETY						
	MUNICIPAL RUNNING COST	154 967	185 237	184 491	194 097	204 343
	REPAIRS & MAINTENANCE	8 877	1 655	2 249	2 269	2 319
	TYPICAL WORK STREAMS	20 501	14 663			
	TWS-CCTV CONTROL ROOM			286	285	289
	TWS-DISASTER MANAGEMENT PROJECT			1 628	1 628	1 628
	TWS-EMERGENCY CONTROL CENTRE			287	288	289
	TWS-LAND INVASION			2 843	3 003	3 231
	TWS-SAL-K9 UNIT			6 473	6 786	7 123
	TWS-SAL-LAW ENFORCEMENT REACTION UNIT			4 516	4 719	4 931
	TWS-SAL-SEASONAL			93	98	104
	TWS-SAL-TEMPS			4 300	4 558	4 831
VOTE 7-PLANNING & DEVELOPMENT						
	MUNICIPAL RUNNING COST	57 874	51 972	55 998	59 037	62 178
	REPAIRS & MAINTENANCE	2 572	3 634	4 058	3 927	3 792

Municipal Vote/Operational project R thousand	Program/Project description	Prior year outcomes		2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome 2024/25	Current Year 2025/26 Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	TYPICAL WORK STREAMS	6 666	15 269			
	TWS-BABOON MANAGEMENT PROJECT			8 736	9 453	9 896
	TWS-CATCHMENT TO COAST RESTORATION PROJECT			3 722		
	TWS-SAL-EPWP GRANT			2 062		
	TWS-SAL-TEMPS			1 384	1 467	1 555
	TWS-SOCIAL DEVELOPMENT-AFTER SCHOOL			40	40	40
	TWS-SOCIAL DEVELOPMENT-ECD FIRE SAFETY EQUIPMENT			100	100	100
	TWS-SOCIAL DEVELOPMENT-ECD INFORMATION			23	23	23
	TWS-SOCIAL DEVELOPMENT-JUNIOR TOWN COUNCIL			91	71	71
	TWS-SPECIAL SOCIAL DEVELOPMENT PROJECTS			40	40	40
	TWS-W09-MANAGEMENT PLAN NATURE RESERVE			125		
	TWS-WHITE DESERT FOUNDATION			408		
VOTE 8-COMMUNITY SERVICES						
	MUNICIPAL RUNNING COST	149 950	94 893	101 003	106 751	112 695
	REPAIRS & MAINTENANCE	39 283	81 220	89 660	88 759	93 433
	TYPICAL WORK STREAMS	26 192	27 003			
	TWS-SAL-TEMPS			5 757	6 102	6 468
	TWS-SAL-SEASONAL			4 000	4 240	4 495
	TWS-SAL-LIBRARY GRANT			11 367	11 383	11 597
	TWS-DIR COM-CDW GRANT			78	78	78
	TWS-LITTER+STREET CLEANING PROJECT			9 835	9 835	9 835
	TWS-W01-RUBBISH BINS			20		
	TWS-W01-MILLSTREAM CLEARING OF ALLIEN VEGETATION AND CLEANING			130		
Total Operational expenditure		**2 042 834**	**2 105 545**	**2 198 982**	**2 326 722**	**2 472 085**

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 **2026/2027 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.

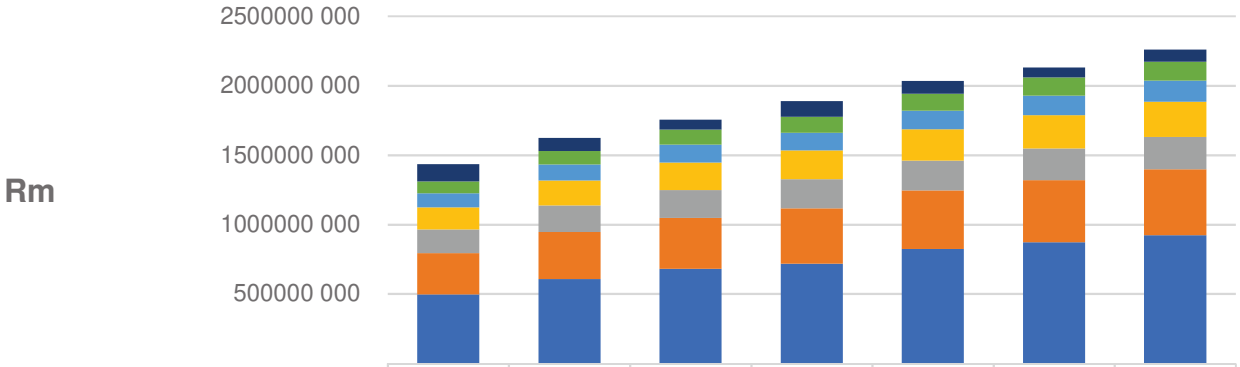
Print Name: Dr. DGI O'NEILL

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

Signature: _____

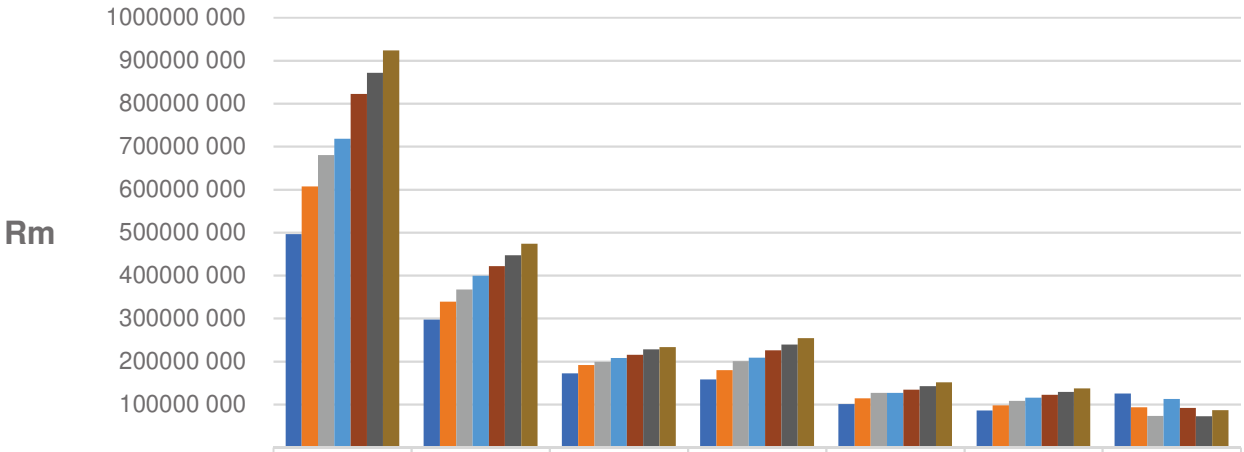
Date: _____

Revenue by Source - Major - Chart A5(a)



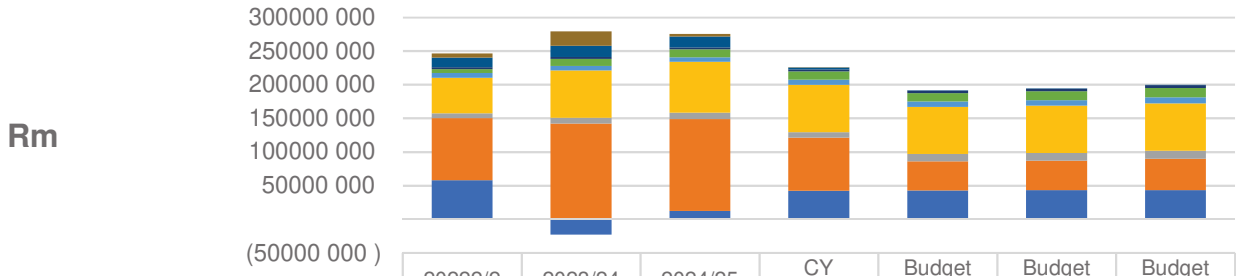
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Transfers recognised - capital	125273 268	92977 360	72988 856	112768 069	91584 200	72445 000	86168 000
Service charges - refuse	85923 288	97574 229	108353 136	115443 970	121970 700	129289 000	137046 272
Service charges - sanitation revenue	100655 126	113953 567	127050 073	126778 661	134321 200	142380 500	150923 300
Service charges - water revenue	158069 809	179935 109	200340 439	208803 114	225949 800	239494 080	253863 671
Transfers recognised - operating	172163 170	191359 472	199016 738	207586 528	215311 927	228047 000	232891 000
Property rates	297101 241	339224 032	367108 924	399396 900	421741 200	447045 500	473868 400
Service charges - electricity revenue	495999 489	607344 281	680585 135	718134 591	822902 560	871718 060	923997 160

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



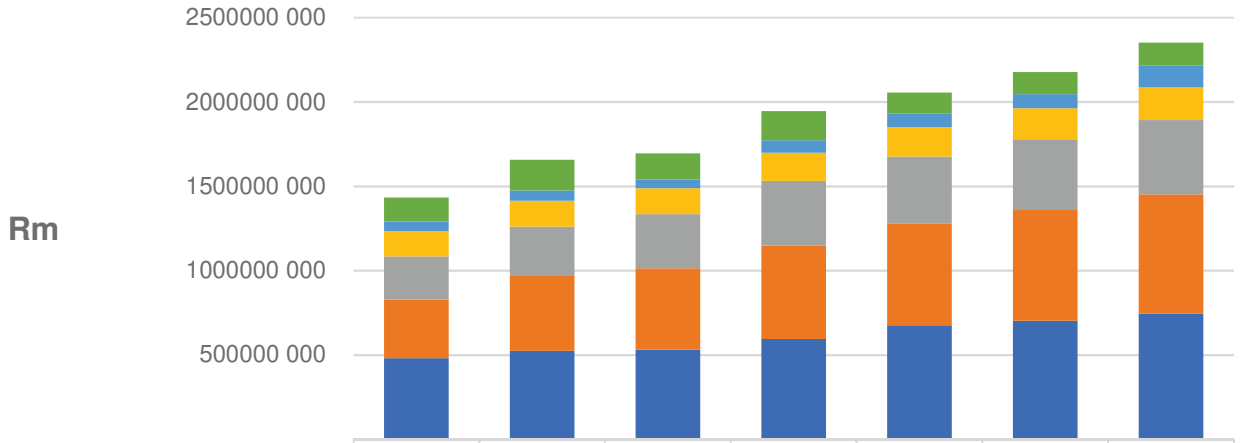
	Service charges - electricity revenue	Property rates	Transfers recognised - operating	Service charges - water revenue	Service charges - sanitation revenue	Service charges - refuse	Transfers recognised - capital
20222/23 AUD	495999 489	297101 241	172163 170	158069 809	100655 126	85923 288	125273 268
2023/24 AUD	607344 281	339224 032	191359 472	179935 109	113953 567	97574 229	92977 360
2024/25 AUD	680585 135	367108 924	199016 738	200340 439	127050 073	108353 136	72988 856
CY 25/26 ADJ	718134 591	399396 900	207586 528	208803 114	126778 661	115443 970	112768 069
Budget Year 2026/27	822902 560	421741 200	215311 927	225949 800	134321 200	121970 700	91584 200
Budget Year +1 2027/28	871718 060	447045 500	228047 000	239494 080	142380 500	129289 000	72445 000
Budget Year +2 2028/29	923997 160	473868 400	232891 000	253863 671	150923 300	137046 272	86168 000

Revenue by Source - Minor - Chart A6



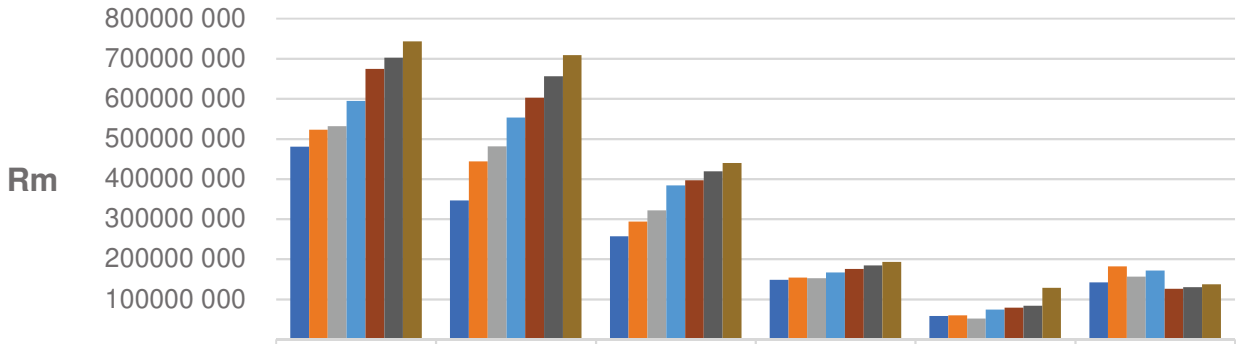
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Contributed assets	6129 795	21298 562	4002 691	43 650			
Dividends received							
Service charges - other							
Fair value adjustments	14278 606	16679 308	16120 720	3000 000	300 000	300 000	300 000
Contributions							
Licences and permits	2977 019	2930 727	2974 209	2780 000	3666 600	3886 800	4120 100
Interest earned - outstanding debtors	5796 232	10299 361	11703 156	12500 300	12500 000	13250 000	14045 000
Agency services	7140 496	6598 786	6845 577	7500 100	7818 500	8287 700	8784 900
Interest earned - external investments	53077 824	70819 153	75694 348	70300 100	70300 000	70438 000	70584 280
Rental of facilities and equipment	6747 022	8274 124	9100 674	7995 700	10612 700	11249 500	11924 500
Operational revenue	92339 560	142183 653	136643 497	79007 373	43271 900	43910 400	46544 400
Fines	58043 459	(22969 626)	12341 494	42344 460	42860 700	43032 300	43214 300

Expenditure by Type - Major - Chart A7



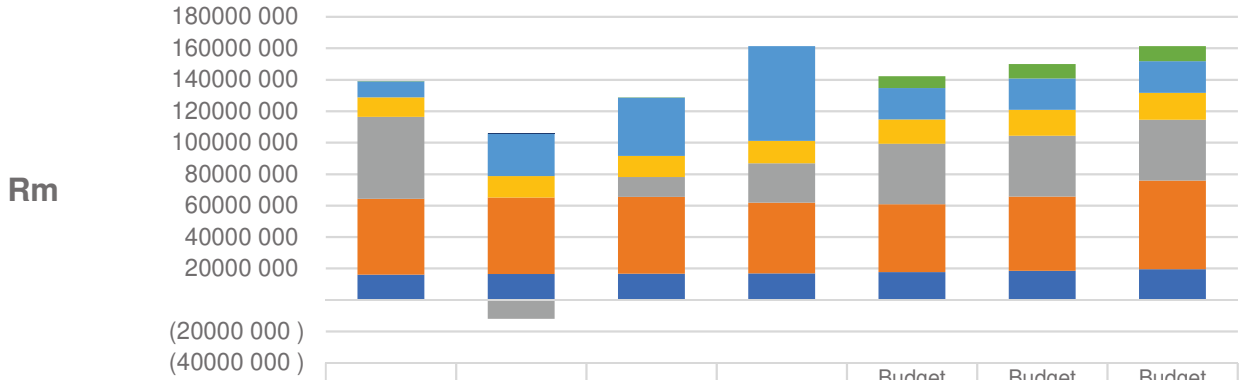
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating costs	142110 640	181850 860	156226 815	171277 509	125809 659	130200 640	137047 671
Inventory consumed	58220 300	59854 749	51538 893	73891 735	78902 119	83968 767	128794 873
Depreciation & asset impairment	148320 576	153790 428	152838 108	167211 038	175571 588	184350 166	193567 678
Contracted services	257087 508	293480 273	321653 716	383770 450	396928 031	419114 223	439591 726
Bulk purchases	346417 577	444223 058	481546 885	553189 858	603032 264	656280 011	708782 413
Employee related costs	480938 912	523006 912	531381 151	594913 701	674850 275	702497 952	743048 314

Expenditure by Type - Major - Chart A7 - Source trend



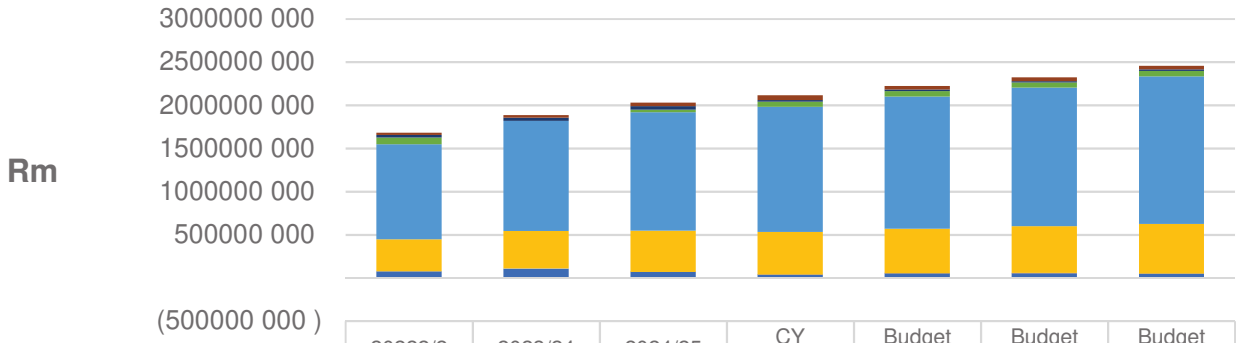
	Employee related costs	Bulk purchases	Contracted services	Depreciation & asset impairment	Inventory consumed	Operating costs
20222/23 AUD	480938 912	346417 577	257087 508	148320 576	58220 300	142110 640
2023/24 AUD	523006 912	444223 058	293480 273	153790 428	59854 749	181850 860
2024/25 AUD	531381 151	481546 885	321653 716	152838 108	51538 893	156226 815
CY 25/26 ADJ	594913 701	553189 858	383770 450	167211 038	73891 735	171277 509
Budget Year 2026/27	674850 275	603032 264	396928 031	175571 588	78902 119	125809 659
Budget Year +1 2027/28	702497 952	656280 011	419114 223	184350 166	83968 767	130200 640
Budget Year +2 2028/29	743048 314	708782 413	439591 726	193567 678	128794 873	137047 671

Expenditure by Type - Minor - Chart A7



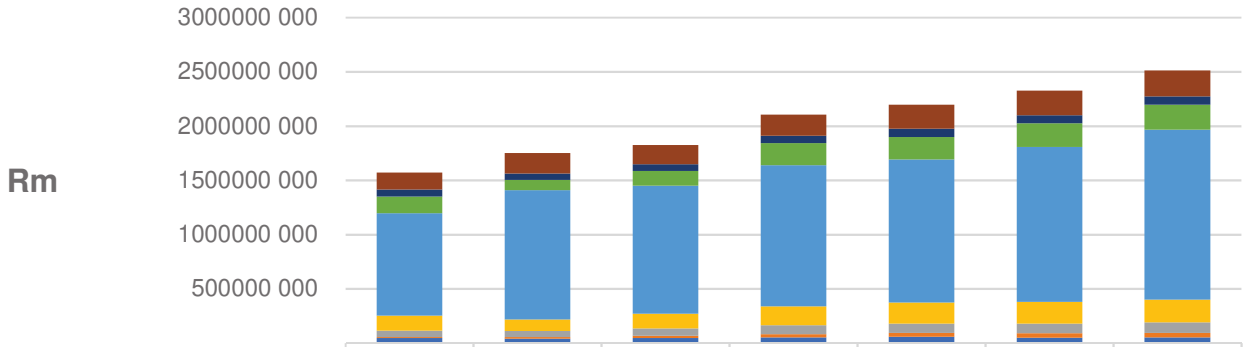
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Loss on disposal of PPE		514 417					
Other losses	71 967	60 209	101 414		7542 219	9119 622	9575 603
Irrecoverable debts written off	10206 090	27155 386	37068 842	60131 126	20000 000	20000 000	20000 000
Remuneration of councillors	12314 714	13519 459	13331 586	14349 078	15399 647	16479 931	17240 472
Debt impairment	52100 171	(12141 475)	12697 834	25000 700	38593 293	38593 293	38593 293
Interest	48152 260	48570 690	48766 836	45040 000	43080 000	47145 000	56450 000
Transfers and subsidies	16086 449	16512 068	16716 170	16769 800	17648 000	18499 900	19397 300

Revenue by Municipal Vote classification - Chart A1



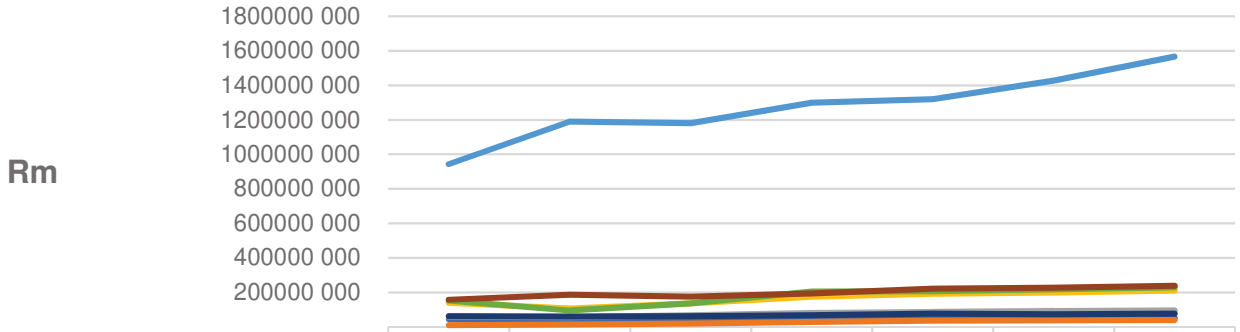
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Services	24794 687	29544 999	42900 324	52938 600	41090 292	44215 867	43491 500
Planning and Development	32033 051	35888 342	39611 457	19543 986	20108 527	14932 600	15651 400
Municipal Public Safety	76056 257	(7188 250)	29217 193	60132 200	62292 200	62400 200	63602 900
Infrastructure Services	1102798 090	1275676 923	1373260 149	1450526 720	1530590 148	1603951 926	1711883 735
Financial Services	370122 126	436858 629	475912 270	490665 842	516405 800	543396 000	571893 680
Corporate Services	1495 803	1492 439	122 345	1774 300	1057 100	1120 400	1187 600
Office of the Municipal Manager			832 822	860 132	576 000	610 600	647 200
Municipal Council	74415 387	106209 016	69013 109	37941 736	52991 920	54146 247	49917 268

Expenditure by Municipal Vote classification - Chart A2a



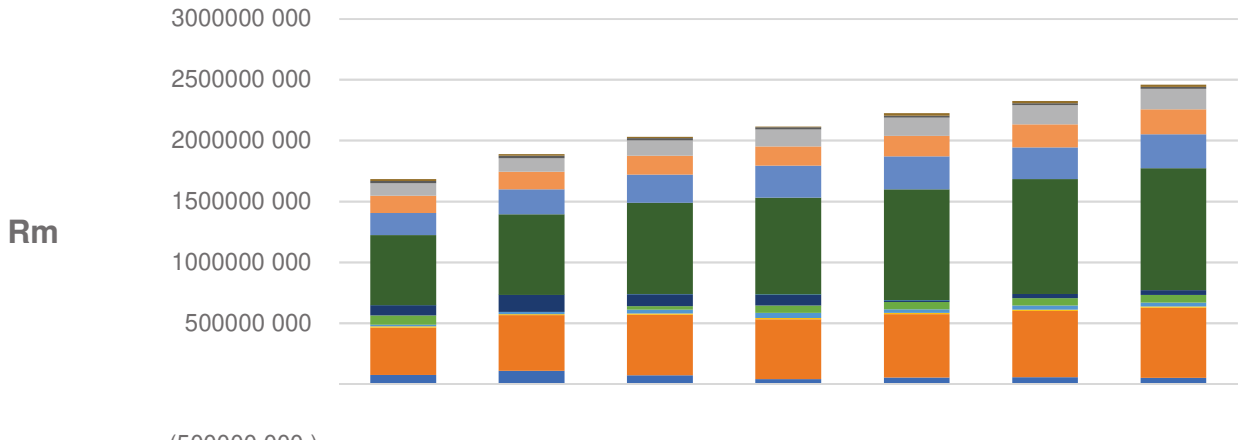
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Community Services	157827 377	186655 867	176139 423	193621 790	221509 236	227147 953	238600 560
Planning and Development	63184 543	60229 812	61517 277	67969 030	76466 281	74158 246	77694 915
Municipal Public Safety	153723 226	94946 566	135699 893	205522 138	207166 371	217730 452	229088 543
Infrastructure Services	943252 737	1189409 557	1179781 735	1299399 115	1319176 589	1427221 163	1566543 807
Financial Services	140077 664	106638 182	136146 629	174513 150	192403 683	199181 237	210176 451
Corporate Services	58074 959	56962 783	68360 484	81711 940	86730 314	91315 790	96164 289
Office of the Municipal Manager	9709 352	14201 000	20550 946	29173 243	36840 935	38671 772	40607 609
Municipal Council	46177 305	41353 265	45671 863	53634 589	57063 685	50822 891	53213 168

Expenditure by Municipal Vote classification - Chart A2 (Trend)



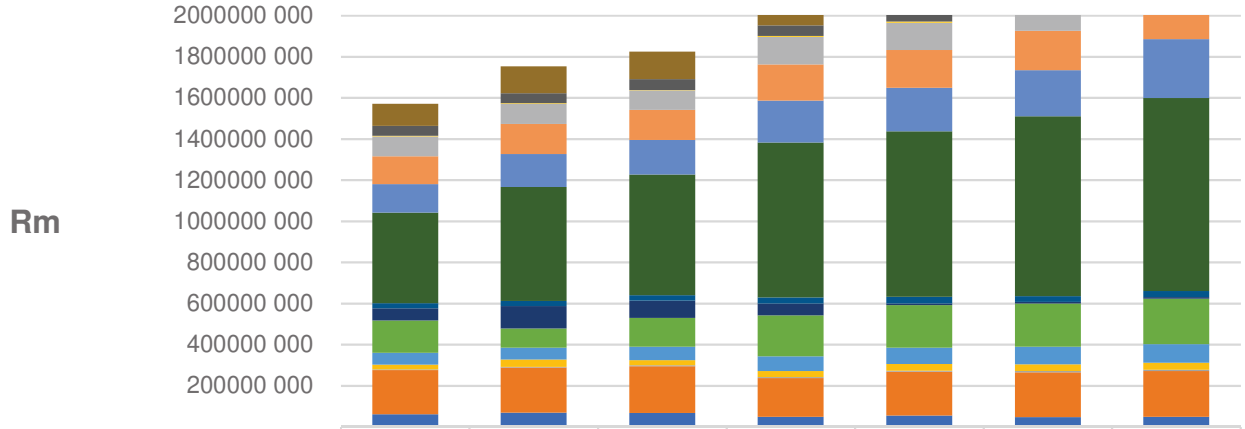
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Municipal Council	46177 305	41353 265	45671 863	53634 589	57063 685	50822 891	53213 168
Office of the Municipal Manager	9709 352	14201 000	20550 946	29173 243	36840 935	38671 772	40607 609
Corporate Services	58074 959	56962 783	68360 484	81711 940	86730 314	91315 790	96164 289
Financial Services	140077 664	106638 182	136146 629	174513 150	192403 683	199181 237	210176 451
Infrastructure Services	943252 737	1189409 557	1179781 735	1299399 115	1319176 589	1427221 163	1566543 807
Municipal Public Safety	153723 226	94946 566	135699 893	205522 138	207166 371	217730 452	229088 543
Planning and Development	63184 543	60229 812	61517 277	67969 030	76466 281	74158 246	77694 915
Community Services	157827 377	186655 867	176139 423	193621 790	221509 236	227147 953	238600 560

Revenue by Standard classification - Chart A3



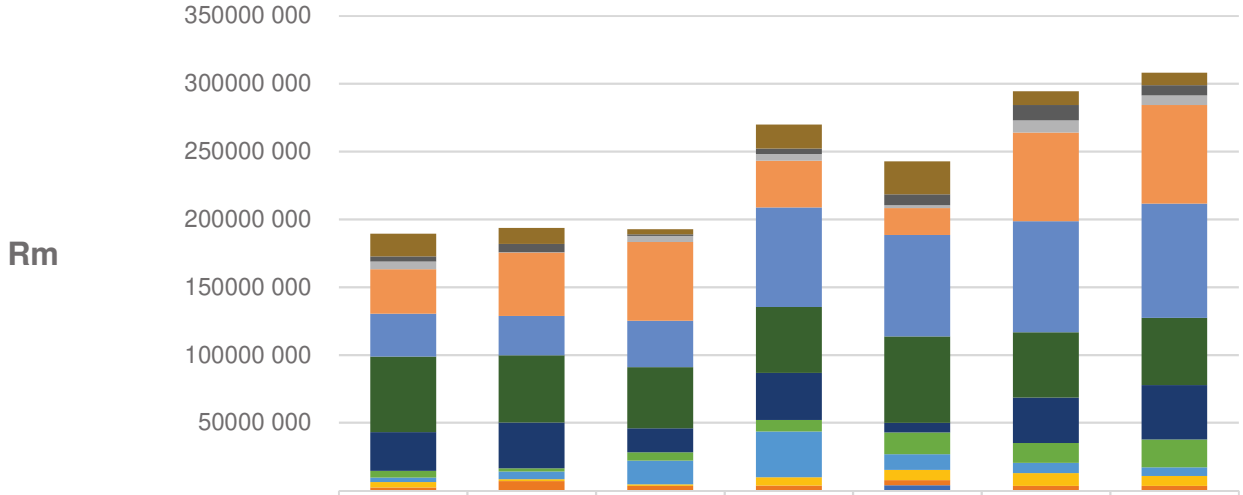
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Road transport	14876 922	15248 468	10555 756	6473 950	20699 008	18958 033	18251 662
Planning and development	19181 369	21179 477	17969 732	16292 659	16964 500	15043 000	15933 300
Health							
Waste management	102584 951	108719 388	127989 107	141170 200	149439 760	158406 074	167910 434
Waste water management	141829 184	145523 722	154579 605	156967 010	167522 900	189144 308	203767 886
Water management	182255 492	206016 785	231350 768	262490 200	272478 920	260998 355	279658 351
Energy sources	576269 405	661408 933	750421 719	794779 200	910591 260	942703 756	1002094 002
Environmental protection	39 790	40 459	854 479	5024 928	3933 927		
Housing	82149 986	138627 897	97545 827	87265 600	9527 000	34129 200	40609 600
Public safety	76056 257	(7188 216)	29217 193	60132 200	62292 200	62400 200	63602 900
Sport and recreation	14939 134	18509 902	32198 812	42443 300	29557 292	32474 967	31534 600
Community and social services	9270 124	9474 486	9655 054	9667 200	10508 500	10665 700	10677 700
Internal audit							
Finance and administration	389753 734	457860 338	499480 246	493734 632	518604 700	545703 900	574317 380
Executive and council	73092 464	106419 692	69018 329	37942 436	52992 020	54146 347	49917 468

Expenditure by Standard classification - Chart A4



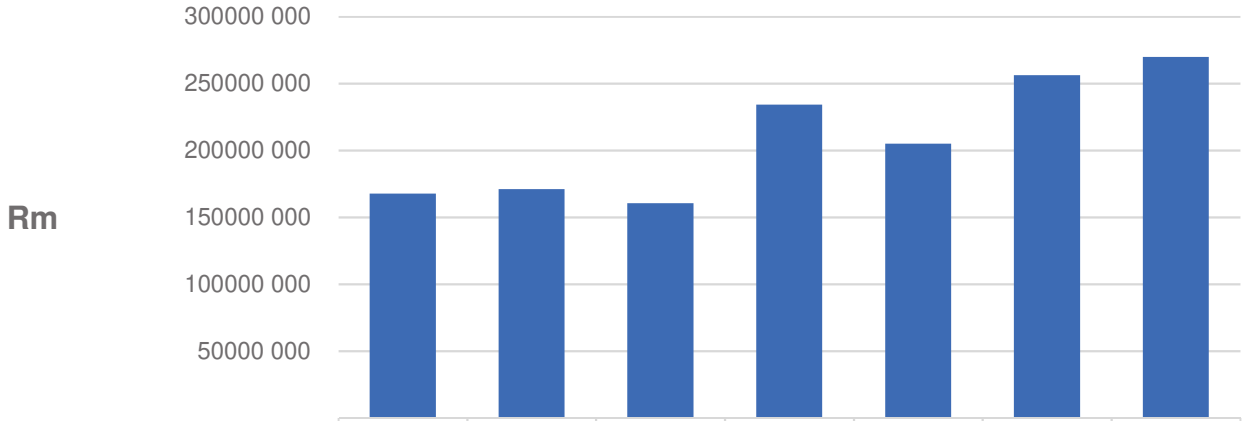
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Road transport	107693 660	131258 244	133810 076	153694 935	165664 726	185424 581	196809 366
Planning and development	47424 584	48212 462	51499 629	50923 459	60162 428	60886 356	63808 359
Health							
Other	3721 544	2830 401	2445 120	4429 234	7353 706	7739 451	8148 519
Waste management	96860 700	97058 991	94381 948	134080 613	132497 669	145842 512	154126 156
Waste water management	134708 673	147196 098	146976 612	175479 057	182604 687	192172 028	204290 290
Water management	139628 886	160902 486	167885 317	204088 238	211377 681	224459 376	286160 308
Energy sources	439681 170	553663 757	586591 746	753342 202	806194 732	874012 800	938150 730
Environmental protection	24495 534	24623 178	26817 341	30012 178	31813 060	29204 283	30367 061
Housing	59986 757	109722 700	84637 655	57469 379	8615 462	7137 644	7528 757
Public safety	156968 700	92802 040	140323 544	200061 814	206103 947	210862 739	221708 730
Sport and recreation	57811 390	57556 301	64141 028	71488 737	79865 967	84713 188	89752 072
Community and social services	22970 332	36149 001	25556 020	28693 847	31825 870	33014 439	34138 381
Internal audit	3150 140	3339 057	3956 233	5023 250	5128 535	5389 644	5666 415
Finance and administration	215535 109	219137 533	227724 388	188223 403	213687 711	218018 933	222869 265
Executive and council	60364 155	68349 115	67121 594	48534 649	54460 914	47371 530	48564 936

Capital expenditure by Standard classification - Chart A11



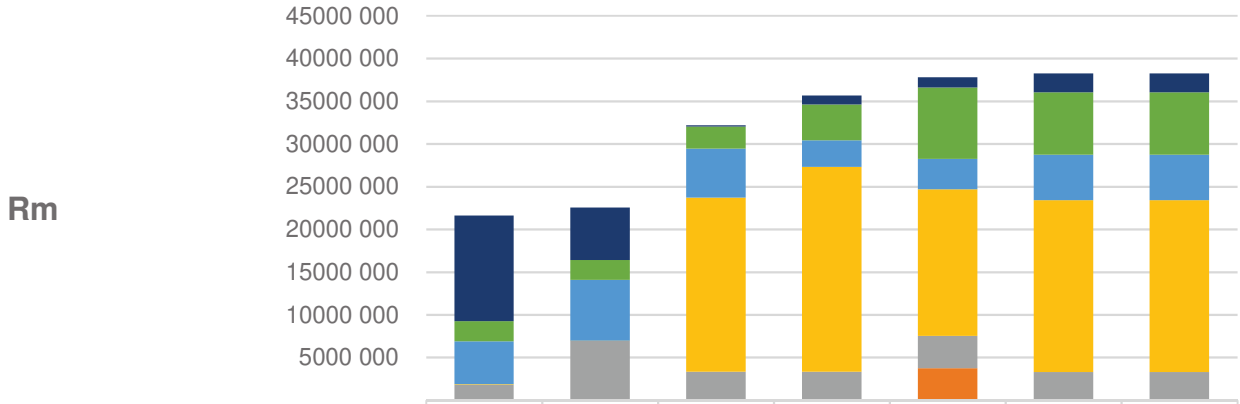
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Road transport	16798 573	11755 142	3796 556	17800 373	24263 502	10099 633	9321 162
Planning and development	3718 990	6170 473	1151 496	3985 119	8150 000	11450 000	7600 000
Health							
Waste management	5637 060	115 217	4611 592	4940 000	2200 000	8900 000	7000 000
Waste water management	32801 081	46734 770	58076 751	34347 760	19700 000	65480 000	72662 838
Water management	31607 551	29091 572	34077 515	73469 836	74742 000	81900 000	84300 000
Energy sources	55691 590	49583 233	45169 146	48612 969	63894 156	48083 000	49634 000
Environmental protection							
Housing	28623 403	33678 000	17619 480	34741 069	7110 200	33540 000	40000 000
Public safety	5007 380	2310 424	6181 312	8520 900	15831 476	14709 520	20659 520
Sport and recreation	3317 616	5741 125	17475 518	33768 284	11585 564	7442 367	6250 000
Community and social services	3889 645	1370 515	1192 048	6076 571	7592 458	9420 480	7320 480
Internal audit							
Finance and administration	2223 216	6960 107	3355 027	3496 571	3870 000	3370 000	3370 000
Executive and council	4 949	7 367	47 802	76 100	3800 000	50 000	50 000

Capital expenditure by Municipal Vote (Major) - Chart A9



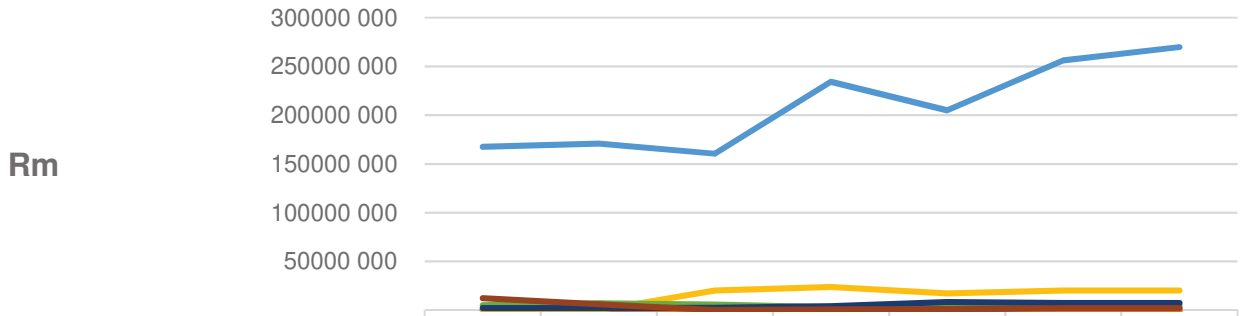
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 5 - Infrastructure Services	167695 854	170957 934	160567 800	234154 697	204945 422	256195 000	269918 000

Capital expenditure by Municipal Vote (Minor) - Chart A10



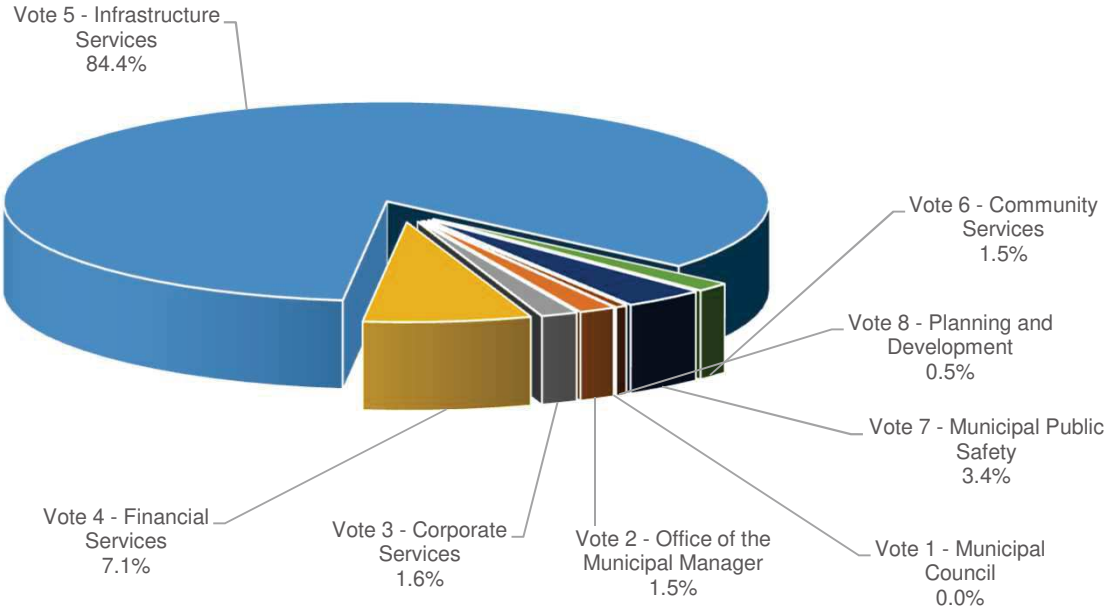
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 8 - Planning and Development	12383 578	6170 473	165 890	1049 000	1200 000	2200 000	2200 000
Vote 7 - Municipal Public Safety	2365 056	2310 425	2567 552	4220 000	8331 476	7309 520	7309 520
Vote 6 - Community Services	5007 380	7111 640	5724 522	3101 855	3592 458	5320 480	5320 480
Vote 4 - Financial Services	57 215	10 290	20399 858	23973 900	17140 000	20140 000	20140 000
Vote 3 - Corporate Services	1811 971	6949 816	3326 721	3315 000	3770 000	3270 000	3270 000
Vote 2 - Office of the Municipal Manager		7 367	1 899	21 100	3760 000	10 000	10 000
Vote 1 - Municipal Council							

Capital expenditure by Municipal Vote (Trend) - Chart A12

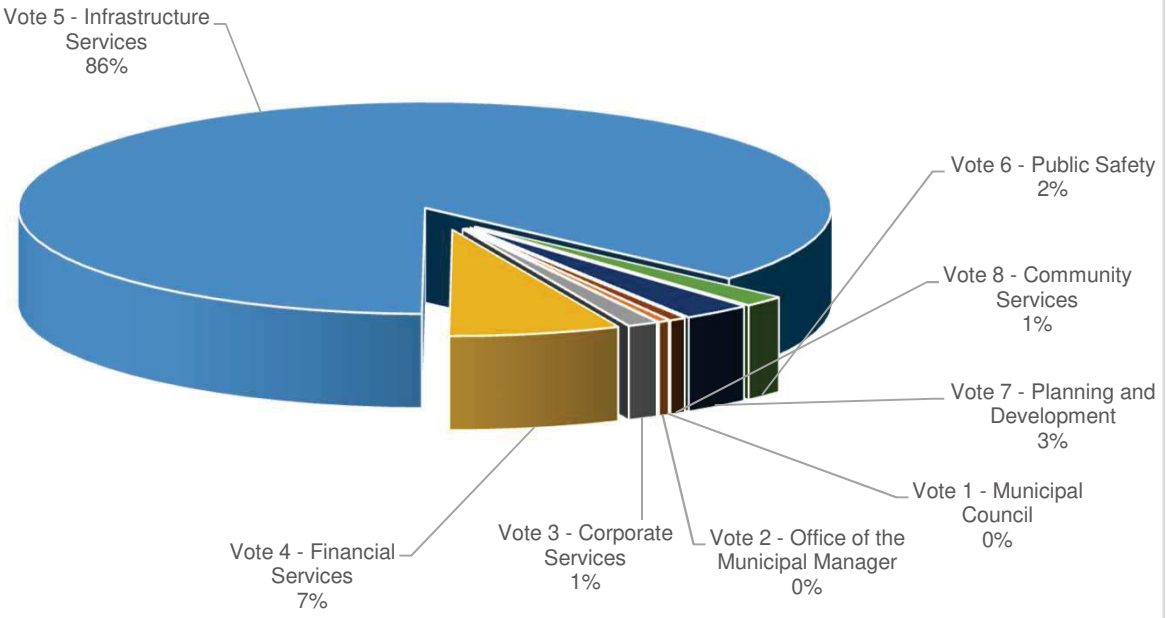


	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - Municipal Council							
Vote 2 - Office of the Municipal Manager		7 367	1 899	21 100	3760 000	10 000	10 000
Vote 3 - Corporate Services	1811 971	6949 816	3326 721	3315 000	3770 000	3270 000	3270 000
Vote 4 - Financial Services	57 215	10 290	20399 858	23973 900	17140 000	20140 000	20140 000
Vote 5 - Infrastructure Services	167695 854	170957 934	160567 800	234154 697	204945 422	256195 000	269918 000
Vote 6 - Community Services	5007 380	7111 640	5724 522	3101 855	3592 458	5320 480	5320 480
Vote 7 - Municipal Public Safety	2365 056	2310 425	2567 552	4220 000	8331 476	7309 520	7309 520
Vote 8 - Planning and Development	12383 578	6170 473	165 890	1049 000	1200 000	2200 000	2200 000

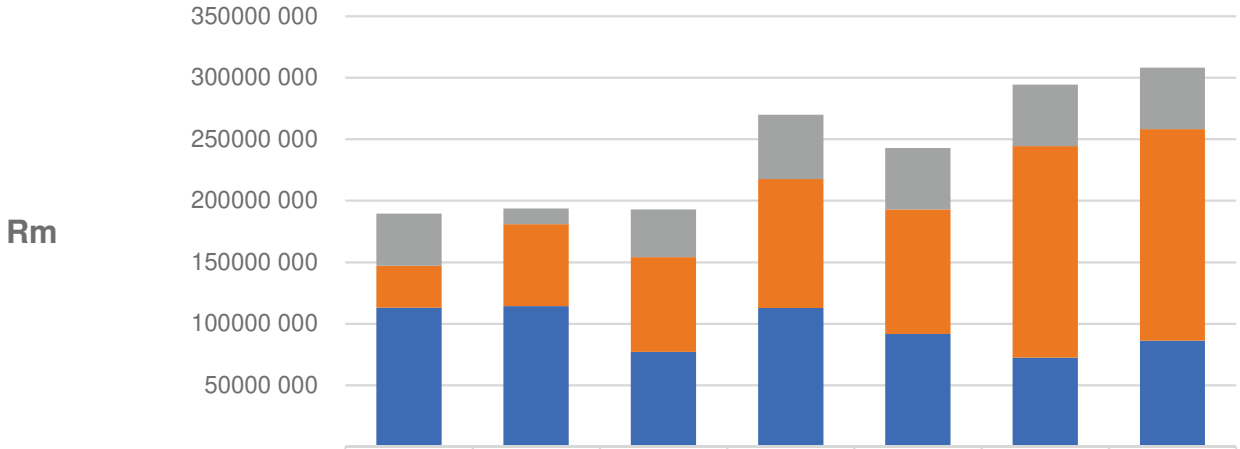
2026/27 Budget Year Capital expenditure program per Vote



2026/27 MTREF (3 year total) Capital expenditure program per Vote

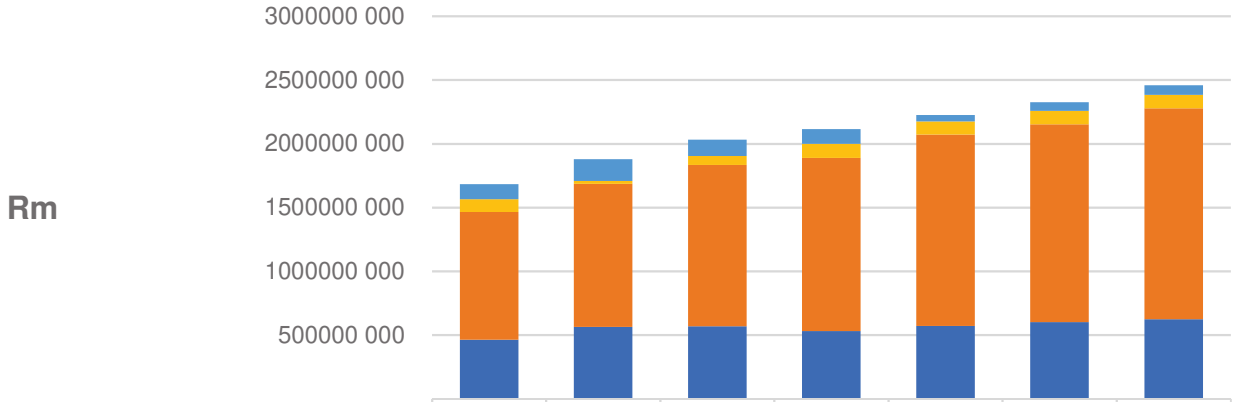


Capital funding by source - Chart A13



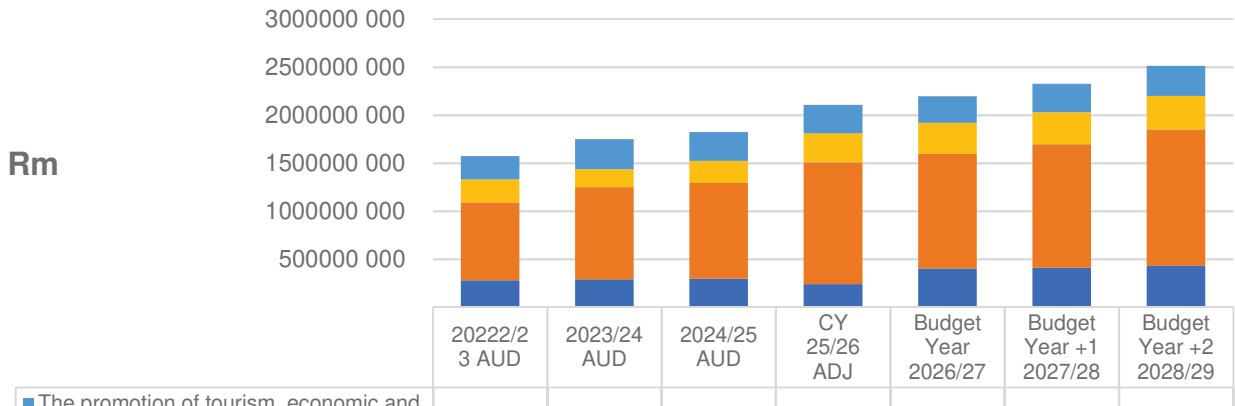
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Internally generated funds	42196 757	12744 874	38716 113	52169 678	50000 000	50000 000	50000 000
Borrowing	34248 771	66513 250	77046 580	104917 805	101155 156	172000 000	172000 000
Capital transfers recognised	112875 524	114259 822	76991 548	112748 069	91584 200	72445 000	86168 000

IDP Strategic Objectives - Revenue - Chart A14



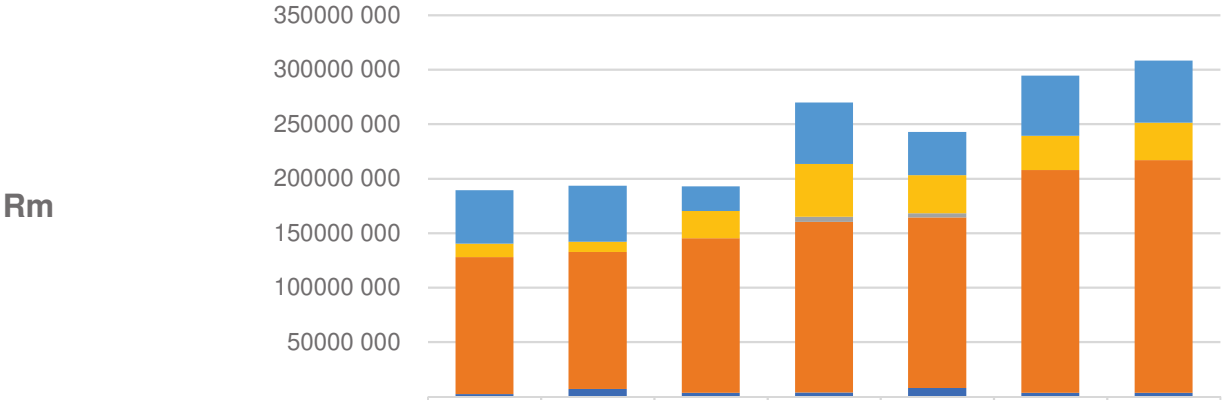
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The promotion of tourism, economic and social development	116248 067	171737 043	126958 836	115057 138	51124 435	68130 233	74794 562
The creation and maintenance of a safe and healthy environment	100265 515	20796 172	71071 059	112242 700	102357 992	105540 867	105815 200
The encouragement of structured community participation in the matters of the municipality							
Provision and maintenance of municipal services	1002939 032	1121668 828	1264341 198	1355406 610	1500032 840	1551252 493	1653430 673
Provision of democratic accountable and ethical governance	462262 789	564280 053	568498 575	531677 068	571596 720	599850 247	624234 848

IDP Strategic Objectives - Expenditure - Chart A15



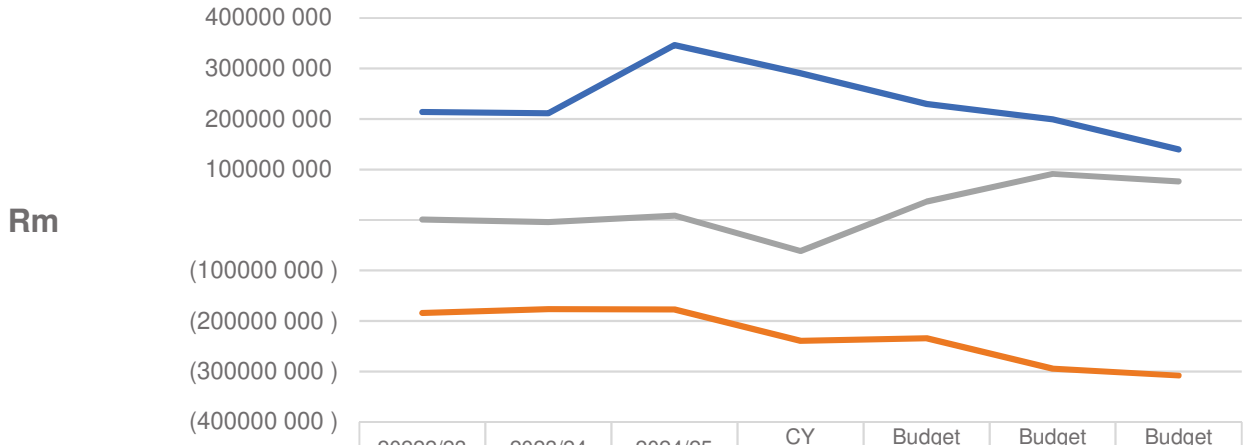
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The promotion of tourism, economic and social development	243322 079	314242 655	299209 820	296529 185	279215 314	296437 226	313329 327
The creation and maintenance of a safe and healthy environment	237750 423	186507 342	230020 592	300244 398	320937 291	331977 871	349335 450
The encouragement of structured community participation in the matters of the municipality	392 800	255 800	359 400	1323 527	1080 000	758 385	758 385
Provision and maintenance of municipal services	810879 430	958821 332	995835 623	1266990 110	1193181 475	1286070 244	1416824 836
Provision of democratic accountable and ethical governance	279682 432	290569 905	298442 815	240457 775	402943 015	411005 778	431841 344

IDP Strategic Objectives - Capital Expenditure - Chart A16



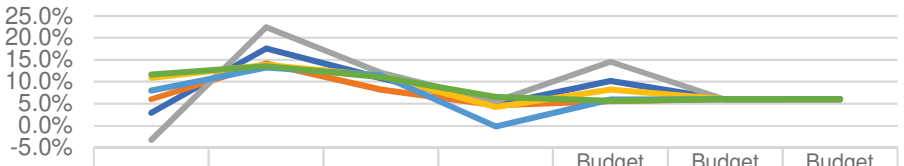
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
The promotion of tourism, economic and social development	49140 605	51603 680	22568 000	56526 561	39523 702	55089 633	56921 162
The creation and maintenance of a safe and healthy environment	12215 000	9422 000	24848 410	48365 755	35009 498	31572 367	34230 000
The encouragement of structured community participation in the matters of the municipality				4734 858	3750 000		
Provision and maintenance of municipal services	125737 282	125524 792	141935 004	156635 707	156786 156	204363 000	213596 838
Provision of democratic accountable and ethical governance	2228 166	6967 474	3402 829	3572 671	7670 000	3420 000	3420 000

Cash flow trend - Chart A23



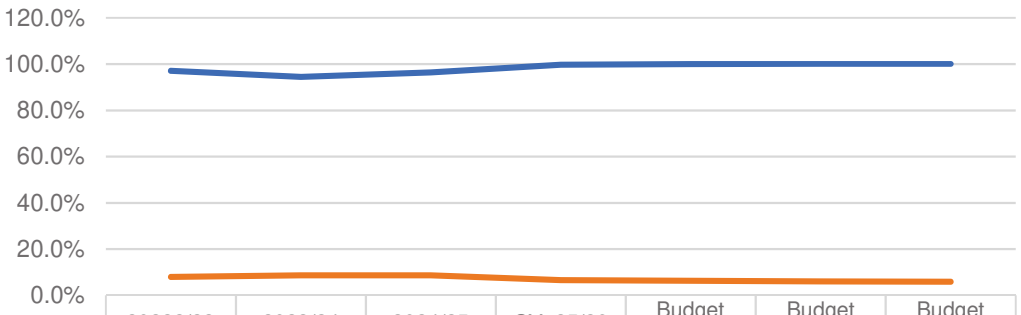
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash Flow - Op. Activities	214122 755	211450 035	346352 092	290768 384	229960 390	199322 965	139676 118
Cash Flow - Investing (used)	(184494 996	(176913 476	(177438 345	(239723 685	(234283 725	(294445 000	(308168 000
Cash Flow - Financing	627 683	(4414 031)	8492 173	(61512 253)	36578 850	91171 302	76328 364

Service charges - Revenue % change - Chart A22



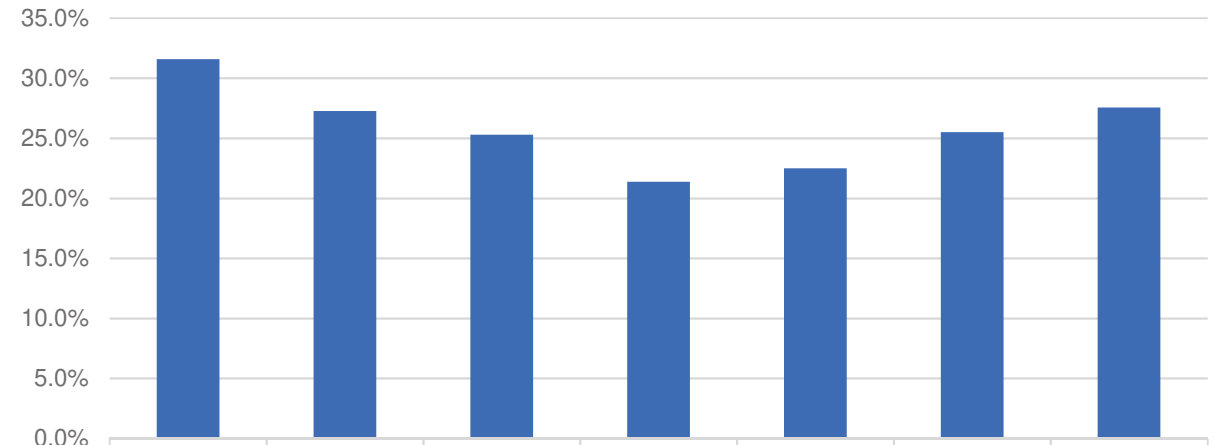
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
% incr total service charges (incl prop rates)	2.9%	17.6%	10.9%	4.7%	10.1%	6.0%	6.0%
% incr Property Tax	6.0%	14.2%	8.2%	4.6%	5.6%	6.0%	6.0%
% incr Service charges - electricity revenue	-3.3%	22.4%	12.1%	5.5%	14.6%	5.9%	6.0%
% incr Service charges - water revenue	10.9%	13.8%	11.3%	4.2%	8.2%	6.0%	6.0%
% incr Service charges - sanitation revenue	8.0%	13.2%	11.5%	-0.2%	5.9%	6.0%	6.0%
% incr Service charges - refuse	11.6%	13.6%	11.0%	6.5%	5.7%	6.0%	6.0%

Revenue collection - Chart A18



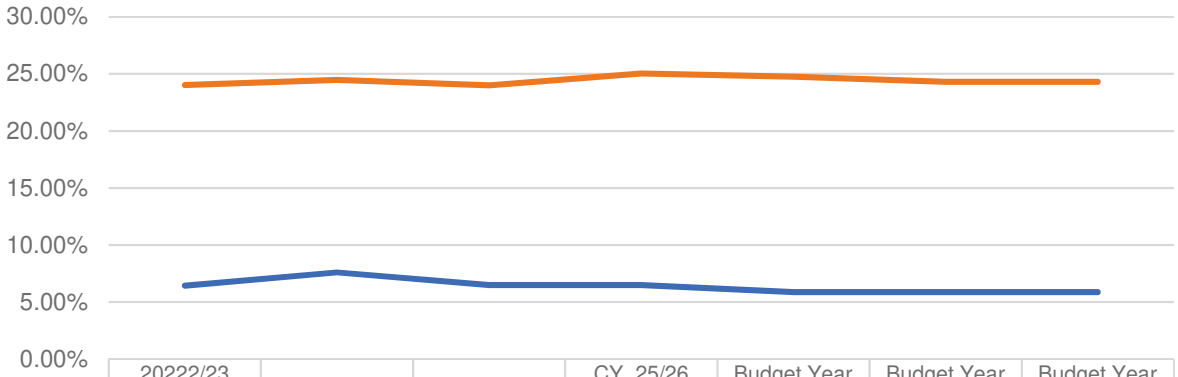
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Annual Debtors Collection	97.1%	94.6%	96.4%	99.7%	100.1%	100.1%	100.1%
O/S Debtors to Revenue	8.0%	8.7%	8.7%	6.7%	6.3%	6.1%	5.9%

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



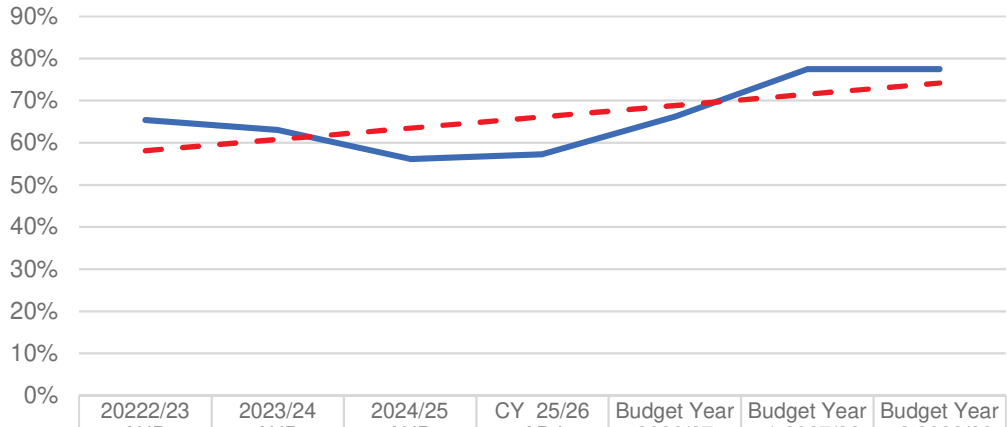
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing	31.6%	27.3%	25.3%	21.4%	22.5%	25.5%	27.6%

Distribution losses - Chart A19



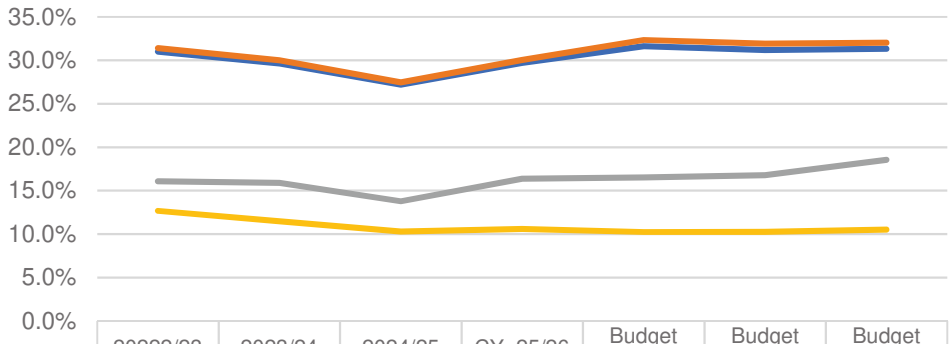
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Electricity	6.43%	7.60%	6.49%	6.49%	5.88%	5.87%	5.87%
Water	24.04%	24.47%	24.00%	25.04%	24.75%	24.30%	24.30%

Borrowed capex funding - Chart A20



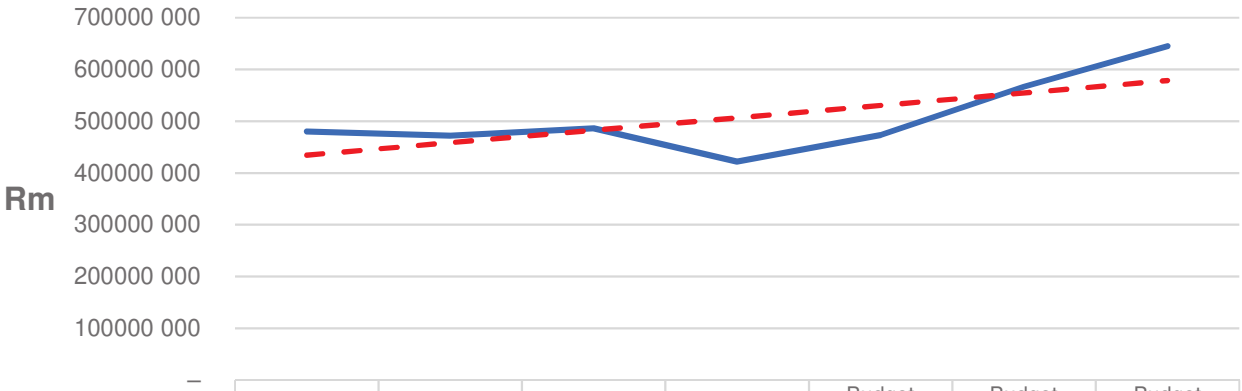
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowed capex funding	65%	63%	56%	57%	66%	77%	77%

Expenditure analysis (of Total Revenue) - Chart A21



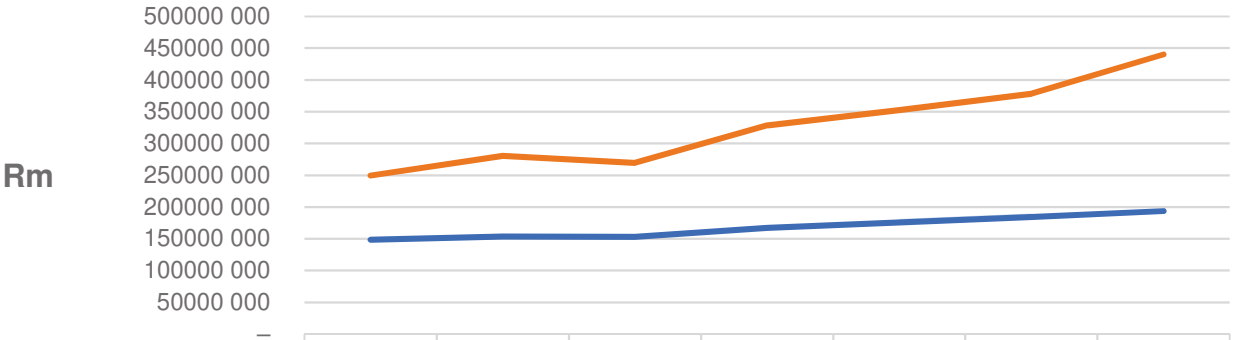
	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Employee costs	31.0%	29.6%	27.2%	29.7%	31.6%	31.2%	31.3%
Remuneration	31.4%	30.0%	27.5%	30.1%	32.4%	31.9%	32.1%
Repairs & Maintenance	16.1%	15.9%	13.8%	16.4%	16.5%	16.8%	18.6%
Finance charges & Depreciation	12.7%	11.5%	10.3%	10.6%	10.2%	10.3%	10.5%

Borrowings

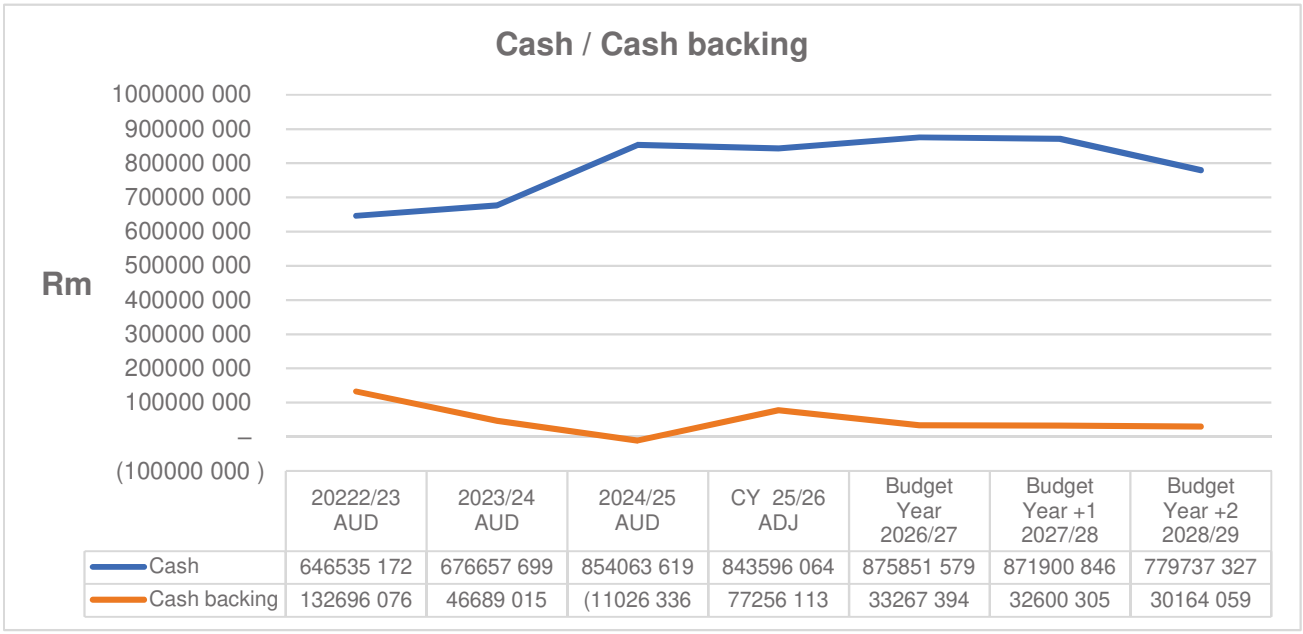


	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings	479906 215	471957 267	486513 107	422020 294	473659 047	566780 349	645058 713

Depreciation vs Repairs & Maintenance



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation	148320 576	153790 428	152838 108	167211 038	175571 588	184350 166	193567 678
Repairs & maintenance	249505 435	280464 973	269443 062	328242 067	352542 852	378124 498	440121 390



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash	646535 172	676657 699	854063 619	843596 064	875851 579	871900 846	779737 327
Cash backing	132696 076	46689 015	(11026 336	77256 113	33267 394	32600 305	30164 059

ANNEXURE C

RATES AND TARIFFS

RATES TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT	Exclude VAT	Include VAT
		R	R	R	R
RATES	**YEAR OF GENERAL VALUATION: 02 JULY 2022**				
RATE1*	Commercial Land with Improvements	0.009165	0.009165	0.008729	0.008729
RATE2*	Residential Land with Improvements	0.005237	0.005237	0.004988	0.004988
	**** 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)	0.001310	0.001310	0.001248	0.001248
RATE8	Undeveloped erven	0.007856	0.007856	0.007482	0.007482
	Special Rating Areas				
RAT11	HSRA (Hermanus)	0.000476	0.000476	0.000458	0.000458
RAT12	KSRA (Kleinmond)	0.000375	0.000375	0.000360	0.000360
RAT13	OVSRA (Onrus-Vermont)	0.000260	0.000260	0.000250	0.000250
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

Tariff Code	Detail	2026/2027		2025/2026	
		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	1 274.78	1 466.00	1 213.91	1 396.00
S1J2A	Category B1: Shark-view operators/whale-watching (Incl on-site parking) pa	53 469.56	61 490.00	50 923.48	58 562.00
S1J2B	Category B2: Shark-view operators/whale-watching (excl on-site parking) pm	4 093.04	4 707.00	3 898.26	4 483.00
S1J2C	Category B2: Shark-view operators/whale-watching (excl on-site parking) pa	40 811.30	46 933.00	38 867.83	44 698.00
S1J4A	Kelp Collectors pm	5 113.04	5 880.00	4 869.57	5 600.00
S1J4B	Kelp Collectors pa	50 553.91	58 137.00	48 146.96	55 369.00
S1J4C	Kelp Collectors, Whale Watching and Shark Diving per launch	331.30	381.00	315.65	363.00
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	652.17	750.00	620.87	714.00
S1J7A1A	Recreational Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	326.09	375.00	310.44	357.00
S1J7A1B	Recreational Fishing (Overstrand Consumers) Vessels from, 01 January - 30 June Permit	434.78	500.00	413.91	476.00
S1J7A2	Recreational Fishing Vessels per Launch	82.61	95.00	78.26	90.00
S1J7B1	Commercial Fishing (Overstrand Consumers) Vessels pa Permit	821.74	945.00	782.61	900.00
S1J7B2	Commercial Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	307.83	354.00	293.04	337.00
S1J7A4	Commercial Fishing (Overstrand Consumers) Vessels from, 01 January - 30 June Permit	409.57	471.00	390.44	449.00
S1J7B3	Commercial Fishing Vessels per launch	77.39	89.00	73.91	85.00
S1J8A	Passenger Boats pm	1 902.61	2 188.00	1 812.17	2 084.00
S1J8B	Passenger Boats per launch	190.43	219.00	181.74	209.00
S1J9	Use of Tractor for Boat Launching per month	345.22	397.00	328.70	378.00
S1J12	Informal Trader under cover rental / month	782.61	900.00	745.22	857.00
S1M	**Kleinmond Slipway**				
S1M1	Recreational Fishing (Overstrand Consumers) Vessels pa Permit	651.30	749.00	820.87	944.00
S1M1A	Recreational Fishing (Overstrand Consumers) Vessels from 01 July - 31 Dec Permit	326.09	375.00	310.44	357.00
S1M1B	Recreational Fishing (Overstrand Consumers) Vessels- from 01 January - 30 June	434.78	500.00	326.96	376.00
S1M2	Recreational Fishing Vessels per Launch	82.61	95.00	78.26	90.00
S1M5	Commercial Fishing (Overstrand Consumers) Vessels < 7m pa	821.74	945.00	782.61	900.00
S1M6	Commercial Fishing (Overstrand Consumers) Vessels < 7m from 01 July - 31 Dec Permit	307.83	354.00	293.04	337.00
S1M7	Commercial Fishing (Overstrand Consumers) Vessels < 7m from, 01 January - 30 June Permit	409.57	471.00	390.44	449.00
S1M8	Commercial Fishing Vessels ~~> 7m~~ per launch	77.39	89.00	73.91	85.00
S1M9	Passenger Boats pm	1 902.61	2 188.00	2 033.04	2 338.00
S1M10	Passenger Boats per launch	190.43	219.00	196.52	226.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
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.**				
S1T1	**Affiliated Members**				
S1T1A	Annually	302.61	348.00	287.83	331.00
S1T1B	Monthly	180.87	208.00	172.17	198.00
S1T1C	Weekly	90.43	104.00	86.09	99.00
S1T1D	Daily	32.17	37.00	30.44	35.00
S1T2	**Non- Affiliated Members**				
S1T2A	Annually	600.87	691.00	572.17	658.00
S1T2B	Monthly	271.30	312.00	258.26	297.00
S1T2C	Weekly	150.43	173.00	143.48	165.00
S1T2D	Daily	47.83	55.00	45.22	52.00
S2	**BUILDING CONTROL**				
S2A1	Building Plan Fees : Minor Building Works	344.35	396.00	327.83	377.00
S2A2	Building Plan Fees : 0 up to 30 m² (Fixed fee)(S2A3 x 30)	1 304.35	1 500.00	1 242.61	1 429.00
S2A3	Building Plan Fees : Greater than 30 m² up to 100 m² (R/m²)	43.48	50.00	41.74	48.00
S2A4	Building Plan Fees : Greater than 100 m² up to 200 ²m (R/m²)	48.70	56.00	48.70	56.00
S2A5	Building Plan Fees : Greater than 200 m² up to 300 m² (R/m²)	59.13	68.00	56.52	65.00
S2A6	Building Plan Fees : Greater than 300 m² (R/m²)	66.96	77.00	63.48	73.00
S2A7	Building Plan Fees : Government Subsidized Housing Schemes smaller than 80 m² (privatly constructed)	307.83	354.00	293.04	337.00
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	29.57	34.00	27.83	32.00
S2A10A	Building Plan Fees : Agricultural buildings (excluding residential buildings) (R/m²) more than 500m²	13.91	16.00	13.04	15.00
S2A11	Building Plan Fees : Industrial buildings (excluding offices)(R/m²)	29.57	34.00	27.83	32.00
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.)	765.22	880.00	728.70	838.00
S2A14	Buildng Plan Fees : Application for temporary structures (Tents for events)	765.22	880.00	728.70	838.00
S2B1	Plan Scrutiny Fees : 0 up to 200 m² (Fixed Fee)	765.22	880.00	728.70	838.00
S2B2	Plan Scrutiny Fees : Greater than 200 m² (R/m²)	6.96	8.00	6.52	7.50
S2C1	Demolition application	780.00	897.00	742.61	854.00
S2D1	Re-inspection fees and Inspections on complaints, rates clearance etc.	439.13	505.00	418.26	481.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S2E1	Administration / Viewing Request, Filing retrieval and Copying of Plans	86.09	99.00	81.74	94.00
S2F1	Plan validity extension	346.09	398.00	329.57	379.00
S2G1	Heritage Investigation Minor Alterations (no additions)	689.57	793.00	656.52	755.00
S2G2	Heritage Investigation add and alt smaller than 30 m² (2 X S2G1)	1 378.27	1 585.00	1 312.18	1 509.00
S2G3	Heritage Investigation add and alt greater than 30 m² (2 X S2G2)	2 756.52	3 169.99	2 625.23	3 019.00
S2H1	Signage: Application fee for consent(S4,2,1)	76.52	88.00	728.70	838.00
S2H2	Signage:Application fee for departure (S4.3.1)	673.91	775.00	641.74	738.00
S2H3	Signage:Application fee for appeal (S4.4)	673.91	775.00	641.74	738.00
S2H4	Signage : Advertising Costs Local newspapers for departure application	5 313.04	6 110.00	5 060.00	5 819.00
S2H5	Signage: Application fee for consent to erect Estate agent show house signs.(S cla	304.35	350.00		
S3	**BUILDING CONTROL: PLAN PRINTING FEES**				
S3A1	Per sheet - Size A0 (Private copy)	90.43	104.00	86.09	99.00
S3A2	Size A1 (Private copy)	70.43	81.00	66.96	77.00
S3A3	Size A2 (Private copy)	52.17	60.00	49.57	57.00
S3A4	Per sheet - Size A0 (Official copy)	70.43	81.00	66.96	77.00
S3A5	- Size A1 (Official copy)	52.17	60.00	49.57	57.00
S3A6	- Size A2 (Official copy)	40.87	47.00	39.13	45.00
S3B1	Per sheet - Size A0 (Private copy) Colour	448.70	516.00	426.96	491.00
S3B2	Size A1 (Private copy) Colour	342.61	394.00	326.09	375.00
S3B3	Size A2 (Private copy) Colour	228.70	263.00	217.39	250.00
S3B4	Per sheet - Size A0 (Official copy) Colour	228.70	263.00	217.39	250.00
S3B5	- Size A1 (Official copy) Colour	170.43	196.00	162.61	187.00
S3B6	- Size A2 (Official copy) Colour	114.78	132.00	109.57	126.00
S5	**BUSINESS LICENSE**				
S5B1	Business Licence - Formal	1 094.78	1 259.00	1 042.61	1 199.00
S5B2	Business Licence - Informal	393.04	452.00	373.91	430.00
S5B3	Re-inspection Fee	215.65	248.00	205.22	236.00
S5B4	Duplicate Licence Fee	215.65	248.00	205.22	236.00
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	2 055.65	2 364.00	1 957.39	2 251.00
S5B5B	Application for extended Liquor (Trading on Sunday) per annum ** (to be applicable according By-law)	2 055.65	2 364.00	1 957.39	2 251.00
S15	**CEMETERY**				
	Residents (RES):				
S15A	**Plot Cost (Fixed)**				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
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	851.30	979.00	810.44	932.00
S15A2	All cemeteries - Doubble graves - depth for two coffins	1 318.26	1 516.00	1 255.65	1 444.00
S15A4	Children under 12years	638.26	734.00	607.83	699.00
S15A5	Wall of Remembrance Fees	310.43	357.00	295.65	340.00
S15B	**Indication of grave**				
S15B1	New graves (include inspection before and after funeral)	842.61	969.00	802.61	923.00
S15B2	Existing graves	271.30	312.00	258.26	297.00
S18	**COMMERCIAL FILMING/PHOTOGRAPHING (Tariff of 50% less charged, when compliant to pre-determined criteria)**				
S18A	Large per day or part thereof ≥ 50 people	20 123.48	23 142.00	19 165.22	22 040.00
S18B	Small per day or part thereof more than 10 but < 50 people	9 786.96	11 255.00	9 320.87	10 719.00
S18C	Small per day or part thereof ≤ 10 people	5 437.39	6 253.00	5 178.26	5 955.00
S18D	Application Fee per application	2 305.22	2 651.00	2 195.65	2 525.00
S18F	**Addition to Shoot**				
S18F1	Animals (per animal per day or part of a day)	253.04	291.00	240.87	277.00
S18F2	Area required for production and catering (per m² per day or part of a day)	57.39	66.00	54.78	63.00
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	591.30	680.00	563.48	648.00
S18F5	Vehicles off Public Roads per Parking Bay (per vehicle per day/part of a day)	184.35	212.00	201.74	232.00
S20	**CREDIT CONTROL AND DEBT COLLECTION**				
S20A1	Admin fee on arrear accounts Notices	265.22	305.00	253.04	291.00
S20A2	Admin fee on 24 hour Notices - Bulk users	265.22	305.00	253.04	291.00
S20B	Admin fee on arrear accounts Disconnection and Reconnection Fee	625.22	719.00	595.65	685.00
S20C	SMS admin fee on arrear accounts Notices	20.00	23.00	19.13	22.00
S23	**FIRE SERVICES & DISASTER MANAGEMENT**				
S23A	Plot Clearing	Actual Cost + R1 528.80 admin. Fee	applicable vat	Actual Cost + R1 456.00 admin. Fee	applicable vat
S23A1	Re-inspection fee: 2nd and continueing inspection	215.48	236.00	205.22	236.00
S23B	Re-inspection Fee under By-law	228.70	263.00	217.39	250.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S23C	**Extinghuising of Fires**				
S23C1	Extinguishing of structural fires per hour or part thereof per incident	R2 588.25 + add cost incurred	applicable vat	R2 465.00 + add cost incurred	applicable vat
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	R770.70 + add cost incurred	applicable vat	R734.00 + add cost incurred	applicable vat
S23C4	Extinguishing of vehicle/equipment fires per hour or part thereof	R770.70 + add cost incurred	applicable vat	R734.00 + add cost incurred	applicable vat
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	864.35	994.00	823.48	947.00
S23E	**Fire Prevention Inspections**				
S23E1	Tank installation - per tank	488.70	562.00	465.22	535.00
S23E2	LP Gas - per installation 48Kg and more incl bulk tanks	488.70	562.00	465.22	535.00
S23F	**Fire Safety (excluding municipal buildings)**				
S23F1	1st compliance inspection per 20 minutes	199.13	229.00	189.57	218.00
S23F2	2nd and continuing compliance inspection per 20 minutes	199.13	229.00	189.57	218.00
S23F3	Rates Clearance Inspection	263.48	303.00	251.30	289.00
S23F5	Fire Compliance Certificate excluding goFPA members	659.13	758.00	627.83	722.00
S23G	**Events**				
S23G1	Inspection of location and issuing of Population Certificate	326.09	375.00	310.44	357.00
S23G2	Standby at event per event per day or part thereof for vehicle and fire fighters	1 626.96	1 871.00	1 549.57	1 782.00
S23G3	**Business & Other Events**				
S23G3A	Per officer per hour or part thereof - Mon - Sat	626.96	721.00	597.39	687.00
S23G3B	Per officer per hour or part thereof - Sundays and public Holidays	766.96	882.00	163.48	188.00
S23G3C	Administrative fee for provision of officers - per application	171.30	197.00	163.48	188.00
S23H	**Burn Permits**				
S23H1	Burn Permit Inspection	407.83	469.00	388.70	447.00
S23J	**Special Services**				
S23J1	Ad hoc services	887.83	1 021.00	845.22	972.00
S23J2	Water Supply per hour, excluding water tariff as set out in the water tariff structure	887.83	1 021.00	845.22	972.00
S23L	Transportation Certification				
S23L1	Dangerous Goods Transportation Certification	714.78	822.00	680.87	783.00
S25	**LAW ENFORCEMENT**				
S25B	**Impoundment of Abanded or Obstructing items**				
S25B1	Per Impoundment	916.52	1 054.00	873.04	1 004.00
S25B2	Storage Fee per day	258.26	297.00	246.09	283.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S25C	**Impoundment of Informal Traders (Hawkers) Goods**				
S25C1	Per Impoundment	971.30	1 117.00	925.22	1 064.00
S25C2	Removal of illegal structure per structure	3 984.35	4 582.00	3 794.78	4 364.00
S25C3	Storage Fee per day	258.26	297.00	246.09	283.00
S25D	**Pound fee: Dogs and Cats**				
S25D1	Impoundment of Dogs and Cats per animal	106.96	123.00	101.74	117.00
S25D2	Pound fee: from day 2 per day per animal	67.83	78.00	64.35	74.00
S25E	**Pound fee: Other Animals (not listed here)**				
S25E1	Impoundment fee per week per animal	1 044.35	1 201.00	994.78	1 144.00
S25F	**Pound fee: Horses**				
S25F1	Impoundment of Horses per animal	1 053.91	1 212.00	1 003.48	1 154.00
S25F2	Pound fee: per day per animal	263.48	303.00	251.30	289.00
S25G	**Pound fee: Sheep and Goats**				
S25G1	Impoundment of Sheep and Goats per animal	263.48	303.00	251.30	289.00
S25G2	Pound fee: per day per animal	132.17	152.00	126.09	145.00
S25H	**Pound fee: Cattle**				
S25H1	Impoundment of Cattle per animal	1 053.91	1 212.00	1 003.48	1 154.00
S25H2	Pound fee: per day per animal	173.91	200.00	165.22	190.00
S25I	**Pound fee: Pigs**				
S25I1	Impoundment of Pigs per animal	527.83	607.00	502.61	578.00
S25I2	Pound fee: per day per animal	199.13	229.00	189.57	218.00
S25J	**Pound fee: Poultry**				
S25J1	Impoundment of Poultry per animal	132.17	152.00	126.09	145.00
S25J2	Pound fee: per day per animal	27.83	32.00	26.09	30.00
S25K	**Pound fee: Shopping Trolley**				
S25K1	Impoundment of Shopping Trolley per trolley	591.30	680.00	563.48	648.00
S25M	Structures				
S25M1	Demolition of Structures	967.83	1 113.00	921.74	1 060.00
S25M2	Storage of material per day	241.74	278.00	230.44	265.00
S25P	**Bylaw on Outdoor Advertising**				
S25P1	Impoundment of illegal Advertising/Agent boards (per board) - small <2400cm²	106.96	123.00	101.74	117.00
S25P2	Impoundment of illegal Advertising/Agent boards (per board) - large >2400cm²	1 046.09	1 203.00	996.52	1 146.00
S25R	**Business & Other Events**				
S25R1	Per officer per hour or part thereof - Mon - Sat	664.35	764.00	633.04	728.00
S25R2	Per officer per hour or part thereof - Sundays and public Holidays	760.00	874.00	723.48	832.00
S25R3	Administrative fee for provision of officers - per application	181.74	209.00	173.04	199.00
S28	**LIBRARY**				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S28A1	Copies: A3 / page	2.61	3.00	2.17	2.50
S28A3	Copies: A3 page Colour	6.09	7.00	5.65	6.50
S28A5	Copies: A4/page (Library content only)	0.87	1.00	0.87	1.00
S28A7	Copies: A4 page Colour	4.35	5.00	3.91	4.50
S28D1	Lost Cards: Laminated (R/card) first time (*if available)	21.74	25.00	19.13	22.00
S28D1A	Lost Cards: Laminated (R/card)(subsequent lost card) (*if available)	43.48	50.00	39.13	45.00
S28D1B	Digital Library Card	13.04	15.00	New	New
S28D2	Laminated Cost A3	6.96	8.00	5.22	6.00
S28D3	Laminated Cost A4	5.22	6.00	3.91	4.50
S28E1	Penalty per book per week	2.00	no vat	2.00	no vat
S28E2	Penalty per record/CD per week	2.00	no vat	2.00	no vat
S28E3	Penalty per video/DVD per day	2.00	no vat	2.00	no vat
S28F2	Scanning of Document	2.61	3.00	2.00	2.30
S28G1	Special Requests - Hold per Book	7.83	9.00	6.96	8.00
S28G2A	Special Requests - ILL per Book	15.65	18.00	14.78	17.00
S28H1	Subscriptions/ reader - Adults (Non residents)	200.00	230.00	191.30	220.00
S28H2	Subscriptions/ reader - Children (Non residents)	86.96	100.00	86.96	100.00
S28H3	Subscriptions/ reader - Family max 5 (Non residents)	478.26	550.00	469.57	540.00
S28L1	Hire of Library Hall per Hour - Fundraising event	217.39	250.00	195.65	225.00
S28L2	Hire of Library Hall per Hour - NON- Fundraising event	39.13	45.00	36.52	42.00
S28M1	Minor Damage to book (per book)	32.17	37.00	29.57	34.00
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)	3 049.57	3 507.00	2 904.35	3 340.00
S34A2	Lease, use or purchase of municipal land - Social Care Institutions / Registered Organisations / NPO's / PBO's/ Community organisations	652.17	750.00	652.17	750.00
S34A3	Tempory lease of municipal land for the storage of building materials next to building sites or general short term purposes	730.43	840.00	695.65	800.00
S34A4	General consents issued in terms of the Administration of Immovable Property Policy (as amended)	685.22	788.00	652.17	750.00
S34C	**Encroachment Fee:**				
S34C1	Encroachments of Veranda, Balcony, Sign, Signboards or similar structure over/onto municipal land (per annum)	653.04	751.00	621.74	715.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S34C2	Encroachments onto municipal land where a lease is not applicable (per annum)	653.04	751.00	621.74	715.00
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)	2.96	3.40	2.78	3.20
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)	7.83	9.00	7.39	8.50
S34G2	Lease of municipal land for outdoor seating adjoining a Restaurant (per m² per month)	44.35	51.00	40.87	47.00
S34G3	Lease of municipal land to Social Care Institutions / Registered Organisations / NPO's/ PBO's/ Sport facilities/Community organisations (per month)	200.87	231.00	191.30	220.00
S34G6	Lease of municipal land for the displaying or parking of vehicles (per m² per month)	8.26	9.50	7.65	8.80
S34H	**Radio Mast**				
S34H1	Equipment on municipal mast or municipal assets/infrastructure - per month per mast/municipal assets/infrastructure	2 885.22	3 318.00	2 747.83	3 160.00
S34H2	Space in building adjacent to the mast (per m² per month)	758.26	872.00	721.74	830.00
S34H3	Space outside the building adjacent to the mast (per m² per month)	374.78	431.00	356.52	410.00
S34H4	Lease of municipal land with a mast on or for the erection of a new mast (per m² per month)	374.78	431.00	356.52	410.00
S34J	**Memorial Benches / Picnic tables**				
S34J1	Application and administration fee for a new memorial bench on municipal land (non-refundable)	5 126.96	5 896.00	4 882.61	5 615.00
S34J2	Fee for a memorial bench/picnic table on municipal land (per annum)	374.78	431.00	356.52	410.00
S34J2A	Fee for a shared memorial bench/picnic table on municipal land (per annum)	188.70	217.00	new	new
S34J3	Application and administration fee for the allocation of a existing memorial bench / memorial picnic table (including two concrete seats) (non-refundable)	3 049.57	3 507.00	2 904.35	3 340.00
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)	9 221.74	10 605.00	8 782.61	10 100.00
S36	**PROPERTY INFORMATION**				
S36A1	Clearance Certificate (R/certificate) - ELECTRONIC	145.22	167.00	138.26	159.00
S36A2	Clearance Certificate (R/certificate) - MANUAL	439.13	505.00	418.26	481.00
S36B1	Deeds office registrations with sales information (R/100 erven or part)	190.43	219.00	181.74	209.00
S36B2	Deeds office registrations with sales information (R/erf)	50.43	58.00	47.83	55.00
S36C	Extract from the Valuation Roll (R/page)	16.52	19.00	15.65	18.00
S36F	Revaluation fee	2 715.65	3 123.00	2 586.09	2 974.00
S36G1	Valuation Certificate (R/certificate) - ELECTRONIC	67.83	78.00	64.35	74.00
S36G2	Valuation Certificate (R/certificate) - MANUAL	228.70	263.00	217.39	250.00
S36H	Access of valuation roll Information on CD	519.13	597.00	494.78	569.00
S40	**RENTAL: COMMUNITY HALLS**				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
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	2 582.00	no vat	2 459.00	no vat
S40A2	Hire of Auditorium and Banqueting Hall per Hour or part of a hour	907.83	1 044.00	864.35	994.00
S40A3	Hire of Auditorium per Hour or part of a hour	530.43	610.00	505.22	581.00
S40A4	Hire of Banqueting Hall per Hour or part of a hour	530.43	610.00	505.22	581.00
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	689.57	793.00	656.52	755.00
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	144.35	166.00	137.39	158.00
S40A8	Use of Kitchen per day	949.57	1 092.00	904.35	1 040.00
S40A9	Hire of Glasses or Cups, Sauers and teaspoons per event	277.39	319.00	264.35	304.00
S40A10	Local NGO's and CBO's per hour per venue - all events	295.65	340.00	281.74	324.00
S40A11	Church Services / funeral tea maximum 3hrs per day	273.91	300.00	260.87	300.00
S40A12	Preparation for event - per hour	187.83	216.00	179.13	206.00
S40A13	Meetings: Government departments (private meetings), NGO's and CBO's from outside the municipal area, per hour (Banquet hall)	418.26	481.00	398.26	458.00
S40A14	Meetings: Local CBO's & NGO's per hour (Banquet hall only) maximum 3hrs per day	91.30	105.00	86.96	100.00
S40A15	Weddings, Birthdays and Special Occasions per day (including the Kitchen)	2 633.04	3 028.00	2 507.83	2 884.00
S40A16	Festivals/Exhibitions/Events per day (max 14 days). Both venues, excluding extras - more than 14 days refer to general tariffs	907.83	1 044.00	864.35	994.00
S40C	**Rental Hostel Units - Kleinmond / Zwelihle**				
S40C1	Kleinmond Hire per room with communal services per month	65.22	75.00	61.74	71.00
S40C2	Zwelihle: Hire per romm with individual services per month	139.13	160.00	new	new
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	418.26	481.00	398.26	458.00
S40E5	Funeral services / Funeral Tea / Church Services (maximum five hours per day)	273.91	315.00	260.87	300.00
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 Monday to Friday	no charge	no vat	no charge	no vat

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S40E7	Non-fundraising events for Schools, other training institutions and sport & recreation per day	346.96	399.00	330.44	380.00
S40E8	Meetings: Local CBO's and NGO's per hour	40.00	46.00	38.26	44.00
S40E8A	Tariff for events continuing after midnight including church services (24h00) per hour	410.43	472.00	391.30	450.00
S40E9	Non-fundraising (parties) Per daytime *or* evening	346.96	399.00	200.00	230.00
S40E10	Use of Kitchen - Fundraising events per event	381.74	439.00	363.48	418.00
S40E11	Use of Kitchen - Non Fundraising	381.74	439.00	363.48	418.00
S40J11A	Breakage Deposit Abalone hall and Moffat hall (Refundable)	273.91	315.00	260.87	300.00
S40J11B	Preparation for event - per hour	99.13	114.00	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.	753.00	no vat	717.00	no vat
S40J2	Deposit (refundable): Hawston Thusong Centre	1 359.00	no vat	1 294.00	no vat
S40J3	Fundraising: Karaoke, Disco, competitions, etc. per daytime or evening	949.57	1 092.00	904.35	1 040.00
S40J4	Church Services maximum 3 hours per day	no charge	no charge	260.87	300.00
S40J5	Funeral tea / Funeral service / Church service (maximum 5 hours) per day	273.91	315.00	260.87	300.00
S40J6	Government Imbizos (per day)	2 924.35	3 363.00	2 785.22	3 203.00
S40J7	Non-fundraising events for Schools, other training institutions and sport & recreation	346.96	399.00	329.57	379.00
S40J8	Meetings: Government Departments (private meetings) & CBO's outside Municipal area per hour	418.26	481.00	398.26	458.00
S40J9	Meetings: Local CBO's, NGO's, Non-fund-raising indoor sports per hour (only large groups > 30) - (No Deposits)	40.00	46.00	38.26	44.00
S40J9A	Tariff for events continuing after midnight including church services (24h00) per hour	410.43	472.00	391.30	450.00
S40J10	Preparation for event - per hour	98.26	113.00	93.91	108.00
S40J11	Non-fundraising: Parties, weddings, indoor sports, etc. per daytime or evening	474.78	546.00	452.17	520.00
S40J11A	Breakage Deposit Abalone hall and Moffat hall (Refundable)	0.00	0.00	260.87	300.00
S40J12	Tariff for events continuing after midnight (24h00) per hour	291.30	335.00	277.39	319.00
S40J13	Sound OR Ligthing Equipment per event (each item) per hour	146.09	168.00	139.13	160.00
S40J14	Use of kitchen (per event per day)	457.39	526.00	435.65	501.00
S40J15	Use of kitchen for water jugs and glasses or tea cups & sauces (per event per day)	66.96	77.00	63.48	73.00
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)	39.13	45.00	37.39	43.00
S43A2	Open Stalls per day (Western Cape December Holiday plus Easter Weekend)	58.26	67.00	55.65	64.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S43A3	All open stalls per annum (demarcated area)(excluding Western Cape December Holiday plus Easter Weekend) (10 months)	547.83	630.00	521.74	600.00
S43A4	Open Stalls per month (Western Cape December Holiday plus Easter Weekend)	94.78	109.00	90.44	104.00
S43B	**Outside the CBD**				
S43B1	Open Stalls Rental --December - January pm	131.30	151.00	124.35	143.00
S43B2	Open Stalls Rental - February to November pm	54.78	63.00	52.17	60.00
S43B3	Open Stalls Rental - February to November per annum (10 months)	525.22	604.00	500.00	575.00
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)	0.00	0.00	0.00	0.00
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	8 206.96	9 438.00	7 816.52	8 989.00
S43D3	Non-profitable Organisations, birthday parties, weddings, creches, school events, relligious events, awareness campaigns (Excluding other services eg. Refuse collection, electricity, etc.) per event	513.04	590.00	488.70	562.00
S43F	**Beaches**				
S43F2	Rental December to January pm	326.09	375.00	310.44	357.00
S43F3	Rental February to November pm	109.56	126.00	103.48	119.00
S43G	**Leases**				
S43G4	Lease of stalls/containers on municipal land for informal trading (full stall/container) (per month)	254.78	293.00	242.61	279.00
S43G5	Lease of stalls/containers on municipal land for informal trading (half a stall/container) (per month)	106.09	122.00	100.87	116.00
S46	**RENTAL: OFFICE**				
S46A	Rental for office space (Hermanus Administration) (per m² per month)	173.91	200.00	165.22	190.00
S46A1	Rental for office space (Gansbaai, Stanford & Kleinmond Administrations) (per m² per month)	86.96	100.00	82.61	95.00
S46A2	Rental for office space to NGO's/NPO's irrespective of area (per m² per month)	53.04	61.00	50.44	58.00
S46B	Rental for office space - Local Council Functions	no charge	no vat	no charge	no vat
S48	**RENTAL: SPORT FACILITIES**				
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)	238.26	274.00	226.96	261.00
S48A2	Club House - Sport events hosted by affiliated Sport and Recreation structures per hour	58.26	67.00	55.65	64.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S48A3	Club House - Sport event hosted by Non-affiliated Sport and Recreation structures - per hour	120.00	138.00	113.91	131.00
S48A4	Club House Education, Welfare & NPO's/NGO's, Churches per hour	58.26	67.00	55.65	64.00
S48A5	Club House - Schools & Non-fundraising events per day	58.26	67.00	55.65	64.00
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	359.13	413.00	341.74	393.00
S48A9	Club House - Breakage deposit	0.00	no vat	0.00	no vat
S48A10	Club House - Gatherings/meetings (non-fundraising) per hour (S48A1)	0.00	0.00	31.30	36.00
S48A11	Club House - Gatherings/meetings/private functions & fundraising events per hour (S48A1)	0.00	0.00	196.52	226.00
S48B	**Sport grounds**				
S48B1	Sportgrounds - Use of field: Affiliated members & schools per month per field	205.22	236.00	195.65	225.00
S48B2	Sportgrounds - use of field: Affiliated members & schools per day per field	102.61	118.00	97.39	112.00
S48B3	Sportgrounds - Festivals/Non-fundraising events per day	1 026.09	1 180.00	977.39	1 124.00
S48B4	Sportgrounds - Exhibitions/shows/private events per day	1 026.09	1 180.00	977.39	1 124.00
Note	**Sportgrounds refer to playing surfaces**				
S48C	**Affiliation fees**				
S48C1	Affiliation fees - Overstrand sport clubs per annum	205.22	236.00	195.65	225.00
S48C2	Affiliation fees - Overstrand schools per annum	205.22	236.00	195.65	225.00
S48D	**Tennis/Netball/Basketball Courts**				
S48D1	Tennis/Netball/Basketball Courts - Affiliated members & schools per month	102.61	118.00	97.39	112.00
S48D2	Tennis/Netball/Basketball Courts - Non-affiliated members & individuals per month	45.22	52.00	48.70	56.00
S49	**RENTAL: VACANT SERVICED ERVEN FOR LOW COST HOUSING**				
S49A	Wetcore Stands (Social Housing) - rent per month	49.57	57.00	46.96	54.00
S50	**SCHUSS HOUSES KLEINMOND (Meerenvlei)**				
S50A	Rental per unit per month	1 475.65	1 697.00	1 365.22	1 570.00
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 + R64.00	applicable vat	actual cost + R61.00	applicable vat
S55B3	Administration Cost - Trace of Direct Deposit	actual cost + R132.00	applicable vat	actual cost + R126.00	applicable vat
S55D1	Copies: A3 page	6.09	7.00	5.57	6.40
S55D2	Copies: A3 page Colour	10.43	12.00	10.17	11.70
S55D3	Copies: A4 page	2.61	3.00	2.44	2.80
S55D4	Copies: A4 page Colour	6.96	8.00	6.78	7.80
S55E	Foreign Bank Cost	actual cost	applicable vat	actual cost	applicable vat
S55F1	Fax per page - excluding 0865/6 numbers	6.96	8.00	6.78	7.80
S55F2	Fax per page - 0865/6 numbers	12.17	14.00	11.30	13.00
S55G1	Interest on accounts in arrear	prime + 4%	no vat	prime + 4%	no vat

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S55G2	Placard / Poster Deposit for Elections	6 588.00	no vat	6 274.00	no vat
S55G4	Placard / Poster Deposit for Political Parties	6 588.00	no vat	6 274.00	no vat
S55H	Placard / Poster each	23.48	27.00	22.17	25.50
S55I	Multiple Duplicate Consumer Accounts per statement	11.30	13.00	11.13	12.80
S55I1	Duplicate PayDay pay slip	11.30	13.00	11.13	12.80
S55J	Section 62 of local Government: Systems Act: appeal deposit (refundable if appeal is upheld)	0.00	no vat	0.00	no vat
S55K1A	Tender objection deposit (refundable if appeal is upheld)	0.00	no vat	0.00	no vat
S55K1B	Tender objection deposit (partially upheld -50% refundable)	0.00	no vat	0.00	no vat
S55K2	Tender documentation Fee: (less than 50 pages)	26.09	30.00	26.09	30.00
S55K3	Tender documentation Fee: (more than 51 pages less than 200 pages)	130.44	150.00	130.44	150.00
S55K4	Tender documentation Fee: (more than 200 pages)	217.39	250.00	217.39	250.00
S55K5	Tender documentation Fee (CIDB colour-coded pages)	521.74	600.00	521.74	600.00
S55L	Advertising Signs Auctioneers per 14days	351.30	404.00	334.78	385.00
S55K1	Laminated Cost A3	9.57	11.00	8.70	10.00
S55K2	Laminated Cost A4	6.09	7.00	5.57	6.40
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	5.22	6.00	4.61	5.30
S60A2	Children (Older than 3 years) per child per day or part of a day	5.22	6.00	4.61	5.30
S60A4	Galas	125.22	144.00	119.13	137.00
S60A5	Training sessions (Schools & Clubs) per season	198.26	228.00	188.70	217.00
S65	**TOP MANAGEMENT CONSULTATIONS**				
S65A1	Consultation Fee (Top Management) per hour	1 398.26	1 608.00	1 331.30	1 531.00
S72	**TOWN PLANNING: APPLICATION FEES**				
S72A	Amendment, deletion or additional contitions in respect of an existing approval	2 866.96	3 297.00	2 730.44	3 140.00
S72A1	Phasing, amendment, or cancellation of a plan of subdivion or a part thereof, including a General Plan or diagram	3 050.43	3 508.00	2 905.22	3 341.00
S72A2	Permission required in terms of condition of approval	3 050.43	3 508.00	2 905.22	3 341.00
S72B	Application for deviation of SDF/Sectoral Plans	3 592.17	4 131.00	3 420.87	3 934.00
S72F	**Amendment, Suspension or Deletion of Restrictive Conditions**				
S72F1	Erven 150m² and smaller	353.04	406.00	336.52	387.00
S72F2	Erven between 150 m² and 400 m²	727.83	837.00	693.04	797.00
S72F3	Erven 400 m² and larger	5 374.78	6 181.00	5 119.13	5 887.00
S72G	**Consolidations (if combined with a subdivision application, only the subdivision fee is payable)**				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S72G1	Erven 150m² and smaller	329.57	379.00	313.91	361.00
S72G2	Erven between 150 m² and 400 m²	665.22	765.00	633.91	729.00
S72G3	Erven 400 m² and larger	3 794.78	4 364.00	3 613.91	4 156.00
S72H	**Subdivision (cumulative)**				
S72H1	up to 5 erven	5 129.57	5 899.00	4 885.22	5 618.00
S72H2	6 to 10 erven	8 731.30	10 041.00	8 315.65	9 563.00
S72H3	More than 10	8 731.30	10 041.00	8 315.65	9 563.00
S72H3A	Additional per erf after 10	131.30	151.00	125.22	144.00
S72I	**Application for Consent Use**				
S72I1	Erven 150m² and smaller	0.00	0.00	286.96	330.00
S72I2	Erven between 150m² and 400m²	800.00	920.00	761.74	876.00
S72I3	Erven 400 m² and larger	3 795.65	4 365.00	3 614.78	4 157.00
S72J	**Application for Rezoning and Closure of Public Place**				
S72J1	Erven 150 m² and smaller	800.00	920.00	761.74	876.00
S72J2	Erven between 150 m² and 400 m²	1 306.96	1 503.00	1 244.35	1 431.00
S72J3	Erven between 400m² and 5000m²	8 731.30	10 041.00	8 315.65	9 563.00
S72J4	Erven 5000m² and larger	9 999.13	11 499.00	9 522.61	10 951.00
S72K	**Departure ito Section 16(2)(b) and (c) of OM Land Use Planning Bylaw**				
S72K1A	Erven 150m and smaller	301.74	347.00	286.96	330.00
S72K1B	Erven between 150m² and 400m²	664.35	764.00	633.04	728.00
S72K1C	Erven 400 m² and larger	3 795.65	4 365.00	3 614.78	4 157.00
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	433.00	no vat	412.00	no vat
S72L2	Erven between 150m² and 400 m²	812.00	no vat	773.00	no vat
S72L3	Erven 400 m² and larger	4 380.00	no vat	4 171.00	no vat
	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	2 761.74	3 176.00	2 630.44	3 025.00
S72N	**Zoning Determination**				
S72N1	Erven 150m² and smaller	800.00	920.00	761.74	876.00
S72N2	Erven between 150 m² and 400 m²	2 513.04	2 890.00	2 393.04	2 752.00
S72N3	Erven 400 m² and larger	3 795.65	4 365.00	3 614.78	4 157.00
S72N4	Disestablishment of HOA	3 795.65	4 365.00	3 614.78	4 157.00
S72P	**Relaxation of Title Deed** (if combined with departure application only the higest fee applies)				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S72P0	Erven 150m² and smaller	340.87	392.00	324.35	373.00
S72P1	Erven between 150m² and 400m²	664.35	764.00	633.04	728.00
S72P2	Erven larger than 400m²	3 779.13	4 346.00	3 599.13	4 139.00
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	301.74	347.00	286.96	330.00
S72Q2	Erven between 150m² and 400m²	664.35	764.00	633.04	728.00
S72Q3	Erven 400 m² and larger	3 795.65	4 365.00	3 614.78	4 157.00
S72R	Extension of period of validity of an approval	953.91	1 097.00	908.70	1 045.00
S72S	Exemption in terms of Section 26	150.43	173.00	143.48	165.00
S72T	Departure from trading hours in terms of the Oversrtrand Liquor Trading By-law	3 796.52	4 366.00	3 615.65	4 158.00
S75	**TOWN PLANNING: LAND USE PLANNING FEE**				
S75A1	Advertising Costs Government Gazette	5 513.91	6 341.00	5 251.30	6 039.00
S75A2	Advertising Costs Local newspapers	5 513.91	6 341.00	5 251.30	6 039.00
S75A3	Advertising Costs Local Newspaper (Removal of Restriction only)	11 026.96	12 681.00	10 501.74	12 077.00
S75A4	Advertising Costs - Placing of Final Notice in the Government Gazette	1 558.26	1 792.00	1 484.35	1 707.00
S75B	Regulations of Zoning schemes (printing)	341.74	393.00	325.22	374.00
S75C	Spatial Development Framework (printing)	341.74	393.00	325.22	374.00
S75D	Zoning Certificate	381.74	439.00	363.48	418.00
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	381.74	439.00	363.48	418.00
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	2 251.30	2 589.00	2 144.35	2 466.00
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	6 534.78	7 515.00	6 223.48	7 157.00
S75I2	Formal structure - habitable (erven larger than 150m²) per sqm	19 600.87	22 541.00	18 667.83	21 468.00
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	664.35	764.00	633.04	728.00
S80J2	Per officer per hour or part thereof - Sundays and public Holidays	760.00	874.00	723.48	832.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
S80J4	Administrative fee for provision of officers - per application	181.74	209.00	173.04	199.00
S80K	**Removal of Vehicles/Towing Fee**				
S80K1	Removal of Vehicles per vehicle	1 594.78	1 834.00	1 519.13	1 747.00
S80K2	Storage Fees per day	438.26	504.00	417.39	480.00
S80K3	Towing Charge	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat
S80K4	Wheel Clamping per vehicle	0.00	0.00	563.48	648.00
S80L	**Traffic Cones**				
S80L1	Hire of Traffic Cones per Cone per day	94.78	109.00	90.44	104.00
S80P	**Disabled Parking Token**				
S80P1	Disabled Parking Token per application - valid for 2year period	174.78	201.00	166.09	191.00
S80R	**Impoundment of Boats**				
S80R1	Impoundment Fee per boat	2 363.48	2 718.00	2 251.30	2 589.00
S80T1	NLTA impoundments of public transport vehicles according the Government Notice 5/2009	7 612.17	8 754.00	7 249.57	8 337.00
S80T2	NLTA Deviating of the routes public transport	2 719.13	3 127.00	2 589.57	2 978.00
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**	1 998.26	2 298.00	1 903.48	2 189.00
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)	13 555.65	15 589.00	12 910.44	14 847.00

REFUSE (SOLID WASTE) TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		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**)	281.67	323.92	268.26	308.50
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)**	281.67	323.92	268.26	308.50
	BUSINESS WASTE				
SAN1C	Commercial/Business (Hostels, Old Age Homes, Caravan Sites, Semi-permanent Resorts etc) (**R/Month)**	281.67	323.92	268.26	308.50
SA1N1	Bulk Container 240L (Wheeley bin) **(R/Month) 1** X per week (if available)	281.67	323.92	268.26	308.50
SAN1N	Bulk Container 240L (Wheeley bin) **(R/Month) 2** X per week (if available)	563.35	647.85	536.52	617.00
SA1N3	Bulk Container 240L (Wheeley bin) **(R/Month) 3** X per week CBD (if available)	845.02	971.77	804.78	925.50
SA1N4	Bulk Container 240L (Wheeley bin) **(R/Month) 4** X per week CBD (if available)	1 126.69	1 295.70	1 073.04	1 234.00
SA1N2	Bulk Container 240L (Wheeley bin) **(R/Month) 5** X per week CBD (if available)	1 408.37	1 619.62	1 341.30	1 542.50
SAN1O	Camphill Route **(R/Month)** (If available)	2 213.12	2 545.08	2 107.73	2 423.89
SAN1P	Additional Removals per week on **Saturday** per Bin **(R/Month)** per removal	422.54	485.92	402.42	462.78
SA1P1	Additional Removals on request Central Town (CBD) per bin **(R/Month**) (Sunday or Public Holidays) per removal	563.35	647.85	536.52	617.00
SA1P2	All CBD's additional Removal during normal working week, per Bin, per removal	65.13	74.90	62.03	71.33
SA1P3	All CBD's additional Removal on Saturday, per Bin per removal	97.71	112.36	93.06	107.01
SA1P4	All CBD's additional Removal during Sunday or Public Holidays, per Bin per removal	130.27	149.81	124.07	142.68
SA1Q	Caravan Sites, Chalets, Semi-permanent & Resorts **(R/Month)** (Uilenskraalmond Vakansieoord; Franskraal Vakansieoord; Pearly Beach Camp, Micheal Fuchs Guesthouse) **NO REMOVAL (per unit/site)**	90.62	104.21	86.31	99.25
SAN1R	Departmental Consumption (Municipal Consumption per removal site per **month**)	281.67	323.92	268.26	308.50
SAN1U	Schools **(R/Month)**	281.67	323.92	268.26	308.50
SAN1T	Removal outside service area (per removal per hour) (If available)	2 112.51	2 429.38	2 011.91	2 313.70
SAN1V	Single Quarters & Transit Camps per unit	90.53	104.11	86.22	99.15
SAN1W	Guesthouses, Bed & Breakfast **(R/Month)**	281.67	323.92	268.26	308.50
SAN1X	Removal of food waste for safe disposal (**R/per Collection**)	560.81	644.93	534.10	614.22
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

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
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
SA2B2	Vehicles >1 & up to 2 Ton per vehicle load capacity (2 X SAN3B)	162.52	186.90	462.61	532.00
SA2B3	Vehicles >2 & up to 3 Ton per vehicle load capacity (6 X SAN3B)	487.56	560.69	770.44	886.00
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)	81.26	93.45	77.39	89.00
SA2C3	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	251.09	288.75	239.13	275.00
SA2C4	Weighing - Large vehicles (trucks and busses)	644.61	741.30	613.91	706.00
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	81.26	93.45	77.39	89.00
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)	81.26	93.45	77.39	89.00
SAN3G	Weighing - Commercial vehicles (Cars, pick-ups / bakkies, campers, caravans and trailers)	251.09	288.75	239.13	275.00
SAN3H	Weighing - Large vehicles (trucks and busses)	650.74	748.35	614.78	707.00
SAN4	**BASIC FEE REFUSE SERVICE (Erven without approved building plans)**				
SAN4A	All registered erven without approved building plans **(R/Month)**	140.83	161.95	134.12	154.24
SAN5	**SUNDRIES (rounding applicable)**				
SAN5A	Rental of Bulk Container per day (including disposal)	141.52	162.75	134.78	155.00
SAN5B	Deposit - rental of bulk containers per 4 bins or less	1 064.70	no vat	1 014.00	no vat
SAN5C	Asbestos Sheet - per unit (Limited to **max 10m² per six month period**)	171.65	197.40	163.48	188.00
SAN5D	Baboon Resistant 240L Wheeley bin with lock delivered to homes - projects	1 678.17	1 929.90	1 598.26	1 838.00
SAN5E	Replacement lock on baboon resistant wheelie bin	522.26	600.60	497.39	572.00
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

Tariff Code	Detail		2026/2027		2025/2026	
			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	4 232.00	no vat	3 992.00	no vat
ED4	Domestic Three Phase Credit Meter (Two Part Tariff)- Electricity	R	7 419.00	no vat	6 999.00	no vat
ED5	Commercial Three Phase Credit Meter (Two Part Tariff) - Electricity	R	16 912.00	no vat	15 955.00	no vat
ED6	Domestic & Commercial Single Phase Pre-paid (Two Part Tariff) - Electricity	R	975.00	no vat	920.00	no vat
ED7	Domestic & Commercial Three Phase Pre-paid (Two Part Tariff) - Electricity	R	1 948.00	no vat	1 838.00	no vat
ED8	Indigent Registered (including UISP)	R	314.00	no vat	296.00	no vat
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
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	420.78	483.90	413.97	476.07
EC	Capacity Charge per Amp/Phase/Month	R	6.58	7.56	5.48	6.30
EC1D	Capacity Charge : 60Amp	R	394.56	453.74	328.80	378.12
	kWH Unit cost					
E1A2	IBT BLOCK 1 0 - 350 kWh	c	255.52	293.85	232.91	267.85
E1A3	IBT BLOCK 2 351 - 600 kWh	c	285.73	328.59	287.82	330.99
E1A4	IBT BLOCK 3 > 600 kWh	c	307.38	353.49	327.17	376.25
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	420.78	483.90	413.97	476.07
EC	Capacity Charge per Amp/Phase/Month	R		0.00	5.48	6.30
EC1A	Capacity Charge : 30Amp	R	197.28	226.87	164.40	189.06
EC1B	Capacity Charge : 40Amp	R	263.04	302.50	219.20	252.08
EC1C	Capacity Charge : 50Amp	R	328.80	378.12	274.00	315.10
EC1D	Capacity Charge : 60Amp	R	394.56	453.74	328.80	378.12

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
	kWH Unit cost					
E1B2	IBT BLOCK 1 0 - 350 kWh	c	250.60	288.19	223.97	257.57
E1B3	IBT BLOCK 2 351 - 600 kWh	c	280.28	322.32	277.90	319.59
E1B4	IBT BLOCK 3 > 600 kWh	c	302.87	348.30	318.97	366.82
E1C	**SINGLE PHASE : COMMERCIAL**					
EB1C	Basic Monthly charge per meter per month	R	413.97	476.07	413.97	476.07
EC	Capacity Charge per Amp/Phase/Month	R			8.41	9.67
EC2A	Capacity Charge : 30Amp	R	292.80	336.72	252.30	290.15
EC2B	Capacity Charge : 40Amp	R	390.40	448.96	336.40	386.86
EC2C	Capacity Charge : 50Amp	R	488.00	561.20	420.50	483.58
EC2D	Capacity Charge : 60Amp	R	585.60	673.44	504.60	580.29
	kWH Unit cost					
E1C2	kWH Unit cost - Credit Meters	c	285.20	327.98	289.69	333.14
E1C3	KwH Unit cost - Pre-paid meters	c	279.64	321.59	279.58	321.52
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	130.34	149.89	108.62	124.91
EC	Supply Capacity Charge per Amp/Phase/Month	R			5.48	6.30
EC1D	Supply Capacity Charge : 30Amp	R	197.28	226.87	164.40	189.06
	kWH Unit cost					
E1B2	IBT BLOCK 1 0 - 350 kWh	c	250.60	288.19	223.97	257.57
E1B3	IBT BLOCK 2 351 - 600 kWh	c	280.28	322.32	277.90	319.59
E1B4	IBT BLOCK 3 > 600 kWh	c	302.87	348.30	318.97	366.82
E1E	**Two part tariff (Pre-paid meters only) Local Economic Development Projects**					
E1E1	Basic Monthly charge per meter per month	R	126.17	145.10	108.62	124.91
EC	Capacity Charge per Amp/Phase/Month	R			8.41	9.67
EC2A	Capacity Charge : 30Amp	R	292.80	336.72	252.30	290.15
EC2B	Capacity Charge : 40Amp	R	390.40	448.96	336.40	386.86
EC2C	Capacity Charge : 50Amp	R	488.00	561.20	420.50	483.58
EC2D	Capacity Charge : 60Amp	R	585.60	673.44	504.60	580.29
	kWH Unit cost					
E1E1	IBT BLOCK 1 0 - 350 kWh Unit cost	c	303.48	349.00	303.36	348.86
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	754.69	867.89	742.44	853.81
EC	Capacity Charge per Amp/Phase/Month	R			5.48	6.30
EC3A	Capacity Charge : 40Amp	R	789.12	907.49	657.60	756.24
EC3B	Capacity Charge : 60Amp	R	1 183.68	1 361.23	986.40	1 134.36
EC3C	Capacity Charge : 80Amp	R	1 578.24	1 814.98	1 315.20	1 512.48
EC3D	Capacity Charge : 100Amp	R	1 972.80	2 268.72	1 644.00	1 890.60

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
	kWH Unit cost					
E3E2	IBT BLOCK 1 0 - 350 kWh	c	256.13	294.55	225.76	259.62
E3E3	IBT BLOCK 2 351 - 600 kWh	c	286.12	329.04	288.53	331.81
E3E4	IBT BLOCK 3 > 600 kWh	c	306.66	352.66	325.86	374.74
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) DOMESTIC**					
EB2B	Basic Monthly charge per meter per month	R	754.69	867.89	742.44	853.81
EC	Capacity Charge per Amp/Phase/Month	R			5.48	6.30
EC3A	Capacity Charge : 40Amp	R	789.12	907.49	657.60	756.24
EC3B	Capacity Charge : 60Amp	R	1 183.68	1 361.23	986.40	1 134.36
EC3C	Capacity Charge : 80Amp	R	1 578.24	1 814.98	1 315.20	1 512.48
EC3D	Capacity Charge : 100Amp	R	1 972.80	2 268.72	1 644.00	1 890.60
	kWH Unit cost					
E3E6	IBT BLOCK 1 0 - 350 kWh	c	251.17	288.85	225.00	258.75
E3E7	IBT BLOCK 2 351 - 600 kWh	c	280.64	322.74	278.57	320.36
E3E8	IBT BLOCK 3 > 600 kWh	c	302.18	347.51	317.71	365.37
E3E	**Two-Part Tariff: Credit up to 100A (70 kVA BDMD) COMMERCIAL**					
EB2C	Basic Monthly charge per meter per month	R	754.69	867.89	742.44	853.81
EC	Capacity Charge per Amp/Phase/Month	R			8.41	9.67
EC3A	Capacity Charge : 40Amp	R	1 171.20	1 346.88	1 009.20	1 160.58
EC3B	Capacity Charge : 60Amp	R	1 756.80	2 020.32	1 513.80	1 740.87
EC3C	Capacity Charge : 80Amp	R	2 342.40	2 693.76	2 018.40	2 321.16
EC3D	Capacity Charge : 100Amp	R	2 928.00	3 367.20	2 523.00	2 901.45
E3E3	**kWH Unit cost**	c	285.20	327.98	289.69	333.14
E3E	**Two-Part Tariff: Pre-paid up to 100A (70 kVA BDMD) COMMERCIAL**					
EB2D	Basic Monthly charge per meter per month	R	754.69	867.89	742.44	853.81
EC	Capacity Charge per Amp/Phase/Month	R			8.41	9.67
EC3A	Capacity Charge : 40Amp	R	1 171.20	1 346.88	1 009.20	1 160.58
EC3B	Capacity Charge : 60Amp	R	1 756.80	2 020.32	1 513.80	1 740.87
EC3C	Capacity Charge : 80Amp	R	2 342.40	2 693.76	2 018.40	2 321.16
EC3D	Capacity Charge : 100Amp	R	2 928.00	3 367.20	2 523.00	2 901.45
E3E4	**kWh Unit cost**	c	279.64	321.59	279.58	321.52
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	126.18	145.11	108.62	124.91
EC	Capacity Charge per Amp/Phase/Month	R			8.41	9.67
EC3A	Capacity Charge : 40Amp	R	1 171.20	1 346.88	1 009.20	1 160.58
EC3B	Capacity Charge : 60Amp	R	1 756.80	2 020.32	1 513.80	1 740.87
EC3C	Capacity Charge : 80Amp	R	2 342.40	2 693.76	2 018.40	2 321.16

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
EC3D	Capacity Charge : 100Amp	R	2 928.00	3 367.20	2 523.00	2 901.45
E3G1	kWh Unit cost	c	303.48	349.00	323.99	372.59
E5	**TIME OF USE TARIFF**					
E5A	**TIME OF USE TARIFF MV**					
E5A1	Basic charge	R	4 870.94	5 601.58	4 886.95	5 619.99
E5A2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	57.10	65.67	49.81	57.28
E5A3	Network Demand Charge kVA: Utilised capacity	R	101.82	117.09	80.78	92.90
E5A4	Hi-Demand: Peak kWh Unit Charge	C	761.87	876.15	649.53	746.96
E5A5	Hi-Demand: Standard kWh Unit Charge	C	257.52	296.15	213.85	245.93
E5A6	Hi-Demand: Off Peak kWh Unit Charge	C	157.50	181.13	127.55	146.68
E5A7	Low Demand: Peak kWh Unit Charge	C	378.15	434.87	417.06	479.62
E5A8	Low Demand: Standard kWh Unit Charge	C	212.86	244.79	186.80	214.82
E5A9	Low Demand: Off Peak kWh Unit Charge	C	144.88	166.61	119.90	137.89
E5A10	Reactive Energy charge, per kilo volt amps reactive hours	C	19.48	22.40	11.84	13.62
E5B	**TIME OF USE TARIFFL LV**					
E5B1	Basic charge	R	2 305.21	2 650.99	3 108.74	3 575.05
E5B2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	78.41	90.17	62.72	72.13
E5B3	Network Demand Charge kVA: Utilised capacity	R	151.11	173.78	110.64	127.24
E5B4	Hi-Demand: Peak kWh Unit Charge	C	767.53	882.66	655.38	753.69
E5B5	Hi-Demand: Standard kWh Unit Charge	C	263.16	302.63	219.68	252.63
E5B6	Hi-Demand: Off Peak kWh Unit Charge	C	163.16	187.63	133.39	153.40
E5B7	Low Demand: Peak kWh Unit Charge	C	383.81	441.38	422.90	486.34
E5B8	Low Demand: Standard kWh Unit Charge	C	218.51	251.29	192.62	221.51
E5B9	Low Demand: Off Peak kWh Unit Charge	C	150.54	173.12	125.75	144.61
E5B10	Reactive Energy charge, per kilo volt amps reactive hours	C	19.48	22.40	11.80	13.57
E5C	**TIME OF USE TARIFF SMALL CUSTOMER <100 kVA**					
E5C1	Basic charge	R	507.88	584.06	468.09	538.30
E5C2	Network Capacity Charge kVA: Notified Maximum Demand (NMD)	R	68.29	78.53	62.94	72.38
E5C3	Hi-Demand: Peak kWh Unit Charge	C	804.49	925.16	741.46	852.68
E5C4	Hi-Demand: Standard kWh Unit Charge	C	282.43	324.79	260.30	299.35
E5C5	Hi-Demand: Off Peak kWh Unit Charge	C	178.79	205.61	164.78	189.50
E5C6	Low Demand: Peak kWh Unit Charge	C	299.84	344.82	276.35	317.80
E5C7	Low Demand: Standard kWh Unit Charge	C	223.69	257.24	206.17	237.10
E5C8	Low Demand: Off Peak kWh Unit Charge	C	162.20	186.53	149.49	171.91
E5C9	Reactive Energy charge, per kilo volt amps reactive hours	C	25.62	29.46	23.61	27.15
E5D	Exceed NOTIFIED MAXIMUM DEMAND (NMD) per kVA Per month R (applicable for import NMD and applicable % of export as per agreement)	R	1 961.79	2 256.06	2 114.31	2 431.46
E6	**SUBSIDIZED TARIFFS: Grant to be shown separately**					

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
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	618.06	710.77	580.37	667.43
E7	**PUBLIC LIGHTING & CCTV**					
E7A1	Streetlights & CCTV (metered) per kWh (no basic charge)	c	332.64	382.54	252.32	290.17
E7A2	Streetlights & CCTV (consumption) (per unit/per month) (no basic charge) per 100 Watt per month	R	116.36	133.81	88.26	101.50
E7A5	Illuminated street sign boards per month	R	116.36	133.81	88.26	101.50
E7A6	Maintenance charge per light per month	R	125.69	144.54	34.64	39.84
E8	**CASUAL SUPPLIES**					
E8A1	Per connection includes disconnection excluding hire of kiosk	R	2 112.17	2 429.00	2 112.17	2 429.00
E8A2	Consumption per day if not metered	R	137.39	158.00	137.39	158.00
E8A3	Hire of temporary distribution kiosk, per kiosk, per occasion	R	827.83	952.00	827.83	952.00
E8A4	Deposit (Usage will be subtracted)	R	2 726.47	no vat	2 486.95	no vat
E8A5	One part tariff : Prepaid or Credit Casual Supply	c	456.45	524.92	416.35	478.80
E9	**NETWORK CHARGES: SERVICED LAND**					
E9A1	Network charge per serviced plot per month (based on single phase basic and 60Amp capacity charge)	R	815.34	937.64	655.62	753.96
E9A2	Infrastructure Charge per Meter per month (No 1 end date 30 June 2026)	R			16.65	19.15
E10	**SUNDRY CHARGES**					
E10A1	Call-out Fee - office hours (Based on 2 hours for electr & assist + 30km)	R	1 128.44	1 297.71	991.30	1 140.00
E10A2	Call-out Fee - after hours: Weekdays & Saturdays (Based on 2 hrs (time and a half) for electr & assist + 30km)	R	1 639.11	1 884.98	1 433.91	1 649.00
E10A3	Call-out Fee - after hours: Sundays & Public Holidays (Based on 2 hrs (double time) for electr & assist + 30km)	R	2 149.78	2 472.25	1 876.52	2 158.00
E10A4	MV. Switching on Council's equipment office hours (Based on 3 hours for superintendent & electr + 60km)	R	3 242.85	3 729.28	2 884.35	3 317.00
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	4 757.18	5 470.76	4 220.00	4 853.00
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	6 271.50	7 212.23	5 555.65	6 389.00
E10A7	Contractor Inspection 2nd	R	973.35	1 119.35	918.26	1 056.00
E10A8	Contractor Inspection 3rd	R	1 469.25	1 689.64	1 386.09	1 594.00
E10A9	Disconnection	R	477.46	549.08	450.44	518.00
E10A10	Reconnection	R	477.46	549.08	450.44	518.00
E10A11	Verification of a Meter Reading	R	477.46	549.08	450.44	518.00
E10A12	Administration fee - recalculation due to no meter access	R	247.94	285.13	233.91	269.00
E10A13	Test of Meter: 1 & 3 Phase (Conditionally Refundable) Internal testing	R	1 128.44	1 297.71	991.30	1 140.00
E10A14	Test of Meter: All other Meters (Conditionally Refundable) External testing	R	cost + 15%	applicable vat	cost + 15%	applicable vat

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
E10A15	Tariff change - change between one part and two-part	R	325.37	374.18	306.96	353.00
E10A16	Damage elect meter 1 phase (based on meter cost + call out X 2)	R	4 220.84	4 853.96	3 579.13	4 116.00
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	5 032.34	5 787.19	4 904.35	5 640.00
E10A18	Replacement of CIU (Meter keypad) (Based on keypad cost and call out fee)	R	1 978.20	2 274.93	1 698.26	1 953.00
E10A19	Damage of Bulk meter-(Based on 3 hours for a superintendent and electrician + 60km + bulk meter cost + modem cost)	R	11 048.13	12 705.35	10 488.70	12 062.00
E10A20	Commission of Bulk meter, supplied by customer (call out fee x 3)	R	3 385.32	3 893.12	2 975.65	3 422.00
E10A21	Damage of HV Cable	R	cost + R54 310.16	applicable vat	cost + R51 236.00	applicable vat
E10A22	Damage of MV Cable	R	cost + R14 206.12	applicable vat	cost + R13 402.00	applicable vat
E10A23	Damage of LV Cable	R	cost + R 5 720.82	applicable vat	cost + R 5 397.00	applicable vat
E10A24	Damage of Service Connection Cable	R	cost + R 1 431.00	applicable vat	cost + R 1 350.00	applicable vat
E10A25	Working without Way leave	R	7 331.51	8 431.24	6 916.52	7 954.00
E10A26	Refundable Wayleave **deposit** for HV cables	R	104 736.48	no vat	98 808.00	no vat
E10A27	Refundable Way leave **deposit** for MV cables	R	26 184.12	no vat	24 702.00	no vat
E10A28	Refundable Way leave **deposit** for LV cables	R	5 658.28	no vat	5 338.00	no vat
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	1 187.20	1 365.28	1 120.00	1 288.00
E10A31	Replacement of damaged overhead service connection cable (Tariff E13A9 - E10A18)	R	5 624.86	6 468.59	7 696.52	8 851.00
E10A32	Removal of Meter (based on call out fee)	R	1 128.44	1 297.71	992.17	1 141.00
E10A33	Repositioning of Meter (excl. cable) (based on call out fee)	R	1 128.44	1 297.71	992.17	1 141.00
E10A34	Repositioning of Meter (incl. cable) (based on call out fee + 30m cable)	R	8 058.44	9 267.21	7 079.13	8 141.00
E10A35	Request for bulk meter profile for 12 months per request (Based on 3 hours for Snr Superintendent + 30km)	R	1 938.45	2 229.22	1 756.52	2 020.00
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	842.78	969.20	808.70	930.00
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	1 957.97	2 251.67	1 912.17	2 199.00
E11A3	Change of Circuit Breaker - Bulk (1/annum) contact Electricity Department for approval (Based on JSO Breaker cost + 1 hour for an electrician and assistant + 30km)	R	4 746.78	5 458.80	*new*	new
E12	**CONVERSION OF METERS**					
E12A1	Convert Credit Meter to Pre-paid: SP (no cable work) (based on meter cost + call out)	R	3 092.40	3 556.26	2 587.83	2 976.00
E12A2	Convert Credit Meter to Pre-paid: 3P (no cable work) (based on meter cost + call out)	R	3 903.90	4 489.49	3 913.04	4 500.00
E12A3	Convert Credit Three Phase to Singe Phase Pre-paid meter (based on meter cost + call out + CB)	R	3 317.41	3 815.02	2 846.96	3 274.00
E12A4	Convert Credit Three Phase to Single Phase Credit (Commercial only)	R	2 203.44	2 533.96	2 140.00	2 461.00
E12A5	Convert Pre-paid Single Phase to Three Phase Pre-paid (based on tariff E13A8) cost includes cable to boundary	R	R19 999,42 + ext fee	applicable vat	R17 585.00 + ext fee	applicable vat

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
E12A6	Convert pre-paid Three phase to Single phase pre-paid (based on meter cost + call out + CB)	R	3 317.41	3 815.02	2 846.96	3 274.00
E12A7	Change to Time of Use (with existing bulk meter) + Deposit	R	1 128.44	1 297.71	992.17	1 141.00
E12A8	Change to Time of Use (without existing bulk meter) + Deposit	R	12 705.35	14 611.15	11 480.00	13 202.00
E12A9	Change to SSEG Three Phase	R	11 048.13	12 705.35	10 488.70	12 062.00
E12A10	Change to SSEG Single Phase	R	6 070.00	6 980.50	5 337.39	6 138.00
E13	**SERVICE CONNECTIONS**					
E13A1	Builders connection (plus applicable service connection tariff)	R	1 260.02	1 449.02	1 188.70	1 367.00
E13A4	Single Phase (Credit - 60A) option for Commercial users only (Based on 30m cable + meter cost + average labour cost + 15% admin fee)	R	10 121.54	11 639.77	9 659.13	11 108.00
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	10 121.54	11 639.77	9 659.13	11 108.00
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	R19 999,42 + ext fee	applicable vat	R17 585.00 + ext fee	applicable vat
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	R19 999,42 + ext fee	applicable vat	R17 585.00 + ext fee	applicable vat
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	9 845.70	11 322.56	9 395.65	10 805.00
E13A10	Non Standard : Pre-paid 30 Amp Single phase - FLISP and approved municipal housing areas (only applicable for pre-approved areas - areas to be confirmed with Electrical Department)	R	5 216.69	5 999.19	new	new
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**					
E14A1	1 st Offence	R	5 806.68	no vat	5 478.00	no vat
E14A2	2 nd Offence (E14A1 X 2)	R	11 613.36	no vat	10 955.00	no vat
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	2 601.24	no vat	2 454.00	no vat
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	1 619.50	1 862.42	1 527.83	1 757.00
E15A2	Primary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply excluding Dist. TF	R	4 822.68	5 546.08	5 649.57	6 497.00
E15A3	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF	R	5 877.93	6 759.62	4 549.70	6 377.00
E15A4	Secondary Cost p/kVA -include all MV. Equipment UP to Main Substation or identified point of supply including Dist. TF and Kiosk	R	7 668.87	8 819.20	7 234.78	8 320.00
E15A5	Buying/Refund of spare capacity cost/kVA	R	100% of approved installation cost	applicable vat	100% of approved installation cost	applicable vat

Tariff Code	Detail		2026/2027		2025/2026	
			Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
E15A6	Investigation Fee	R	5 761.79	6 626.06	5 435.65	6 251.00
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	143.70	165.26	125.68	144.53
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	347.29	399.38	467.83	538.00
E19A3	TIME OF USE TARIFFL LV: Admin and reconciliation charge per off-taker	R	347.29	399.38	467.83	538.00
E19A4	TIME OF USE TARIFF SMALL CUSTOMER <100 kVA: Admin and reconciliation charge per off-taker	R	347.29	399.38	467.83	538.00
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	38 344.33	44 095.98	36 173.91	41 600.00
DC2B	**New Developments**					
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (13.8 kVA xE15A2 x.36)	R	23 959.08	27 552.95	22 602.61	25 993.00
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (42kVA x E15A2x.36)	R	72 918.95	83 856.79	68 791.30	79 110.00
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	R	4 822.68	5 546.08	4 549.57	5 232.00
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	R	5 877.93	6 759.62	5 545.22	6 377.00

SEWER TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		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)**				
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.	20.23	23.26	19.27	22.15
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.	178.66	205.46	170.15	195.67
SE7A3	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7A5	Double the basic charge levied where networks are available but client is not connected	356.96	410.50	339.96	390.95
	SEWERAGE - REGISTERED INDIGENT HOUSEHOLDS				
SE7A6	0 - 7 kl - **subsidised**	20.23	23.26	19.27	22.15
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.	20.23	23.26	19.27	22.15
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	20.23	23.26	19.27	22.15
SE7B2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7C	**SEWERAGE - GUEST HOUSE; BED & BREAKFAST ESTABLISHMENTS**				
SE7C1	per kl (based on 70% of water usage) per unit per month.	20.23	23.26	19.27	22.15
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	20.23	23.26	19.27	22.15
SE7D2	Call out fee for Tank Service request but no service due to another defect/no acces to tank	821.07	944.23	781.97	899.27
SE7E	**CONSUMPTION - DEPARTMENTAL**				
SE7E1	0 - 35 kl per kl (based on 70% of max 50kl water usage) per unit per month	20.23	23.26	19.27	22.15
SE8	**BASIC CHARGE**				
SE8A	Basic Monthly Charge Developed sites per erf/unit per month	178.66	205.46	170.15	195.67
SE8A1	Basic Monthly Subsidy Residential Indigent as per paragraph A of the Indigent Policy per month	178.66	205.46	170.15	195.67
SE8B	Basic Monthly Charge Undeveloped sites - can not connect to the network per erf/unit per month	120.38	138.44	114.65	131.85
SE8C	Basic Monthly Charge Undeveloped sites - can connect to the network per erf/unit per month	178.65	205.44	170.14	195.66
SE8D	Basic Monthly Charge Developed sites - with a septic Tank per erf/unit per month	120.38	138.44	114.65	131.85
SE8E	Basic Monthly Charge - Low Cost Housing & Single Quarters per erf/unit per month	120.38	138.44	114.65	131.85

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
SE8F	**INFRASTRUCTURE**				
SE8F1	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	0.00	0.00	9.60	11.04
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
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
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)	820.83	943.95	781.74	899.00
SE9A2	Vacuum Tanker Service provided on request < 5kl (per 5kl or part thereof)	820.83	943.95	781.74	899.00
SE9A4	Vacuum Tanker Service provided on request > 6kl (per 6kl or part thereof)	820.83	943.95	781.74	899.00
SE9A5	Call out fee for Tank Service request but no service due to another defect	820.83	943.95	781.74	899.00
SE9A6	More than 3 pipes an additional fee per pipe for users not paying tariff SE7 above	120.52	138.60	114.78	132.00
SE9B	**After Hours Vacuum Tanker Service - PROVIDED ON REQUEST**				
SE9B1	After Hours - per request < 6kl (per 6kl or part thereof)	1 641.65	1 887.90	1 563.48	1 798.00
SE9B2	After Hours - per request > 6kl (per 6kl or part thereof)	1 641.65	1 887.90	1 563.48	1 798.00
SE9B3	After Hours - per request < 5kl (per 5kl or part thereof)	1 641.65	1 887.90	1 563.48	1 798.00
SE9B2	After Hours Businesses with Public Toilets per removal	493.04	567.00	469.57	540.00
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**	493.04	567.00	469.57	540.00
SE9C2	Normal ApplicableTariff (SE9A2) plus additional per km	24.11	27.72	22.96	26.40
	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**	493.04	567.00	469.57	540.00
SE9C7	After Hours Applicable Tariff (SE9B2) plus additional per km	24.11	27.72	22.96	26.40
SE9.2	**SUNDRY CHARGES**				
SE9D	**Testing and Connection Fees**				
SE9D1	Testing of the septic and conservancy tanks per test	2 064.39	2 374.05	1 966.09	2 261.00
SE9D2	Smallbore sewerage connection fee + tank test	2 282.61	2 625.00	2 173.91	2 500.00
SE9D3	Sewer Connection	2 282.61	2 625.00	2 173.91	2 500.00
SE9E	**Disposal with own tanker truck**				
SE9E1	Charge per kl or part thereof	19.36	22.26	18.44	21.20
SE11	**ILLEGAL CONNECTION / TAMPERING FEE**				
SE11A	1st Offence	9 733.50	no vat	9 270.00	no vat
SE11B	2 nd Offence (SE11A X 2)	19 467.00	no vat	18 540.00	no vat
NOTE: Any requests for tanker services after 15:00 will be charged at the after hour rate					

WATER TARIFFS

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
WD	**CONSUMER DEPOSITS**				
WD1	Domestic - Water	853.00	no vat	812.00	no vat
WD2	Commercial - Water - Consumption < 40kl	3 395.00	no vat	3 233.00	no vat
WD3	Commercial - Water - Consumption 40 - 100kl	11 887.00	no vat	11 311.00	no vat
WD4	Commercial - Water - Consumption 100 kl +	20 358.00	no vat	19 389.00	no vat
WD5	Domestic - Water RUE's	Applicable Rue's X WD1A	no vat	Applicable Rue's X WD1A	no vat
WD6	Indigent - registered (including UISP)	256.00	no vat	244.00	no vat
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	195.91	225.30	186.58	214.57
W1A2A	Basic Monthly Subsidy : Residential Indigent as per paragraph A of the Indigent Policyper erf/unit per month	195.91	225.30	186.58	214.57
W1A3	**Infrastructure**	0.00			
W1A3A	Fixed Infrastructure Basic Charge per erf/unit per month (No 1 end date 30 June 2026)	0.00	0.00	15.45	17.77
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
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
	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	8.05	9.26	7.67	8.82
W1B2	7 - 18 kl per kl	16.51	18.99	15.73	18.09
W1B4	19 - 45 kl per kl	34.61	39.80	32.96	37.90
W1B5	46 - 60 kl per kl	69.20	79.58	65.91	75.79
W1B6	>60kl per kl	94.93	109.17	87.90	101.08

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1B7	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B8	7 - 18 kl per kl	21.47	24.69	20.45	23.51
W1B10	19 - 45 kl per kl	44.99	51.74	42.85	49.27
W1B11	46 - 60 kl per kl	89.96	103.46	85.68	98.53
W1B12	>60kl per kl	123.41	141.92	114.27	131.41
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1B13	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B14	7 - 18 kl per kl	26.42	30.39	25.17	28.94
W1B16	19 - 45 kl per kl	55.37	63.68	52.73	60.64
W1B17	46 - 60 kl per kl	110.72	127.33	105.45	121.27
W1B18	>60kl per kl	151.89	174.67	140.63	161.73
	Restriction Tariff 3 (level 6 water restrictions)				
W1B19	0 - 6 kl per kl	8.05	9.26	7.67	8.82
W1B20	7 - 18 kl per kl	33.03	37.98	31.46	36.17
W1B22	19 - 45 kl per kl	69.21	79.60	65.92	75.81
W1B23	46 - 60 kl per kl	138.41	159.17	131.82	151.59
W1B24	>60kl per kl	189.86	218.33	175.79	202.16
W1BI	**CONSUMPTION - REGISTERED INDIGENT HOUSEHOLDS**				
	Normal Tariff & Level 1 water restrictions				
W1BI1	0 - 10 kl per kl - **subsidised**	8.05	9.26	7.67	8.82
W1BI2	11 - 18 kl per kl	16.51	18.99	15.73	18.09
W1BI4	19 - 45 kl per kl	34.61	39.80	32.96	37.90
W1BI5	46 - 60 kl per kl	69.20	79.58	65.91	75.79
W1BI6	>60kl per kl	94.93	109.17	87.90	101.08
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1BI7	0 - 10 kl per kl - **subsidised**	8.05	9.26	7.67	8.82
W1BI8	11 - 18 kl per kl	21.47	24.69	20.45	23.51
W1BI10	19 - 45 kl per kl	44.99	51.74	42.85	49.27
W1BI11	46 - 60 kl per kl	89.96	103.46	85.68	98.53
W1BI12	>60kl per kl	123.41	141.92	114.27	131.41
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1BI13	0 - 10 kl per kl - **subsidised**	8.05	9.26	7.67	8.82
W1BI14	11 - 18 kl per kl	26.42	30.39	25.17	28.94
W1BI16	19 - 45 kl per kl	55.37	63.68	52.73	60.64
W1BI17	46 - 60 kl per kl	110.72	127.33	105.45	121.27
W1BI18	>60kl per kl	151.89	174.67	140.63	161.73
	Restriction Tariff 3 (level 6 water restrictions)				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
W1BI19	0 - 10 kl per kl - **subsidised**	8.05	9.26	7.67	8.82
W1BI20	11 - 18 kl per kl	33.03	37.98	31.46	36.17
W1BI22	19 - 45 kl per kl	69.21	79.60	65.92	75.81
W1BI23	46 - 60 kl per kl	138.41	159.17	131.82	151.59
W1BI24	>60kl per kl	189.85	218.33	175.79	202.16
W1C	**CONSUMPTION - ALL OTHER**				
	Normal Tariff & Level 1 water restrictions				
W1C1	0 - 18 kl per kl	18.26	21.00	17.39	20.00
W1C3	19 - 45 kl per kl	41.25	47.43	39.28	45.18
W1C4	46 - 60 kl per kl	53.57	61.60	51.02	58.67
W1C5	>60 kl per kl	73.47	84.49	68.03	78.23
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1C6	0 - 18 kl per kl	23.74	27.30	22.61	26.00
W1C8	19 - 45 kl per kl	53.62	61.67	51.07	58.73
W1C9	46 - 60 kl per kl	69.64	80.09	66.32	76.27
W1C10	>60 kl per kl	95.51	109.84	88.43	101.70
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1C11	0 - 18 kl per kl	29.22	33.60	27.82	32.00
W1C13	19 - 45 kl per kl	66.00	75.90	62.85	72.28
W1C14	46 - 60 kl per kl	85.71	98.57	81.63	93.87
W1C15	>60 kl per kl	117.55	135.18	108.84	125.17
	Restriction Tariff 3 (level 6 water restrictions)				
W1C16	0 - 18 kl per kl	36.52	42.00	34.78	40.00
W1C18	19 - 45 kl per kl	82.50	94.87	78.57	90.35
W1C19	46 - 60 kl per kl	107.14	123.21	102.04	117.34
W1C20	>60 kl per kl	146.94	168.98	136.05	156.46
W1D	**OTHER CONSUMERS**				
W1D1	Departmental per Kl (Including temporary connection for municipal purposes)	39.06	44.92	33.65	38.70
W1D2	Fire Hoses: Basic per Month	250.01	287.51	238.10	273.82
W1D3	Bulk usage (Unconnected to networks) per Kl - Consumers Permanently residing within Overstrand municipality area	20.23	23.26	19.26	22.15
W1D3A	Restriction Tariff 1 (level 2 & 3 water restrictions)	26.30	30.24	25.04	28.80
W1D3B	Restriction Tariff 2 (level 4 & 5 water restrictions)	32.36	37.22	30.82	35.45
W1D3C	Restriction Tariff 3 (level 6 water restrictions)	40.46	46.52	38.53	44.31
W1D4	Kid Brooke (Van Cauter 0 - 8000kl per year)	0.08	0.09	0.08	0.09
W1D5	Onrus Small Holdings tariff 2 (Van Cauter)	0.08	0.09	0.08	0.09

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
W1D6	Onrus Small Holdings tariff 4 (Per agreement)	1.11	1.28	1.11	1.28
W1D7	Contractors water consumption - temporary connection (only for municipal purposes)	39.06	44.92	33.65	38.70
W1D8	Bulk usage (Unconnected to networks) per Kl - People residing outside the Overstrand municipal area	74.98	86.23	71.41	82.13
W1D8A	Restriction Tariff 1 (level 2 & 3 water restrictions)	97.48	112.10	92.84	106.76
W1D8B	Restriction Tariff 2 (level 4 & 5 water restrictions)	119.98	137.97	114.26	131.40
W1D8C	Restriction Tariff 3 (level 6 water restrictions)	149.97	172.47	142.83	164.25
W1E	**WET COMMERCIAL, SPORT, PARKS etc (must apply for this tariff)**				
	Normal Tariff & Level 1 water restrictions				
W1E1	0 - 500kl per kl	26.57	30.56	25.31	29.10
W1E2	501 - 1000kl per kl	40.20	46.23	38.29	44.03
W1E3	>1000kl per kl	53.59	61.63	51.04	58.70
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1E4	0 - 300kl per kl	34.54	39.73	32.90	37.83
W1E5	301 - 700kl per kl	52.26	60.10	49.77	57.24
W1E6	>700kl per kl	69.67	80.12	66.35	76.30
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1E7	0 - 250kl per kl	42.52	48.89	40.49	46.57
W1E8	251 - 500kl per kl	64.32	73.97	61.26	70.44
W1E9	>500kl per kl	85.75	98.61	81.66	93.91
	Restriction Tariff 3 (level 6 water restrictions)				
W1E10	0 - 100kl per kl	53.15	61.12	50.61	58.21
W1E11	>100 kl per kl	107.18	123.26	102.08	117.39
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	27.69	31.84	26.37	30.32
W1F2	> 5800kl per kl	53.59	61.63	51.04	58.70
	Restriction Tariff 1 (level 2 & 3 water restrictions)				
W1F3	0 - 5800kl per kl	35.99	41.39	34.28	39.42
W1F4	> 5800kl per kl	69.67	80.12	66.35	76.30
	Restriction Tariff 2 (level 4 & 5 water restrictions)				
W1F5	0 - 5800kl per kl	44.30	50.95	42.19	48.52
W1F6	> 5800kl per kl	85.75	98.61	81.66	93.91
	Restriction Tariff 3 (level 6 water restrictions)				
W1F7	0 - 5 800kl per kl	55.38	63.68	52.74	60.65
W1F8	>5 800 kl per kl	107.18	123.26	102.08	117.39
W2A	**AVAILABILITY CHARGES**				

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
W2A1	Overstrand per month	195.90	225.29	186.57	214.56
W2A2	Farms connected to water pipe line	195.90	225.29	186.57	214.56
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	23.44	26.96	20.19	23.22
W3A	**IRRIGATION WATER ("LEI WATER") & RAW WATER**				
W3A1	Use and pump water (80-90 min) per MONTH Stanford	60.03	69.04	57.17	65.75
W3A2	Pearly Beach Small Holdings: Basic	73.27	84.26	69.78	80.25
W3A3	Pearly Beach Small Holdings: Consumption 0- 70 kl per kl	5.71	6.57	5.44	6.25
W3A4	Pearly Beach Small Holdings: Consumption >70 kl per kl	13.42	15.43	12.78	14.70
W3A5	Others per kl	5.71	6.57	5.44	6.25
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
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
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	5.71	6.57	5.44	6.25
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
W3A6D	Farms 6/722, 7/722 and 8/722 Stanford as per agreement, raw water consumption in excess of 100 kl/month	5.71	6.57	5.44	6.25
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
W3A8	Farm 586 Volmoed raw water from De Bos pipeline consumption >300 kl/month per kl	5.71	6.57	5.44	6.25
W3B	**IRRIGATION WATER - (TREATED EFFLUENT)**				
W3B2	Hermanus Golf Club per month	65 177.61	74 954.25	62 073.91	71 385.00
W3B3	All other per kl	3.67	4.23	3.50	4.02
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	3.67	4.23	3.50	4.02
W4	**SUNDRY CHARGES**				
W4A1	Testing of a Meter (Call-out Fee incl)	1 297.43	1 492.05	1 235.65	1 421.00
W4A2	Testing of a Meter (Ind/Bulk Meter) ****Minimum charge of R500***	Cost plus 15%	applicable vat	Cost plus 15%	applicable vat
W4A3	Disconnection	588.00	676.20	560.00	644.00
W4A4	Reconnection	588.00	676.20	560.00	644.00
W4A5	Reconnection After Normal Working Hours	1 177.83	1 354.50	1 121.74	1 290.00
W4A6	Administration fee - recalculation due to no meter access	229.17	263.55	218.26	251.00
W4A7	Verification of a Meter Reading	323.22	371.70	307.83	354.00
W4A8	Final and Special Readings	294.91	339.15	280.87	323.00
W4A9	Call-out Fee - Normal Working Hours	587.09	675.15	559.13	643.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
W4A10	Call-out Fee - After Hours	1 176.00	1 352.40	1 120.00	1 288.00
W4A11	Replacement of damage meter	1 577.74	1 814.40	1 502.61	1 728.00
W4A12	Removal / Re-install of Meter (based on call out fee)	1 297.43	1 492.05	1 235.65	1 421.00
W4A13	Registration of Borehole (Including inspection fee)	0.00	0.00	0.00	0.00
W4A14	Repositioning of Meter (excl. pipe)	1 291.96	1 485.75	1 230.44	1 415.00
W4A15	Convert to Water Flow Restrictor Meter	4 207.31	4 838.40	4 006.96	4 608.00
W4A16	Temporary Connections - Deposit	11 069.00	no vat	10 542.00	no vat
W4A17	Temporary Connection - Usage per kl	33.78	38.84	32.17	36.99
W4A18	Damage of Water Meter	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat
W4A19	Damage of Watermain	Actual cost plus R4 483.80	applicable vat	Actual cost plus R4230.00	applicable vat
W4A20	Damage of Service Connection (including water meter)	Actual cost plus R1 178.72	applicable vat	Actual cost plus R1 112.00	applicable vat
W5	**ILLEGAL CONNECTION / TAMPERING FEE**				
W5A1	1st Offence	9 820.00	no vat	9 352.00	no vat
W5A2	2nd Offence Must convert to a flow-restriction watermeter at applicable tariff plus	11 523.00	no vat	10 974.00	no vat
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	7 193.87	8 272.94	6 851.30	7 879.00
W6A2	20 mm Connection Water Flow Restrictor Meter	8 544.26	9 825.90	8 137.39	9 358.00
W6A3	Other Connections	Actual cost plus 15%	applicable vat	Actual cost plus 15%	applicable vat
W6A4	Connections (Erf Boundary - by Developer)	1 870.83	2 151.45	1 781.74	2 049.00
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)

Tariff Code	Detail	2026/2027		2025/2026	
		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
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	38 344.33	44 095.98	36 173.91	41 600.00
DC2B	**New Developments**				
DC2B1	Standard fee per Singel Phase Domestic erf - infrastructure provide by developer (Based on 13.8 kVA xE15A2 x.36)	23 959.08	27 552.95	22 602.61	25 993.00
DC2B2	Standard fee per Three Phase Domestic erf - infrastructure provide by developer (Based on 42kVA x E15A2x.36)	72 918.95	83 856.79	68 791.30	79 110.00
DC2C	MV/LV Bulk Supply with metering point cost / kVA= Tariff E15A2	4 822.68	5 546.08	4 549.57	5 232.00
DC2C1	LV Bulk Supply if capacity is available on existing TF cost / kVA = Tariff E15A3	5 877.93	6 759.62	5 545.22	6 377.00
DC3	**SEWERAGE**				
DC3A	Standard Fee per Equivalent Unit	17 152.17	19 725.00	17 152.17	19 725.00
DC4	**ROADS**				
DC4A	Standard Fee per Equivalent Unit	7 691.30	8 845.00	7 691.30	8 845.00
DC5	**STORMWATER**				
DC5A	Standard Fee per Equivalent Unit	8 873.91	10 205.00	8 873.91	10 205.00
DC6	**SOLID WASTE**				
DC6A	Standard Fee per Equivalent Unit	1 538.26	1 769.00	1 538.26	1 769.00
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
DC8A3	11 - 25	17 940.87	20 632.00	17 940.87	20 632.00
DC8A4	26 - 50	24 684.35	28 387.00	24 684.35	28 387.00
DC8A5	51 - 100	28 325.22	32 574.00	28 325.22	32 574.00
DC8A6	101 - 250	31 427.83	36 142.00	31 427.83	36 142.00
DC8A7	251 - 500	36 687.83	42 191.00	36 687.83	42 191.00
DC8A8	501 - 2000	41 407.83	47 619.00	41 407.83	47 619.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
		R	R	R	R
DC8A9	2000 – 5000	49 771.30	57 237.00	49 771.30	57 237.00
DC8A10	> 5001	56 516.52	64 994.00	56 516.52	64 994.00
DC8E	**Sanitation**				
	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
DC8E3	11 - 25	17 940.87	20 632.00	17 940.87	20 632.00
DC8E4	26 - 50	24 684.35	28 387.00	24 684.35	28 387.00
DC8E5	51 - 100	28 325.22	32 574.00	28 325.22	32 574.00
DC8E6	101 - 250	31 427.83	36 142.00	31 427.83	36 142.00
DC8E7	251 - 500	36 687.83	42 191.00	36 687.83	42 191.00
DC8E8	501 - 2000	41 407.83	47 619.00	41 407.83	47 619.00
DC8E9	2000 – 5000	49 771.30	57 237.00	49 771.30	57 237.00
DC8E10	> 5001	56 516.52	64 994.00	56 516.52	64 994.00

RESORTS TARIFF LIST

Tariff Code	Detail	2026/2027		2025/2026	
		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 - 12 January & Easter Weekend**				
R1A1	A Stands per day	563.48	648.00	536.52	617.00
R1A2	B Stands per day	452.17	520.00	430.44	495.00
R1A3	C Stands per day	402.61	463.00	383.48	441.00
R1B	**Off-Peak Season - 13 January - 30 November (Excluding Easter Weekend)**				
R1B1	A Stands per day	311.30	358.00	296.52	341.00
R1B2	B Stands per day	269.56	310.00	256.52	295.00
R1B3	C Stands per day	245.22	282.00	233.91	269.00
	The above tariffs include for up to four (4) persons and two (2) vehicles with one trailor or caravan per day				
R1F	**Sundry Costs**				
R1F1	Electricity if available per stand per day	37.39	43.00	35.51	40.84
R1F2	Additional persons up to a maximum of two (2) - per person per day	77.39	89.00	73.91	85.00
R1F3	Additional vehicle or small trailer or small boat to maximum of 1 unit - per unit per day	45.22	52.00	42.61	49.00
R1F4	Day visitors for campers up to a maximum of four (4) per person per day	77.39	89.00	73.91	85.00
R1F5	Day visitors vehicle per day	58.26	67.00	55.65	64.00
	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)	37.39	43.00	35.65	41.00
R1F7A	Full 30 day Rental (maximum 4 persons)	4 978.26	5 725.00	4 740.85	4 742.00
R1F8	Gate Card / Key Deposit per set - Refundable	222.60	no vat	212.00	no vat
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
R 10	**KLEINMOND: FRANK ROBB HUT**				
R10A	Camping per person per day (Maximum of 10 persons)	N/A	N/A	120.00	138.00
R 30	**ONRUS CARVAN PARK**				
R30A	**Peak Season - 1 December - 12 January & Easter Weekend**				
R30A1	A Stands per day	649.57	747.00	618.26	711.00
R30A2	B Stands per day	561.74	646.00	534.78	615.00

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
R30A3	C Stands per day	431.30	496.00	410.44	472.00
R30B	**Off-Peak Season - 13 January - 30 November (Excluding Easter Weekend)**				
R30B1	A Stands per day	491.30	565.00	357.39	411.00
R30B2	B Stands per day	481.74	554.00	359.13	413.00
R30B3	C Stands per day	369.57	425.00	303.48	349.00
	The above tariffs include for up to four (4) persons and two (2) vehicles with one trailor or caravan per day				
R30F	**Sundry Costs**				
R30F2	Additional persons up to a maximum of two (2) - per person per day	73.91	85.00	73.91	85.00
R30F3	Additional vehicle or small trailer or small boat to maximum of 1 unit - per unit per day	49.57	57.00	46.96	54.00
R30F7	Full 30 day Rental (maximum 4 persons)	6 066.96	6 977.00	5 778.26	6 645.00
R30F8	Gate Card / Key Deposit per set - Refundable	210.00	no vat	200.00	no vat
R30F9	Overnignt Camping for 1 Person and 1 vehicle per night	173.91	200.00		
R30J	**Annual Rental**				
R30J1	Rental per annum	36 933.04	42 473.00	35 173.91	40 450.00
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	2 608.70	3 000.00
R 60	**GANSBAAAI CARAVAN PARK**				
R60A	**Peak Season - 1 December - 12 January & Easter Weekend**				
R60A2	A Stands per day	398.26	458.00	379.13	436.00
R60A3	B Stands per day	311.30	358.00	296.52	341.00
R60A4	C Stands per day	285.22	328.00	271.30	312.00
R60B	**Off-Peak Season - 13 January - 30 November (Excluding Easter Weekend)**				
R60B2	A Stands per day	294.78	339.00	280.87	323.00
R60B3	B Stands per day	268.70	309.00	255.65	294.00
R60B4	C Stands per day	244.35	281.00	233.04	268.00
	The above tariffs include for up to four (4) persons and two (2) vehicles with one trailor or caravan				
R60F	**Sundry Costs**				
R60F1	Additional persons up to a maximum of two (2) - per person per day	73.91	85.00	78.26	90.00
R60F2	Additional vehicle or small trailer or small boat to a maximum of 1 unit - per unit per day	49.57	57.00	44.35	51.00
R60F3	Children under two (2) years	no charge	no vat	no charge	no vat
R60F4	Children under twelve (12)	40.00	46.00	37.83	43.50
R60F5	Day visitors for campers up to a maximum of four (4) per person per day	77.39	89.00	73.91	85.00
R60F5A	Full 30 day Rental (maximum 4 persons)	5 723.48	6 582.00	5 451.30	6 269.00
R60F6	Gate Card / Key Deposit per set - Refundable	105.00	no vat	100.00	no vat

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
R60J	**Annual Rental**				
R60J1	Rental per annum	23 227.83	26 712.00	22 121.74	25 440.00
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
R60K2	Qualify for a reduced tariff for a period of 30 days	2 608.70	3 000.00	2 608.70	3 000.00
R 80	**HAWSTON DAY CAMPING SITE**				
R80A	**Peak Season - 1 December - 12 January & Easter Weekend**				
R80A1	Camping Sites	269.57	310.00	256.52	295.00
R80A2	Parking Fees per vehicle (excluding busses >20 seats)	20.00	23.00	19.13	22.00
R80A3	Per Bus >20 seats	229.57	264.00	218.26	251.00
R80A4	Entrance Fee: Adults (per person)	20.00	23.00	19.13	22.00
R80A5	Entrance Fee: Children (per child < 12)	6.09	7.00	5.57	6.40
R80B	**Off-Peak Season - 13 January - 30 November (Excluding Easter Weekend)**				
R80B1	Camping Sites	146.09	168.00	139.13	160.00
R80B2	Parking Fees per vehicle (excluding busses >20 seats)	20.00	23.00	19.13	22.00
R80B3	Per Bus >20 seats	229.57	264.00	218.26	251.00
R80B4	Entrance Fee: Adults (per person)	20.00	23.00	19.13	22.00
R80B5	Entrance Fee: Children (per child < 12)	6.09	7.00	5.57	6.40
R80B6	The above tariffs include for up to four (4) persons and two (2) vehicle with one trailor or caravan per day				
R80E	**Sundry Costs**				
R80E1	Electricity if available per stand per day	46.09	53.00	43.95	50.54
R80E2	Additional vehicle or small trailer or small boat to a maximum of 1 unit - per unit per day	46.96	54.00	44.35	51.00
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

TOURISM TARIFF LIST

Tariff Code	Detail	2026/2027		2025/2026	
		Exclude VAT	Include VAT 15%	Exclude VAT	Include VAT 15%
	TOURISM OFFICES				
T1	**SOUVENIERS**				
T1A1	Branded T-shirts per area (e,g. I LOVE HERMANUS) Sizes S- L (price per T-shirt)	173.91	200.00	-	-
T1A2	Branded T-shirts per area (e,g. I LOVE HERMANUS) Sizes XL - 2XL (price per T-shirt)	191.30	220.00	-	-
T1A3	Overstrand drive Map (price per map)	191.30	220.00	-	-
T1A4	Branded license disk holder (price per holder)	21.74	25.00	-	-
T1A5	I Love bumper & lisence disc stickers ([per sticker)	13.04	15.00	-	-
T1A6	Branded Postcards (price per item)	17.39	20.00	-	-
T1A7	Branded Keyrings (price per item)	56.52	65.00	-	-
T1A8	Branded Fridge Magnets (price per item)	56.52	65.00	-	-
T1A9	Overberg Slingsby Map (price per map)	217.39	250.00	-	-
T1A10	Garden Route Slingsby Map (price per map)	130.43	149.99	-	-
T1A11	Day drives Cape Town Map (price per map)	121.74	140.00	-	-
T1A12	Historical Stanford on foot (price per map)	8.70	10.01	-	-
T2	**GANSBAAI TOURISM HALL HIRE**				
T2A1	Hire of Tourism Hall per Hour - Fundraising event	207.39	238.50	-	-
T2A2	Hire of Tourism Hall per Hour - NON- Fundraising event	38.71	44.52	-	-

ANNEXURE D

TARIFF BASKETS

SINGLE RESIDENTIAL			Year	Year	Increase/Decrease	
High Consumption			2025/2026	2026/2027	Amount	%
Valuation		R3 500 000				
Rates			1 147.24	1 204.60	57.36	5.00
Sewer	**SE7A1+SE8A**		439.86	461.85	21.99	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		20 kl	487.24	511.60	24.36	5.00
SUB TOTAL			**2 396.14**	**2 471.57**	**75.43**	**3.15**
VAT		15%	187.34	190.05	2.71	1.45
TOTAL			2 583.48	2 661.62	78.14	3.02
SRA Rate as might be applicable to be added			**624.45**			

High Consumption with prepaid elect meter			2025/2026	2026/2027	Amount	%
Valuation		R3 500 000				
Rates			1 147.24	1 204.60	57.36	5.00
Sewer	**SE7A1+SE8A**		439.86	461.85	21.99	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		20 kl	487.24	511.60	24.36	5.00
SUB TOTAL			**2 396.14**	**2 471.57**	**75.43**	**3.15**
VAT		15%	187.34	190.05	2.71	1.45
TOTAL			2 583.48	2 661.62	78.14	3.02
SRA Rate as might be applicable to be added						

Medium Consumption			2025/2026	2026/2027	Amount	%
Valuation		R2 500 000				
Rates			814.71	855.44	40.74	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1 883.08**	**1 932.86**	**49.78**	**2.64**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			2 043.33	2 094.47	51.13	2.50
SRA Rate as might be applicable to be added						

Medium Consumption with prepaid elect meter			2025/2026	2026/2027	Amount	%
Valuation		R2 500 000				
Rates			814.71	855.44	40.74	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1 883.08**	**1 932.86**	**49.78**	**2.64**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			2 043.33	2 094.47	51.13	2.50
SRA Rate as might be applicable to be added						

Low Consumption			2025/2026	2026/2027	Amount	%
Valuation		R1 000 000				
Rates			315.91	331.70	15.80	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1 384.28**	**1 409.12**	**24.84**	**1.79**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			1 544.53	1 570.73	26.19	1.70
SRA Rate as might be applicable to be added						

Low Consumption with prepaid elect meter			2025/2026	2026/2027	Amount	%
Valuation		R1 000 000				
Rates			315.91	331.70	15.80	5.00
Sewer	**SE7A1+SE8A**		372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
Refuse	**1X Per Week**		268.26	281.67	13.41	5.00
Water		15 kl	374.14	392.85	18.71	5.00
SUB TOTAL			**1 384.28**	**1 409.12**	**24.84**	**1.79**
VAT		15%	160.26	161.61	1.36	0.85
TOTAL			1 544.53	1 570.73	26.19	1.70
SRA Rate as might be applicable to be added						

Low Consumption				2025/2026	2026/2027	Amount	%
	Valuation	R500 000					
Rates				149.64	157.12	7.48	5.00
Sewer	SE7A1+SE8A			372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week			268.26	281.67	13.41	5.00
Water		15 kl		374.14	392.85	18.71	5.00
SUB TOTAL				**1 218.01**	**1 234.54**	**16.52**	**1.36**
VAT			15%	160.26	161.61	1.36	0.85
TOTAL				1 378.27	1 396.15	17.88	1.30
SRA Rate as might be applicable to be added							

Low Consumption with prepaid elect meter				2025/2026	2026/2027	Amount	%
	Valuation	R500 000					
Rates				149.64	157.12	7.48	5.00
Sewer	SE7A1+SE8A			372.43	391.05	18.62	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week			268.26	281.67	13.41	5.00
Water		15 kl		374.14	392.85	18.71	5.00
SUB TOTAL				**1 218.01**	**1 234.54**	**16.52**	**1.36**
VAT			15%	160.26	161.61	1.36	0.85
TOTAL				1 378.27	1 396.15	17.88	1.30
SRA Rate as might be applicable to be added							

Sub-Economic Consumption (Indigent)				2025/2026	2026/2027	Amount	%
	Valuation	R190 000					
Rates				0.00	0.00	0.00	0.00
Sewer	SE7A1			50.09	52.59	2.50	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				41.70	0.00	-41.70	-100.00
Refuse	1X Per Week			0.00	0.00	0.00	0.00
Water		18 kl		158.07	165.97	7.90	5.00
SUB TOTAL				**249.86**	**218.56**	**-31.29**	**-12.52**
VAT			15%	37.48	32.78	-4.69	-12.52
TOTAL				287.34	251.35	-35.99	-12.52
SRA Rate as might be applicable to be added							

Sub-Economic Consumption (Non Indigent)				2025/2026	2026/2027	Amount	%
	Valuation	R190 000					
Rates				0.00	0.00	0.00	0.00
Sewer	SE7A1			412.89	433.53	20.64	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week			268.26	281.67	13.41	5.00
Water		18 kl		421.32	442.39	21.07	5.00
SUB TOTAL				**1 156.01**	**1 169.44**	**13.42**	**1.16**
VAT			15%	173.40	175.42	2.01	1.16
TOTAL				1 329.42	1 344.85	15.44	1.16
SRA Rate as might be applicable to be added							

Low Consumption				2025/2026	2026/2027	Amount	%
	Valuation	R170 000					
Rates				0.00	0.00	0.00	0.00
Sewer	SE7A1+SE8A			278.03	291.94	13.90	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week			268.26	281.67	13.41	5.00
Water		8 kl		264.04	277.24	13.20	5.00
SUB TOTAL				**863.88**	**862.69**	**-1.18**	**-0.14**
VAT			15%	129.58	129.40	-0.18	-0.14
TOTAL				993.46	992.10	-1.36	-0.14
SRA Rate as might be applicable to be added							

Low Consumption with prepaid elect meter				2025/2026	2026/2027	Amount	%
	Valuation	R170 000					
Rates				0.00	0.00	0.00	0.00
Sewer	SE7A1+SE8A			278.03	291.94	13.90	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week			268.26	281.67	13.41	5.00
Water		8 kl		264.04	277.24	13.20	5.00
SUB TOTAL				**863.88**	**862.69**	**-1.18**	**-0.14**
VAT			15%	129.58	129.40	-0.18	-0.14
TOTAL				993.46	992.10	-1.36	-0.14
SRA Rate as might be applicable to be added							

Sub-Economic Consumption (Indigent)			2025/2026	2026/2027	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	0.00	-41.70	-100.00
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**	**0.00**	**-41.70**	**-100.00**
VAT		15%	6.26	0.00	-6.26	-100.00
TOTAL			47.96	0.00	-47.96	-100.00
SRA Rate as might be applicable to be added						

Sub-Economic Consumption (Indigent)			2025/2026	2026/2027	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	0.00	-41.70	-100.00
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**	**0.00**	**-41.70**	**-100.00**
VAT		15%	6.26	0.00	-6.26	-100.00
TOTAL			47.96	0.00	-47.96	-100.00
SRA Rate as might be applicable to be added						

Conservancy Tanks					
If tariff SE7 is not applicable	2025/2026	2026/2027	Amount	%
Smaller than 6kl	781.74	820.83	39.09	5.00
Greater than 6kl	781.74	820.83	39.09	5.00
Outside urban area Plus per km	22.96	24.11	1.15	5.00
Plus Per hour	469.57	493.04	23.48	5.00
After hours				
Smaller than 6kl	1 563.48	1 641.65	78.17	5.00
Greater than 6kl	1 563.48	1 641.65	78.17	5.00

BUSINESS

Business - Large (Time of Use)				2025/2026	2026/2027	Amount	%
	Valuation	R35 000 000					
Rates				25 459.58	26 732.56	1 272.98	5.00
Sewer	SE7D1+SE8A		30	13 080.21	13 734.22	654.01	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	Bins 2X Per Week		30	16 095.60	16 900.38	804.78	5.00
Water		460 kl		29 536.10	31 829.22	2 293.12	7.76
SUB TOTAL				**84 225.03**	**89 208.22**	**4 983.19**	**5.92**
VAT			15%	8 814.82	9 371.35	556.53	6.31
TOTAL				93 039.85	98 579.57	5 539.72	5.95
SRA Rate as might be applicable to be added							

Business - Medium (Three Phase)				2025/2026	2026/2027	Amount	%
	Valuation	R3 200 000					
Rates				2 327.73	2 444.12	116.39	5.00
Sewer	SE7D1+SE8A		1	516.92	542.77	25.85	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week		3	804.78	845.02	40.24	5.00
Water		20 kl		578.17	607.08	28.91	5.00
SUB TOTAL				**4 281.14**	**4 450.82**	**169.68**	**3.96**
VAT			15%	293.01	301.01	7.99	2.73
TOTAL				4 574.16	4 751.83	177.67	3.88
SRA Rate as might be applicable to be added							

Business - Small (Three Phase)				2025/2026	2026/2027	Amount	%
	Valuation	R3 200 000					
Rates				2 327.73	2 444.12	116.39	5.00
Sewer	SE7D1+SE8A		1	516.92	542.77	25.85	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week		2	536.52	563.35	26.83	5.00
Water		20 kl		578.17	607.08	28.91	5.00
SUB TOTAL				**4 012.88**	**4 169.15**	**156.27**	**3.89**
VAT			15%	252.77	258.75	5.98	2.37
TOTAL				4 265.66	4 427.91	162.25	3.80
SRA Rate as might be applicable to be added							

Business - Small (Three Phase) Prepaid Electricity				2025/2026	2026/2027	Amount	%
	Valuation	R3 200 000					
Rates				2 327.73	2 444.12	116.39	5.00
Sewer	SE7D1+SE8A		1	516.92	542.77	25.85	5.00
Infrastructure Basic Charge Water, Electricity & Sewer				53.54	11.84	-41.70	-77.89
Refuse	1X Per Week		2	536.52	563.35	26.83	5.00
Water		20 kl		578.17	607.08	28.91	5.00
SUB TOTAL				**4 012.88**	**4 169.15**	**156.27**	**3.89**
VAT			15%	252.77	258.75	5.98	2.37
TOTAL				4 265.66	4 427.91	162.25	3.80
SRA Rate as might be applicable to be added							

VACANT ERVEN

Valuation High			2025/2026	2026/2027	Amount	%
	Valuation	R780 000				
Rates			486.33	510.65	24.32	5.00
Sewer can connect	Availability		170.14	178.65	8.51	5.00
Refuse	Availability		134.12	140.83	6.71	5.00
Electricity	Availability		655.62	815.34	159.72	24.36
Water	Availability		186.57	195.90	9.33	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
SUB TOTAL			**1 686.32**	**1 853.20**	**166.88**	**9.90**
VAT		15%	180.00	201.38	21.38	11.88
TOTAL			1 866.32	2 054.58	188.26	10.09
SRA Rate as might be applicable to be added						

Valuation Average			2025/2026	2026/2027	Amount	%
	Valuation	R250 000				
Rates			155.88	163.67	7.79	5.00
Sewer can connect	Availability		170.14	178.65	8.51	5.00
Refuse	Availability		134.12	140.83	6.71	5.00
Electricity	Availability		655.62	815.34	159.72	24.36
Water	Availability		186.57	195.90	9.33	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
SUB TOTAL			**1 355.87**	**1 506.22**	**150.36**	**11.09**
VAT		15%	180.00	201.38	21.38	11.88
TOTAL			1 535.87	1 707.61	171.74	11.18
SRA Rate as might be applicable to be added						

Valuation Lower			2025/2026	2026/2027	Amount	%
	Valuation	R110 000				
Rates			68.59	72.01	3.43	5.00
Sewer can connect	Availability		170.14	178.65	8.51	5.00
Refuse	Availability		134.12	140.83	6.71	5.00
Electricity	Availability		655.62	815.34	159.72	24.36
Water	Availability		186.57	195.90	9.33	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
SUB TOTAL			**1 268.58**	**1 414.57**	**145.99**	**11.51**
VAT		15%	180.00	201.38	21.38	11.88
TOTAL			1 448.58	1 615.95	167.38	11.55
SRA Rate as might be applicable to be added						

Valuation Low			2025/2026	2026/2027	Amount	%
	Valuation	R15 000				
Rates			9.35	9.82	0.47	5.00
Sewer can connect	Availability		170.14	178.65	8.51	5.00
Refuse	Availability		134.12	140.83	6.71	5.00
Electricity	Availability		655.62	815.34	159.72	24.36
Water	Availability		186.57	195.90	9.33	5.00
Infrastructure Basic Charge Water, Electricity & Sewer			53.54	11.84	-41.70	-77.89
SUB TOTAL			**1 209.34**	**1 352.37**	**143.03**	**11.83**
VAT		15%	180.00	201.38	21.38	11.88
TOTAL			1 389.34	1 553.76	164.41	11.83
SRA Rate as might be applicable to be added						

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2026/2027

Credit / Prepaid	PHASE/TOU	kWH	Amp	Year	Year	Increase/Decrease	
				2025/2026	2026/2027	Amount	%
RESIDENTIAL							
Prepaid	Single Phase	800	60	3 288.26	3 448.71	160.45	4.88
Prepaid	Single Phase	800	50	3 225.24	3 373.09	147.85	4.58
Prepaid	Single Phase	800	40	3 162.22	3 297.46	135.25	4.28
Prepaid	Single Phase	800	30	3 099.20	3 221.84	122.64	3.96
Prepaid	Single Phase	600	60	2 554.63	2 752.11	197.48	7.73
Prepaid	Single Phase	600	50	2 491.61	2 676.49	184.88	7.42
Prepaid	Single Phase	600	40	2 428.59	2 600.86	172.28	7.09
Prepaid	Single Phase	600	30	2 365.57	2 525.24	159.67	6.75
Prepaid	Single Phase	300	60	1 626.88	1 802.21	175.33	10.78
Prepaid	Single Phase	300	50	1 563.86	1 726.59	162.73	10.41
Prepaid	Single Phase	300	40	1 500.84	1 650.96	150.12	10.00
Prepaid	Single Phase	300	30	1 437.82	1 575.34	137.52	9.56
RESIDENTIAL INDIGENT							
Prepaid	Single Phase	500	30	1 200.56	1 290.42	89.85	7.48
Prepaid	Single Phase	250	30	463.62	518.74	55.12	11.89
Prepaid	Single Phase	150	30	206.05	230.55	24.50	11.89
LIFE LINE INDIGENT							
Prepaid	Single Phase	300	30	592.40	662.84	70.44	11.89
BUSINESS							
TOU	MV			645 636.92	739 934.76	94 297.84	14.61
TOU	LV			679 845.83	786 869.25	107 023.42	15.74
TOU	Small Customer			446 516.10	463 171.61	16 655.51	3.73
Credit	3 Phase	7 000	100	27 075.30	27 193.69	118.39	0.44
Credit	3 Phase	7 000	80	26 495.01	26 520.25	25.24	0.10
Credit	3 Phase	7 000	60	25 914.72	25 846.81	-67.91	-0.26
Credit	3 Phase	7 000	40	25 334.43	25 173.37	-161.06	-0.64
Prepaid	3 Phase	7 000	100	26 261.45	26 746.11	484.67	1.85
Prepaid	3 Phase	7 000	80	25 681.16	26 072.67	391.52	1.52
Prepaid	3 Phase	7 000	60	25 100.87	25 399.23	298.37	1.19
Prepaid	3 Phase	7 000	40	24 520.58	24 725.79	205.22	0.84
Credit	3 Phase	4 000	100	17 081.00	17 354.29	273.30	1.60
Credit	3 Phase	4 000	80	16 500.71	16 680.85	180.15	1.09
Credit	3 Phase	4 000	60	15 920.42	16 007.41	87.00	0.55
Credit	3 Phase	4 000	40	15 340.13	15 333.97	-6.15	-0.04
Prepaid	3 Phase	4 000	100	16 615.94	17 098.53	482.60	2.90
Prepaid	3 Phase	4 000	80	16 035.65	16 425.09	389.45	2.43
Prepaid	3 Phase	4 000	60	15 455.36	15 751.65	296.30	1.92
Prepaid	3 Phase	4 000	40	14 875.07	15 078.21	203.15	1.37
Credit	3 Phase	1 000	100	7 086.69	7 514.89	428.20	6.04
Credit	3 Phase	1 000	80	6 506.40	6 841.45	335.05	5.15
Credit	3 Phase	1 000	60	5 926.11	6 168.01	241.90	4.08
Credit	3 Phase	1 000	40	5 345.82	5 494.57	148.75	2.78
Prepaid	3 Phase	1 000	100	6 970.43	7 450.95	480.53	6.89
Prepaid	3 Phase	1 000	80	6 390.14	6 777.51	387.38	6.06
Prepaid	3 Phase	1 000	60	5 809.85	6 104.07	294.23	5.06
Prepaid	3 Phase	1 000	40	5 229.56	5 430.63	201.08	3.85

MONTHLY BASKET OF TARIFFS - RESIDENTIAL, INDIGENT, LIFE-LINE & BUSINESS

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	1000 kWh	60A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			328.80	394.56	65.76	20.00
		Sub-total	742.77	815.34	72.57	9.77
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		400	1 275.88	1 211.48	-64.40	-5.05
SUB-TOTAL			3 497.30	3 604.62	107.33	3.07
VAT			524.59	540.69	16.10	3.07
TOTAL			4 021.89	4 145.31	123.42	3.07

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	1000 kWh	50A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			274.00	328.80	54.80	20.00
		Sub-total	687.97	749.58	61.61	8.96
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		400	1 275.88	1 211.48	-64.40	-5.05
SUB-TOTAL			3 442.50	3 538.86	96.36	2.80
VAT			516.37	530.83	14.45	2.80
TOTAL			3 958.87	4 069.69	110.82	2.80

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	1000 kWh	40A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			219.20	263.04	43.84	20.00
		Sub-total	633.17	683.82	50.65	8.00
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		400	1 275.88	1 211.48	-64.40	-5.05
SUB-TOTAL			3 387.70	3 473.10	85.40	2.52
VAT			508.15	520.97	12.81	2.52
TOTAL			3 895.85	3 994.07	98.22	2.52

Residential			Year	Year	Increase/Decrease	
High Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	1000 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
		Sub-total	578.37	618.06	39.69	6.86
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		400	1 275.88	1 211.48	-64.40	-5.05
SUB-TOTAL			3 332.90	3 407.34	74.44	2.23
VAT			499.93	511.10	11.17	2.23
TOTAL			3 832.83	3 918.44	85.61	2.23

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2026/2027

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	800 kWh	60A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			328.80	394.56	65.76	20.00
		Sub-total	742.77	815.34	72.57	9.77
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		200	637.94	605.74	-32.20	-5.05
SUB-TOTAL			2 859.36	2 998.88	139.53	4.88
VAT			428.90	449.83	20.93	4.88
TOTAL			3 288.26	3 448.71	160.45	4.88

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	800 kWh	50A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			274.00	328.80	54.80	20.00
		Sub-total	687.97	749.58	61.61	8.96
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		200	637.94	605.74	-32.20	-5.05
SUB-TOTAL			2 804.56	2 933.12	128.57	4.58
VAT			420.68	439.97	19.28	4.58
TOTAL			3 225.24	3 373.09	147.85	4.58

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	800 kWh	40A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			219.20	263.04	43.84	20.00
		Sub-total	633.17	683.82	50.65	8.00
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		200	637.94	605.74	-32.20	-5.05
SUB-TOTAL			2 749.76	2 867.36	117.61	4.28
VAT			412.46	430.10	17.64	4.28
TOTAL			3 162.22	3 297.46	135.25	4.28

Residential			Year	Year	Increase/Decrease	
Medium Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	800 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
		Sub-total	578.37	618.06	39.69	6.86
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
> 600 kWh		200	637.94	605.74	-32.20	-5.05
SUB-TOTAL			2 694.96	2 801.60	106.65	3.96
VAT			404.24	420.24	16.00	3.96
TOTAL			3 099.20	3 221.84	122.64	3.96

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2026/2027

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	600 kWh	60A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			328.80	394.56	65.76	20.00
		Sub-total	742.77	815.34	72.57	9.77
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
SUB-TOTAL			2 221.42	2 393.14	237.49	10.69
VAT			333.21	358.97	25.76	7.73
TOTAL			2 554.63	2 752.11	197.48	7.73

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	600 kWh	50A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			274.00	328.80	54.80	20.00
		Sub-total	687.97	749.58	61.61	8.96
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
SUB-TOTAL			2 166.62	2 327.38	215.57	9.95
VAT			324.99	349.11	24.11	7.42
TOTAL			2 491.61	2 676.49	184.88	7.42

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	600 kWh	40A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			219.20	263.04	43.84	20.00
		Sub-total	633.17	683.82	50.65	8.00
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
SUB-TOTAL			2 111.82	2 261.62	193.65	9.17
VAT			316.77	339.24	22.47	7.09
TOTAL			2 428.59	2 600.86	172.28	7.09

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	600 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
		Sub-total	578.37	618.06	39.69	6.86
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
351 - 600 kWh		250	694.75	700.70	5.95	0.86
SUB-TOTAL			2 057.02	2 195.86	171.73	8.35
VAT			308.55	329.38	20.83	6.75
TOTAL			2 365.57	2 525.24	159.67	6.75

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2026/2027

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	300 kWh	60A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			328.80	394.56	65.76	20.00
		Sub-total	742.77	815.34	72.57	9.77
Block - 0 - 350 kWh		300	671.91	751.80	79.89	11.89
SUB-TOTAL			1 414.68	1 567.14	152.46	10.78
VAT			212.20	235.07	22.87	10.78
TOTAL			1 626.88	1 802.21	175.33	10.78

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	300 kWh	50A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			274.00	328.80	54.80	20.00
		Sub-total	687.97	749.58	61.61	8.96
Block - 0 - 350 kWh		300	671.91	751.80	79.89	11.89
SUB-TOTAL			1 359.88	1 501.38	141.50	10.41
VAT			203.98	225.21	21.23	10.41
TOTAL			1 563.86	1 726.59	162.73	10.41

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	300 kWh	40A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			219.20	263.04	43.84	20.00
		Sub-total	633.17	683.82	50.65	8.00
Block - 0 - 350 kWh		300	671.91	751.80	79.89	11.89
SUB-TOTAL			1 305.08	1 435.62	130.54	10.00
VAT			195.76	215.34	19.58	10.00
TOTAL			1 500.84	1 650.96	150.12	10.00

Residential			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	300 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
		Sub-total	578.37	618.06	39.69	6.86
Block - 0 - 350 kWh		300	671.91	751.80	79.89	11.89
SUB-TOTAL			1 250.28	1 369.86	119.58	9.56
VAT			187.54	205.48	17.94	9.56
TOTAL			1 437.82	1 575.34	137.52	9.56

OVERSTRAND MUNICIPALITY: BASKET OF ELECTRICITY TARIFFS 2026/2027

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	500 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Minus: Subsidy			-413.97	-420.78	-6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
Minus: Subsidy			-164.40	-197.28	-32.88	20.00
Block - 0 - 350 kWh		350	783.90	877.10	93.20	11.89
Block - 351-500 kWh		150	416.85	420.42	3.57	0.86
Minus 70 kWh		-70	-156.78	-175.42	-18.64	11.89
SUB-TOTAL			1 043.97	1 122.10	78.13	7.48
VAT			156.59	168.32	11.72	7.48
TOTAL			1 200.56	1 290.42	89.85	7.48

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	250 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Minus: Subsidy			-413.97	-420.78	-6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
Minus: Subsidy			-164.40	-197.28	-32.88	20.00
Block - 0 - 350 kWh		250	559.93	626.50	66.58	11.89
Minus 70 kWh		-70	-156.78	-175.42	-18.64	11.89
SUB-TOTAL			403.15	451.08	47.93	11.89
VAT			60.47	67.66	7.19	11.89
TOTAL			463.62	518.74	55.12	11.89

Residential INDIGENT			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	150 kWh	30A				
Basic			413.97	420.78	6.81	1.65
Minus: Subsidy			-413.97	-420.78	-6.81	1.65
Capacity Charge			164.40	197.28	32.88	20.00
Minus: Subsidy			-164.40	-197.28	-32.88	20.00
Block - 0 - 350 kWh		150	335.96	375.90	39.95	11.89
Minus 70 kWh		-70	-156.78	-175.42	-18.64	11.89
SUB-TOTAL			179.18	200.48	21.30	11.89
VAT			26.88	30.07	3.20	11.89
TOTAL			206.05	230.55	24.50	11.89

Life-line Consumption (was one part) Indigent			Year	Year	Increase/Decrease	
Low Consumption with PREPAID elect meter			2025/2026	2026/2027	Amount	%
Electricity	300 kWh	30A				
Supply Basic			108.62	130.34	21.72	20.00
Minus: Subsidy			-108.62	-130.34	-21.72	20.00
Supply Capacity Charge			164.40	197.28	32.88	20.00
Minus: Subsidy			-164.40	-197.28	-32.88	20.00
Block - 0 - 350 kWh		300	671.91	751.80	79.89	11.89
Minus 70 kWh		-70	-156.78	-175.42	-18.64	11.89
SUB-TOTAL			515.13	576.38	61.25	11.89
VAT			77.27	86.46	9.19	11.89
TOTAL			592.40	662.84	70.44	11.89

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff MV		2025/2026	2026/2027	Amount	%
Basic Charge		4 886.95	4 870.94	-16.01	-0.33
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	450	22 414.50	25 695.00	3 280.50	14.64
Network Demand Charge kVA: Utilised capacity	436	35 220.08	44 393.52	9 173.44	26.05
Hi-Demand: Peak kWh Unit Charge	20428	132 685.99	155 634.80	22 948.82	17.30
Hi-Demand: Standard kWh Unit Charge	40761	87 167.40	104 967.73	17 800.33	20.42
Hi-Demand: Off Peak kWh Unit Charge	47562	60 665.33	74 910.15	14 244.82	23.48
Low Demand: Peak kWh Unit Charge	20428	85 197.02	77 248.48	-7 948.53	-9.33
Low Demand: Standard kWh Unit Charge	40761	76 141.55	86 763.86	10 622.32	13.95
Low Demand: Off Peak kWh Unit Charge	47562	57 026.84	68 907.83	11 880.99	20.83
Reactive Energy charge	150	17.7600	29.2200	11.46	64.53
SUB-TOTAL		561 423.41	643 421.53	81 998.12	14.61
VAT		84 213.51	96 513.23	12 299.72	14.61
TOTAL		645 636.92	739 934.76	94 297.84	14.61

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff LV		2025/2026	2026/2027	Amount	%
Basic Charge		3 108.74	2 305.21	-803.53	-25.85
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	450	28 224.00	35 284.50	7 060.50	25.02
Network Demand Charge kVA: Utilised capacity	436	48 239.04	65 883.96	17 644.92	36.58
Hi-Demand: Peak kWh Unit Charge	20428	133 881.03	156 791.03	22 910.00	17.11
Hi-Demand: Standard kWh Unit Charge	40761	89 543.76	107 266.65	17 722.88	19.79
Hi-Demand: Off Peak kWh Unit Charge	47562	63 442.95	77 602.16	14 159.21	22.32
Low Demand: Peak kWh Unit Charge	20428	86 390.01	78 404.71	-7 985.31	-9.24
Low Demand: Standard kWh Unit Charge	40761	78 513.84	89 066.86	10 553.02	13.44
Low Demand: Off Peak kWh Unit Charge	47562	59 809.22	71 599.83	11 790.62	19.71
Reactive Energy charge	150	17.70	29.22	11.52	65.08
SUB-TOTAL		591 170.29	684 234.13	93 063.84	15.74
VAT		88 675.54	102 635.12	13 959.58	15.74
TOTAL		679 845.83	786 869.25	107 023.42	15.74

Business - Large Time of Use		Year	Year	Increase/Decrease	
Time of Use Tariff Small Customer <100kVA		2025/2026	2026/2027	Amount	%
Basic Charge		468.09	507.88	39.79	8.50
Network Capacity Charge kVA: Notified Maximum Demand (NMD)	115	21 714.30	0.00	0.00	0.00
Network Demand Charge kVA: Utilised capacity	80	0.00	5 035.20	-16 679.10	-76.81
Hi-Demand: Peak kWh Unit Charge	20428	53 174.08	57 694.80	4 520.72	8.50
Hi-Demand: Standard kWh Unit Charge	40761	67 165.98	72 876.59	5 710.62	8.50
Hi-Demand: Off Peak kWh Unit Charge	47562	131 437.59	142 609.90	11 172.31	8.50
Low Demand: Peak kWh Unit Charge	20428	42 116.41	45 695.39	3 578.99	8.50
Low Demand: Standard kWh Unit Charge	40761	60 933.62	66 114.34	5 180.72	8.50
Low Demand: Off Peak kWh Unit Charge	47562	11 229.39	12 185.38	956.00	8.51
Reactive Energy charge	150	35.42	38.43	3.02	8.51
SUB-TOTAL		388 274.87	402 757.92	14 483.06	3.73
VAT		58 241.23	60 413.69	2 172.46	3.73
TOTAL		446 516.10	463 171.61	16 655.51	3.73

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	7000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		7000	20 278.30	19 964.00	-314.30	-1.55
SUB-TOTAL			23 543.74	23 646.69	102.95	0.44
VAT			3 531.56	3 547.00	15.44	0.44
TOTAL			27 075.30	27 193.69	118.39	0.44

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	7000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		7000	20 278.30	19 964.00	-314.30	-1.55
SUB-TOTAL			23 039.14	23 061.09	21.95	0.10
VAT			3 455.87	3 459.16	3.29	0.10
TOTAL			26 495.01	26 520.25	25.24	0.10

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2023/2024	2024/2025	Amount	%
Electricity Credit Meter	7000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		7000	20 278.30	19 964.00	-314.30	-1.55
SUB-TOTAL			22 534.54	22 475.49	-59.05	-0.26
VAT			3 380.18	3 371.32	-8.86	-0.26
TOTAL			25 914.72	25 846.81	-67.91	-0.26

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	7000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		7000	20 278.30	19 964.00	-314.30	-1.55
SUB-TOTAL			22 029.94	21 889.89	-140.05	-0.64
VAT			3 304.49	3 283.48	-21.01	-0.64
TOTAL			25 334.43	25 173.37	-161.06	-0.64

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	7000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		7000	19 570.60	19 574.80	4.20	0.02
SUB-TOTAL			22 836.04	23 257.49	421.45	1.85
VAT			3 425.41	3 488.62	63.22	1.85
TOTAL			26 261.45	26 746.11	484.67	1.85

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	7000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		7000	19 570.60	19 574.80	4.20	0.02
SUB-TOTAL			22 331.44	22 671.89	340.45	1.52
VAT			3 349.72	3 400.78	51.07	1.52
TOTAL			25 681.16	26 072.67	391.52	1.52

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	7000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		7000	19 570.60	19 574.80	4.20	0.02
SUB-TOTAL			21 826.84	22 086.29	259.45	1.19
VAT			3 274.03	3 312.94	38.92	1.19
TOTAL			25 100.87	25 399.23	298.37	1.19

Business - Large (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	7000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		7000	19 570.60	19 574.80	4.20	0.02
SUB-TOTAL			21 322.24	21 500.69	178.45	0.84
VAT			3 198.34	3 225.10	26.77	0.84
TOTAL			24 520.58	24 725.79	205.22	0.84

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	4000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		4000	11 587.60	11 408.00	-179.60	-1.55
SUB-TOTAL			14 853.04	15 090.69	237.65	1.60
VAT			2 227.96	2 263.60	35.65	1.60
TOTAL			17 081.00	17 354.29	273.30	1.60

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	4000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		4000	11 587.60	11 408.00	-179.60	-1.55
SUB-TOTAL			14 348.44	14 505.09	156.65	1.09
VAT			2 152.27	2 175.76	23.50	1.09
TOTAL			16 500.71	16 680.85	180.15	1.09

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	4000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		4000	11 587.60	11 408.00	-179.60	-1.55
SUB-TOTAL			13 843.84	13 919.49	75.65	0.55
VAT			2 076.58	2 087.92	11.35	0.55
TOTAL			15 920.42	16 007.41	87.00	0.55

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	4000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		4000	11 587.60	11 408.00	-179.60	-1.55
SUB-TOTAL			13 339.24	13 333.89	-5.35	-0.04
VAT			2 000.89	2 000.08	-0.80	-0.04
TOTAL			15 340.13	15 333.97	-6.15	-0.04

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	4000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		4000	11 183.20	11 185.60	2.40	0.02
SUB-TOTAL			14 448.64	14 868.29	419.65	2.90
VAT			2 167.30	2 230.24	62.95	2.90
TOTAL			16 615.94	17 098.53	482.60	2.90

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	4000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		4000	11 183.20	11 185.60	2.40	0.02
SUB-TOTAL			13 944.04	14 282.69	338.65	2.43
VAT			2 091.61	2 142.40	50.80	2.43
TOTAL			16 035.65	16 425.09	389.45	2.43

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	4000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		4000	11 183.20	11 185.60	2.40	0.02
SUB-TOTAL			13 439.44	13 697.09	257.65	1.92
VAT			2 015.92	2 054.56	38.65	1.92
TOTAL			15 455.36	15 751.65	296.30	1.92

Business - Medium (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	4000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		4000	11 183.20	11 185.60	2.40	0.02
SUB-TOTAL			12 934.84	13 111.49	176.65	1.37
VAT			1 940.23	1 966.72	26.50	1.37
TOTAL			14 875.07	15 078.21	203.15	1.37

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	1000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		1000	2 896.90	2 852.00	-44.90	-1.55
SUB-TOTAL			6 162.34	6 534.69	372.35	6.04
VAT			924.35	980.20	55.85	6.04
TOTAL			7 086.69	7 514.89	428.20	6.04

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	1000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		1000	2 896.90	2 852.00	-44.90	-1.55
SUB-TOTAL			5 657.74	5 949.09	291.35	5.15
VAT			848.66	892.36	43.70	5.15
TOTAL			6 506.40	6 841.45	335.05	5.15

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	1000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		1000	2 896.90	2 852.00	-44.90	-1.55
SUB-TOTAL			5 153.14	5 363.49	210.35	4.08
VAT			772.97	804.52	31.55	4.08
TOTAL			5 926.11	6 168.01	241.90	4.08

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Credit Meter	1000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		1000	2 896.90	2 852.00	-44.90	-1.55
SUB-TOTAL			4 648.54	4 777.89	129.35	2.78
VAT			697.28	716.68	19.40	2.78
TOTAL			5 345.82	5 494.57	148.75	2.78

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	1000 kWh	100A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 523.00	2 928.00	405.00	16.05
Flat rate		1000	2 795.80	2 796.40	0.60	0.02
SUB-TOTAL			6 061.24	6 479.09	417.85	6.89
VAT			909.19	971.86	62.68	6.89
TOTAL			6 970.43	7 450.95	480.53	6.89

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	1000 kWh	80A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			2 018.40	2 342.40	324.00	16.05
Flat rate		1000	2 795.80	2 796.40	0.60	0.02
SUB-TOTAL			5 556.64	5 893.49	336.85	6.06
VAT			833.50	884.02	50.53	6.06
TOTAL			6 390.14	6 777.51	387.38	6.06

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	1000 kWh	60A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 513.80	1 756.80	243.00	16.05
Flat rate		1000	2 795.80	2 796.40	0.60	0.02
SUB-TOTAL			5 052.04	5 307.89	255.85	5.06
VAT			757.81	796.18	38.38	5.06
TOTAL			5 809.85	6 104.07	294.23	5.06

Business - Small (Three Phase)			Year	Year	Increase/Decrease	
			2025/2026	2026/2027	Amount	%
Electricity Prepaid Meter	1000 kWh	40A				
Basic			742.44	754.69	12.25	1.65
Capacity Charge			1 009.20	1 171.20	162.00	16.05
Flat rate		1000	2 795.80	2 796.40	0.60	0.02
SUB-TOTAL			4 547.44	4 722.29	174.85	3.85
VAT			682.12	708.34	26.23	3.85
TOTAL			5 229.56	5 430.63	201.08	3.85

ANNEXURE E

CAPITAL BUDGET, WARD SPECIFIC PROJECTS & HOUSING PROGRAMME

CAPITAL BUDGET 2026/2027 MTREF

						2026/27 BUDGET			2027/28 BUDGET			2028/29 BUDGET		
Area	Local Area	Ward	Project Description	Project Manager	Funding Source	COUNCIL FUNDED	GRANTS	TOTAL	COUNCIL FUNDED	GRANTS	TOTAL	COUNCIL FUNDED	GRANTS	TOTAL
			EXECUTIVE & COUNCIL			**300 000**		**300 000**	**50 000**		**50 000**	**50 000**		**50 000**
Overstrand	Overstrand	Overstrand	MINOR ASSETS COUNCIL	D Arrison	Surplus	40 000		40 000	40 000		40 000	40 000		40 000
Overstrand	Overstrand	Overstrand	COMMUNITY PROJECTS(WARD SPECIFIC PROJECTS)	Various	Surplus-NT-WS	250 000		250 000						
Overstrand	Overstrand	Overstrand	MINOR ASSETS-OFFICE OF THE MUNICIPAL MANAGER	D O'Neill	Surplus	10 000		10 000	10 000		10 000	10 000		10 000
			FINANCE & ADMINISTRATION			**3 870 000**		**3 870 000**	**3 370 000**		**3 370 000**	**3 370 000**		**3 370 000**
Overstrand	Overstrand	Overstrand	UPS REPLACEMENT	C Johnson	Surplus	250 000		250 000				500 000		500 000
Overstrand	Overstrand	Overstrand	DATA CENTRE SERVER END OF LIFE REPLACEMENT	C Johnson	Surplus	2 250 000		2 250 000	2 000 000		2 000 000	1 500 000		1 500 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS FINANCIAL SERVICES	Vacant	Surplus	140 000		140 000	140 000		140 000	140 000		140 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS CORPORATE SERVICES	D Arrison	Surplus	30 000		30 000	30 000		30 000	30 000		30 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS ICT ORGANIZATION WIDE	C Johnson	Surplus	1 200 000		1 200 000	1 200 000		1 200 000	1 200 000		1 200 000
			PUBLIC SAFETY			**14 806 476**	**1 025 000**	**15 831 476**	**14 709 520**		**14 709 520**	**20 659 520**		**20 659 520**
Kleinmond	Kleinmond	Multi-ward KM	UPGRADING OF KLEINMOND FIRE STATION	L Smith	Surplus	3 750 000		3 750 000						
Overstrand	Overstrand	Overstrand	CCTV NETWORK (NEW SITES)	L Smith	Surplus				1 045 000		1 045 000			
Hermanus	Hermanus	Multi-ward HM	UPGRADING OF HERMANUS FIRE STATION	L Smith	Surplus							1 455 000		1 455 000
Kleinmond	Kleinmond	Multi-ward KM	CHANGE OF KLEINMOND FIRE STATION EXIT	L Smith	Surplus				495 000		495 000	225 000		225 000
Overstrand	Overstrand	Overstrand	CAR PORTS AT ALL FIRE STATIONS	L Smith	Surplus				1 750 000		1 750 000	1 820 000		1 820 000
Overstrand	Overstrand	Overstrand	FURNITURE FOR NEW OFFICE SPACE	L Smith	Surplus				210 000		210 000			
Hermanus	Hermanus	Multi-ward HM	RE-SURFACE OF HERMANUS DLTC TEST GROUND	R Fraser	Surplus	495 339		495 339	1 000 000		1 000 000	1 000 000		1 000 000
Gansbaai	Gansbaai	Multi-ward GB	ESTABLISHMENT OF GANSBAAI DLTC TEST GROUND	R Fraser	Surplus	2 751 617		2 751 617	2 500 000		2 500 000	2 500 000		2 500 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS MUNICIPAL PUBLIC SAFETY	Vacant	Surplus	309 520		309 520	309 520		309 520	309 520		309 520
Overstrand	Overstrand	Overstrand	MINOR ASSETS MUNICIPAL PUBLIC SAFETY-GENERATORS	L Smith	Prov-MFSCS		1 025 000	1 025 000						
Overstrand	Overstrand	Overstrand	VEHICLES-PUBLIC SAFETY	J Vorster	Surplus	7 500 000		7 500 000	7 400 000		7 400 000	13 350 000		13 350 000
			PLANNING & DEVELOPMENT			**1 950 000**	**700 000**	**2 650 000**	**11 450 000**		**11 450 000**	**7 600 000**		**7 600 000**
Overstrand	Overstrand	Overstrand	MINOR ASSETS PLANNING AND DEVELOPMENT	Vacant	Surplus	200 000		200 000	200 000		200 000	200 000		200 000
Overstrand	Overstrand	Overstrand	MINOR ASSETS INFRASTRUCTURE SERVICES	S Muller	Surplus	750 000		750 000	750 000		750 000	750 000		750 000
Hermanus	Hermanus	Ward 03	NEW ELECTRIC BABOON FENCE	L de Villiers	Surplus				500 000		500 000	1 000 000		1 000 000
Hermanus	Zwelihle	Ward 12	ZWELIHLE BUSINESS HUB	D Hendriks	Prov-RSEP		700 000	700 000						
Hermanus	Hermanus	Ward 03	ERECTION OF STRATEGIC STATIC FENCES FOR NATURE R	L de Villiers	Surplus							1 000 000		1 000 000
Hermanus	Hermanus	Ward 03	BUILDING OF NEW FERNKLOOF NATURE RESERVE OFFICE	L de Villiers	Surplus				1 500 000		1 500 000			
Overstrand	Overstrand	Overstrand	UPGRADING TOWN PLANNING OFFICES	R Kuchar	Surplus	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	VEHICLES-INFRASTRUCTURE SERVICES	J Vorster	Surplus				8 500 000		8 500 000	4 650 000		4 650 000
			COMMUNITY SERVICES			**8 083 458**		**8 083 458**	**9 420 480**		**9 420 480**	**7 320 480**		**7 320 480**
Overstrand	Overstrand	Overstrand	MINOR ASSETS COMMUNITY SERVICES	Vacant	Surplus	344 500		344 500	320 480		320 480	320 480		320 480
Overstrand	Overstrand	Overstrand	VEHICLES-COMMUNITY SERVICES	J Vorster	Surplus	4 000 000		4 000 000	4 100 000		4 100 000	2 000 000		2 000 000
Gansbaai	Masakhane	Ward 02	WARD PROJECTS-FENCING	B Plaatjies	Surplus-NT-WS	200 000		200 000						
Hermanus	Westcliff	Ward 04	WARD PROJECTS-COMMONAGES WESTCLIFF	L deVilliers/D	Surplus-NT-WS	125 000		125 000						
Gansbaai	De Kelders	Ward 14	WARD PROJECTS-GANSBAAI/DE KELDERS-LOOKOUT POIN	D Nel	Surplus-NT-WS	84 000		84 000						
Gansbaai	Blompark	Ward 14	WARD PROJECTS-NEW ROOF STRCUTURE-SILWERJARE&(	D Nel	Surplus-NT-WS	82 000		82 000						
Overstrand	Overstrand	Overstrand	FENCING OVERSTRAND WIDE	B Plaatjies	Surplus	3 247 958		3 247 958	5 000 000		5 000 000	5 000 000		5 000 000
			LIBRARIES			**125 000**		**125 000**						
Kleinmond	Kleinmond	Ward 09	WARD PROJECTS-INSTALL LIFT AT KLEINMOND LIBRARY	B Plaatjies	Surplus-NT-WS	125 000		125 000						
			SPORT & RECREATION			**6 124 072**	**5 941 492**	**12 065 564**		**7 442 367**	**7 442 367**	**1 250 000**	**5 000 000**	**6 250 000**
Hermanus	Hawston	Ward 08	UPGRADE HAWSTON SPORT COMPLEX (NEW STADIUM RO	D Hendriks	Surplus/MIG	2 044 072	1 982 045	4 026 117		2 442 367	2 442 367	1 250 000		1 250 000
Hermanus	Mount Pleas	Ward 04	UPGRADE MOUNT PLEASANT SPORT GROUNDS	D Hendriks	Surplus/MIG	3 029 000	3 959 447	6 988 447						
Kleinmond	Kleinmond	Ward 09	UPGRADE OF KLEINMOND SPORT FACILITIES	D Hendriks	Surplus	571 000		571 000						
Stanford	Stanford	Ward 01	WARD PROJECTS-PLAYPARK	D Nel	Surplus-NT-WS	80 000		80 000						
Gansbaai	Masakhane	Ward 02	WARD PROJECTS-PLAYPARK	D Nel	Surplus-NT-WS	50 000		50 000						
Hermanus	Hawston	Ward 08	WARD PROJECTS-NEW CRICKET NETS	D Nel	Surplus-NT-WS	250 000		250 000						
Hermanus	Zwelihle	Ward 12	WARD PROJECTS-PLAYPARK	B Plaatjies /D	Surplus-NT-WS	100 000		100 000						
Hermanus	Zwelihle	Ward 06	UPGRADE SPORTGROUNDS	D Hendriks	MIG					5 000 000	5 000 000		5 000 000	5 000 000

CAPITAL BUDGET 2026/2027 MTREF

						2026/27 BUDGET			2027/28 BUDGET			2028/29 BUDGET		
Area	**Local Area**	**Ward**	**Project Description**	**Project Manager**	**Funding Source**	**COUNCIL FUNDED**	**GRANTS**	**TOTAL**	**COUNCIL FUNDED**	**GRANTS**	**TOTAL**	**COUNCIL FUNDED**	**GRANTS**	**TOTAL**
			HOUSING				**7 110 200**	**7 110 200**		**33 540 000**	**33 540 000**		**40 000 000**	**40 000 000**
Overstrand	Overstrand	Overstrand	LCH SERVICES	D Hendriks	Prov Gr-HSDG		7 110 200	7 110 200		33 540 000	33 540 000		40 000 000	40 000 000
			ROADS			**6 090 994**	**19 426 508**	**25 517 502**	**1 250 000**	**8 849 633**	**10 099 633**	**1 250 000**	**8 071 162**	**9 321 162**
Gansbaai	Masakhane	Ward 02	REHABILITATE ROADS AND SIDEWALKS MASAKHANE	D Hendriks	MIG		2 794 356	2 794 356						
Hermanus	Mount Pleas	Ward 04	REHABILITATE ROADS (ANGELIER STREET)	D Hendriks	Surplus/MIG	2 011 994	10 737 000	12 748 994		2 100 000	2 100 000			
Kleinmond	Proteadorp	Ward 09	REHABILITATE ROADS & NEW SIDEWALKS PROTEADORP	D Hendriks	Surplus/MIG	2 325 000	5 895 152	8 220 152						
Hermanus	Hawston	Ward 08	HAWSTON CIRCLES	T Marx	Surplus	500 000		500 000	500 000		500 000	500 000		500 000
Overstrand	Overstrand	Overstrand	ROADS,SIDEWALKS,SPEED CALMING	T Steenberg	Surplus				750 000		750 000	750 000		750 000
Stanford	Stanford	Ward 01	WARD PROJECTS-SPEED CALMING	J Solomons	Surplus-NT-WS	20 000		20 000						
Hermanus	Hermanus	Ward 03	WARD PROJECTS-HERMANUS CLIFF PATH	D Nel	Surplus-NT-WS	100 000		100 000						
Hermanus	Hermanus	Ward 03	WARD PROJECTS-NON-MOTORISED TRANSPORT INCL RO/	D Nel	Surplus-NT-WS	150 000		150 000						
Hermanus	Zwelihle	Ward 05	WARD PROJECTS-SPEED CALMING	T Marx	Surplus-NT-WS	100 000		100 000						
Hermanus	Sandbaai	Ward 07	WARD PROJECTS-REVITALIZATION OF COASTAL PATH	T Marx/T Stee	Surplus-NT-WS	250 000		250 000						
Kleinmond	Rooiels	Ward 10	WARD PROJECTS-PAVING-ANEMONE STR ROOI-ELS	D v Rhodie	Surplus-NT-WS	250 000		250 000						
Gansbaai	Eluxolweni	Ward 11	WARD PROJECTS-SPEED CALMING	J Solomons	Surplus-NT-WS	50 000		50 000						
Hermanus	Onrus	Ward 13	WARD PROJECTS-PAVING COASTAL PARKING AREA	B Plaatjies/D I	Surplus-NT-WS	250 000		250 000						
Gansbaai	Kleinbaai	Ward 14	WARD PROJECTS-KLEINBAAI TIDAL POOL-FORMALIZE PAR	D Nel	Surplus-NT-WS	84 000		84 000						
Hermanus	Hermanus	Ward 03	HERMANUS TAXI RANK	D Hendriks	MIG					6 749 633	6 749 633		8 071 162	8 071 162
			ELECTRICITY			**35 005 156**	**30 139 000**	**65 144 156**	**38 100 000**	**9 983 000**	**48 083 000**	**36 200 000**	**13 434 000**	**49 634 000**
Gansbaai	Gansbaai	Ward 02	GANSBAAI ELECTRICAL DEPOT ALTERATIONS	G Lotter	EL28/29				500 000		500 000	1 000 000		1 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF LOW COST HOUSING AREAS + ESDM	G Lotter	INEP		30 139 000	30 139 000		9 983 000	9 983 000		13 434 000	13 434 000
Overstrand	Overstrand	Overstrand	OVERSTRAND MV/LV UPGRADE REPLACEMENT	G Lotter	EL27/28/29	20 100 000		20 100 000	22 000 000		22 000 000	20 000 000		20 000 000
Hermanus	Onrus	Ward 13	ADDITIONAL WORKSPACE AT ELECTRICAL DEPOT-ONRUS	G Lotter	EL26-R/O	1 155 156		1 155 156						
Kleinmond	Kleinmond	Ward 09	KLEINMOND ELECTRICAL DEPOT ALTERATIONS	G Lotter	EL27/28	500 000		500 000	1 000 000		1 000 000			
Hermanus	Hermanus	Ward 03	NEW STILL STREET 66KV 11KV SUBSTATION	G Lotter	EL27/28/29	10 000 000		10 000 000	10 000 000		10 000 000	10 000 000		10 000 000
Overstrand	Overstrand	Overstrand	ELECTRIFICATION OF HOUSING AREAS	G Lotter	Surplus				1 500 000		1 500 000	1 500 000		1 500 000
Hermanus	Hermanus	Ward 03	HIGH MAST LIGHTS REPLACEMENT	G Lotter	EL28/29				1 100 000		1 100 000	1 200 000		1 200 000
Hermanus	Zwelihle	Ward 06	WARD PROJECTS-ELECTRIFICATION OF SCHULPHOEK (DU	G Lotter	Surplus-NT-WS	150 000		150 000						
Hermanus	Zwelihle	Ward 06	WARD PROJECTS-UPGRADING OF HOUSEHOLDS ELECTRI	G Lotter	Surplus-NT-WS	100 000		100 000						
Overstrand	Overstrand	Overstrand	VEHICLES-ELECTRICITY	J Vorster	Surplus	1 000 000		1 000 000						
Overstrand	Overstrand	Overstrand	ELECTRICITY TRANSFORMERS CAPITAL REPLACEMENT C	S Muller	EL27/28/29	2 000 000		2 000 000	2 000 000		2 000 000	2 500 000		2 500 000
			WATER			**48 500 000**	**26 242 000**	**74 742 000**	**81 900 000**		**81 900 000**	**81 300 000**	**3 000 000**	**84 300 000**
Overstrand	Overstrand	Overstrand	REFURBISHMENT OF BULK WATER INFRASTRUCTURE	H Blignaut	EL27/28/29	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	EL27/28	500 000		500 000	500 000		500 000			
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES (F1/2)	H Blignaut	EL27/28	12 600 000		12 600 000	5 000 000		5 000 000			
Overstrand	Overstrand	Overstrand	REPLACEMENT OF OVERSTRAND WATER PIPES (F2/2)	H Blignaut	EL/SIDAFF				55 000 000		55 000 000	55 000 000		55 000 000
Kleinmond	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW(F1/2)	H Blignaut	WSIG		26 242 000	26 242 000					3 000 000	3 000 000
Kleinmond	Kleinmond	Multi-ward KM	REFURBISHMENT OF BUFFELS RIVER WTW(F2/2)	H Blignaut	EL27	19 650 000		19 650 000						
Overstrand	Overstrand	Overstrand	WATER FACILITIES CONTINGENCY	H Blignaut	EL27/28/29	500 000		500 000	500 000		500 000	500 000		500 000
Hermanus	Hermanus	Multi-ward HM	PREEKSTOEL WTW OFFICE SPACE	H Blignaut	EL27	1 250 000		1 250 000						
Hermanus	Hermanus	Multi-ward HM	UPGRADE HERMANUS WELL FIELDS PHASE 2	H Blignaut	EL27/28	6 000 000		6 000 000	4 000 000		4 000 000			
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH GROUNDWATER DEVELOPMENT	H Blignaut	EL27	3 000 000		3 000 000						
Hermanus	Onrus River	Ward 13	NEW RESERVOIR ONRUS RIVER	H Blignaut	EL27/28/29	1 500 000		1 500 000	6 500 000		6 500 000	7 000 000		7 000 000
Kleinmond	Betty's Bay	Ward 10	NEW RESERVOIR VOORBERG	H Blignaut	EL27/28/29	1 500 000		1 500 000	6 500 000		6 500 000	7 000 000		7 000 000
Gansbaai	Gansbaai	Multi-ward GB	NEW BOOSTER PUMP STATION AND PIPELINE GANSBAAI T	H Blignaut	EL28/29				1 000 000		1 000 000	7 000 000		7 000 000
Overstrand	Overstrand	Overstrand	TELEMETRY SYSTEM UPGRADE-WATER	H Blignaut	EL27/28/29	300 000		300 000	400 000		400 000	300 000		300 000
Hermanus	Onrus River	Ward 13	NEW RESERVOIR KIDBROOKE	H Blignaut	EL28/29				500 000		500 000	1 500 000		1 500 000
Hermanus	Hermanus	Ward 03	PREEKSTOEL WTW SLUDGE HANDLING SYSTEM	H Blignaut	EL28/29				1 000 000		1 000 000	2 000 000		2 000 000
Gansbaai	Pearly Beach	Ward 11	REPLACEMENT OF WATER MAIN PEARLY BEACH	J Solomons	EL27	700 000		700 000						

CAPITAL BUDGET 2026/2027 MTREF

Area	Local Area	Ward	Project Description	Project Manager	Funding Source	2026/27 BUDGET COUNCIL FUNDED	2026/27 BUDGET GRANTS	2026/27 BUDGET TOTAL	2027/28 BUDGET COUNCIL FUNDED	2027/28 BUDGET GRANTS	2027/28 BUDGET TOTAL	2028/29 BUDGET COUNCIL FUNDED	2028/29 BUDGET GRANTS	2028/29 BUDGET TOTAL
			SEWERAGE			**19 825 000**	**1 000 000**	**20 825 000**	**44 600 000**	**12 630 000**	**57 230 000**	**49 000 000**	**16 662 838**	**65 662 838**
Overstrand	Overstrand	Overstrand	SEWERAGE FACILITIES CONTINGENCY	H Blignaut	EL27/28/29	700 000		700 000	700 000		700 000	700 000		700 000
Overstrand	Overstrand	Overstrand	FENCING AT SEWERAGE INSTALLATIONS	H Blignaut	EL27/28/29	800 000		800 000	600 000		600 000	600 000		600 000
Overstrand	Overstrand	Overstrand	UPGRADING OF PUMPSTATIONS AND RISING MAINS	H Blignaut	EL27/28/29	10 740 000		10 740 000	10 000 000		10 000 000	10 000 000		10 000 000
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F1/2)	H Blignaut	EL27/28/29	2 260 000		2 260 000	16 000 000		16 000 000	9 000 000		9 000 000
Hermanus	Hawston	Ward 08	HAWSTON WWTW REFURBISH AND UPGRADE(F2/2)	H Blignaut	MIG		1 000 000	1 000 000		12 630 000	12 630 000		16 662 838	16 662 838
Overstrand	Overstrand	Overstrand	TELEMETRY SYSTEM UPGRADE-SEWERAGE	H Blignaut	EL27/28/29	200 000		200 000	300 000		300 000	300 000		300 000
Hermanus	Hawston	Ward 08	HAWSTON SEWER NETWORK EXTENSION	H Blignaut	EL27	2 000 000		2 000 000						
Hermanus	Hermanus	Ward 03	HERMANUS SEWER NETWORK EXTENSION	H Blignaut	SIDAFF EL				17 000 000		17 000 000	17 000 000		17 000 000
Overstrand	Overstrand	Overstrand	VEHICLES-SEWERAGE	J Vorster	Surplus	3 000 000		3 000 000						
Hermanus	Mount Pleas	Ward 04	WARD PROJECTS-MNT PLS PRIM SCHOOL SEW IRRIGATIO	T Marx	Surplus-NT-WS	125 000		125 000						
Hermanus	Hermanus	Multi-ward HM	HERMANUS WWTW CAPACITY UPGRADE	H Blignaut	EL29							11 400 000		11 400 000
			STORMWATER			**2 500 000**		**2 500 000**	**8 250 000**		**8 250 000**	**7 000 000**		**7 000 000**
Hermanus	Fisherhaven	Ward 08	STORMWATER SYSTEM UPGRADING	T Marx	Surplus	2 000 000		2 000 000	2 000 000		2 000 000	2 000 000		2 000 000
Hermanus	Zwelihle	Ward 05	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	T Marx	Surplus-NT-WS	150 000		150 000						
Gansbaai	Franskraal	Ward 11	WARD PROJECTS-STORMWATER DRAINAGE	J Solomons	Surplus-NT-WS	200 000		200 000						
Hermanus	Zwelihle	Ward 12	WARD PROJECTS-UPGRADING OF STORMWATER SYSTEM	T Marx	Surplus-NT-WS	150 000		150 000						
Overstrand	Overstrand	Overstrand	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	T Steenberg	Surplus				3 750 000		3 750 000	5 000 000		5 000 000
Gansbaai	Franskraal	Ward 11	STORMWATER AND SUBSURFACE DRAINAGE SYSTEM	J Solomons	Surplus				2 500 000		2 500 000			
			WASTE MANAGEMENT			**3 700 000**		**3 700 000**	**8 900 000**		**8 900 000**	**7 000 000**		**7 000 000**
Kleinmond	Kleinmond	Multi-ward KM	RELOCATION OF TRANSFER STATION	D Hendriks	EL27/28				5 000 000		5 000 000	6 000 000		6 000 000
Hermanus	Hermanus	Multi-ward HM	HERMANUS TRANSFER STATION UPGRADE CHIPPING ARE	C Mitchell	EL28				2 500 000		2 500 000			
Gansbaai	Pearly Beach	Ward 11	PEARLY BEACH DROP OFF UPGRADE	C Mitchell	EL27	2 200 000		2 200 000						
Overstrand	Overstrand	Overstrand	VEHICLES-WASTE MANAGEMENT	J Vorster	Surplus	1 500 000		1 500 000						
Overstrand	Overstrand	Overstrand	ORGANIC WASTE DIVERSION PROJECT	C Mitchell	EL28/29				1 400 000		1 400 000	1 000 000		1 000 000
			GRAND TOTAL			**150 880 156**	**91 584 200**	**242 464 356**	**222 000 000**	**72 445 000**	**294 445 000**	**222 000 000**	**86 168 000**	**308 168 000**
			EXTERNAL LOAN 27/28/29(GENERAL CAPITAL)			100 000 000		100 000 000	100 000 000		100 000 000	100 000 000		100 000 000
			SUSTAINABLE INFRA DEV AND FINANCE FACILITY PROGR(SIDAFF EL)						72 000 000		72 000 000	72 000 000		72 000 000
			EXTERNAL LOAN 26(ROLL OVER)			1 155 156		1 155 156						
			SURPLUS			46 250 000		46 250 000	50 000 000		50 000 000	50 000 000		50 000 000
			SURPLUS-NON-TARIFF-WARD SPECIFIC PROJECTS			3 475 000		3 475 000						
			Prov Gr-HUMAN SETTLEMENTS DEV GR				7 110 200	7 110 200		33 540 000	33 540 000		40 000 000	40 000 000
			PROV-REGIONAL SOCIO-ECONOMIC PROJECTS (RSEP) PROGRAMME				700 000	700 000						
			MUN FIRE SERV CAPACITY SUPPORT GRANT				1 025 000	1 025 000						
			INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME				30 139 000	30 139 000		9 983 000	9 983 000		13 434 000	13 434 000
			WATER SERVICES INFRASTRUCTURE GRANT (WSIG)				26 242 000	26 242 000					3 000 000	3 000 000
			MUNICIPAL INFRASTRUCUTRE GRANT				26 368 000	26 368 000		28 922 000	28 922 000		29 734 000	29 734 000
			GRAND TOTAL			**150 880 156**	**91 584 200**	**242 464 356**	**222 000 000**	**72 445 000**	**294 445 000**	**222 000 000**	**86 168 000**	**308 168 000**

WARD SPECIFIC PROJECTS 2026/2027

			STRATEGIC SUPPORT SERVICES		TO BE ASSIGNED	ASSETS DEPT.		
Project	**Description**	**Budget Allocation**	**Ward**	**IDP PRIORITY NO.**	**Responsible Official**	**CAPEX / OPEX**	**Timeframe / Expected Completion Date**	**ASSET: New / Renewal / Upgrade**
WARD 1								
Millstream, Stanford	Rehabilitation of Millstream (e.g. clearing of alien vegetation, cleaning, etc.)	130 000	W1	3	L de Villiers / D Nel	OPEX	April '27	
Playpark	New playpark for the Village Green, Stanford	80 000	W1		D Nel	CAPEX	Dec '26	New
Rubbish Bins	Cleaning - New rubbish bins at various locations (e.g. R43 Taxi pick-up point; Entrance at Stanford South; Millstream routes/road crossings; Industrial Area)	20 000	W1		D Nel	OPEX	Aug '26	
Speed Calming	Speed control dips at new housing area, Stanford	20 000	W1	19	J Solomons	CAPEX	Nov '26	New
	TOTAL	**250 000**						
WARD 2								
Fencing	Masakhane ECD - Fencing of the properties	200 000	W2	7	B Plaatjies	CAPEX	December '26	New
Playparks	Masakhane-Playpark	50 000	W2	17	D Nel	CAPEX	December '26	New
	TOTAL	**250 000**						
WARD 3								
Hermanus Cliff Path	New Cliff Path sections to be built and maintenance on existing sections	100 000	W3	4	D Nel	CAPEX		New
Non-Motorised Transport Including Roads and Sidewalks	Sidewalk needed from Theron Street (Main Rd to Lakewood Village).Sidewalk needed on Mountain Drive, Northcliff.	150 000	W3	6	D Nel	CAPEX		New
	TOTAL	**250 000**						
WARD 4								
MPPS School / Mount Pleasant Primary School(Sewer irrigation system)	Grey water connection to Mount Pleasant Primary School for establishment of Sports Ground and grass inside school (new sewer irrigation connection)	125 000	W4	15	T Marx	CAPEX		New
Commonages Westcliff	Upgrade and Conservation and Preservation of Commonagesin Westcliff Area	125 000	W4	5	L de Villiers/D Nel	CAPEX		Upgrade
	TOTAL	**250 000**						
WARD 5								
Upgrading of storm water system	Hlobo Street (near Joe 2) in Zwelihle	150 000	W5	3	T Marx	CAPEX		Upgrade
Speed calming	Speed tables in Jimlongo Street & Transit Camp in Zwelihle	100 000	W5	2	T Marx	CAPEX		New
	TOTAL	**250 000**						

			STRATEGIC SUPPORT SERVICES		TO BE ASSIGNED	ASSETS DEPT.		
Project	**Description**	**Budget Allocation**	**Ward**	**IDP PRIORITY NO.**	**Responsible Official**	**CAPEX / OPEX**	**Timeframe / Expected Completion Date**	**ASSET: New / Renewal / Upgrade**
WARD 6								
Electrification of Schulphoek (Dubai) Informal Settlement	Dubai Informal Settlement in Zwelihle	150 000	W6	1	G Lotter	CAPEX		New
Upgrading of household's electricity Infrastructure	Ward 6 Households with damaged electricity Infrastructure	100 000	W6	3	G Lotter	CAPEX		Upgrade
	TOTAL	**250 000**						
WARD 7								
Revitalization of Kusweg	Curving, paving, and beautification of Kusweg from Main Road to Bamboo Beach Restraurant - Piet Retief Road	250 000	W7	2	T Marx/ T Steenberg	CAPEX		New
	TOTAL	**250 000**						
WARD 8								
New Cricket Nets x 3	New Cricket Nets x 3	250 000	W8	3	D Nel	CAPEX		New
	TOTAL	**250 000**						
WARD 9								
Installl Lift	Purchase and install a lift in the Kleinmond library	125 000	W9	12	B Plaatjies	CAPEX		New
Management Plan Nature Reserve and coastal path	Revised management plan for Kleinmond Nature Reserve and coastal path	125 000	W9	17	L De Villiers	OPEX		
	TOTAL	**250 000**						
WARD 10								
Paving - Anemone Str, Rooi-Els	Completion of the paving of Anemone Street, Rooi-Els (2 year project)	250 000	W10	6	D v Rhodie	CAPEX		New
	TOTAL	**250 000**						
WARD 11								
Stormwater Drainage - Franskraal	Upgrade of stormwater system/drainage - Julia-, Cilliers-, Meyer & Dyer Streets, Franskraal	200 000	W11	2	J Solomons	CAPEX	November '26	Upgrade
Speed Calming	Speed calming - Boundary way leading to sewarage plant, Eluxolweni, Pearly Beach	50 000	W11	17	J Solomons	CAPEX	November '26	Upgrade
	TOTAL	**250 000**						
WARD 12								
Upgrading/additional storm water system	Sophumelela Corridor - Namakosikasi streets in Zwelihle	150 000	W12	5	T Marx	CAPEX		Upgrade
Sport & Recreation - Playpark	Playground roundabout/turnaround, Jungle Gym and Slide – C-Section in Marikana adjacent to Mount Pleasant Primary	100 000	W12	21	B Plaatjies/D Nel	CAPEX		New
	TOTAL	**250 000**						
WARD 13								
Paving Coastal Parking area	Paving the Coastal Parking area of Davies Pool	250 000	W13	7	B Plaatjies/D Nel	CAPEX		New
	TOTAL	**250 000**						

			STRATEGIC SUPPORT SERVICES		TO BE ASSIGNED	ASSETS DEPT.		
Project	**Description**	**Budget Allocation**	**Ward**	**IDP PRIORITY NO.**	**Responsible Official**	**CAPEX / OPEX**	**Timeframe / Expected Completion Date**	**ASSET: New / Renewal / Upgrade**
WARD 14								
Gansbaai/De Kelders - Lookout Point	Upgrade of lookout point above Gansbaai Caravan Park (e.g. formalized parking area, fencing, etc.)	84 000	W14		D Nel	CAPEX	December '26	Upgrade/ New
Kleinbaai Tidal Pool	Formalized parking for disabled access towards Kleinbaai Tidal Pool	84 000	W14	12	D Nel	CAPEX	December '26	New
Blompark - Silwerjare & Oak Grove - New roof	New roof structure between Silwerjare & Oak Grove Old Age Homes	82 000	W14		D Nel	CAPEX	December '26	New
	TOTAL	**250 000**						
	GRAND TOTAL	**3 500 000**						

275 000	**OPEX**
3 225 000	**CAPEX**
3 500 000	

3-YEAR HOUSING BUDGET 2026-2029

Project	2026/2027	2027/2028	2028/2029
Blompark TS Phase 4 (139)	R 375 300.00		
Masakhane TS (Transfers)			
Stanford TS Phase 1 (150)	R 1 471 500.00		
TOTAL OPEX	**R 1 846 800.00**	**R -**	**R -**
Masakhane UISP (104 sites)			
Masakhane UISP Wetcores Phase 4			
Mount Pleasant IRDP Infill Phase 3 (85 sites)			
Buffeljagsbaai			
Kleinmond IRDP	R 1 110 200.00	R 2 000 000.00	R 7 000 000.00
Kleinmond Overhills UISP	R 1 000 000.00	R 7 000 000.00	R 5 000 000.00
Schulphoek (Internal Services)		R 10 000 000.00	R 7 000 000.00
Schulphoek (Bulk Services)	R 1 860 000.00	R 11 800 000.00	R 5 000 000.00
Buffeljagsbaai	R 140 000.00	R 200 000.00	R 3 000 000.00
Greater Hermanus PHSHDA	R 3 000 000.00	R 1 540 000.00	R 10 000 000.00
Stanford Extension (Planning)		R 500 000.00	R 1 500 000.00
Gansbaai Extension (Planning)		R 500 000.00	R 1 500 000.00
TOTAL CAPEX	**R 7 110 200.00**	**R 33 540 000.00**	**R 40 000 000.00**
GRAND TOTAL	**R 8 957 000.00**	**R 33 540 000.00**	**R 40 000 000.00**
GAZETTED AMOUNTS			
HSDG GRANT	R 5 957 000.00	R 4 540 000.00	R 20 000 000.00
ISUP GRANT	R 3 000 000.00	R 29 000 000.00	R 20 000 000.00
TOTAL DORA ALLOCATION	**R 8 957 000.00**	**R 33 540 000.00**	**R 40 000 000.00**

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

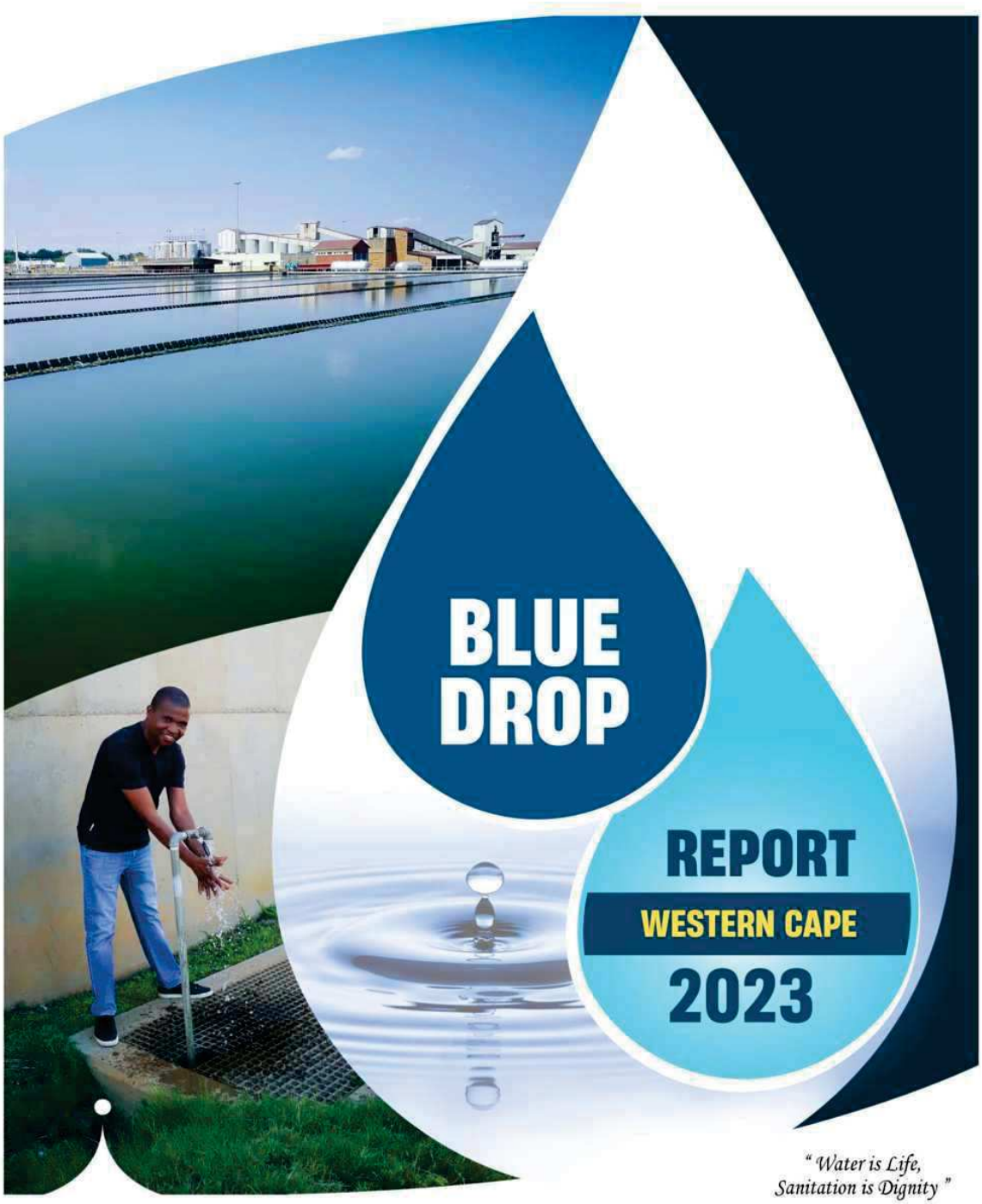
Province: Municipality(WC032) - Schedule of Service Delivery Standards	
Description	
Standard	**Service Level 2026/2027**
Solid Waste Removal	
Premise based removal (Residential Frequency)	WEEKLY
Premise based removal (Business Frequency)	UP TO 7 TIMES PER WEEK (AS PER REQUEST)
Bulk Removal (Frequency)	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)	24.00
Up to 5 service connection affected (number of hours)	24.00
Up to 20 service connection affected (number of hours)	24.00
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 2026/2027**
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)	24.00
Sewer blocked pipes: Large pipes? (Hours)	24.00
Sewer blocked pipes: Small pipes? (Hours)	24.00
Spillage clean-up? (hours)	24.00
Replacement of manhole covers? (Hours)	120.00
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)	360.00
Time taken to repair a road following an open trench service crossing? (Hours)	360.00
Time taken to repair walkways? (Hours)	720.00
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: Client Contact Centre (Customer Relations Management Dept)	
Reaction time on enquiries and requests?	1 to 10 days - written enquiries 1 day - Citizen App service requests
Time to respond to a verbal customer enquiry or request? (working days)	1 to 10 days
Time to respond to a written customer enquiry or request? (working days)	1 to 10 days - written enquiries 1 day - Citizen App service requests
Time to resolve a customer enquiry or request? (working days)	As per individual service delivery standard for each dept (for ex. Tankers = 3 days for normal and 24h for emergency) General enquiires = 1 to 10 days
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)	We do not distinguish between complaints and service requests so not possible to say
Finance	

Description	
Standard	**Service Level 2026/2027**
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	
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)	Service not rendered by the municipality
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	Service not rendered by the municipality
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)

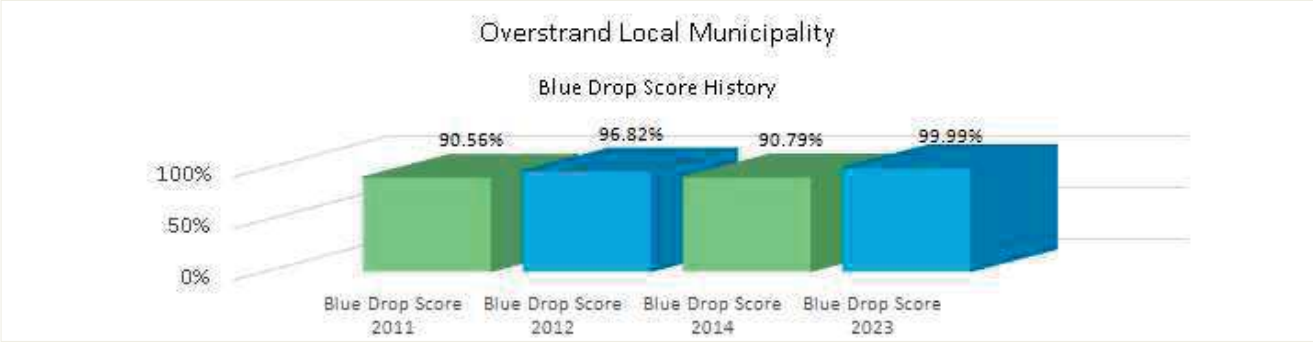
Capital projects implemented by the Municipality:

- 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



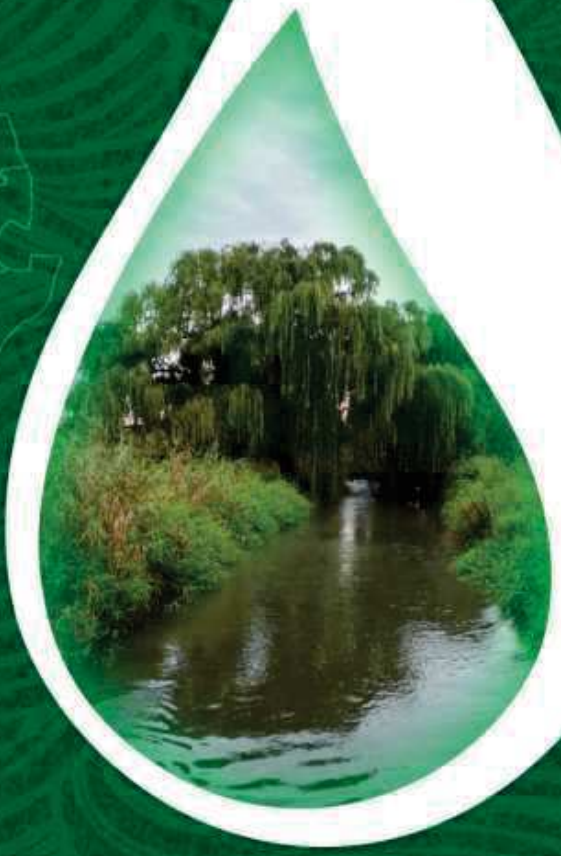
Biofiltration Plant - Preekstoel WTW

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 BUDGET CIRCULARS & PT CIRCULAR

NATIONAL TREASURY

MFMA Circular No. 132

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2026/27 MTREF

CONTENTS:

1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS: 3
2. KEY FOCUS AREAS FOR THE 2026/27 BUDGET PROCESS: 3
   - 2.1 LOCAL GOVERNMENT ALLOCATIONS 4
   - 2.2 REPORTING REQUIREMENTS FOR DISASTER ALLOCATIONS, METRO TRADING SERVICES PROGRAMME (MTSP) – ROLLOVER AND THE STOPPING AND RE-ALLOCATION GUIDELINES 6
   - 2.3 CRITERIA FOR THE RELEASE OF THE EQUITABLE SHARE 9
   - 2.4 STOPPING AND RE-ALLOCATION GUIDELINES 10
3. 2026 LOCAL GOVERNMENT ELECTIONS AND THE BUDGET PROCESS 11
   - 3.1 TRANSITIONAL PROCESSES – DEVELOPMENT AND ADOPTION OF IDPS DURING THE 2026 ELECTION YEAR 11
   - 3.2 HAND-OVER REPORTS FOR THE NEWLY ELECTED COUNCILS 12
4. REVENUE MANAGEMENT 13
   - 4.1 PRIORITISE FUNDING THE ELECTRICITY REVENUE PROTECTION PROGRAMME 13
   - 4.2 REVENUE MANAGEMENT ASSESSMENT TOOL 13
   - 4.3 COST REFLECTIVE TARIFF TOOL 14
   - 4.4 ELECTRICITY TARIFFS 15
   - 4.5 MUNICIPAL VALUATION ROLL RECONCILIATION TOOL 16
   - 4.6 PROHIBITION ON VENDING SYSTEM(S) / THIRD PARTY VENDING SOLUTIONS WITHOUT CONSULTING THE NATIONAL TREASURY 16
   - 4.6A SMART METER END-TO-END SOLUTIONS 17
   - 4.6B LARGE POWER USERS (LPU) – ADVANCED METERING INFRASTRUCTURE (AMI) 18
   - 4.6C REQUEST FOR METER STATISTICAL INFORMATION IN TERMS OF MFMA SECTION 74 19
   - 4.6D SMART METERING FINANCING SOLUTIONS 20
   - 4.6E TRANSVERSAL CONTRACT FOR THE PROCUREMENT OF SMART METERING END-TO-END SOLUTIONS 20
   - 4.7 TRAINING TOOLS OF THE NATIONAL TREASURY 20
   - 4.8 GOMUNI PORTAL – REVENUE MANAGEMENT DOCUMENT UPLOADS REQUIRED 21
   - 4.9 MONITORING – WATER DEBT RELIEF 21
   - 4.10 DELIVERY AGENCY AGREEMENT(S) (DAA) WITH ESKOM 22
5. BUDGET AND OTHER MANAGEMENT ISSUES: 23
   - 5.1 NATIONAL TREASURY GUIDELINE ON BUDGETING FOR A FUNDED BUDGET 23
   - 5.2 EMPLOYEE RELATED COSTS 23
   - 5.3 REMUNERATION OF COUNCILORS 24
   - 5.4 USING SECTION 67 TRANSFERS TO PAY FOR COUNCILLOR FUNERAL COSTS 24
   - 5.5 REVIEW OF HUMAN RESOURCE POLICIES, BENEFITS NOT PROVIDED FOR IN COLLECTIVE AGREEMENTS 24
   - 5.6 SUBMISSION OF PAYROLL INFORMATION ON CENTRAL SUPPLIER DATABASE 25
   - 5.7 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE REDUCTION AND IMPLEMENTATION OF CONSEQUENCE MANAGEMENT 25
   - 5.8 FRUITLESS AND WASTEFUL EXTERNAL LEGAL AND CONSULTANT COSTS 26
   - 5.9 FRUITLESS AND WASTEFUL EXPENDITURE AUDIT FINDING DISPUTES 26
   - 5.10 REQUEST FOR INFORMATION REGARDING PROCUREMENT SPEND, EMPLOYEE RELATED DATA AND AUDIT MANAGEMENT REPORTS 26
   - 5.11 ADDITIONAL IN-YEAR REPORTING REQUIREMENTS 27
6 MUNICIPAL STANDARD CHART OF ACCOUNTS (*m*SCOA): 27

6.1 RELEASE OF VERSION 7.1 OF THE CHART 27
6.2 IMPORTANT CHANGES IN *m*SCOA CHART VERSION 7.1 28

7 THE MUNICIPAL BUDGET AND REPORTING REGULATIONS: 32
7.1 ASSISTANCE WITH THE COMPILATION OF BUDGETS 32

8 SUBMITTING BUDGET DOCUMENTATION AND A SCHEDULES FOR THE 2026/27 MTREF 33
8.1 SUBMISSIONS TO THE NATIONAL TREASURY 33
8.2 TIME FRAMES FOR SUBMISSION 33
8.3 UPDATING OF CONTACT DETAILS ON GOMUNI 34
8.4 TRAINING ON GOMUNI AND *m*SCOA 34

Introduction:

This budget circular provides guidance to municipalities on the compilation of the 2026/27 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 aims to support municipalities' budget preparation processes to ensure minimum requirements are met.

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 focusing 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:

South Africa's economy is expected to grow by 1.2 per cent in 2025/26, down from the 1.4 per cent estimated in the 2025/26 budget. Real GDP growth is forecast to strengthen, averaging 1.8 per cent over the medium-term, supported by a revival in investment as new infrastructure allocations take effect and reform implementation builds.

The following macro-economic forecasts must be considered when preparing the 2026/27 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2023 – 2029

Fiscal year	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Actual	Actual	Estimate	Forecast		
CPI Inflation	6.9%	5.9%	4.4.%	3.3%	3.7%	3.3%	3.2%

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 4.4 per cent in the fourth quarter of 2024/25, resulting in average inflation of 4.4 per cent for the year. Consumer inflation is projected to average 3.3 per cent in 2025/26 and 3.7 per cent in 2026/27. In the short term, reducing the inflation target to 3 per cent will result in more cuts in interest rates than would be the case under a 4.5 per cent target. Over time, a lower target will decrease inflation and inflation expectations, creating the space for permanently lower interest rates, which will support household spending and investment – boosting economic growth and job creation.

The lower inflation will support higher levels of real economic growth. South Africa's inflation target will be more in line with its trading partners and peer economies, making the economy more competitive. Household spending and private investment will rise due to higher real disposable income and lower borrowing costs.

2. Key focus areas for the 2026/27 budget process:

2.1 Local government allocations

Over the 2026 Medium-Term Expenditure Framework (MTEF), the government proposes an allocation of 9.7 per cent to local government. Local government funding is projected to increase from R192.9 billion in 2026/27 to R204.9 billion in 2028/29. In 2026/27, this increase comprises R110.6 billion for the local government equitable share, R17.6 billion from the general fuel levy sharing with metropolitan municipalities, and R64.6 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 2025 Medium Term Budget Policy Statement; final details will be provided in the 2026 Budget Review.

Notable changes to the conditional grants system

The government has finalised its review of the conditional grant system and developed a range of reforms based on the results. These are reforms aimed at rationalising conditional grants and enhancing their effectiveness, and some have already been implemented in 2025/26 already. Reforms over the 2026 MTREF will include:

- **Electricity** – The merging of the Integrated National Electrification Programme grant and the Energy Efficiency Demand Side Management grant focuses on energy efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term goals;
- **Water and sanitation** – The Water Services Infrastructure Grant, Regional Bulk Infrastructure Grant and Municipal Infrastructure Grant will be reviewed to address overlaps in water services provision;
- **Transport** – The Public Transport Network Grant will be phased out over the MTEF, and new arrangements will be explored for integrated public transport and improvements to higher-density housing to maximise benefits;
- **National Treasury grants** – The Infrastructure Skills Development Grant and Neighbourhood Development Partnership Grant will be discontinued and will be replaced with better-designed instruments that will simplify oversight, reduce administrative burden, and channel more resources to actual delivery;
- **Metro Trading Services** – An amount of R19.3 billion over the MTEF for infrastructure associated with municipal trading services will be shifted from the *Urban Settlements Development Grant* to the performance-based *Urban Development Financing Grant*; and
- **Municipal Infrastructure Grant** – there will be the introduction of a performance-based split delivery model (direct and indirect). An indirect delivery model will only be used to rebuild (not replace) municipal capacity. The role of MISA and DBSA in the indirect delivery models will be elevated, coupled with time-bound capability plans aimed at restoring direct funding.

We kindly advise municipalities to utilise the indicative numbers that were presented in the 2025 Division of Revenue Act when developing their 2026/27 MTREF calculations. It is also crucial to make considerations to the proposed amendments to baselines that were presented in the 2025 MTBPS, as they may have an impact. We recommend this be prioritised in all budgetary planning for the upcoming fiscal year. In terms of the outer year allocations (2028/29 financial year), it is proposed that municipalities conservatively limit funding allocations to the indicative numbers as presented in the 2025 Division of Revenue Act for 2026/27. The Division of Revenue Bill, 2025, which includes the annexures outlining allocations to each municipality is available at:
https://www.treasury.gov.za/documents/National%20Budget/2025May/

The Integrated National Electrification Programme and the Energy Efficiency and Demand Side Management grant will be merged in the 2026 Budget to streamline electrification funding, while the Public Transport Network Grant will be discontinued due to its failure to meet intended

objectives. The phased changes arise from the review of local government conditional grants to address infrastructure delivery inefficiencies.

Division Of Revenue Amendment Bill, 2025 (DoRAB)

Changes to local government allocations –

Additional funding to the Municipal Disaster Recovery Grant*:* An additional R496 million is allocated to the Municipal Disaster Recovery Grant to support the reconstruction and rehabilitation of municipal infrastructure that was damaged by the floods and storm surges that struck the Eastern Cape between March and June 2025.

Additional funding to the Urban Development Financing Grant: An additional R2.1 billion is provided to the Urban Development Financing Grant to strengthen the metro trading services component. This allocation had already been provisionally set aside on a provisional basis when the main budget was presented in May 2025.

Roll over of funds in the Public Transport Network Grant: An amount of R303 million is rolled over in the Public Transport Network Grant to enable the eThekwini Metropolitan Municipality to proceed with essential work needed to operationalise Corridor 3 of its Integrated Public Transport Network operational.

Reprioritisation from the Urban Settlements Development Grant (USDG) – R5.7 billion, R6.4 billion and R7.2 billion are shifted in the respective years of the 2026 MTEF period from the Urban Settlements Development Grant to the Metro Trading Services component of the Urban Development Financing Grant to strengthen core utility functions.

Rescheduling of BFI funding in the Regional Bulk Infrastructure Grant (RBIG) – Over the medium term, an additional R2.1 billion is allocated to the Regional Bulk Infrastructure Grant to finance the Polokwane wastewater treatment works project through the Budget Facility for Infrastructure.

Reforms in the Municipal Infrastructure Grant (MIG) – Government is reforming MIG to control underspending, misuse of funds and capacity constraints. Municipalities with proven capacity will retain direct transfers, while those with ongoing capacity or governance failures will shift to indirect transfers through entities such as the Municipal Infrastructure Support Agency (MISA) and the Development Bank of Southern Africa (DBSA), supported by time-bound capability plans to restore direct access. This approach accelerates service delivery while strengthening long-term municipal capability.

Changes to conditional grant frameworks and allocations –

The framework of the MDRG – Recovery will be amended to ring-fence the additional funds for the reconstruction and rehabilitation of municipal infrastructure damaged by the disasters that occurred in the Eastern Cape between March and June 2025.

The framework of the *Urban Development Financing Grant* – is amended to reflect the revised 2025/26 baseline following the additional R2.1 billion for metro trading services.

Details per municipality of the changes to allocations for the municipal disaster recovery grant, urban development financing grant, and the public transport network grant that have been described in Part 2 of the explanatory memorandum to the Division of Revenue Amendment Bill will be gazetted.

All amended frameworks will be gazetted in terms of section 15(2) of the 2025 DoRA, after consulting Parliament.

2.2 Reporting requirements for Disaster Allocations, Metro Trading Services Programme (MTSP) – Rollover and the stopping and re-allocation guidelines

Reporting requirements for Disaster Allocations

The Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) provides for the unallocated funds to local government through the Municipal Disaster Response Grant schedule 7B (MDRG 7B) and the Municipal Recovery Grant schedule 5B (MDRG 5B). The main purpose of the MDRG 7B is to provide 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) while the MDRG 5B main goal is to rehabilitate and reconstruct municipal infrastructure damaged by a disaster.

These allocations remain unallocated until a declaration of a disaster by the Minister of Cooperative Governance and Traditional Affairs (CoGTA) in terms of Section 23(1)(b) of the Disaster Management Act, 2002 (Act No. 57 of 2002).

Section 25 of the 2025 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 allocation 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 also 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. 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 will then form part of the total disaster allocation for that financial year.

Upon approval by the National Treasury either through section 25(3)(a) or section 19(6), municipalities are then required to follow all reporting prescripts in terms of DoRA. Therefore, 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. Furthermore, 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 2025/26 financial year applicable to a municipality.

In addition to the reporting requirements outlined in section 12 of DoRA, municipalities must also adhere to the reporting guidelines specified in the disaster management frameworks. They 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 fourteen (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 utilized.

Rollover of the Urban Development Financing Grant: Metro Trading Service Component

Rollover requests for the incentive grant and Metro Trading Services component will follow the standard conditional grant guidelines. However, cities are required to submit applications by 31 July 2026 rather than the usual 31 August deadline. Metros are additionally required to provide their bank balances / statements as at June 2026 to demonstrate that unspent funds are cash-backed (also see the additional in-year reporting requirements in paragraph 5.12 below). Further details on the criteria and guidelines will be provided in the March 2026 MFMA Circular.

2.3 Metro Trading Services Reform Incentive

Metro Trading Services Reform: Implications for the 2025/26 Adjustments Budget and 2026/27 Budget Preparation

The Metro Trading Services Reform (MTSR) is transitioning from early implementation in 2025/26 into its first full operational year in 2026/27. The reform introduces a performance-based financing incentive through the **Metro Trading Services component of the Urban Development Financing Grant (UDFG-MTS)**, designed to improve accountability, financial management, and operational performance in water and sanitation, electricity and energy, and solid waste management.

Metro trading services are participating in the reform in two cohorts, according to year of entry into the reform:

- **Cohort 1, entering the reform in 2025/26, includes:**
  - Water and Sanitation: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekwini and Mangaung
  - Electricity and Energy: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekwini
- **Cohort 2, entering the reform in 2026/27, includes:**
  - Solid Waste Management: all metros
  - Water and Sanitation: Ekurhuleni and Nelson Mandela Bay
  - Electricity and Energy: Mangaung and Nelson Mandela Bay

This section outlines the implications for the **2025/26 adjustments budget** and **2026/27 MTREF budget** and highlights key requirements for metros.

Implications for the 2025/26 Adjustments Budget (Cohort 1 metros)

For Cohort 1, 2025/26 is Year 1 of the MTSR, with an in-year allocation, based on independent verification of metro compliance with reform entry requirements, to participating Water and Sanitation and Electricity and Energy trading services following the national adjustments budget in November 2025.

Key requirements for Cohort 1 metro 2025/26 adjustments budget are:

- **Provision for the UDFG-MTS allocation:** Cohort 1 metros must include the in-year UDFG-MTS allocation in their 2025/26 adjustments budget, following its approval in the 2025 National Adjusted budget/DORA amendment bill. This is the performance reward for submission and Council approval of A3-PIAP v1 and the making of the Minimum Commitments;
- **Ring-fencing and alignment with PIAP activities:** Adjusted budgets must ensure incentive funds are used for MTSP-related operational and capital reforms only. Budget shifts may be required to align spending with PIAP implementation, especially early reform activity packages and organisational readiness measures; and
- **Updating A3-PIAP-linked spending profiles:** A3-PIAP v1 (approved June 2025) contains indicative spending plans. These must now be reflected in adjustments budgets, with corresponding procurement plan adjustments where necessary. It is expected that these funds in the adjustments budget reflect reform start-up and priority spending, such as those associated with the Minimum Commitments, identified through financial modelling and in updated trading service business and investment plans. As Year 1 has a typical reporting schedule, metros must ensure internal systems are aligned to enable two quarterly spending reports and one annual performance report.

Preparing the 2026/27 Budget (Cohort 1 and Cohort 2)

For Cohort 1 metro trading services, 2026/27 is the first implementation year, to achieve performance targets set in the A3-PIAP v2 (to be Council-approved by June 2026). That performance can only be verified during 2027/28. During 2026/27, Cohort 1 performance will be verified only on maintening of the Minimum Commitments.

Budget preparation must include:

- **Funding full A3-PIAP implementation:** Operational and capital budgets must support Year 2 reform milestones, aligned with financial models and updated business and investment plans, including strengthening core management capacity, reducing technical and commercial losses, improving revenue performance, and undertaking priority network upgrades in support of the relevant A3 PIAP indicators;
- **Integrating expected incentive revenue**: Budgets must incorporate the **verified Year 1 incentive allocation for 2026/27**, reflected under the UDFG-MTS component and aligned with relevant *m*SCOA posting level accounts; and
- **Ensuring alignment between the A3-PIAP v2 and MTREF:** A3-PIAP v2 is the binding multi-year plan for performance measurement and should drive reprioritisation within the 2026/27 MTREF. Final sectoral allocation decisions (within the permissible Water and Sanitation, Electricity and Energy and Solid Waste Management ranges) must be reflected in the tables and adopted budgets; and

Cohort 2 metros entering the programme in 2026/27 must finalise and obtain Council approval of A3-PIAP v1 by June 2026 and budget for preparatory reform activities, including any diagnostic assessments, organisational restructuring, and development of business and investment plans.

Independent Verification: role and process

The Independent Verification Agent (IVA) verifies metro performance to inform a performance score. This score is used by the grant manager to determine each trading service's share of the incentive allocation. The IVA verifies **metro performance against the Minimum Commitments** (made, achieved and maintained) and **annual performance** against scalable performance indicators.

Metros must upload all performance claims and evidence to the National Treasury's MTSR online portal (in development and scheduled for rollout in early 2026). Metros must also prepare

internal data, reporting and governance arrangements to use this portal from the first 2026 submission cycle onward.

The IVA timeline relevant to 2026/27 budgeting is as follows:

- 15 August 2026: first performance evidence uploads for 2025/26;
- 30 September 2026: final evidence uploads for 2025/26;
- 31 October 2026: IVA submits verification outcomes to NT grant manager;
- November 2026: National Steering Committee confirms results; and
- February 2027: incentive allocations communicated via Budget Allocation Letters from NT grant manager.

Streamlined and Integrated Reporting Requirements

While the MTSR includes its **own quarterly and annual reporting requirements, which are** necessary for performance verification and incentive administration, the reform has been explicitly designed to **leverage existing metro reporting systems** to avoid duplication or unnecessary administrative burden.

The MTSR therefore aligns with and draws upon: ***m*SCOA implementation**; **Section 71 monthly and quarterly reporting; MFMA Circular No. 88; and conditional grant reporting.** MTSR seeks to **minimise additional reporting** and strengthen existing systems rather than create parallel processes.

Reference to Existing Guidance

This Circular should be read together with**: MTSR Guidance Notes 1–5, MTSR Guidance, Note 4 Addendum Indicator Definition Addendum, MTSR Sector Resource Documents (W&S, E&E, SWM), the forthcoming MTSP Programme Operations Manual (POM), 2025, UDFG Framework and any further technical guidance.**

2.3 Criteria for the release of the Equitable Share

The criteria for the release of the equitable as covered in MFMA Circular No. 122 remain relevant and are still applicable to the release of equitable share instalments in the 2026/27 financial year.

Failure to comply with the criteria will result in the 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.

The following criteria will be applied in relation to addressing **UIFWe** and the implementation of consequence management as required in terms of Chapter 15 of the MFMA, read with the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings:

- The municipality's UIFWe balance (audited) as at 30 June 2025 has not decreased by 75 per cent in the unaudited 2025/2026 AFS as submitted to the AGSA;
- The municipality did not have a disciplinary board in place as at 30 June 2026; and/or
- Notwithstanding the municipality having a DC Board in place, not all UIFWe matters have been referred to the DC Board during the 2024/2025 financial period and/or
- Municipalities have not instituted disciplinary measures stemming from UIFWe incurred up to 30 June 2025 in the 2025/26 financial year.

The National Treasury will start using the prevention of UIFWe as required in terms of sections 62 and 78 as a criteria from the 2026/27 financial year. It is therefore crucial for municipalities

to start implementing measures to curb the incurrence of UIFWe as required in terms of sections 62 and 78 of the MFMA.

In addition, those municipalities currently under mandatory intervention in terms of Section 139(5) of the Constitution and who fail to comply with submitting monthly progress reports on the implementation of the financial recovery plan in terms of Section 146(1)(c) of the MFMA, will also be eligible to have their equitable share allocations withheld with effect from the 2026/27 financial year.

The Joint Circular issued by the Ministers of CoGTA and Finance on 8 September 2025 with regard to Free Basic Services will also be considered as a criteria going forward.

2.4 Stopping and re-allocation guidelines

Following the 2025/26 mid-year expenditure reports (second quarter) in terms of section 10 of the 2025 DoRA and section 72 of the Municipal Finance Management Act, 2003 (Act No. 56 of 2003) (MFMA), National Treasury intends to invoke section 18 of DoRA which provides that the National Treasury may in its discretion or on request of a transferring officer or a receiving officer stop the transfer of a schedule 4B or 5B allocation, or a portion thereof to a municipality if the National Treasury anticipates that a municipality shall substantially underspend on the allocation, or any programme, partially or fully funded by the allocation, in the 2025/26 financial year. Further, 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 2026.**

As part of the annual process for the stopping of the grants that underperform, National Treasury will engage with transferring officers to identify municipalities that are at risk of underspending based on their in-year performance using both the performance reports submitted by transferring officers and the verified *m*SCOA data strings. While the process remains standardised across departments, a differential approach may be applied where justified. This recognises that certain grants may face distinct performance dynamics. However, this process will not compromise overall consistency, fiscal prudence or accountability.

Stopping criteria

National Treasury will within 14 days from receiving the recommendations from the transferring officers issue letters to municipalities with the intention to stop the allocations based on recommendations from transferring officers and/or at the National Treasury's own discretion/assessment. Municipalities are requested to submit representations to National Treasury, providing motivation for the following:

- Expenditure reported as at 31 December 2025 (40 per cent for allocations under R100 million and 45 percent for allocations over R100 million);
- Progress report against approved projects (provide list/names of approved projects);
- Representation on the cash coverage for grants transferred (ring fencing) (Liquidity ratio);
- Representation on the initial cash flow projections against actual performance;
- Progress report on any approved rollover for 2025/26 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 2026, i.e., commitment that the municipality will not request rollovers 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 2025;

- 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 where the municipality anticipates that it will not fully utilise grant funds before 30 June 2026;
- All reporting must be accurate and aligned to *m*SCOA system; and
- An acceleration plan against the 2025/26 approved implementation plan.

The National Treasury will then give notice in the Gazette of the stopping of an allocation or a portion thereof in terms of section 18 (5), and include in the notice, the effective date and reason for the stopping.

Reallocations:

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 2025/26 financial year.

Once stopping of funds has been confirmed through consultation, National Treasury reassesses the performance and reallocates funds to municipalities that demonstrate capacity to absorb additional allocations. Reallocation follows a structured sequence guided by the points mentioned below to preserve the benefit of funds within the original location. Funds are allocated:

- First within the same district;
- Then within the same province; and
- Only then nationally, in cases where no suitable recipient exists within the province.

Municipalities become eligible for additional funding if they have spent at least 70 per cent or more of their original allocation, have credible and shovel-ready projects, demonstrate strong compliance with MFMA and DoRA reporting requirements and maintain realistic cash-flow projections. Historical performance including their ability to manage additional allocations in previous years is also considered.

Where applicable, Water Services Authorities may be prioritised for water and sanitation projects due to service delivery imperatives, while non-WSA municipalities may receive priority for well-prepared and impactful roads projects.

3. 2026 Local Government Elections and the budget process

3.1 Transitional processes – development and adoption of IDPs during the 2026 election year

The 2025/26 municipal financial year represents the last year of the current municipal councils' electoral term. The the next municipal election to usher in new councils is expected to take place between November 2026 and January 2027 in terms of section 24(2) of the Municipal Structures Act, 2000 (Act No. 32 of 2000) (MSA).

It is acknowledged that the period within which the coming election's date is expected takes place after the start of a new financial year. This scenario poses a latent challenge in so far as adherence to legislated timeframes regarding the adoption of the 5-year Integrated Development Plan (IDP) and the subsequent implementation.

Given the fact that the IDP and budget would need to be reviewed and adopted by 30 June 2026, the current council has an obligation to ensure that these stipulations are complied with. In this regard, the current council is expected to continue reviewing the IDP and ensuring that it is adopted within the legislated timeframe.

Section 25 (3) of the MSA does allow the municipal council to adopt the IDP of the preceding council. However, should the incoming council be unhappy with the priorities set by the current council, in this case, municipal councils are advised to consider the existing adopted IDP and resolve to initiate or not to initiate an amendment procedure as guided by the MSA and the Municipal Performance and Planning Regulations (2001).

The Department of Cooperative Governance (DCoG), through the Chief Directorate: Development Planning, is rolling out the revised IDP guidelines to municipalities. These guidelines are aimed amongst others, at guiding municipalities regarding the adoption of IDPs during an election year.

3.2 Hand-over reports for the newly elected councils

Each municipal manager, working together with the CFO and senior managers, is encouraged to prepare a hand-over report that can be tabled at the first meeting of the newly elected council. The purpose of this hand-over report is to provide the new councils with important orientation information regarding the municipality, the state of its finances, service delivery and capital programme, as well as key issues that need to be addressed.

It is proposed that the hand-over report should include:

- An overview of the demographic and socio-economic characteristics of the municipality;
- An overview of the organisational structure of the municipality, with the names and numbers of senior managers;
- An overview of key municipal policies that councillors need to be aware of, and where they can obtain the full text of such policies;
- An overview of issues that still need to be addressed in relation to the municipality's turnaround strategy (where applicable);
- An overview of the municipality's financial health, with specific reference to:
    - Its cash and investments, and its funding of commitments (Table A8);
    - Cash coverage of normal operations (see Supporting Table SA10);
    - Creditors outstanding for more than 30 days and the reasons for delayed settlement;
    - Current revenue collection levels and debtors outstanding for more than 30 days; and
    - The extent of existing loans and associated finance and redemption payments.
- The municipality's 2024/25 audit outcome and its strategy to address audit issues;
- An overview of the provision of basic services, including plans to address backlogs;
- An overview of the state of the municipality's assets, with particular reference to the asset management plan, and repairs and maintenance requirements;
- A list of the main infrastructure projects planned for the 2026/27 budget and MTREF;
- A list of key processes requiring council input over the next six months, e.g. revision of the IDP, approval of specific policies etc. and
- Any other information deemed to be important to the transitioning process.

In addition to the hand-over report, each new councillor should be given the municipalities' revised IDP, the adopted 2026/27 MTREF budget, the mid-year budget and performance

assessment report for 2026/27, the latest monthly financial statement, and the annual report for 2024/25.

Municipal managers should submit their municipality's hand-over report to the relevant provincial department responsible for local government, to the Department of Co-operative Governance (DCoG) and National and Provincial Treasuries.

4. Revenue Management

4.1 Prioritise funding the Electricity Revenue Protection Programme

Past years' increasing electricity tariffs continue to strain consumers' ability to afford this service. Municipalities (with the electricity function) as a result, 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 reduced collections and a related strain on cash flow and the ability to pay creditors. Municipalities are advised to prioritise the following Revenue Protection measures in 2026/27 and future MTREFs if not already implemented:

- A dedicated Revenue Protection Unit for Electricity, Water, Wastewater and Refuse services administered by the senior manager responsible for the municipal Electricity Infrastructure Directorate, taking into consideration 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, Water, Wastewater and Refuse services and the 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;
- The municipality to demonstrate in its MTREF submission (narrative and *m*SCOA data strings) that a percentage of the revenue from the Energy, Water, Wastewater and Refuse function is ring-fenced to fund the municipal Revenue Protection Programme operational need(s) towards developing the program to fruition; and
- The municipality must implement the Municipal Systems Act principle of consolidated billing and strengthen the revenue policies to use electricity and water (in Eskom supply areas or where the municipality does not have the electricity function) to collect on the consolidated municipal bill. The policies should explicitly provide for credit control in this manner.

4.2 Revenue Management Assessment Tool

Every municipality, in anticipation of the annual budget process and its review of critical revenue management related policies, should assess and review its revenue management value chain to identify any gaps, duplications, and / or inefficiencies, aligning with the approved organogram and related delegations. Refer to MFMA Budget Circular No. 126 (Annexure B: Submission checklist: Revenue Management Documents), MFMA Budget Circular No. 128 (Item 7.3 contained in Annexure A) and MFMA Budget Circular No.130 (Item 3.2 contained in Annexure A). The municipality is required to annually submit its assessment or review thereof 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 the South African Local Government Association (SALGA) to integrate and align our support in this area, prevent duplicated efforts and facilitate stronger and systemic change across municipalities through the 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 aligns with the existing statutory framework and emphasises compliance. The related tasks and responsibilities set out in the SIRMF provides guidance on how municipalities can enhance revenue management as a key approach to 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 to optimise revenue collection processes ultimately.

All municipalities had to complete the tool during the 2025/26 MTREF and are required, as part of the upcoming 2026/27 MTREF preparation process to thoroughly review the revenue value chain and affect changes to the tool reflective of such review as may be needed. As part of the review, the municipality must record clear progress and corrective actions undertaken in relation to each focus area identified during the municipality's 2025/26 compilation of the tool. It is noted that municipalities with revenue collection rates below 85 per cent (per the 2024/25 annual financial statements (AFS) and all municipalities participating in both the Municipal (Eskom) and or Water Debt Relief programs must annually undertake the full exercise (not only a review) until they achieve an average annual collection of 95 per cent as outlined in MFMA Circular No. 71.

The National Treasury recently strengthened Functional Area nine (9) – Finance Department Functions of the tool to enable municipalities to capture comments under this functional area. With effect from December 2025, any municipality compiling and or reviewing its revenue value chain as required in terms of this circular must use the **updated Municipal Revenue Assessment Tool included as Annexure A to this Circular**. The entire tool must be uploaded together with all the required worksheets included.

4.3 Cost Reflective Tariff Tool

As part of the budget process, the municipality must annually undertake an assessment to determine if the intended and 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) and or tariff assessment in the format of the National Treasury Tariff Tool as part of its tabled, adopted and adjusted MTREF submissions to the National Treasury GoMuni portal (refer MFMA Budget

Circular No. 129. 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 (2027/28,2028/29 and 2029/30). Thus, the indicative tariffs should be phased in over a period of three years.

The National Treasury Tariff Tool was updated to provide alternative methods of wastewater tariff modelling and to allow municipalities to allocate the municipality-specific percentage of indirect cost allocated across the different services. The municipality must ensure that the percentage allocated to indirect costs used in the Tariff Tool compilation perfectly aligns with the municipality's Budget- and Tariff-related Policies submitted as part of the tabled, adopted, and adjusted MTREF submissions. With effect 2025/26 (Quarter 3), metropolitan- and secondary cities are also required to complete and upload the Cost Reflective Tariff Tool in the National Treasury Tariff Tool format to the GoMuni portal as part of the tabled, adopted, and adjusted MTREF submissions.

Should the municipality through the completion of the Tariff Tool identify major flaws and or gaps in any tariff, the National Treasury recommend it is prudent for the municipality to undertake a full Cost of Supply study (COS) for that service since tariff gaps may be indicative of an unfunded revenue component of the municipality's MTREF. With effect from 2025/26 (Quarter 3), all municipalities must use the **updated National Treasury Tariff Tool included as Annexure B to this Circular. A Tariff Tool procedural manual is also included in Annexure B to this Circular** to assist municipalities in undertaking the Tariff Tool exercise.

4.4 Electricity Tariffs

Cost of Supply Study (COS) and NERSA D-forms for electricity tariff applications

The submission of tariff applications is an obligation enshrined in the Electricity Regulation Act, 2006 ('ERA') (as amended), read with the MFMA and incorporated in the licence conditions of licensees (also municipalities). Municipalities are therefore reminded that all municipal tariff applications for the 2026/27 financial year must be accompanied by the required Cost of Supply (COS) studies and **submitted to NERSA before the outer deadline of 12 December 2025**. Failure to comply with these requirements will result in the municipality being prohibited from making any adjustment to the electricity tariffs for the 2026/27 financial year. NERSA already confirmed to municipalities that only complete municipal applications received before 12 December 2025 will be processed and approved for implementation with effect from 01 July 2026.

Failure to apply to NERSA for approval of tariffs is a breach of the licence conditions and a violation of the provisions of the ERA. Section 15 of the ERA prevents any licensee from charging a tariff that is not approved by the Regulator. Licensed distributors should note that their current tariffs will expire on 30 June 2026 and that there will be no automatic extension, as the tariffs are approved annually.

To facilitate timely submissions to NERSA and the opportunity to supplement where NERSA identify any gaps in municipal submissions, the National Treasury urges municipalities to annually before 31 October submit to NERSA and subsequently upload to the GoMuni Portal, the municipality's:

- Latest **updated and or reviewed COS** (approved by Council) supporting its Electricity tariffs application for the MTREF to NERSA and parallel upload such to the GoMuni Revenue Portal. The COS must be uploaded to the GoMuni Revenue Portal in PDF format (the content must be in the NERSA content format), and include a file heading of: **"Demarcation Code_Municipality Name_Cost of Supply Study (period)"**;

- **NERSA D-forms** submitted to NERSA, supporting its Electricity tariffs application for the 2026/27 MTREF to the GoMuni Revenue Portal in the Excel format required by NERSA, and include a file heading of: **"Demarcation Code_Municipality Name_NERSA D-form (period)"**; and
- **NERSA's letter approving the municipality's energy tariffs** for the MTREF annually with the tabled and adopted MTREFs. The municipality must upload the letter with the correct saving convention: **"Demarcation Code_Municipality Name_NERSA tariff approval (period)"**.

4.5 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), No. 126, (paragraph 3.1), and No. 130 (paragraph 3.5). To ensure the municipality's rates base is complete, aligns with the Municipal Property Rates Act (MPRA) section 23-Part A: Register of the latest consolidated general valuation roll (GVR), and the MPRA categories. With effect 2025/26 (Quarter 3), the municipality needs to monthly undertake the reconciliation in the format of the **updated National Treasury Municipal Valuation Roll Reconciliation Tool included in Annexure C to this Circular**. Municipalities will note that although, the tool interface remained the same, changes were made to some formula calculations to simplify the municipal experience of the 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, with the tabled and adopted MTREF's
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). *****Note –*** *The municipality to submit an updated Part A GVR to the GoMuni portal every time that it undertakes a supplementary GVR.*	Annually or every time that a supplementary GVR is undertaken
4. Municipality Valuation Roll Reconciliation – undertake monthly but only required to submit quarterly. The monthly reconciliation should be maintained and made available on request to the Treasuries and or the Department of Cooperative Governance (DCoG).	Quarterly and only upon request of NT / relevant PT / CoGTA monthly
5. Property Rates Transaction List (for the 3rd month of every quarter) – in excel format.	Only upon request of NT / relevant PT

To assist municipalities in complying with these requirements, the National Treasury will provide follow-up training.

4.6 Prohibition on vending system(s) / third party vending solutions without consulting the National Treasury

Municipalities are cautioned on the 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 remit to the municipality what is collected and /or claims a fee that is out of proportion to what is reasonable. This is worsened by many municipalities not undertaking weekly /monthly reconciliation of what they provide / sell (also via prepaid) vs. the revenue they receive from the service provider(s).

The MFMA, read together with the recently assented Public Procurement Act, provides a clear framework for procurement in local government. The MFMA regulatory framework, in terms of section 116, read with MFMA Circular No. 62, furthermore, provides clear guidance on how amendments to contracts should be undertaken. In our view, any offerings beyond the initial scope of the contract should not be considered a contract amendment but rather a material change or extension of scope, warranting a whole new separate procurement process.

The National Treasury therefore confirms that with immediate effect, no municipality may enter into or extend any related vending system(s) / solution(s) without the views of the provincial and National 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.

Any municipality procuring must first request the National Treasury and relevant provincial treasury for written input. The municipality should send any request for the written input of the National Treasury together with the proposed contract for such a service offering to: both RevenueManagement@treasury.gov.za and RT29.LGBA@treasury.gov.za and Wayne.McComans@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.

Municipalities are advised that the Office of the Chief Procurement Officer (OCPO) will soon initiate a tender process for a transversal contract establishing a panel of vending service providers. In the interim, until the panel is awarded and operational, municipalities must obtain prior written approval from National Treasury before procuring any new vending service providers. Permission to proceed with any such vending contract will only be authorized with the express written permission of National Treasury. Once the panel is awarded and operational, municipalities must procure vending services from the approved vendors. Should a municipality elect not to utilise the transversal contract, a comprehensive motivation, including full reasons, must be submitted to National Treasury for consideration.

4.6A Smart Meter end-to-end solutions

“Smart Meters” means meters that are components of an integrated end-to-end solution procured under the National Treasury’s transversal contract **RT29-2024**, or any future transversal contract replacing RT29-2024. This solution includes smart meter hardware, installation, the central platform, systems integration, training and skills transfer, support, and ongoing monitoring.

Municipalities are reminded that a smart meter is not just the physical device and are cautioned against only procuring the meter hardware. The latter is insufficient and will not deliver the intended benefits of smart metering. The full value is realised only when the meter is connected to a functioning platform, integrated with the billing system, supported by trained staff, and monitored continuously. Buying only the device is similar to purchasing a cell phone without a SIM card and network service: the handset exists, but the core functionality is unavailable. The same principle applies to smart metering.

The integrated solution under RT29-2024 is designed to support key municipal priorities:

- Improved service delivery through accurate, timely consumption data, fewer billing disputes, and quicker identification of faults and tampering;
- Financial sustainability through better revenue collection, reduced technical and non-technical losses, and more reliable cash flow; and
- Transparency and accountability through auditable metering data, consistent reporting, and better information for council, management, and oversight bodies.

An end-to-end solution ensures seamless data transfer from the meter to the back-office systems, enabling automated billing, exception reporting, and management dashboards. It also embeds structured training, and skills transfer so that municipal officials can operate and manage the system, rather than relying indefinitely on service providers. Support and monitoring components are essential to keep the system stable, secure and functional over time.

Municipalities are cautioned against partial procurement, such as buying only the meter hardware or bypassing the transversal contract for individual components. This often results in:

- Incomplete or manual integration with billing and finance systems;
- Limited or no training and skills transfer to municipal staff;
- Weak monitoring and reporting, undermining loss-reduction and revenue-enhancement efforts; and
- Poor value for money, project failures and potential audit concerns.

Municipalities are encouraged to use plain language when communicating smart metering projects internally and with council. Avoid unnecessary technical jargon and frame the discussion around strategic objectives: better service delivery, stronger revenue, and improved governance. It is useful to briefly explain to council as part of any decision-making process related to smart metering:

- why the full integrated solution is required;
- reference the terms and safeguards built into RT29-2024 or its successor;
- the components of the smart metering solution (meter, communication, platform, integration, training, support, monitoring); and
- The risks of procuring only one component versus an end-to-end system; etc.

It will assist non-technical stakeholders to better understand and assess the difference between a “device-only” purchase vs a true smart metering solution towards facilitating that any smart metering procurement is well planned, budgeted and implemented as a complete, integrated solution envisaged in RT29-2024.

4.6B Large Power Users (LPU) – Advanced Metering Infrastructure (AMI)

Advanced Metering Infrastructure (AMI) for Large Power Users (LPUs) is not a technical luxury. It is a core financial control that helps municipalities stabilise cash flow, protect the bulk supply (i.e. Eskom) account, and reduce audit findings related to billing and losses. The National Treasury urges municipalities to treat AMI as essential revenue infrastructure and to plan, fund and implement for such accordingly.

Municipalities manage a large number of meters and should invest in bulk intake points to reconcile the volume of electricity consumed. If the LPU (Three Phase Direct Connect and

Three Phase CT/VT Connect) are not measured accurately, the municipality will under-bill, lose revenue, and struggle to reconcile its bulk electricity (i.e. Eskom) account. AMI directly addresses this risk.

Three Phase Direct Connect Smart Electricity Meter and Three Phase CT/VT Connect Smart Electricity Meter requires Cellular Communication & Platform access – these smart meters require 2-way communication to transmit data from the meters to the Head-End System or Dashboards and vice versa.

A current transformer (CT) is a devise that acts as a step-down transformer to be connected to metering devices. It is used with AMI to measure the large current for meters/ relays etc. LPU customers normally have potential transformers (PT's) also known as a Voltage Transformers (VT) as part of the customer metering By capturing the full load of these customers, smart LPU meters close gaps where older or incorrect metering leads to under-registration and hidden revenue leakage. Three-phase meters are critical for industrial and commercial users with complex load profiles. They support correct billing for businesses, reduce disputes and manual corrections, and improve predictability of revenue from this important customer group.

Check meters at bulk intake points provide an independent reading against which bulk supply invoices can and should be reconciled. This strengthens the municipality's position when validating bulk charges, detecting errors quickly and supporting credible disputes where required. Zonal meters divide the distribution network into manageable areas and make it possible to identify where technical and non-technical losses are concentrated, instead of relying on system-wide estimates. Statistical meters provide the data needed for demand forecasting, tariff design, and investment planning, including time-of-use and other advanced tariff structures.

In combination, CT/VT direct connect meters, three-phase meters, check meters, zonal meters and statistical meters give municipalities the ability to eliminate billing anomalies, reduce losses and strengthen cash flow. For example, correcting even a modest under-billing of five per cent on the top twenty LPUs can generate additional annual revenue sufficient to cover a substantial portion of the capital or lease cost of the metering programme.

Over the 2026 MTREF and beyond, municipalities are expected to identify all LPUs, bulk intake points and key zones that must be brought onto AMI, and to prioritise funding for this rollout ahead of non-essential projects. AMI commitments should be clearly reflected in the capital budget, the revenue-enhancement or loss-reduction strategy, and in the assumptions used for medium-term revenue projections. AMI data must also be used to refine tariff models, update loss-reduction targets, and support the monthly MFMA Section 71 in-year monitoring and reporting.

National Treasury and sector stakeholders will increasingly rely on AMI-derived information to assess revenue performance, system losses and the risk of non-payment of bulk supply. Municipalities are therefore encouraged to plan and fund AMI as a central part of their financial recovery and sustainability agenda, rather than as a stand-alone ICT or technical project.

4.6C Request for Meter Statistical Information in terms of MFMA Section 74

The National Treasury, in terms of MFMA section 74 requests municipalities to provide certain minimum statistical meter information and in the format of the "**Meter Statistical information – Water and Electricity" workbook included as Annexure D to this Circular**. The template workbook is designed to help municipalities move from high-level smart metering decisions to concrete MTREF's, credible schedules, and monthly reporting. It brings together municipal details, meter requirements, trading services information, and budget information in one place so that electricity and water smart metering can be planned, costed, and monitored in a

consistent way. Municipalities are expected to complete and submit this template bi-annually (before the 10th working day of January and July) as part of the relevant MFMA Section 71 and or 72 statement(s). The submissions should cover meter data and key trading service information for the preceding six-month period.

The Municipal Meter Requirements:

- The electricity sheet of the template workbook that needs to be completed, gathers detailed information on existing and planned electricity meters. It records, by ward or area, the number of smart, conventional and prepaid meters, unmetered points, and new meter requirements. This part of the workbook establishes the baseline and the size of the gap that the smart metering project must address. It allows municipalities to see clearly where the largest shortfalls and opportunities are within their electricity network; and
- The water sheet of the template workbook performs the same function for water services. It records ward-level water meter data, including existing meters, unmetered connections and new meter requirements. Together, the electricity and water requirements sheets define the total scope of metering work that must be funded and implemented, rather than relying on rough estimates.

4.6D Smart Metering Financing Solutions

Municipalities are cautioned against concluding agreements with service providers that are offering smart meter solutions at unreasonable costs. The National Treasury LGBA Chief Directorate, in collaboration with the Office of the Chief Procurement Officer (OCPO) are developing alternative funding solutions that will be more affordable, equitable, fair, and transparent, while also protecting municipalities and their revenue sources. Official notification regarding these solutions will be communicated in due course. Municipalities are advised to wait for this official communication before finalising any smart meter-related agreements, or alternatively to formally request the National Treasury's input on such solutions before proceeding. Requests can be directed to RevenueManagement@treasury.gov.za for the attention of Mr Sadesh Ramjathan.

4.6E Transversal Contract for the procurement of Smart Metering end-to-end solutions

Municipalities must note and consider the guidance and contact information to participate in the transversal contract RT29-2024. It contains compulsory documentation and a step-by-step participation guideline which can be accessed on the National Treasury website at http://www.treasury.gov.za/divisions/ocpo/ostb/contracts/default.aspx under RT29-2024. Municipalities must familiarise themselves with the RT29-2024 pricing schedule and related documentation published on the National Treasury before submitting their participation application.

Applications to participate will be assessed against the municipal MTREF and cash flow, with affordability and sustainability evaluated by the relevant Local Government Budget Analysis (LGBA) directorate, in consultation with the National Treasury Revenue Management directorate towards facilitating that smart metering procurement and implementation is planned, budgeted, and implemented as an integrated solution.

4.7 Training Tools of 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, and the National Treasury will facilitate follow-up training during 2026/27, upon request, only for municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries.

Municipalities and provincial treasuries can request training through the relevant Provincial Treasury, which is responsible for coordinating training requests. 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

All municipalities, including metropolitan and secondary cities, must undertake a tariff assessment in the format of the updated National Treasury Tariff Tool, as explained above. The National Treasury will facilitate training during January to March 2026, 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 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 Circulars No. 130 and above to the effect that ALL municipalities must reconcile valuation rolls monthly and submit them quarterly to the National Treasury, together with the related documentation set out above. The latest format of the tool must be used as set-out above.

The National Treasury will facilitate follow-up training during January to March 2026, and thereafter, upon request, only to municipalities, provincial treasuries, and technical advisors deployed to municipalities and provincial treasuries on the 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.

4.8 GoMuni Portal – Revenue Management Document Uploads required

All municipalities are required to upload, annually, to the GoMuni Upload Portal, the Revenue Management-related documents included in Annexure E to this Circular, in the specified format and within the timeframes indicated. It is noted that **items 10 and 17** in **Annexure E** are only relevant to Water Debt Relief participants, and items **13, 15 and 16** to Municipal (Eskom) Debt Relief participants. In relation to items **10, 13, 15, 16, and 17, all other municipalities must submit a zero (empty) form to prevent these items from** reflecting as outstanding.

4.9 Monitoring – Water Debt Relief

As outlined in paragraph 5.2 of the Water Debt Relief Guideline of the Department of Water and Sanitation (DWS), the DWS in collaboration with the relevant Water Trading Entity (WTE) and or Water Board (WB) and or Water User Association (WUA), National Treasury, and Provincial Treasury, will closely monitor the municipality's compliance with the conditions of its water debt relief approval.

The relevant National Treasury (non-delegated municipalities)) or provincial treasury (delegated municipalities)[1] monthly to assess the municipality's compliance with the conditions and issue **the compliance certificate in the format of Annexure F attached to this Budget Circular** to the DWS, and relevant WTE/WB/WUA via: munic.incentive@dws.gov.za and to the municipality in one email no later than 20 working days after month-end. It is the responsibility of the DWS to ensure that the certificate, together with any DWS input as may be relevant reaches the relevant WTE/WB/WUA within one (1) working day of the Treasuries submission.

The relevant WTE/WB/WUA Is to consider any inputs as part of its own assessment and monthly report on any participating municipality's compliance via email to: munic.incentive@dws.gov.za and RevenueManagement@treasury.gov.za and to the municipality, including issuing a non-compliance letter at its sole discretion as may be relevant.

The National Treasury issued guidance to all Municipal (Eskom) and Water Debt Relief participants, guiding on the reporting required as part of the monthly MFMA section 71 statement. Municipalities must closely adhere to this guidance and the relevant Treasury assessments as part of the monthly compliance certification of any debt relief participant.

Municipalities must upload their Water Debt Relief application, together with the DWS approval letter, as a single PDF to the GoMuni Revenue Upload Portal.

4.10 Delivery Agency Agreement(s) (DAA) with Eskom

Municipalities intending to enter into Delivery Agency Agreement(s) with Eskom should take note of the following with immediate effect.

Step 1: ***The Municipal Systems Act (MSA) section 78 process is a requirement before the DAA can be concluded***. The National Treasury and the Department of Cooperative Governance (DCoG) legal services jointly confirm that the process in section 78 of the MSA must be followed before a municipality may enter into any DAA that proposes that Eskom take over the electricity function from and/or operate the service on behalf of the municipality. Section 78(1) of the MSA provides the process to be undertaken when deciding on a mechanism to provide a municipal service in the municipality or a part of the municipality, or to review any existing mechanism, and would need to be applied first.

The municipality may, before it decides on an appropriate mechanism, explore the possibility of providing the service through an external mechanism under MSA section 76(b). Once a municipality has decided to utilise an external mechanism, such as entering into an agreement with an organ of state to provide the service, it may do so, considering section 110(2)(b) of the MFMA in order to contract directly with an organ of state, in this case, Eskom.

The MSA section 78 criteria and process must be complied with regardless of whether the electricity license will remain that of the municipality in terms of the proposed DAA.

The MSA does not prescribe any period or deadlines within which this process must be concluded, and the municipality, planning diligently, may comply with this process within the shortest possible period without jeopardising or delegitimising it. DCoG and SALGA confirmed that they can assist municipalities with the MSA section 78 process and should partner to

[1] Refer MFMA Circular Number 20 (Delegations).

provide support in this regard. Concluding a DAA with Eskom without following the MSA section 78 required process will be illegal, and all expenditure incurred in terms of such a DAA will be irregular under the MFMA.

Step 2*: A standardised DAA.* The National Treasury, DCoG, and the Department of Electricity and Energy (DEE), working with Eskom and SALGA, are to agree on standardised terms and conditions for DAAs. It is important that municipalities maintain the standardised terms in the agreement and not deviate from them. Additional terms may be included based on municipal-specific circumstances. It will be necessary for the municipality to obtain comments from its respective provincial treasury and provincial CoGTAs before signing the DAA.

Step 3: *Municipalities participating in Municipal (Eskom) Debt Relief* must, in parallel to the MSA Section 78(3) process, inform and obtain the inputs of the Treasuries and DCoG, demonstrating that the proposed DAA will facilitate the municipality's compliance with the debt relief conditions set out in the National Treasury's 2023 approval letter.

The municipality should send any request (refer step 2 and or 3 above) for the written input of the National Treasury together with the feasibility study (MSA Section 78(3)(c)) and the proposed DAA (any additions and or deviations must clearly be highlighted in the request) to: both RevenueManagement@treasury.gov.za and Wayne.McComans@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 and DCoG.

Step 4: *Submission of the DAA*. All municipalities signing a DAA with Eskom must submit the signed DAA together with the municipal council resolution approving such to the National Treasury to: RevenueManagement@treasury.gov.za for the attention of Mr. Sadesh Ramjathan, Director: Local Government Budget Analysis: Revenue Section and parallel to the relevant Provincial Treasury and CoGTAs.

5. Budget and other management issues:

5.1 National Treasury Guideline on Budgeting for a Funded Budget

National Treasury is concerned by the many unfunded budgets adopted by municipalities. Municipal funding plans are not realistic or credible and there is insufficient effort to achieve financial turnaround and to progress from an unfunded budget to one that is funded. Municipalities are reminded to consult the National Treasury Guideline on budgeting for a funded budget issued during the 2018/19 MTREF to assist municipalities in preparing a funded MTREF budget and or use the guideline to develop credible funding plans. **For ease of reference the 2018/19 Guideline is included as Annexure G to this Circular.**

5.2 Employee related Costs

The salary and wage collective agreement was signed by the parties of the South African Local Government Bargaining Council (SALGBC) on Friday, 6 September 2024. It is a five-year agreement effective from July 1, 2024, to June 30, 2029.

In respect of the 2026/27 financial year, all employees covered by this agreement shall receive, with effect from 1 July 2026, a salary increase linked to the Consumer Price Index (CPI) plus 0.75 per cent.

Municipalities should reflect these negotiated salary increases in the budget submissions.

5.3 Remuneration of Councilors

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 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.

5.4 Using section 67 transfers to pay for councillor funeral costs

In terms of MFMA Circular 131 – Funds Transferred by Municipalities to Organisations and Bodies Outside the Government, section 67 of the MFMA provides a mechanism for municipalities to make transfers to organisations or bodies outside of government.

National Treasury is aware that municipalities are erroneously applying the provisions of section 67 of the MFMA to pay for deceased councillors' funeral costs. This practice is not permissible and constitutes non-compliance to Section 67 of the MFMA; and such transfer of funds is deemed irregular expenditure. This practice must immediately be stopped.

Any council policy which makes provision for the use of section 67 of the MFMA to make payment for councillor funeral costs must be rescinded with immediate effect.

Municipalities must comply with section 167(1)(a) of the MFMA which provides that a municipality may remunerate its political office-bearers and members of its political structures, but only within the framework of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998), setting the upper limits of the salaries, allowances and benefits for those political office-bearers and members.

5.5 Review of human resource policies, benefits not provided for in collective agreements

Municipalities face rising financial pressure from providing in-service and post-employment benefits that are not covered by any South African Local Government Bargaining Council (SALGBC) collective agreement or supported by a long-term affordability assessment. These benefits create long-term liabilities and spending that are not aligned with the MFMA while municipalities overreach by setting unaffordable tariffs to accommodate such expenses in the budget. To support financial sustainability, municipalities must review all benefits provided to current and former employees to identify benefits that fall outside SALGBC agreements and identify any practices or policies that create irregular, unnecessary, or unaffordable expenditure.

Examples of benefits not provided for in SALGBC agreements include annual leave encashment during service (not linked to termination of services) and post-employment medical aid contributions. These benefits strain operating budgets and expose municipalities to irregular, unauthorised, fruitless, and wasteful expenditure. They cost millions each year and, in the case of post-employment medical aid, create liabilities that run into billions for municipalities. When post-employment medical aid contribution is paid for former employees, the municipality receives no value in return.

For the 2026/27 budget, municipalities must accordingly identify all benefits paid to current or former employees that are not within the SALGBC agreements, or a valid council policy supported by a long-term affordability and compliance assessment. Where such benefits exist, for example, annual leave encashment during service, municipalities must consult with labour

unions and discontinue the expenditure. Another option is that municipalities may consider a phased approach to discontinue the expenditure over two or three years, subject to affordability.

In the case of post-employment medical aid benefits, these must not be granted to employees appointed from a future date, for example, from 1 July 2026. Where a municipality provides the benefit without a policy, it must adopt a policy that reflects existing practice while excluding future employees from receiving the benefit and setting upper limits on the municipality's contributions. The policy and council decision must specify the effective date of exclusion for future employees. Benefits such as post-employment medical aid should not be extended to senior managers or councillors covered by the annual upper-limits gazette notices.

Accounting officers must ensure that human resource policies, payroll practices, and benefit structures comply with the law, and that any unauthorised or unaffordable benefits are stopped in accordance with the correct procedure. All municipalities must, accordingly, as part of their annual review of their 2026/27 budget-related policies, review all human resource benefit policies to identify benefits the municipality should discontinue with effect from 1 July 2026, on affordability grounds. Accounting officers remain responsible for preventing irregular, fruitless, and wasteful expenditure, and the contemplated policy reviews must be conducted by municipal staff, not consultants.

5.6 Submission of payroll information on Central Supplier Database

In recent years, more municipalities and municipal entities are incurring irregular expenditure due to awards made to persons in the service of the state, including municipal officials and councillors.

On 01 September 2015, the National Treasury launched the Central Supplier Database (CSD), which became fully effective for municipalities and municipal entities from 1 July 2016. The CSD provides a myriad of services, including the verification of state employees. Whilst information for National and provincial officials is available, municipalities and municipal entities are not consistent in submitting information to the CSD.

This lack of information has resulted in municipalities and municipal entities inadvertently making awards to persons in the service of the state, including awards made to their own officials and councillors. As such, municipalities and municipal entities are urged to submit all the relevant information to CSD.

This will enable all municipalities and municipal entities to be able to verify information and avoid possible non-compliance findings timeously.

5.7 Unauthorised, irregular, fruitless and wasteful expenditure reduction and implementation of consequence management

As previously explained in MFMA Circular no. 129, municipalities are continuing to incur unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) year-on-year. Whilst more municipalities are establishing disciplinary boards, such boards are not investigating matters as required, or where such investigations are undertaken, municipal councils are not implementing the disciplinary boards' recommendations.

Municipalities are required to submit an action plan which must address the period from 02 January 2025 to 31 August 2026. The action plan should include monthly calendar actions that will allow for the monitoring of the action plan implementation.

The action plan should include the following information:

- plan to process the UIFWE balances up to 30 June 2025 by 31 August 2025, and how future UIFWE will be prevented with specific UIFWE prevention controls;

- 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
- 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. This should include processes and procedures for the referral of matters to the disciplinary board.

This action plan must be uploaded to the *Muni eMonitor* as part of the evidence for UIFWE reporting.

5.8 Fruitless and Wasteful External Legal and Consultant Costs

National Treasury has observed that municipalities (including municipal entities) incur legal and consulting fees on matters that could have been avoided had officials followed proper procedures, or had officials or councillors not been negligent or acted deliberately, thereby causing legal disputes. These costs place pressure on operating budgets and provide no value to the municipality. Legal or consultant fees arising from non-compliance, negligence, inaction, deliberate conduct, flawed processes, or attempts to justify irregular decisions constitute fruitless and wasteful expenditure under the MFMA.

Legal costs linked to labour matters where procedures were not followed by the municipality, or for justified reasons, or to council matters involving unlawful meetings or invalid decisions, are avoidable and must be treated as wasted legal costs. Municipalities must also not incur legal costs to defend officials or councillors where there is clear negligence, misconduct, or deliberate misrepresentation of facts, including cases where material facts are withheld or altered, resulting in legal and consultant costs. Appointing lawyers or consultants to create a predetermined outcome, rationalise irregular conduct, or shield individuals from consequences exposes the municipality to irregular, fruitless and wasteful expenditure. Municipalities are reminded to exercise caution and prudence regarding such matters.

This section does not prevent a municipality from defending or instituting legal proceedings arising from a genuine and bona fide legal dispute. It also does not prevent a municipality from bringing self-review proceedings to set aside its own irregular or unlawful decisions.

5.9 Fruitless and Wasteful Expenditure Audit Finding Disputes

A recent concern noticed is the use of external consultants or lawyers to oppose Auditor-General South Africa (AGSA) audit findings, or to prepare opinions (including legal opinions) aimed at disputing audit findings that the municipality cannot justify in law or that do not align with the facts, or where material facts are distorted or have not been provided to the AGSA. Municipalities and municipal entities are forewarned not to use external lawyers and consultants to respond to or dispute AGSA audit findings but instead follow AGSA's dispute resolution procedures to address audit disputes. Municipal officials are also specifically warned not to provide misleading or incomplete information to the AGSA to obtain a specific outcome, as these actions or inactions will qualify as both financial misconduct under sections 171 (municipalities) and 172 (municipal entities) of the MFMA and as a financial offence in terms of section 173 of the MFMA.

5.10 Request for information regarding procurement spend, employee related data and audit management reports

The National Treasury aims to strengthen public trust and foster public accountability in the procurement systems of government. This initiative will be achieved by, amongst others, making the procurement systems more transparent through the publication of procurement information of institutions. An Instruction on Procurement Information Transparency has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities, and

constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers.

One of the key principles underpinning the MFMA read with the Municipal Supply Chain Management Regulations is that of transparency. Therefore, a letter, signed by the Director General of the National Treasury in terms of section 74 of the MFMA, will be written to municipalities wherein similar information as referred to in the preceding paragraph is requested. The information requested is inclusive of personnel data within municipalities. The employee information requested should be available on the HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required template format directly from their relevant sub-systems.

5.11 Additional in-year reporting requirements

Reference is made to MFMA Circular No. 67 point 5.5. Municipalities must provide additional information and supporting documentation to the National Treasury as part of the submission of the Section 71 input forms. This information will assist in improving the quality of the quarterly published local government performance information. Additional information and supporting documentation include:

- An extract of the trial balances from the general ledger;
- Copies of the actual monthly bank statements (reflecting the opening and closing bank balances) for the primary bank account;
- Bank reconciliation for the reporting period in the primary bank account; and
- Copies of the quarterly tabled section 71 documents in the prescribed Schedule C format including the applicable council resolution.

6 Municipal Standard Chart of Accounts (*m*SCOA):

6.1 Release of Version 7.1 of the Chart

Version 7.1 of the *m*SCOA chart is released with this circular and must be used to compile the 2026/27 MTREF. The linkages to chart version 7.1 can be downloaded from the Local Government Database and Reporting System (LGDRS) 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 Database and Reporting System (LGDRS) are populated from financial and non-financial data strings. Municipalities must therefore use the linkages on GoMuni referred to above and not the formulas in the regulated Municipal Budget and Reporting Regulation (MBRR) Schedules when generating their data strings.

The MBRR Schedules (A to F) and non-financial data string (A1S) will be aligned to chart version 7.1. A protected version of these Schedules for version 7.1 of the A1S will be available by 31 January 2026 on the MFMA Webpage and the LGDRS under GoPublic / Explore mSCOA on the links below:

http://mfma.treasury.gov.za/RegulationsandGazettes/Municipal%20Budget%20and%20Reporting%20Regulations/Pages/default.aspx

https://lg.treasury.gov.za/ibi_apps/portal/Explore_mSCOA

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.

To ensure that all integrated municipal system solutions have incorporated the required changes for *m*SCOA chart version 7.1, several municipalities across all systems will be required to submit test data to the LGDRS in January and February 2026. Communication in this regard will follow in January 2026.

For the National Treasury to consider a new chart change in version 7.2 of the chart, the issue must be logged with all relevant details and supporting documents on the *m*SCOA Frequently Asked Question (FAQ) portal by 31 August 2026. 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 an 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 concludes annually by the end of October. 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 sent to lgdataqueries@treaury.gov.za.

6.2 Important changes in *m*SCOA chart version 7.1

Capitalisation of conversion costs to water inventory

MFMA Budget Circular No 129 dated 6 December 2024 detailed the requirements for the accounting treatment of water inventory costs in terms of Generally Recognised Accounting Practises (GRAP) 1.104, 12 (paragraphs 19 to 28) and 17.22. *m*SCOA chart version 7.1 addresses the capitalisation of conversion cost from the nature of the expense to Water Inventory as required in terms of these GRAP standards.

In addition, the Accounting Standards Board (ASB) FAQ 3.3 guides the measurement of Water Inventory as follows:

- *Entities need to develop their own accounting policies to measure water using the principles in GRAP 12.*
- *After the entity demonstrates that it can recognise the water, it is initially measured as follows:*
  - *Costs incurred to bring the inventory to its current location and condition including related infrastructure costs. Some examples include costs of extraction and depreciation; plus*
  - *Costs of conversion.*

As per the guidance provided in the GRAP standards and ASB, the capitalisation of conversion costs should align with the principle applied to Employee Related Costs (Cost Capitalisation to PPE). Toward this end, the following credit accounts have been included in version 7.1 of the *m*SCOA chart:

Account	Change in chart version 7.1

1	Basic Salary - Capitalisation of Costs to Property, Plant and Equipment (PPE), Water Inventory	• Credit account adjusted • Updated the description and definition to include Water Inventory for all posting levels
2	Capitalisation of Electricity Costs	Credit account added
3	Contracted Services (Maintenance)	Credit accounts added for: • Capitalisation of Maintenance of Building and Facilities • Capitalisation of Maintenance of Equipment • Capitalisation of Maintenance of Unspecified Assets
4	Capitalisation of Depreciation of Water Treatment Works	Credit accounts added
5	Operational Costs	Credit accounts added for: • Capitalisation of Courier and Delivery Services Costs • Capitalisation of Vehicle Tracking Costs • Capitalisation of Wet Fuel Costs • Capitalisation of Licences Costs

The chart was also updated to allow for the accumulation of the following additions to water inventory: system input volume:

- Water Treatment Works: Acquisitions;
- Bulk Purchases: Acquisitions; and
- Natural Resources: Acquisitions.

Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- The item for *Interest, Insurance Refund and Retentions* must be accounted for both operating and investing activities based on the nature of the transactions; and
- The *Interest on Short-Term investment* (greater than 90 days) and *Long-Term Investments* must be populated within investing activities. Short-Term Investments is disclosed on the Statement of Financial Performance.

To give effect to this GRAP standard, a new operational funding source, Insurance Refunds, has been created under the Investing Activities of MBRR tables A7 and SA30. Therefore, with effect from version 7.1 of the *m*SCOA chart:

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose;
- Construction Contract Revenue will no longer form part of Sales of Goods and Rendering of Services. A new funding source was created to separately populate Construction Contract Revenue as part of Other Revenue on the MBRR supporting table SA30; and

- Development Charges will no longer form part of Operational Revenue. A new funding source was created to separately populate Development Charges as part of Other Revenue on MBRR supporting table SA30.

The structure of the MBRR table A7 and its related cash flow linkages has also been aligned with the *m*SCOA chart version 7.1. The updated linkages to the MBRR supporting table SA30 are attached as **Annexure H**: Cash Flow Linkages.

Intercompany Transfers

In terms of the MFMA, municipalities with entities must submit budgets, in-year Section 71 reports, annual financial statements and annual reports for the parent municipality, as well as consolidated documents for both the parent and its entity. Furthermore, in accordance with GRAP 35 paragraph 39, a controlling entity shall prepare consolidated financial statements using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation procedures prescribed in GRAP 35 paragraph 41(a) and (c) state that consolidated financial statements combine like items of assets, liabilities, net assets, revenue, expenses, and cash flows of the controlling entity with those of its controlled entities. Consolidated financial statements should eliminate in full intra-economic entity assets, liabilities, net assets, revenue, expenses, and cash flows relating to transactions between entities of the economic entity (surpluses or deficits resulting from intra-economic entity transactions that are recognised in assets, such as inventory and fixed assets, are eliminated in full). Intra-economic entity losses may indicate an impairment that requires recognition in the consolidated financial statements.

To support the implementation of the process outlined in GRAP 35 paragraph 41(c), *m*SCOA chart version 7.1 has been revised to enable the proper recording and reporting of all intercompany and parent–subsidiary transactions. These revisions introduce new and updated items relating to assets, liabilities, net assets, and expenses, which may be found on the *m*SCOA chart version 7.1 and represented as follows:

- Assets: Non-current Assets: Intercompany/Parent-subsidiary Transactions;
- Assets: Current Assets: Intercompany/Parent-subsidiary Transactions;
- Liabilities: Non-current Liabilities: Intercompany/Parent-subsidiary Transactions and Net Assets: Intercompany/Parent-subsidiary Transactions; and
- Expenditure: Intercompany/Parent-subsidiary Transactions.

The intercompany items available on the chart makes provision for the elimination of transactions between the entity and the parent and should be considered where possible during the preparation of your respective budget to ensure budgeted financial information between municipalities and their entities is accurately reflected and remains consistent across all reporting levels.

In terms of MBRR No. 39, the annual budget and supporting documentation of a municipal entity must be in the format specified in Schedule D and include all the required tables, charts and explanatory information considering any guidelines issued by the Minister in terms of section 168(1)(a) of the MFMA. Municipalities with entities must submit the necessary documents to the GoMuni Upload portal in accordance with the prescribed Regulations.

6.3 Improving *m*SCOA implementation

*m*SCOA e-Road Map

Municipalities are required to develop and implement a *m*SCOA road map to address gaps in the implementation of the *m*SCOA Regulations and the minimum business processes and system specifications articulated in MFMA Circular No 80 and its Annexure B.

The *m*SCOA road map has been incorporated as a module into the web-based Financial Management Capability Maturity Model (FMCMM). From the 2026/27 MTREF, all municipalities will be required to prepare their *m*SCOA road maps on the FMCMM web-based platform. The web-based *m*SCOA Road Map assesses compliance with regards to *m*SCOA implementation for the following focus area:

- System landscape, i.e. the ICT architecture that enables compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- Governance and institutional arrangements to drive compliance with the *m*SCOA requirements articulated in MFMA Circular No 80 and its Annexure B;
- The functionality of the integrated system solution, as per the requirements articulated in MFMA Circular No 80 and its Annexure B; and
- Proficiency of municipal officials in utilising the integrated financial system solution.

Gaps in implementation will require the development of an action plan in the FMCMM web-based platform. Progress on the implementation of the *m*SCOA road map will be monitored via the FMCMM platform by National and Provincial Treasuries. From the 2026/27 financial year, this will form the basis for decisions on the withholding of the equitable share pertaining to *m*SCOA non-compliance, as well as the *m*SCOA compliance certificate to be issued by the National Treasury in respect of the Metro Trading Services reform.

Regulation of the minimum business process and system specifications for *m*SCOA

The National Treasury will conclude the consultation and preparatory work to regulate the minimum business process and system requirements for *m*SCOA in 2026/27. Once promulgated, the regulations will be applicable to municipalities and their entities.

Municipalities are encouraged to start preparing for these regulations by addressing gaps in the current *m*SCOA implementation and resolving them prior to the promulgation of the regulations on the minimum business process and system requirements for *m*SCOA.

All consultation documents that were presented at the Integrated Consultative Forums (ICF) 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

The draft documents are also available on the *m*SCOA one drive for comments and inputs on the following link and provide sufficient guidance to municipalities and system vendors to prepare for the new regulations prior to promulgation:

E1 Draft Regulations - Consultation - Shared

All comments and submissions are requested **by 31 January 2026** and must be submitted to mscoa@treasury.gov.za to allow for consolidation and inclusion in the final regulations.

6.4 Improving *m*SCOA data string credibility

Introducing a 3rd validation rule

Currently, the LGDRS implements automated stage 1 and 2 validations to ensure that credible data strings are submitted to the GoMuni Upload portal. The stage 1 validations verifies that the file structure is correct, while the stage 2 validation verifies that the *m*SCOA chart has been used correctly across 18 validation areas. Details on the stage 2 LGDRS validations are attached as **Annexure I**.

A third stage automated validation will be introduced from the 2026/27 MTREF to validate the credibility of *m*SCOA data strings. Details in this regard will be communicated when available.

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 Khanyisile Khosa 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 khanyisile.khoza@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 Website	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.admams@treasury.gov.za
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadesh Ramjathan)		revenuemanagement@treasury.gov.za

8 Submitting budget documentation and A schedules for the 2026/27 MTREF

8.1 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.

8.2 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.

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 documents, Annual Financial Statements, and Annual Reports, to the National Treasury via post or courier services. PDF versions of documents must be submitted to the GoMuni Upload portal.

8.3 Updating of contact details on GoMuni

Municipalities are reminded that it is their responsibility to ensure the minimum, that is, to update their contact details monthly on the LGDRS as and when changes occur. Often emails containing important information and deadlines are returned ("undeliverable") and do not reach the intended LGDRS users because of outdated contact information. Updates to contact details made by municipal officials on the LGDRS are validated and approved for upload by the Contacts Administrators who were nominated by the Municipal Manager for this purpose within each municipality.

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

The names of the respective Contact Administrators for each municipality are indicated in the contact information list on the LGDRS.

8.4 Training on GoMuni and *m*SCOA

The National Treasury training schedule and registration links for 2026 to assist municipalities, national and provincial government departments and other stakeholders that require new or refresher training on how to draw reports on the LGDRS and technical support on *m*SCOA, is available on the GoMuni/ Go Training portal on the following link:

https://lg.treasury.gov.za/ibi_apps/portal/GoMuni_Navigation

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
05 December 2025

NATIONAL TREASURY

MFMA Circular No. 134

Municipal Finance Management Act No. 56 of 2003

Municipal Budget Circular for the 2026/27 MTREF

CONTENTS:

1. THE SOUTH AFRICAN ECONOMY AND INFLATION TARGETS 2
2. KEY FOCUS AREAS FOR THE 2026/27 BUDGET PROCESS 3
   - 2.1 Local government conditional grants and unconditional grants allocations 3
   - 2.2 Post 2025 MTBPS changes 4
   - 2.3 Review of the local government fiscal framework 5
   - 2.4 Update on the review of the conditional grants 5
   - 2.5 Water crisis in South Africa 6
   - 2.6 Impact of infrastructure degradation on the economy 6
   - 2.7 Metro Trading Services Reform (MTSR) 7
   - 2.8 Criteria for the release of the Equitable Share 9
   - 2.9 Criteria for the rollover of conditional grant funds 10
   - 2.10 Unspent conditional grant funds for 2025/26 11
   - 2.11 Rollover of the Urban Development Financing Grant: metro trading services component 12
3. BUDGET AND OTHER MANAGEMENT ISSUES 12
   - 3.1 2026/27 Municipal Budget Tabling Timelines 12
   - 3.2 Timeline for approving the revised Service Delivery and Budget Implementation Plan (SDBIP) following the approval of the adjustment budget 13
   - 3.3 Caution to manage transition risk 13
   - 3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering 14
   - 3.5 Cost reflective tariffs 14
   - 3.6 Budgeting for a Funded Budget 14
4. MUNICIPAL STANDARD CHART OF ACCOUNTS (*m*SCOA) 14
   - 4.1 Alignment of cash flow linkages 14
   - 4.2 Guidance on submission of *m*SCOA roadmaps 15
   - 4.4 Stage 3 validation 16
   - 4.5 Retentions 17
   - 4.6 Virement data strings and report 17
   - 4.7 The Urban Development Financing Grant 18
   - 4.8 Reporting pertaining to the Metro Trading Services Reform 18
5. SUBMITTING DOCUMENTS TO THE GOMUNI UPLOAD PORTAL 19
   - 5.1 Submission of additional information 19

ALL ENQUIRIES SHOULD BE DIRECTED TO: 20

6. THE MUNICIPAL BUDGET AND REPORTING REGULATIONS 20
   - 6.1 Assistance with the compilation of budgets 20

ANNEXURE A – PREVIOUS MFMA CIRCULARS 23

Introduction

This budget circular provides guidance to municipalities with their compilation of the 2026/27 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 2026 to 2028. Medium-term growth will be underpinned by household consumption supported by further gains in real purchasing power, moderately stronger wage growth, easing inflation, wealth gains from rising asset prices, improved consumer sentiment and better credit conditions. 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 2026/27 MTREF municipal budgets.

Table 1: Macroeconomic performance and projections, 2025 - 2029

Fiscal year	2024/25	2025/26	2026/27	2027/28	2028/29
	Actual	Estimate	Forecast		
CPI Inflation	4.4%	3.2%	3.4%	3.3%	3.2%

Source: National Treasury Budget Review 2026.

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.

Inflation is expected to increase from 3.2 per cent in 2025 to 3.4 per cent in 2026, driven by higher food prices (particularly meat due to supply disruptions linked to foot-and mouth disease). Inflation is forecast to ease to 3.3 per cent in 2027 and 3.2 per cent in 2028, but risks from geopolitical tensions, exchange rate volatility, administered prices and animal disease outbreaks remain elevated. The reduction of the inflation target to 3 per cent with a 1 percentage point tolerance band will structurally reduce inflation, helping to protect real income levels.

In April 2024, the National Treasury initiated a comprehensive review of the budget process, with the goal of identifying and implementing reforms that would enhance the efficiency, transparency, and effectiveness of public resource allocation. It has resulted in a set of accountable reform proposals outlined below.

Targeted And Responsible Savings (TARS) and Spending Reviews

These MTEF guidelines introduce a new mechanism entitled Targeted and Responsible Savings (TARS), which is intended to identify and remove low-priority or underperforming programmes from the budget to reduce aggregate expenditure and, where appropriate, reallocate funding towards the priorities of governments outlined in the Medium-Term Development Plan (MTDP).

In line with the government's commitment to identify wasteful, inefficient, underperforming, and low priority programmes and ensure a more streamlined and effective allocation of resources. At national level the following initiatives are being utilised for the identification of programmes to be included the TARS process:

- Spending reviews;
- Previous work should be updated where appropriate to inform implementation;
- Outcomes of new sectoral reviews such as the Active Labour Market Policy (ALMP) and the review of infrastructure conditional grants should be implemented;
- New data driven approaches;
- Use of technology to eliminate double dipping in social grants and other programmes (e.g. community works programme);
- Annual audit of ghost workers and payroll irregularities;
- Updated proposals on public entity and departmental rationalisation;
- Resolve inefficiencies in public sector wage bill;
- Implement personnel expenditure review completed by the Department of Public; Service and Administration (DPSA);
- Finalise extended review of public entities remuneration; and
- Technical baseline analysis and institutional reviews to ensure that departments and public entities are appropriately aligned to mandates.

All municipalities are encouraged as part of the annual municipal budget preparations process to progressively introduce the same approach which will enable the Council of a municipality to consider more appropriate the trade-offs when policy choices are made in conclude the budget for a specific cycle. Depending on the response observed by the National Treasury, further guidance will be issue in future.

2. Key focus areas for the 2026/27 budget process

2.1 Local government conditional grants and unconditional grants allocations

For the 2026/27 financial year, the overall direct allocations to local government amount to R182.3 billion, made up of R110.1 billion in the local government equitable share; R54.7 billion in direct conditional grants and R17.5 billion in the General fuel levy sharing with metros. These allocations alleviate some of the financial pressures, particularly in basic services, where the costs of providing services are rising. The overall direct allocations to local government grow by an annual average rate of 3.1 per cent and the local government equitable share and related allocations grow by 4.4 per cent over the 2026 MTEF period.

Notable changes to the conditional grants system

Given the ongoing review of the conditional grants system, there are several local government reforms proposed to conditional grants. The reforms are aimed at streamlining funding flows, reducing duplications, and aligning recurrent obligations with the appropriate funding base:

- The merger of the baselines of the integrated national electrification programme grant, and the energy efficiency demand side management grant in 2026/27 to focus on energy

efficiency and renewable energy programmes that can lead to more sustainable energy provision and enable the achievement of long-term energy security goals;
- The Infrastructure Skills Development Grant (ISDG) will remain under the management of the National Treasury for the next three financial years when it will cease to exist as a conditional grant. To assist this transformation, the grant has ceased the intake of new graduates to allow the current graduate cohort to complete their training; and
- To protect infrastructure investment from municipal dysfunction, a general clause has been introduced in the 2026 Division of Revenue Bill. It will enable the National Treasury to redirect infrastructure grants from local municipalities that have proven incapable of implementation to the Development Bank of Southern Africa, the Municipal Infrastructure Support Agent or capable district municipalities.

2.2 Post 2025 MTBPS changes

There are a number of reductions, several further cuts beyond the CPI adjustments and reprioritisations proposed in the 2025 MTBPS and these are effected to make funds available for other government priorities. These include:

Reprioritisations

- A shift of R300 million in 2026/27 from the municipal infrastructure grant to the Department of Cooperative Governance's vote for the once-off gratuity payment to outgoing councillors after the local government elections;
- A shift of R536 million in 2026/27 from the direct component of the municipal infrastructure grant to the indirect component to address infrastructure delivery issues; and
- A shift of R19.2 billion (R5.7 billion in 2026/27, R6.4 billion in 2027/28 and R7.1 billion in 2028/29) from the urban settlements development grant to the metro trading services component of the urban development financing grant to strengthen core utility functions; and an additional incentive allocation of R8.6 billion over the MTEF period towards the metro trading services component of the urban development financing grant, confirmed from the provisional allocations made in 2025.

Reduction

- The public transport network grant will be reduced by R8.3 billion over the MTEF period as part of the Targeted and Responsible Savings (TARS) process. This total reduction includes the R3 billion saving previously identified during the Medium-Term Budget Policy Statement (MTBPS), as well as further reprioritisations of R1.3 billion in 2026/27, R1.5 billion in 2027/28, and R2.5 billion in 2028/29. These additional funds are redirected to PRASA to accelerate the modernisation and replacement of critical rail signalling infrastructure.

Addition

- An addition of R2.1 billion over the MTEF period to the regional bulk infrastructure grant for a regional wastewater treatment works project in Polokwane, funded through the Budget Facility for Infrastructure.

Further reductions

- To make funds available and support the continuation of the implementation of the Presidential Employment Stimulus, reductions have been made on some conditional grants from the 2026 financial year. A reduction of R491 million in 2026/27 from the informal settlements upgrading partnership grant; a reduction of R784 million in 2026/27

from the integrated national electrification programme (Eskom) grant and a reduction of R921 million in 2026/27 from the municipal infrastructure grant.

Discontinuation

- The discontinuation of the indirect neighbourhood development partnership grant, with its baseline of R219 million over the MTEF shifted to the Vote of the National Treasury and earmarked to support government's infrastructure reforms.

Correction

- The correction of the BFI allocations for eThekwini Metropolitan Municipality, allocated through the urban development financing grant. The full allocation of R379 million for the non-revenue water project was erroneously allocated to eThekwini instead of being split between the municipality and the Infrastructure Fund as per the agreed work package. eThekwini's allocation in the urban development financing grant is reduced by R144 million over the MTEF and allocated to the Infrastructure Fund.

2.3 Review of the local government fiscal framework

Government continues to be fully committed to a comprehensive review of the local government fiscal framework, and the Budget Forum has approved a detailed programme of action to guide this work, including detailed terms of reference and the procurement of specialist expertise to undertake the technical analysis. The review will consider the financial viability, effectiveness, stability and long-term sustainability of the local government fiscal framework, through a detailed examination of the policies, practices and mechanisms that govern how resources are allocated, managed and used at municipal level, because this examination is crucial to understanding the current state of local government finance. The work is organised around five core thematic areas: a national baseline profile of the local government fiscal framework, including distressed and better-performing municipalities, and refinement of the problem statement, the local government equitable share formula, local government expenditure reviews, fiscal leakages in local government, and additional revenue options, including undersubscribed existing instruments, new own-revenue sources and improved municipal borrowing to enhance infrastructure investment and maintenance.

Oversight and engagement structures have been established, including a Reference Group to provide expert input and validate findings, with four meetings aligned with key deliverables, a Working Group to coordinate technical inputs and monitor progress, with online meetings every two months, and a Core Project Management Group to manage execution, research and reporting, with fortnightly meetings. The review also provides for interviews and up to four online sessions with chief financial officers, municipal managers and senior planners from a sample of 32 municipalities, to ensure that the findings are credible, evidence-based and grounded in municipal realities.

The work will be undertaken over the 2026 MTEF period, and therefore, for this review to succeed and to reflect the realities on the ground, it is essential that all municipalities provide the requested data as a matter of urgency, including complete and reliable personnel information. Consequently, we urge those municipalities that have not yet submitted the required datasets to do so without delay, so that the analysis can be robust, comparable and fully representative of the sector.

2.4 Update on the review of the conditional grants

The review process has been underpinned by extensive consultation processes since July 2024 during which the National Treasury presented the findings and recommendations of the review.

Most of the proposed reforms are intended for medium- to long-term implementation, while a select few have been prioritised for short-term introduction within the 2025 MTEF period. Further consultations have been conducted following the tabling of the 2025 Budget, focusing on reforms earmarked for medium- to long-term implementation. These ongoing engagements include impact assessments and preparatory work aimed at ensuring the successful rollout of the proposed changes. Over the 2026 MTEF period, government will roll out several local and provincial government reforms aimed at streamlining funding flows, reducing duplication, and aligning recurrent obligations with the appropriate funding base. These reforms are detailed in part 5 of the Explanatory Memorandum to the 2026 Division of Revenue under the relevant conditional grants.

2.5 Water crisis in South Africa

Water services across South Africa are becoming increasingly unreliable. Too many communities now experience intermittent supply, infrastructure failures and declining water quality.

105 out of 144 Water Service Authorities (WSAs) scored poor or critical in terms of the performance of their drinking water systems (Blue Drop) and/or wastewater systems (Green Drop) in the most recent reports. This means that water and sanitation services are failing in 73 per cent of WSAs – widespread failure of municipal water and sanitation services indicates a systemic problem. By September 2025, 53 out of the 105 worst performing WSAs had not yet produced corrective action plans to address their 2023 Blue, Green and No Drop report results.

At the same time, water demand is expected to exceed supply in several regions due to population growth, urbanisation, inefficient water use and climate change.

These pressures are already evident in major economic centres across the country, impacting on development and economic growth. Although South Africa is naturally water-scarce, the current crisis is primarily driven by municipal infrastructure and governance failures, while the uncertainty introduced by climate change multiplies all water related risks.

High water losses, ageing and poorly maintained infrastructure, weak financial management as well as growing municipal debts to water boards are placing the entire water value chain at risk. Water revenues are rarely reinvested into maintaining and upgrading infrastructure.

The Department of Water and Sanitation is advancing legislative and policy reforms. In parallel, the Metro Trading Services Reform, which was initially conceptualised around water services, utilises a performance-linked incentive grant to reward metros for improved governance, financial and operational performance. This reform will ensure that revenues from water and sanitation are reinvested directly into critical infrastructure to turnaround the vicious cycle of deteriorating water services in all eight metros (**Annexure A** – Water Scarcity issues dealt with in previous budget circulars).

2.6 Impact of infrastructure degradation on the economy

Widespread infrastructure failures, ageing assets and persistent underinvestment are increasingly constraining economic growth and service delivery across South Africa. Water, sanitation, electricity and transport infrastructure has been particularly affected.

The absence of functional and well-maintained basic service infrastructure disrupts business operations, increases operating costs and undermines investor confidence, stifling development and GDP growth. Industries that depend on reliable bulk services, such as mining, manufacturing, agriculture and logistics are impacted, with outages and service interruptions reducing productivity and raising the cost of doing business.

Deteriorating infrastructure also places growing fiscal pressure on municipalities, as emergency repairs and service backlogs drive a deteriorating and reinforcing negative cycle of increasing costs and decreasing service outcomes. Without sustained investment in maintenance, rehabilitation and expansion of infrastructure, these constraints will continue to weaken local economies, limit job creation and reduce the competitiveness of key economic centres.

To address these challenges, National Treasury has introduced a R54 billion performance-based incentive for metropolitan municipalities to support reforms in their trading services: water, sanitation electricity and solid waste services. The Metro Trading Services Reform is designed to ensure that revenue generated from these services is reinvested into maintaining and improving core infrastructure, strengthening the reliability and sustainability of municipal water services. Once trading services are ring-fenced and operating as viable utilities, can sustainably transfers to the rates account support other municipal functions such as roads, security and community services. The performance grant has been designed to incentivise metros to provide additional investment from their own revenues and loans to double the value of the reform to R108 billion. This investment in improved infrastructure will not only boost local economies but also unlock new investment opportunities.

2.7 Metro Trading Services Reform (MTSR)

The Metro Trading Services Reform (MTSR) is implemented through the Metro Trading Services component of the Urban Development Financing Grant (UDFG). This component of the UDFG provides a performance-based incentive to strengthen accountability, financial sustainability and operational performance in the water and sanitation, electricity and energy, and solid waste management trading services of metropolitan municipalities.

All metros must ensure that their 2026/27 MTREF reflects the indicative allocations published in the 2026 Division of Revenue Bill/Act and confirmed through Budget Allocation Letters issued by National Treasury. These performance-based incentive allocations may only be spent in support of the relevant trading services reform strategy and must be reported on accordingly.

Metro trading services participate in the reform in two cohorts, with differentiated requirements in 2026/27:

- **Cohort 1, entered the reform in 2025/26, includes:**
  - *Water and Sanitation*: Buffalo City, City of Cape Town, City of Johannesburg, City of Tshwane, eThekwini and Mangaung.
  - *Electricity and Energy*: Buffalo City, City of Cape Town, City of Ekurhuleni, City of Johannesburg, City of Tshwane and eThekwini.
- **Cohort 2, entering the reform in 2026/27, includes:**
  - *Solid Waste Management*: all metros.
  - *Water and Sanitation*: Ekurhuleni and Nelson Mandela Bay.
  - *Electricity and Energy*: Mangaung and Nelson Mandela Bay.

2.7.1 Cohort 1: Programme Year-2 (2026/27)

For Cohort 1 trading services, 2026/27 constitutes Year-2 (first full year of implementation).

In advance of 2026/27:

Prior to the commencement of the 2026/27, Cohort 1 metros were required to finalise, cost and obtain Council approval for each trading service's A3-PIAP v2.

Draft A3-PIAP v2 documents must:

- Be presented at the 2025/26 Mid-Year Budget Review (MYBR) in January/February 2026;

- Be presented again during the 2026/27 Benchmarking Engagements (April/May 2026); and
- Demonstrate alignment between the costing of reform activity packages and the draft 2026/27 MTREF.

The final Council-approved A3-PIAP v2 (by 30 June 2026) must:
- Reflect the metro's final sectoral allocation decision within the permissible ranges; and
- Be fully costed and consistent with the 2026/27 Council-approved budget tables.

During 2026/27:

- Metros must maintain all eight Minimum Commitments (M1-M8); and
- Metros must report against the full set of indicators as defined in Guidance Note 4, Annexure A (and in the Programme Operations Manual (POM)).

For Cohort 1, 2026/27 is the first year in which trading services performance is assessed against Council-approved targets. It is not a preparatory or "dry run" year. Achievement against these targets will be assessed between July-Sept 2026.
Failure to achieve or maintain Minimum Commitments may result in withholding and reallocation of incentive funds in accordance with DoRA and the POM.

2.7.2 Cohort 2: Programme Year-1 (2026/27)

For Cohort 2 trading services, 2026/27 constitutes Year-1 (entry year).

In advance of the 2026/27 year:

- Cohort 2 metros received indicative allocations for their trading services for 2026/27 in the 2026 DoRB;
- Metros must finalise and obtain Council approval of A3-PIAP v1 by 30 June 2026;
- The eight Minimum Commitments (M1–M8) must be formally made by 30 June 2026; and
- Cohort 2 trading services should allocate their 2026/27 incentive to reform-related expenditure (e.g. reform start-up costs and reform-related capital expenditure).

During 2026/27:

- The eight Minimum Commitments (M1–M8) must be achieved by 30 June 2027; and
- Preparatory reforms, institutional restructuring, financial modelling, and business and investment planning must be completed by 30 June 2027.

2.7.3 Reporting and Independent Verification

The Independent Verification Agent (IVA) verifies compliance with Minimum Commitments and performance against programme indicators.

Metros need to plan and budget for the forthcoming financial year, taking account of any positive or negative variance in expected incentive grant allocations for the forthcoming financial year. In other words:
- Performance for the **2025/26 financial year** will be independently verified between July-September 2026. The result of this verification **may affect Cohort 1's 2027/28 budget allocation and cohort 2's 2026/27 adjustments budget**.
    - Cohort 1's performance for 2025/26 will be assessed on a binary basis (in place / not in place), rather than through weighted proportional scoring, since the expected deliverable is a complete PIAP v2 with firm targets, supported by the business plan and budget which are two of the minimum commitments (M5 and M6).

  - Cohort 2's performance for 2025/26 will be assessed based on submission of Council resolution to achieve the Minimum Commitments and approval of the A3: PIAP v1.
- Performance for the **2026/27 financial year** will be independently verified during July-September 2027. The result of this verification **may affect the metro's 2028/29 budget allocation**.

Metros are required to upload all performance claims and supporting evidence to the National Treasury MTSR online portal, scheduled to become operational in early 2026. Metros must ensure that internal data governance, reporting systems and management arrangements are aligned to enable timely and complete evidence submissions.

While the MTSR requires quarterly and annual reporting necessary for performance verification and incentive administration, these requirements are designed to leverage existing municipal reporting systems, including *m*SCOA financial reporting; Section 71 monthly and quarterly reporting; MFMA Circular No. 88 performance indicators; and standard conditional grant reporting frameworks. The reform seeks to strengthen existing systems rather than create parallel reporting processes or impose unnecessary administrative burdens.

2.7.4 Guidance documents and Programme Operations Manual (POM)

The Metro Trading Services Reform Programme Operations Manual (POM) will be released following the 2026 National Budget. The POM sets out the detailed institutional, financial, reporting, verification, governance and risk management procedures for implementation of the MTSR and administration of the UDFG-MTS component. The POM defines Minimum Commitments and performance indicators; specifies reporting templates and timelines; details IVA processes; and clarifies disbursement, stopping and reallocation provisions.

A number of Guidance Notes and related Annexures have been prepared to guide metros on the expectations of the MTSR performance incentive. These guidance documents set out what metros are expected to achieve in line with the reform to qualify for the incentive.

The Grant Framework in the 2026 DORB for the UDFG (MTS component) provides the expected outcomes, outputs, conditions and responsibilities for the performance incentive grant.

Metros must therefore implement the MTSR in accordance with the Grant Framework in the DoRB, the DoRA, the MFMA, its regulations and Circulars (including this Circular), related national legislation and policy, as well as MTSR Guidance Notes and their annexures and the POM.

2.8 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 remain relevant and are still applicable for the release of equitable share instalments in the 2025/26 financial year.

Municipalities must put systems and processes in place to comply with the criteria for the release of the equitable share. For example, to formally assign/delegate this to a responsible official, include it in performance agreements, have a council policy, create a standard operating procedure, and add this requirement as a SDBIP indicator.

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.

2.9 Criteria for the rollover of conditional grant funds

In terms of Section 21 of the Division of Revenue Act, 2025 (Act No. 2 of 2025) (DoRA) in conjunction with the Division of Revenue Amendment Act, 2025 (Act No. 12 of 2025), any conditional allocation or a portion thereof that is not spent at the end of the 2025/26 financial year reverts to the National Revenue Fund (NRF), unless the rollover of the allocation is approved in terms of subsection (2) of the DoRA. 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 2025 DoRA, municipalities must include the following information with their submission to National Treasury. Municipalities must submit all rollover applications and queries related to the conditional grants to Rolloverapplication@treasury.gov.za.

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 2025 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 2026;
b) Proof of project tender and tender submissions published and closed before 31 March 2026 or with the appointment of contractor or service provider for delivery of service before 30 June 2026 in cases where additional funding was allocated during the course of the financial year of the project;
c) Incorporation of the Statement of Comparison of Budget and Actual Amounts; and
d) Evidence that all projects linked to an allocation will be fully utilised by 30 June 2026 (attach cash flow projection for the applicable grant);
e) A progress report (also reflecting percentages) on the status of each project's implementation that includes an attached legible implementation plan);
f) The value of the committed project funding and the conditional allocation from the funding source;
g) Reasons why the grants were not fully spent during the year on the original allocation per the DoRA. This includes the Municipal Disaster Recovery and Response grants for transfers made during the 2025/26 financial year and not fully spent by 30 June 2026;
h) Rollover of rollovers will not be considered. Municipalities must therefore not include previous year's unspent conditional grants as rollover request;
i) An indication of the time period within which the funds are to be spent if the rollover is approved; and
j) 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 2026, 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 2025 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 2026;
3. Accurate disclosure of grant performance in the 2025/26 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 2025/26 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 2026 is equivalent to, or exceeds, 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 based on what is available in the bank.

It should be noted that under no circumstances will the National Treasury consider requests to rollover:

1. The entire 2025/26 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 2025/26 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 2026. All invoices issued to the municipality before 31 March 2026 should be paid within the same year against the allocated conditional grants. i.e., invoices must be paid within 30 days.

Commented [SK1]: Thank you ☺

2.10 Unspent conditional grant funds for 2025/26

The process to ensure the return of unspent conditional grants for the 2025/26 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 2026 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 2026. 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 2025 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 2026.

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 23 October 2026;

Step 5: National Treasury will communicate the unspent conditional grants amount by 16 November 2026. 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 24 November 2026; and

Step 6: Any unspent conditional grant funds that should have but have not been repaid to the National Revenue Fund (NRF) by 24 November 2026, and for which a municipality has not requested a repayment arrangement, will be offset against the municipality's 09 December 2026 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.

2.11 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 Act will make provision that the cash flows be synchronised to achievements in line with the Annexure A3: Performance Improvement Action Plan (A3: PIAP).

While deadline for the submission of the rollovers, dates 31 August, earlier submission in the case of the Urban Development Financing Grant will receive a response promptly.

3. Budget and other management issues

3.1 2026/27 Municipal Budget Tabling Timelines

The 2026 National Budget was tabled by the Minister of Finance on 25 February 2026, which implies that Provincial Governments have two weeks thereafter to table the 2026 Provincial Budgets in the Provincial Legislators, i.e., 12 March 2026. This is in line with the PFMA – Treasury Regulations. Municipalities have sufficient time to accommodate the allocations in the DOR Bill in their 2026/27 MTREF Budgets before tabling on 31 March 2026.

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. Given that municipalities have 10 months to prepare their upcoming budgets prior to tabling it in Council for consideration, National Treasury have always 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 budget was already in an advanced stage of preparations, they will have between tabling and the adoption stage (end of May 2026) 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.

3.2 Timeline for approving the revised Service Delivery and Budget Implementation plan (SDBIP) following the approval of the adjustment budget

Section 54(1)(c) of the MFMA provides that the Service Delivery and Budget Implementation Plan (SDBIP) may be revised following the approval of an adjustments budget. However, the MFMA and the Municipal Budget and Reporting Regulations (MBRR) do not explicitly prescribe the timeframe within which the revised SDBIP must be approved after the adjustments budget has been approved by council. The absence of a specified timeframe may result in inconsistent interpretations and practices across municipalities. To address this gap and ensure consistent application, the National Treasury provides the following guidance to ensure that the approved adjustments budget informs the revised SDBIP:

- Council must approve the revised SDBIP during the same council meeting where the adjustments budget is approved, if there are no structural changes to the SDBIP; and
- If the adjustments budget results in structural changes to service delivery targets or key performance indicators (KPIs), the council must approve the revised SDBIP within ten (10) working days of the adjustments budget's approval. This will ensure that any changes to service delivery targets or KPIs stemming from the adjustments budget are included in the revised SDBIP within the ten (10) working days.

Although the MFMA allows municipalities to revise the SDBIP after the adjustments budget has been approved, these revisions should not result in excessive or unnecessary changes. Significant KPI changes must be clearly justified and must follow the criteria set out in paragraph 7 of the MFMA Circular No. 129.

The National Treasury discourages excessive changes to KPIs during mid-year adjustments, as these changes may undermine effective performance monitoring and accountability.

3.3 Caution to manage transition risk

Municipalities are cautioned to adhere to the guidance provided in paragraph 3 (pages 4 and 5) of the Budget Circular No. 107 as the outgoing council may be tempted to prepare budget with unrealistically low tariff increases, additional absorption of unskilled staff, writing off debtors which can still be pursued and an over-ambitious capital expenditure programme. The outcome of this approach will undoubtedly be an unfunded municipal budget that threatens the municipality's financial sustainability and service delivery for the incoming Council after the elections".

National and Provincial Treasuries will be closely monitoring tabled budgets, collection rates and expenditure for any indications that the above guidance is not adhered to and appropriate consequences will be applied.

Municipal officials and councillors are reminded that interference in the implementation of the municipality's approved credit control policy may constitute an offence in terms of section 173(5)(a) of the MFMA. Offences in terms of the MFMA can result in a fine or imprisonment for up to five years, if convicted. In addition, the failure to properly implement the approved credit

control policy of the municipality by an official may constitute financial misconduct in terms of section 171 of the MFMA. In such a case, the municipality must investigate and, where necessary, institute disciplinary proceedings.

3.4 Warning not to enter into contracts having future budgetary implications as part of electioneering

Various municipal Councils in the past had entered into long-term contracts towards the end of their term therefore unfairly and carelessly financially committing the new Council.

Therefore, the current outgoing Council must not enter into such contacts and if there is a need, the Council should follow Section 33 of the MFMA in full. Failure to comply with such will lead to Section 216(2) being imposed until such a contract is nullified.

3.5 Cost reflective tariffs

In line with the guidance provided in MFMA Circular No. 132, municipalities need to complete the cost reflective tariff tool. If tariffs are not cost reflective already, the municipality needs to set out a path to achieve cost-reflective tariffs over the 2026/27 MTREF period.

At the time of issuing this circular NERSA has not yet confirmed the approved bulk costs municipalities must provide for in 2026/27. Municipalities must communicate clearly to the public that the electricity tariffs communicated in their tabled budgets may need to be adjusted once these are confirmed. Municipalities are advised to closely follow further guidance from NERSA.

3.6 Budgeting for a Funded Budget

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. As communicated before with the release of MFMA Circular No. 129 (issued during December 2024), this will be the last year than a funding plan as an instrument to facilitate measurable progress will be allowed. The enforce of compliance with Section 18 of the MFMA will now start taking precedence.

4. Municipal Standard Chart of Accounts (*m*SCOA)

4.1 Alignment of cash flow linkages

In terms of GRAP 2, cash flows should be classified in accordance with the nature of the activity to which they relate (operating, investing or financing) which requires that:

- Both operating and investing activities for *Interest, Insurance Refund and Retentions* must be accounted for based on the nature of the transactions; and
- The *Interest on short-term investment* (greater than 90 days but less than 12 months) and *long-term inv*estments (more than 12 months) must be populated within investing activities. Short-term investments are disclosed on the Statement of Financial Performance on table A4 of the A1 Schedule.

To give effect to this GRAP standard:

- A new operational funding source, namely *Insurance Refunds*, has been created under the Investing Activities of tables A7 and SA30 of the A1 Schedule in version 7.1 of the *m*SCOA chart;

- The VAT Receipts will be populated using the Bank Deposits (IA001001 – "DEPOSITS") and VAT Receipt funding source. The VAT Control account receipts will not be used for this purpose; and
- *Construction Contract Revenue* will no longer form part of *Sales of Goods* and *Rendering of Services and Development Charges* will no longer form part of *Operational Revenue*. A new funding source was created to allow for the separate population of *Construction Contract Revenue* and *Development Charges* as part of *Other Revenue* on table SA30 of the A1 Schedule.

The structure of table A7 of the A1 Schedule and relevant cash flow linkages has also been aligned to the *m*SCOA chart version 7.1. The updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B**: Cash Flow Linkages.

4.2 Guidance on submission of *m*SCOA roadmaps

Municipalities are reminded that the municipal *m*SCOA Road Maps must be revised annually as part of the annual budget process. The draft and final *m*SCOA Road Maps must be:

- Tabled and adopted in Council as part of the supporting documents to the budget; and
- Submitted in PDF format to the GoMuni Upload portal for review by National and Provincial Treasuries.

Going forward, municipalities are required to utilise the FMCMM web-based system to conduct self-assessments of their *m*SCOA road maps. This high-level self-assessment will identify gaps in *m*SCOA implementation that should be incorporated into and addressed through the municipal *m*SCOA Road Map. The e-road map must align with the objectives, tasks, and activities outlined in the municipality's comprehensive (traditional) *m*SCOA road map.

Accordingly, in additional to the draft and final *m*SCOA road maps submitted by municipalities as part of their tabled and adopted budget documents, the *m*SCOA e-road map (i.e. the high-level action plan generated through the FMCMM system) must be attached to the comprehensive (traditional) *m*SCOA road maps. The *m*SCOA road map and annexed e-road map must be submitted as a single consolidated PDF document and not as separate documents.

As articulated in MFMA Circular No 112 dated 6 December 2021, municipal *m*SCOA Road Maps should cover the following implementation areas:

- **System landscape** – does the municipality has access to updated ICT hardware, software and licenses that is sufficient to run the chosen financial management systems solution?
- **Governance and institutional arrangements** – are there a functional *m*SCOA steering committee or equivalent structure consisting of representatives from all business units, that meet regularly to monitor and report on *m*SCOA related issues to Management Committee (MANCO), Executive Committee (EXCO) and Council? Furthermore, did the municipality appoint a suitably qualified System Administrator and the required IT securities are in place?
- **System functionality** – is the functionality of the system complying with the minimum business processes and system specifications articulated in MFMA Circular No 80; is the municipality utilising the core financial system solution and its modules optimally; and are 3rd party sub-systems seamlessly integrating with the *m*SCOA enabling financial system?
- **Proficiency** of municipal officials to use the financial system – are the relevant municipal officials sufficiently capacitated on all system modules and functionalities to use the financial systems solution; are relevant officials in the organisation familiar with the *m*SCOA chart, balance sheet budgeting, and movement accounting; and have change

management taken place to ensure that *m*SCOA is institutionalised as an organizational reform and not only a financial reform?

Importantly, the municipal *m*SCOA Road Map should not be confused with the roadmaps used by system vendors for system upgrades, new developments, error-correction patches, updates, or training. The municipal *m*SCOA Road Map is broader than system functionality and must be developed and owned by the municipality. It should therefore not be prepared or driven by system vendors or external consultants.

The e-road map is intended to enhance oversight and monitoring by municipalities and provincial treasuries with respect to the implementation of *m*SCOA at municipal level.

4.4 Stage 3 validation

The development and piloting of the stage 3 validation to verify the credibility of *m*SCOA data strings submitted to the Local Government Database and Reporting System (LGDRS) has not been concluded and will only be introduced in the 2027/28 MTREF. This validation will automate the data string analysis currently undertaken by the National and Provincial Treasuries, and data string submissions that fail this validation will be rejected.

In preparation for the implementation of the stage 3 validation and ensure that credible data strings are submitted to the GoMuni Upload portal, municipalities should request their system vendors to incorporate additional validation rules within their municipal system solutions. At a minimum, these validation rules should address and resolve the following common errors identified in the submitted data strings:

- **Correct usage of the funding segment:** Some municipalities are not utilising the funding segment as per the guidance in the Project Summary Document (PSD), e.g. funded transactions are linked to non-funding transactions. The National Treasury will implement an addition validation to ensure the adherence of the principles of the PSD and ensure accurate populating of the Cash Flow Statement in chart version 7.2.
- **Unbundling of the Salary Clearing and Control Account:** A number of municipalities are not correctly unbundling the salary clearing and control accounts in accordance with the accounts prescribed in the *m*SCOA Chart of Accounts. This results in reporting inaccuracies relating to outstanding salary payments and third-party liabilities associated with payroll transactions;
- **Population of the cash flow tables:** The cash flow tables (A7, SA30, B7, SB30, C7 and SC30) in the A1 Schedules are not being fully and correctly populated by municipalities during the budgeting and transactional processes. Guidance on the updated linkages to supporting table SA30 that populated table A7 are attached as **Annexure B**: Cash Flow Linkages of this circular;
- **Opening balances:** Currently, the opening balances at year end (M12 as at 30 June) of the previous financial year are not being correctly rolled over to the first month (M01 as at 01 July) of the new financial year. In addition, these balances are not being updated to reflect the pre-audited (PAUD) and audit (AUDA) adjustments in the current financial year within the applicable open period(s). This validation rule(s) should test whether the opening balances have been rolled over correctly and balances off to zero. National Treasury will implement a validation rule to ensure that opening balances equal to zero in the third stage validation in chart version 7.2;
- **Function:** Currently, the use of the function segment by municipalities is not aligned with the guidance provided in the PSD for the function segment. Each function should net off to zero and should reflect a mini trial balance (Identified Revenue, Assets, Liabilities, Expenditure and Net Assets) (i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate function and sub-function. The stage three validation should identify where budget allocations have not been allocated to the correct item within

a function or sub-function. In addition, all sub-functions are expected to balance to zero; and

- **Region:** The usage of the regional segment by municipalities is not aligned with the guidance provided in the PSD for the regional segment. Municipalities must ensure that each regional segment used balances to zero. Furthermore, each region should reflect a mini trial balance i.e., identified revenue, assets, liabilities, expenditure, and net assets) linked to the appropriate region or ward.

4.5 Retentions

In accordance with GRAP 19.18, accruals represent liabilities for goods or services that have been received or supplied but have not yet been paid, invoiced, or formally agreed with the supplier. For financial reporting and contract management purposes, once work has been certified as completed, the municipality becomes legally obligated to pay the full value of the work performed, inclusive of VAT, to the supplier.

A retention represents a delayed payment and not a reduction in the amount payable for the work performed. It therefore reflects only a timing difference in the settlement of the liability and does not reduce the contract price. Consequently, the full certified amount must be recognised, with the retention portion recorded as a liability until it becomes contractually due for release.

Accordingly, when work has been completed, the retention amount must be recognised inclusive of VAT and recorded to the Retention Liability account, with the VAT portion allocated to the Input VAT Accrual account, as this reflects the municipality's full obligation for the work performed.

However, given that most municipalities account for VAT on a payment basis with the South African Revenue Service (SARS), the claiming of VAT can only occur once the retention invoice has been received, recognised and paid. The VAT should therefore be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

Where a municipality accounts for VAT on an invoice basis with the South African Revenue Service (SARS), the VAT may only be claimed once the retention invoice has been received and recognised. In such cases, the VAT must also be processed against Input Tax General (for operational projects) or Input Tax Capital (for capital projects), as applicable.

4.6 Virement data strings and report

From the 2025/26 MTREF, municipalities report on their virements through the submission of a separate data string and report on virements to the GoMuni Upload portal.

*m*SCOA Circular No. 8, dated 24 April 2020 (as revised on 29 April 2020) has been updated to include the requirements of the virement data string and virement report. In accordance with the key principles set out in *m*SCOA Circular No. 8, municipalities are reminded of the following:

- **Virement Policy Alignment:** Municipalities must review their virement policies annually to ensure alignment with the principles and guidance contained in the circular and the broader *m*SCOA regulatory framework;
- **Multi-Dimensional Budgeting:** As a business reform, *m*SCOA requires multi-dimensional budgeting and the recording of transactions across the seven *m*SCOA segments. The circular provides guidance on how virements (budget transfers) must be managed within this framework;
- **Restrictions on Virements:** Virements may only take place within a function or its sub-functions and must utilise the same source of funding;

- **Adjustments Budget Requirement:** Where a proposed virement results in a change to an *m*SCOA segment (for example, the introduction of a new project, a change in region, or a change in the funding source), such a change is not permitted as a virement and must instead be processed through a formal adjustments budget approved by council; and
- **Prohibition on Certain Virements:** Municipal virement policies must explicitly prohibit virements from the repairs and maintenance project within the project segment.

4.7 The Urban Development Financing Grant

The Urban Development Financing Grant (UDFG) *is a new incentive-based financing grant supporting investment in urban development and resilient infrastructure and is targeted at the eight metropolitan municipalities*. The grant has been established to support Metro's in line with the Metro Trading Services Reform.

As of 2026/27 MTEF the UDFG will be administered through the following components, namely:
- Metro Trading Services component (MTS);
- Neighbourhood Development Partnership component (NDP);
- Programme for Project Preparation Support component (PPPS); and
- Public Employment Programme (PEP).

The chart has been amended in version 7.1 (2026/27) to include an Operational Project within the Project Segment for UDFG with a breakdown for the components, namely, MTS, NDP, PPPS and PEP. More details must be provided for Capital Projects. Metros must ensure that the naming of individual capital projects funded from the UDFG includes the standardised codes e.g. Substation – UDFG (MTS). The standardised codes are as follow:

UDFG – Metro Trading Services (MTS)
UDFG – Neighborhood Development Partnership (NDPG)
UDFG – Project and Programme Preparation Support (PPP)
UDFG – Public Employment Programme (PEP)

This will enable ring fencing of expenditure funded from the UDFG per component.

Herewith an example of the reporting done during disaster reporting:

PROJECTCODE	Account Name	INDIVIDUAL_PROJECTS
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation
PC001001001002001000000000000000000000	Capital:Infrastructure:Existing:Renewal:Solid Waste Infrastructure:Landfill Sites	G46247 : Bisasar Road Landfill: Closure Preparation

4.8 Reporting pertaining to the Metro Trading Services Reform

The MTSR aims to restore and sustain electricity, water, sanitation, and waste services in Metros through institutional and financial reforms. Towards this end, a 6-year, R54 billion performance-linked incentive grant with technical assistance is provided to Metros to:
- Strengthen accountability and financial transparency;
- Unlock R108 billion in total infrastructure investment, leveraging improved revenue and borrowing capacity;
- Improve service reliability, quality, and sustainability; and

- Enable spatial transformation, economic inclusion, and growth.

To participate in the reform, Metros must maintain eight minimum commitments. The National Treasury's annual *m*SCOA Compliance Assessment (previously referred to as the *m*SCOA ICU desktop assessment), which has been incorporated into the FMCMM web-based system from the 2026/27 MTREF, will be used to validate compliance with Indicator A2 relating to *m*SCOA compliance.

The intention is that each Metro, based on its current level of compliance, will implement plans and targets to achieve full compliance by Year-6 (Y6) of the reform. In the first year of the reform (Y0), the score obtained in the 2024/25 *m*SCOA Compliance Assessment, which was shared with metros during the mid-year budget and performance engagements, will serve as the baseline position. Thereafter, year-on-year improvements in the *m*SCOA Compliance Assessment scores will be expected as Metros progress towards achieving their targets.

The results of the *m*SCOA Compliance Assessment (downloaded from the FMCMM web-based system), together with the *m*SCOA Road Map submitted to GoMuni Upload platform to address gaps in implementation, will be used by the Independent Verification Agent (IVA) as evidence of achievement for this indicator.

Metros are also reminded that Indicator M7 requires that separate financial statements, prepared in the *m*SCOA aligned Specimen AFS format, must be compiled and submitted for each trading service, aggregated to the consolidated Metro AFS.

5. Submitting documents to the GoMuni Upload Portal

5.1 Submission of additional information

In line with its commitment to improving transparency and accountability, the National Treasury requested the following information from municipalities via a letter from the Director-General of the National Treasury:

Procurement Spend Information

An *Instruction on Procurement Information Transparency* has been issued by the National Treasury for the publication of the dashboard and requesting procurement information from procurement systems of all departments, public entities and constitutional institutions. The published information will include, but is not limited to, supplier and ownership details, the nature, value, quantity of procurement transactions, and payments made to suppliers. It is intended that similar procurement information will be published in respect of local government in the procurement payments dashboard. The prescribed template is attached as **Annexure C**.

Employee Information

The National Treasury has additionally committed to improving transparency and accountability in personnel systems. A data driven ghost worker audit has been initiated at national and provincial government. It is intended that the ghost worker audits will be extended to local government. The information requested will be used for this initiative. The prescribed template is attached as **Annexure D**.

Audit management reports

Municipalities are required to upload all the communication of findings (COFAFS), as well as the final audit management report issued by the Auditor General to the LGDRS. With effect

from the 2026/27 MTREF, the COFAFS will be added as an upload option on GoMuni Upload. Please note that these reports, as issued by the Auditor-General, must not be altered in any way.

The National Treasury understands the sensitivity associated with the Auditor-General's management report. Municipalities are assured that the management reports are exclusively for internal use by National and Provincial Treasuries to determine the key areas that our municipal support programmes should target.

Should your municipality not be in possession of the management report, kindly provide us with a formal letter of permission to obtain the said report directly from the Office of the Auditor-General South Africa. The letter of permission must be on an official letterhead of the municipality and signed by the Accounting Officer (Municipal Manager).

All enquiries should be directed to:

INFORMATION REQUIRED		SUBMISSION PLATFORM	SUBMISSION DATE	QUERIES
1	Procurement Spend Report	GoMuni Upload Portal at https://lg.treasury.gov.za/ibi_apps/welcome	Within 10 working days after the end of each month	Thys Blom at Thys.Blom@treasury.gov.za
2	Employee Related Data	Central Supplier Database (CSD) at www.csd.gov.za	Templates available under the GoPublic / Template Library portal	csdoos.support@treasury.gov.za
3	Management Reports and COFAFS		By no later than the 10th working day in January annually	

The templates are can also be accessed under the GoPublic / Template Library portal on https://lg.treasury.gov.za/ibi_apps/portal/Template_Library.

The procurement spend and employee information should be available on municipal procurement systems and HR sub-systems of all municipalities. Municipalities should liaise with their respective system vendors to extract this information in the required templates format directly from their relevant systems.

This information is requested in terms of sections 5(2)(c), 33(3) and 74 of the Municipal Finance Management Act, 2003 (MFMA).

6. The Municipal Budget and Reporting Regulations

6.1 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 Khanyisile Khosa 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 khanyisile.khoza@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 Website	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.admams@treasury.gov.za
Municipal (Eskom) and or Water Debt Relief and Smart Metering	LGBA: Revenue Section (Sadesh Ramjathan)		revenuemanagement@treasury.gov.za

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
20 March 2026

Annexure A – Previous MFMA Circulars

Water scarcity issues dealt with in previous MFMA Circulars

Municipalities were reminded in the following MFMA budget Circulars to treat water as a scare resource as follows:

MFMA Circular	Reference no. and Description	Comments
MFMA Circular No: 51	3.2 Water tariffs must be cost-reflective	South Africa faces similar challenges with regard to water supply as demand growth outstrips supply. Better maintenance of infrastructure, new dam construction and cost-reflective tariffs will ensure that the supply challenges are managed in future.
MFMA Circular No: 54	5.2 Water tariffs must be cost-reflective	There continues to be an urgent need to promote the careful use of water. Ensuring that water is correctly priced is the most effective means getting households and businesses to conserve water.
MFMA Circular No: 55	3.3 Water tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 58	3.4 Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water 'losses'.
MFMA Circular No: 67	5.6 Municipal water infrastructure grant and non-revenue water	According to the latest National Non-Revenue Water Assessment Report (The state of nonrevenue water in South Africa, Report TT522-12: www.wrc.og.za); recently released by the Water Research Commission and the Department of Water Affairs, more than 50 per cent of municipalities cannot provide a water balance. These municipalities cannot determine whether demand for water exceeds supply or quantify the extent to which non-revenue water influences water security and financial sustainability.
MFMA Circular No: 74	Water and sanitation tariffs must be cost-reflective	To mitigate the need for water tariff increases, municipalities must put in place an appropriate strategy to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 78	5.2 Water and sanitation tariff increases	In light of the current drought being experienced across large parts of the country, and to mitigate the need for water tariff increases, municipalities must put in place appropriate strategies to limit water losses to acceptable levels. In this regard municipalities must ensure that water used by its own operations is charged to the relevant service and not simply attributed to water losses.
MFMA Circular No: 79	4. Revenue management	Demand management is becoming increasingly necessary as the country faces water shortages and an unstable electricity supply. The approach to tariff setting should consider all these factors and strive to achieve an equitable balance. It is anticipated that the cost of providing municipal services will grow at a faster rate than the transfers from national government. Resource scarcity will most likely increase the cost of bulk purchases in respect of water and electricity beyond the country's inflationary targets.

MFMA Circular No: 85	4.3 Water and sanitation tariff increases	In light of the current drought experienced across large parts of the country, water is now a scarce resource that must be conserved. Municipalities must put in place appropriate strategies to curb water losses as a result of leakages. The ageing infrastructure is a contributing factor as many municipalities have historically inadequately provided for repairs and maintenance and renewal of water infrastructure.
MFMA Circular No: 89	3.3 Water tariff increases	The prevailing drought makes it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 91	1. The South African economy and inflation targets	The drought experienced in several provinces poses significant risks to agriculture and tourism for the period ahead, and this may threaten jobs in these sectors. The current water crisis in the Western Cape and other provinces will affect economic growth. While the drought's impact is uncertain much depends on how long it will prevail; the extent to which specific catchment areas are affected; and the success of mitigation measures.
MFMA Circular No: 93	3.3 Water tariff increases	Drought conditions make it difficult for some municipalities to improve revenue generation from this service. It is now more important to improve demand management, infrastructure maintenance, loss management, meter reading and tariff setting in respect of water services.
MFMA Circular No: 98	4.2 Setting cost reflective tariffs	Technical losses are related to physical losses out of the system. In the case of water, this is due to pipe bursts and leakages or due to overflows on storage tanks.
MFMA Circular No: 99	1. The South African economy and inflation targets	The declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue. Municipalities are therefore advised to follow a conservative approach when projecting their revenue and to eliminate any waste and unnecessary expenditure.
MFMA Circular No: 112	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water. Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 115	7. Funding choices and management issues	Strictly control the use of costly water tankers and fix the water infrastructure to enable the sustainable provision of water; Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.
MFMA Circular No: 126	3.7 Pro-actively managing collection of municipal revenue in Eskom supplied 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.

MFMA Circular No: 128	2.6. Reforms to improve the efficiency and financial sustainability of metro's trading services	Due to years of neglect and inadequate infrastructure maintenance, South Africa's municipalities face severe utility services issues, including in water, wastewater, and electricity. A loss of essential management and technical skills has also contributed to the decline in service quality and reliability. Metro water services alone suffer from an investment gap of R9 billion per year. These inefficiencies threaten economic growth and job creation and increases poverty. Government transferred substantial monetary allocations to local government in the successive Budgets to support water services, but the outcome and value for money of these transfers is low. To address this, an incentive grant system is being explored for 2025/26 to increase investments, change management and governance structures, promote professional management, and ensure transparency, starting with metros.

Western Cape Government

Provincial Treasury
Malcolm Booysen
Local Government Budget Office
Malcolm.Booysen@westerncape.gov.za | Tel: 021 483 3386

Reference number: RCS/C.5

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR MUN NO. 01/2026

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 G HERMANUS (ACTING)
THE MUNICIPAL MANAGER, OVERSTRAND MUNICIPALITY: DR D O'NEILL
THE MUNICIPAL MANAGER, CAPE AGULHAS MUNICIPALITY: MR RABBETS
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 B ELLMAN (ACTING)
THE MUNICIPAL MANAGER, OUDTSHOORN MUNICIPALITY: MR M YEKANI
THE MUNICIPAL MANAGER, BITOU MUNICIPALITY: MR C MAPEYI (ACTING)
THE MUNICIPAL MANAGER, KNYSNA MUNICIPALITY: DR R MARTIN (ACTING)
THE MUNICIPAL MANAGER, CENTRAL KAROO DISTRICT MUNICIPALITY: ADV. T MEA (ACTING)
THE MUNICIPAL MANAGER, LAINGSBURG MUNICIPALITY: MR J BOOYSEN
THE MUNICIPAL MANAGER, PRINCE ALBERT MUNICIPALITY: ADV T GILIOMEE
THE MUNICIPAL MANAGER, BEAUFORT WEST MUNICIPALITY: MR A MAKENDLANA (ACTING)

top EMPLOYER South Africa 2026
FOR A BETTER WORLD OF WORK

THE CHIEF FINANCIAL OFFICER, CITY OF CAPE TOWN: MR K JACOBY
THE CHIEF FINANCIAL OFFICER, WEST COAST DISTRICT MUNICIPALITY: MR H NIEHAUS
THE CHIEF FINANCIAL OFFICER, MATZIKAMA MUNICIPALITY: MR E ALFRED
THE CHIEF FINANCIAL OFFICER, CEDERBERG MUNICIPALITY: MR J BOOYSEN
THE CHIEF FINANCIAL OFFICER, BERGRIVIER MUNICIPALITY: MR P ERASMUS
THE CHIEF FINANCIAL OFFICER, SALDANHA BAY MUNICIPALITY: MR S VORSTER
THE CHIEF FINANCIAL OFFICER, SWARTLAND MUNICIPALITY: MR M BOLTON
THE CHIEF FINANCIAL OFFICER, CAPE WINELANDS DISTRICT MUNICIPALITY: MS F DU RAAN-GROENEWALD
THE CHIEF FINANCIAL OFFICER, WITZENBERG MUNICIPALITY: MR C KRITZINGER
THE CHIEF FINANCIAL OFFICER, DRAKENSTEIN MUNICIPALITY: MR B BROWN
THE CHIEF FINANCIAL OFFICER, STELLENBOSCH MUNICIPALITY: MR K CAROLUS
THE CHIEF FINANCIAL OFFICER, BREEDE VALLEY MUNICIPALITY: MR R ONTONG
THE CHIEF FINANCIAL OFFICER, LANGEBERG MUNICIPALITY: MR A MATI (ACTING)
THE CHIEF FINANCIAL OFFICER, OVERBERG DISTRICT MUNICIPALITY: MR S STANLEY
THE CHIEF FINANCIAL OFFICER, THEEWATERSKLOOF MUNICIPALITY: MR P MABHENA (ACTING)
THE CHIEF FINANCIAL OFFICER, OVERSTRAND MUNICIPALITY: MR D LOUW (ACTING)
THE CHIEF FINANCIAL OFFICER, CAPE AGULHAS MUNICIPALITY: MR W JONKER
THE CHIEF FINANCIAL OFFICER, SWELLENDAM MUNICIPALITY: MS E WASSERMANN
THE CHIEF FINANCIAL OFFICER, GARDEN ROUTE DISTRICT MUNICIPALITY: MR R BOSHOFF
THE CHIEF FINANCIAL OFFICER, KANNALAND MUNICIPALITY: MR L STEENKAMP (ACTING)
THE CHIEF FINANCIAL OFFICER, HESSEQUA MUNICIPALITY: MR G GOLIATH
THE CHIEF FINANCIAL OFFICER, MOSSEL BAY MUNICIPALITY: MR S THYS
THE CHIEF FINANCIAL OFFICER, GEORGE MUNICIPALITY: MR R DU PLESSIS
THE CHIEF FINANCIAL OFFICER, OUDTSHOORN MUNICIPALITY: MR G DE JAGER
THE CHIEF FINANCIAL OFFICER, BITOU MUNICIPALITY: MR C MAPEYI
THE CHIEF FINANCIAL OFFICER, KNYSNA MUNICIPALITY: MR C JULIES
THE CHIEF FINANCIAL OFFICER, CENTRAL KAROO DISTRICT MUNICIPALITY: MS K MAKALIMA
THE CHIEF FINANCIAL OFFICER, LAINGSBURG MUNICIPALITY: MS L MOKGOJE
THE CHIEF FINANCIAL OFFICER, PRINCE ALBERT MUNICIPALITY: MR B METEMBO
THE CHIEF FINANCIAL OFFICER, BEAUFORT WEST MUNICIPALITY: MR B JACOBS

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA)
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MR V SENNA)
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR I SMITH)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES MR O WILCOX
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM)
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR I SMITH) (PRO TEAM)
THE CHIEF FINANCIAL OFFICER (MS A SMIT)
THE HEAD OF MINISTRY (MS M FREDERIKS) (ACTING)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)
THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (MR M BOOYSEN)
THE DIRECTOR: INFRASTRUCTURE (MR Z MAJIET)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR A RASOOL) (ACTING)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS K NEETHLING)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS S ROY)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS T MFAMANA)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)
THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (PRO TEM)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS L CUPIDO) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR B GORDON)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

MUNICIPAL BUDGET CIRCULAR FOR THE 2026/27 MTREF AND ASSOCIATED 2026 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS

1. PURPOSE

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 2026/27 Medium-Term Revenue and Expenditure Framework (MTREF) Budgets and accompanying budget documentation.
- Brief municipalities on the 2026 Strategic Integrated Municipal Engagements (SIME 2) process and related matters.

2. INTRODUCTION

This Circular should be read in conjunction with National Treasury (NT) MFMA Circular No. 134 issued by National Treasury on 20 March 2026 which, inter alia, examines the state of the South African economy and inflation targets, key focus areas for the budget process, review of the local government fiscal framework, funding of municipal budgets and other management issues, and Municipal Standard Chart of Accounts (mSCOA).

3. 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).

4. FISCAL AND ECONOMIC CONTEXT

4.1 Economic and Fiscal Environment

The South African economy is expected to remain on a modest recovery path over the 2026/27 MTREF period, with growth projected to average approximately 1.8 per cent. This projected growth was largely underpinned by household consumption, supported by easing inflation, gradual improvements in real purchasing power, moderately stronger wage growth and improving credit conditions. While inflation is expected to remain relatively contained within a range of 3.2 to 3.4 per cent, it is subject to a range of risks, including food price pressures, administered cost increases and the impacts of global economic uncertainty. The transition to a lower inflation target of 3 per cent, with a tolerance band of 1 percentage point, is expected to support long-term price stability, although short-term volatility remains a concern.

At the same time, the external environment has become increasingly uncertain, particularly due to escalating geopolitical tensions in the Middle East. These developments are contributing to higher fuel and energy prices, increased shipping and logistics costs, exchange rate volatility and imported inflation. As a result, while the macroeconomic outlook may be described as broadly stable, it

remains fragile, with downside risks likely to outweigh potential upside gains. In particular, the escalation of conflict involving the United States and Iran has introduced significant risks to global energy markets and economic stability. Disruptions to key oil transit routes have already contributed to sharp increases in global oil prices, with prices exceeding $100 per barrel in recent weeks. Given the central role of energy in production and transport, such increases are rapidly transmitted across economies, raising the cost of goods and services and contributing to higher inflation globally. For net energy-importing countries such as South Africa, this results in increased fuel costs, higher electricity tariffs (see also section 5.2 Electricity Tariffs and Energy Cost Pressures) and elevated logistics expenses, all of which place additional pressure on households, businesses and municipal operations.

The inflationary effects of such a conflict are likely to be both immediate and persistent, particularly if supply disruptions are prolonged. Sustained increases in oil and gas prices could drive broader inflation while simultaneously slowing economic growth. This combination of rising prices and weakening growth poses a significant risk to local economies, as it erodes purchasing power, dampens consumer demand and increases the cost of delivering services. For municipalities, this environment may result in rising input costs that outpace allowable tariff increases, thereby compressing operating margins and necessitating stricter expenditure controls, enhanced efficiency measures and more conservative budgeting assumptions.

Capital expenditure programmes will also face heightened risks. Cost escalation in construction inputs, combined with supply chain disruptions and extended lead times for imported goods, may result in project delays and cost overruns. At the same time, constrained revenue growth and affordability pressures are likely to limit the ability of municipalities to fund infrastructure investment, particularly through tariff-based revenue. This environment places increased emphasis on prioritising core infrastructure—such as water, sanitation, electricity and roads—while limiting expenditure on non-essential or discretionary capital projects. Municipal capital budgets must therefore be realistic, fully cash-backed, and aligned to implementation capacity, with strong emphasis on project planning, procurement discipline and contract management.

Revenue performance is expected to remain constrained due to the combination of modest economic growth and continued pressure on household finances. This is likely to limit the scope for tariff increases and may negatively affect collection rates. Municipalities will need to exercise caution in revenue forecasting, avoid overestimation, and strengthen revenue management practices to improve collection efficiency while balancing affordability considerations.

Considering heightened global and domestic uncertainty, particularly arising from geopolitical developments, municipalities are also required to strengthen their approach to fiscal risk management. This includes incorporating risk scenarios into the MTREF and Long-term Financial Plans, particularly in relation to fuel price volatility and inflation shocks, strengthening cash flow management, maintaining adequate liquidity buffers, and ensuring strict adherence to cash-backed budgeting principles.

In responding to these challenges, municipalities should adopt a disciplined and strategic approach to budgeting over the medium term. On the operating side, emphasis should be placed on containing non-core expenditure, eliminating inefficiencies, and protecting spending on critical service delivery areas, including repairs and maintenance and asset sustainability. On the capital side, municipalities should prioritise high-impact, economically enabling and service-critical infrastructure, while ensuring that capital programmes are credible, affordable and implementable. Across both operating and capital budgets, there must be a stronger focus on improving alignment between planning, budgeting and performance, supported by data-driven decision-making and robust expenditure reviews.

Against this backdrop, Western Cape municipalities are expected to face sustained fiscal pressures over the 2026/27 MTREF. Operating expenditure is likely to come under increasing strain, particularly in relation to fuel and energy costs, bulk purchases, repairs and maintenance, and contracted services. Rising input costs—driven in part by global supply chain disruptions and imported inflation-are expected to place upward pressure on materials such as bitumen, chemicals and spare parts, while contractor pricing is likely to reflect higher transport and logistics costs. In addition, employee-related expenditure will remain a key pressure point, with moderate wage increases and ongoing inefficiencies, such as overtime, requiring careful management. As a result, growth in operating expenditure is likely to exceed baseline inflation in several key cost categories, necessitating stricter cost containment, improved operational efficiency and a deliberate reprioritisation of non-core spending in line with the principles of Targeted and Responsible Savings.

The 2026/27 MTREF period presents a constrained fiscal environment characterised by modest economic growth, relatively stable but uncertain inflation, and elevated global risks. For Western Cape municipalities, this will translate into increasing operating cost pressures, heightened capital delivery risks and constrained revenue growth. Municipal budgets must therefore be conservative, prioritised and efficiency-driven, with a clear focus on protecting core service delivery, maintaining infrastructure and ensuring long-term financial sustainability.

5. KEY FOCUS AREAS FOR THE 2026/27 BUDGET PROCESS

5.1 Local government conditional grants and other grants allocations

The 2026/27 fiscal framework provides for total direct national allocations to local government of R182.3 billion, comprising the equitable share, conditional grants and fuel levy transfers. While these allocations offer some relief to municipalities-particularly in supporting basic service delivery - they grow at a moderate pace and are unlikely to fully offset rising operating and infrastructure costs. As a result, Western Cape municipalities will continue to operate within a constrained fiscal environment, requiring prudent budgeting, improved revenue management and careful prioritisation of expenditure.

Reforms to the conditional grant system signal a shift towards greater efficiency, consolidation and performance-based funding. The merger of energy-related grants reflects a stronger policy focus on energy efficiency and renewable energy, requiring municipalities to align infrastructure planning with long-term energy security and sustainability objectives. At the same time, the planned phasing out of the Infrastructure Skills Development Grant over the medium-term places increased responsibility on municipalities to internally fund and sustain technical and project management capacity.

Most significantly, the introduction of a provision allowing National Treasury to redirect infrastructure grants away from underperforming municipalities marks a decisive move towards performance-based enforcement. Municipalities that demonstrate weak planning, persistent underspending or poor project implementation risk losing control over infrastructure funding to alternative implementing agents such as the Development Bank of Southern Africa, the Municipal Infrastructure Support Agent or capable district municipalities.

For Western Cape municipalities, these developments underscore the need to strengthen budget credibility, improve grant implementation performance, and prioritise core infrastructure investment. Municipalities must ensure that capital programmes are realistic, implementation-ready and aligned with available capacity, while also enhancing procurement, contract management and oversight processes. Failure to do so may result in reduced fiscal autonomy, whereas improved performance

will position municipalities to better sustain service delivery and infrastructure investment over the medium term.

5.2 Electricity Tariffs and Energy Cost Pressures

Approval of Eskom Tariff Adjustment

On 5 March 2026, the National Energy Regulator of South Africa (NERSA) approved Eskom's Electricity Retail Tariff and Structural Adjustment (ERTSA) application. As part of this decision, a bulk electricity tariff for municipalities of 9.01 per cent was approved for the period 1 July 2026 to 30 June 2027. This increase will directly impact bulk electricity purchase costs for municipalities and must be carefully incorporated into the 2026/27 MTREF budgets.

Revised Timelines for Municipal Tariff Applications

Following the judgment of the North Gauteng High Court on 20 February 2026, the timelines for municipal electricity tariff applications have been revised as follows:

- Submission of Applications: Municipalities/distributors must submit electricity tariff applications to NERSA by 31 March 2026.
- Public Participation Process: NERSA's public consultation process will conclude by 21 April 2026.
- Finalisation of Tariff Decisions: NERSA will communicate final decisions to municipalities on or before 11 May 2026. These approved tariffs should subsequently be brought into the final budgets.

These timelines are intended to ensure that approved municipal tariffs can be implemented from 1 July 2026, in line with the start of the municipal financial year.

Key Budgeting Considerations for Municipalities

In preparing their electricity tariff applications for the 2026/27 MTREF, municipalities should consider the following guiding principles:

- Cost-reflective tariffs: As per MFMA Circular No. 134, and in line with the guidance previously provided in MFMA Circular No. 132, municipalities are required to complete the Cost-Reflective Tariff Tool. Where tariffs are not yet fully cost-reflective, municipalities must outline a clear and credible path to achieve cost-reflectivity over the 2026/27 MTREF period. This should be supported by realistic assumptions, phased implementation where necessary, and alignment to affordability considerations.
- Align tariff increases with bulk cost pressures: Ensure that electricity tariffs adequately reflect the approved Eskom increase, while balancing affordability considerations.
- Avoid under-recovery of electricity costs: Failure to align tariffs with cost increases may result in operating deficits within electricity trading services, placing additional strain on municipal finances.
- Protect the financial sustainability of electricity services: Electricity trading services should as far as possible be ring-fenced, with revenues used to fund operations, maintenance, and infrastructure investment.

- Improve energy efficiency and demand management: Municipalities are encouraged to implement initiatives that reduce energy losses, improve revenue protection, and promote efficient consumption.
- Plan for structural changes in the energy sector: Ongoing reforms, including diversification of energy supply and embedded generation, grid defection, may impact future revenue streams and tariff structures. Municipalities should incorporate these risks into their medium-term financial planning.

Compliance Requirements for Tariff Applications

Municipalities are reminded that electricity tariff applications submitted to NERSA must meet the following governance and regulatory requirements:

- Authorisation of the tariff application by the appropriate municipal authority.
- Approval of tariffs by the Municipal Council. In the form of a specific council resolution in support of not only the tariff, but the tariff application as well.
- Evidence of public consultation on proposed tariffs. Provincial Treasury acknowledges that this remains a key area of concern, particularly given that municipalities undertake extensive public participation processes following the tabling of the annual budget. Notwithstanding this, municipalities are advised to make reasonable efforts to communicate proposed electricity tariffs to communities prior to submission to NERSA. This may include the use of municipal websites, social media platforms, community notice boards, local newspapers, and other appropriate communication channels to enhance transparency and public awareness.
- Submission of audited regulatory financial information for the 2024/25 financial year.

Failure to comply with these requirements or to meet the prescribed timelines may delay or adversely affect the approval of tariff applications.

5.3 Administrative Adjudication of Road Traffic Offences (AARTO)

The Administrative Adjudication of Road Traffic Offences (AARTO) system is scheduled for implementation from 1 July 2026. The introduction of AARTO represents a significant reform to the traffic enforcement environment, with potential implications for municipal revenue, enforcement operations and administrative processes.

Key considerations for municipalities

In preparing the 2026/27 MTREF, municipalities should:

- Exercise caution in revenue projections: Municipalities should avoid over-reliance on traffic-related revenue streams, as the implementation of AARTO may alter the collection, allocation and timing of revenue flows.
- Assess potential revenue impacts: The shift to an administrative adjudication system, including the centralisation of certain processes, may affect the extent to which municipalities retain fine-related revenue.
- Plan for administrative and system changes: Municipalities may need to adapt internal systems, processes and capacity to align with AARTO requirements, including integration with national systems and revised enforcement procedures.

- Consider enforcement and operational implications: Changes in enforcement processes and compliance mechanisms may require adjustments to traffic policing strategies and resource allocation.
- Incorporate uncertainty into budgeting: Given the evolving nature of the implementation framework, municipalities should incorporate appropriate risk assumptions and avoid committing expenditure against uncertain revenue streams.

Municipalities are encouraged to monitor further guidance from national departments and regulatory authorities, and to ensure that their budgeting and planning processes remain responsive to developments relating to AARTO implementation.

5.4 Post 2025 changes

The post-2025 MTBPS adjustments introduce a series of reprioritisations, reductions and structural changes to conditional grants, reflecting a constrained fiscal environment and a shift towards funding national priorities, strengthening core municipal functions and improving infrastructure delivery performance.

Overall, these changes result in a reduced and restructured funding envelope for municipalities, particularly affecting infrastructure and transport-related grants. Municipalities must therefore adopt a more prioritised, realistic and performance-driven budgeting approach for the 2026/27 – 2028/29 MTREF.

Key reprioritisations include diverting funds from the Municipal Infrastructure Grant (MIG) towards national obligations and the shift of funds from the direct to the indirect component of infrastructure grants, signalling increased national intervention in cases of weak implementation. In addition, significant funding has been reallocated from the Urban Settlements Development Grant to the Urban Development Financing Grant to strengthen core trading services such as water, sanitation and electricity, particularly within metropolitan municipalities.

At the same time, several reductions across conditional grants will constrain municipal infrastructure expansion and service delivery. Notably, the Public Transport Network Grant is reduced substantially over the MTEF, with funds redirected towards rail infrastructure through PRASA. Further reductions to the MIG, electrification grants and informal settlements upgrading grants will limit the pace of infrastructure rollout and upgrading programmes. The discontinuation of the Neighbourhood Development Partnership Grant further reduces funding available for catalytic urban development initiatives.

While there is a targeted addition to the Regional Bulk Infrastructure Grant, this is project-specific and does not materially offset broader reductions affecting municipalities.

The post-MTBPS changes require Western Cape municipalities to operate within a more constrained and performance-oriented fiscal framework, where funding is increasingly reprioritised towards core services and national priorities, access to infrastructure funding is more closely linked to implementation performance, and municipalities must rely more on efficiency gains, reprioritisation and sound financial management.

5.5 Review of the local government fiscal framework

Government has initiated a comprehensive review of the local government fiscal framework over the 2026 MTEF period, aimed at strengthening the financial viability, effectiveness and long-term sustainability of municipalities. This review will assess how resources are allocated, managed and utilised across the sector, with a particular focus on both distressed and better-performing municipalities to refine policy responses and improve the overall system.

The review is structured around key focus areas, including:

- the local government equitable share formula,
- municipal expenditure patterns and efficiency,
- identification of fiscal leakages, and
- exploration of additional revenue options, such as improved own-revenue instruments and enhanced municipal borrowing for infrastructure investment and maintenance.

This review signals a potential structural reform of the local government fiscal framework, which may influence future funding allocations, revenue powers and financial management requirements. Western Cape municipalities must strengthen data integrity, financial management, revenue generation and expenditure efficiency, while preparing for a more evidence-based, performance-oriented and potentially restructured fiscal environment over the medium term.

5.6 Water crisis in South Africa

Water and sanitation services across South Africa are experiencing significant and widespread deterioration, with the majority of Water Service Authorities (WSAs) performing poorly or critically in recent Blue Drop and Green Drop assessments. This reflects a systemic failure in municipal water and wastewater management, driven primarily by infrastructure decline, weak governance, and inadequate reinvestment in maintenance and upgrades. In addition, a substantial number of underperforming municipalities have not yet implemented corrective action plans, further compounding risks.

At the same time, water demand is increasing due to population growth, urbanisation and inefficient usage, while climate change is intensifying supply risks, placing additional pressure on already constrained systems.

In response, national reforms are being advanced to strengthen governance, financial sustainability and infrastructure investment in the water sector. Notably, the Metro Trading Services Reform introduces a performance-based incentive framework aimed at improving water and sanitation service delivery, ensuring that revenues generated are ring-fenced and reinvested into infrastructure maintenance and renewal, particularly in metropolitan municipalities.

5.6.1 Key considerations for Western Cape municipalities when preparing budgets

Municipalities should incorporate the following into their IDP and 2026/27 MTREF budgets:

Prioritise water and sanitation infrastructure

- Allocate sufficient funding for maintenance, refurbishment and upgrading of ageing infrastructure.
- Protect capital and operational budgets for water services from reprioritisation.

Increase investment in repairs and maintenance

- Address high water losses (non-revenue water) and system inefficiencies.
- Ensure routine and preventative maintenance is adequately funded.

Strengthen financial sustainability of water services

- Ring-fence water and sanitation revenues to ensure reinvestment into infrastructure.
- Improve billing, metering and revenue collection for water services.

Improve governance and compliance

- Develop and implement corrective action plans in response to Blue Drop, Green Drop and No Drop assessments.
- Strengthen monitoring, reporting and regulatory compliance.

Enhance demand management and resilience

- Implement water conservation and demand management strategies.
- Incorporate climate resilience measures into infrastructure planning.

5.7 Metro Trading Services Reform

The Metro Trading Services Reform (MTSR), implemented through the Urban Development Financing Grant (UDFG), introduces a performance-based incentive framework aimed at strengthening the governance, financial sustainability and operational performance of municipal trading services - specifically water and sanitation, electricity and energy, and solid waste management in metropolitan municipalities.

For the Western Cape, the City of Cape Town is a Cohort 1 metro, meaning it is already in the implementation phase of the reform (Year 2 in 2026/27), while all metros (including Cape Town) will participate in solid waste reforms under Cohort 2 from 2026/27.

The reform requires metros to prepare and implement A3 Performance Improvement Action Plans (A3-PIAPs), which must be fully costed, Council-approved, and aligned to the MTREF budgets. Performance against these plans is formally assessed and independently verified, with incentive funding directly linked to compliance with minimum commitments and achievement of performance targets. Failure to meet requirements may result in the withholding or reallocation of funds.

The reform is supported by structured reporting, verification and governance systems, including the use of existing municipal reporting frameworks, enhanced data management, and oversight through an Independent Verification Agent.

5.8 Key considerations for Western Cape municipalities in terms of equitable share, conditional grants and roll-overs (2026/27 MTREF)

Western Cape municipalities must give careful attention to the conditions governing the release of the equitable share, the rollover of conditional grants, and the treatment of unspent funds, as these have direct implications for cash flow, funding certainty and budget credibility.

Firstly, the release of the equitable share remains conditional on strict compliance with reporting and governance requirements as set out in previous MFMA Circulars. Municipalities are required to institutionalise these requirements through formal systems and processes, including clear delegation to responsible officials, incorporation into performance agreements, adoption of council-approved policies and standard operating procedures, and inclusion in the SDBIP. Failure to comply with reporting obligations and information requests may result in withholding of equitable share transfers in terms of the MFMA. This places emphasis on strengthening internal controls, governance and reporting discipline to safeguard this critical funding source.

Secondly, the rollover of conditional grant funds is highly regulated and increasingly stringent. Unspent funds at year-end will revert to the National Revenue Fund unless municipalities can demonstrate that such funds are committed to identifiable, implementation-ready projects. Rollover applications must be supported by detailed evidence, including proof of procurement progress, signed contracts, cash flow projections, implementation plans and credible reasons for under-expenditure. Importantly, only projects that are already underway and fully planned will be considered, and rollover of previous rollovers is not permitted. Municipalities must also ensure that leadership stability is in place, as applications will not be considered where key positions such as the Municipal Manager or Chief Financial Officer remain vacant for extended periods.

In addition, strict deadlines and compliance requirements apply, with rollover applications required by 31 August 2026. National Treasury will assess applications based not only on project readiness but also on broader financial management performance, including compliance with in-year reporting (Sections 71 and 72), submission of Annual Financial Statements, and accurate disclosure of grant spending. A critical requirement is that rollover requests must be fully cash-backed, with sufficient cash reflected in financial statements. Failure to meet these requirements will result in rejection of rollover applications.

Thirdly, municipalities must carefully manage unspent conditional grants for 2025/26, ensuring that expenditure reporting is accurate and reconciled, and that any unspent balances are either supported by an approved rollover or returned to the National Revenue Fund within prescribed timelines. Failure to return unspent funds will result in offsets against future equitable share transfers, directly impacting municipal cash flow and financial stability.

Lastly, the rollover of the Urban Development Financing Grant (UDFG) – Metro Trading Services component is closely linked to performance under the reform programme. Cash flows are aligned to the achievement of milestones set out in the A3 Performance Improvement Action Plans (A3-PIAPs). This means that rollover approvals and future allocations are contingent on demonstrated progress, reinforcing the shift towards performance-based funding and accountability. Early and well-prepared submissions are encouraged to facilitate timely consideration. (MFMA Circular No. 134 pages 10 – 12).

6. 2026/27 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENTS (SIME 2) PROCESS

6.1 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), the budget and draft IDP should both be tabled before the municipality, commences with the public participation process required in terms of section 22 of the MFMA.

6.2 Failure to Table Draft Budgets and IDPs by End March 2026

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, other than 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 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.

6.3 Submitting Budget Documentation and Schedules for 2026/27 MTREF

6.3.1 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.

6.3.2 Submission of IDPs and 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.

The accompanying document submission checklist (see Annexure B) provides a list of the documentation required by the 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 budgets, IDP and related documents have been submitted.

Municipalities should note that NT no longer accepts submissions by email and will only accept uploads via the GoMuni Upload Portal. Municipalities must ensure that all relevant officials have access to the GoMuni Portal.

PT will also request additional information to be submitted after the budget has been tabled. This will assist PT to conduct consistent benchmarking across all municipalities and provide feedback to municipalities on this in the SIME-2 reports and engagements.

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

After all the required consultation processes have been completed (including engagements with the province in SIME-2) and Council adopts the final budget, 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

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
Budget Office	Malcolm Booysen	021 483 3386	Malcolm.Booysen@westerncape.gov.za
MFMA Coordination	Dian Cronje	021 483 0390	Dian.Cronje@westerncape.gov.za
Public Finance	Isaac Tsie	021 483 6241	Isaac.Tsie@westerncape.gov.za
	Kim-Kay Neethling	021 483 9186	Kim-Kay.Neethling@westerncape.gov.za
Fiscal Policy	Kenneth Mtshweni	021 483 6075	Kenneth.Mtshweni@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 Khanyisile Khoza	012 315 5830 021 315 5385	WillemCordes.Voigt@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

6.4 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.

6.5 Strategic Integrated Municipal Engagement (SIME 2) Process

IDP and budgeting focuses on strengthening the alignment of planning and budgeting in the Province and enhancing the provincial and local government interface. The SIME 2 engagements, which take place in May 2026, precede 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 2026/27 MTREF.

The assessments, that will be issued prior to the engagement, 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 (amended/ revised) 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 (amended/revised) 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 2026/27 SIME 2 process and the key messages therefore emphasise:

- **Aligning strategic intent as encapsulated within the 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 2026 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 4 May 2026 to 15 May 2026, subject to confirmation from the municipalities. Site visits are also planned at selected 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.

7. CONCLUSION

Municipalities should consider and apply the contents of this budget circular in the 2026/27 planning and budgeting process. We wish you well in the finalisation of your 2026/27 MTREF budgets.

Please direct any queries regarding this circular to Malcolm Booysen at Malcolm.Booysen@westerncape.gov.za.



JULINDA GANTANA
HEAD OFFICIAL: PROVINCIAL TREASURY
Date: 31 March 2026

ANNEXURE A: CONFIRMED 2026 BUDGET TABLING DATES

Municipality	Confirmed date
Cape Town	Tuesday, 31 March 2026
Matzikama	Friday, 27 March 2026
Cederberg	Tuesday, 31 March 2026
Bergrivier	Tuesday, 31 March 2026
Saldanha Bay	Thursday, 26 March 2026
Swartland	Tuesday, 31 March 2026
West Coast	Wednesday, 25 March 2026
Witzenberg	Tuesday, 31 March 2026
Drakenstein	Tuesday, 31 March 2026
Stellenbosch	Tuesday, 31 March 2026
Breede Valley	Wednesday, 25 March 2026
Langeberg	Tuesday, 31 March 2026
Cape Winelands DM	Thursday, 26 March 2026
Theewaterskloof	Tuesday, 31 March 2026
Overstrand	Tuesday, 31 March 2026
Cape Agulhas	Tuesday, 31 March 2026
Swellendam	Tuesday, 31 March 2026
Overberg	Monday, 30 March 2026
Kannaland	Friday, 27 March 2026
Hessequa	Wednesday, 25 March 2026
Mossel Bay	Tuesday, 31 March 2026
George	Thursday, 26 March 2026
Oudtshoorn	Tuesday, 31 March 2026
Bitou	Tuesday, 31 March 2026
Knysna	Tuesday, 31 March 2026*
Garden Route	Wednesday, 25 March 2026
Laingsburg	Thursday, 26 March 2026
Prince Albert	Monday, 30 March 2026
Beaufort West	Tuesday, 31 March 2026
Central Karoo	Wednesday, 25 March 2026

Subject to change

ANNEXURE B: DOCUMENT SUBMISSION CHECKLIST FOR THE 2026/27 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 7.1*** of Schedule A1 and **drawn directly from the municipal financial system**.

The IDP 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 (Preferential Procurement, infrastructure Procurement, Inventory Management, SOPs, Delegation)			
14. mSCOA Road Map			
15. Cost Reflective Tariff Tool			
16. Revenue Management Tool			
17. Municipal Valuation Roll Tool			

Budget Documentation	Yes	No	N/A
18. Valuation Roll Reconciliation Tool			
19. Fixed Asset Register			
20. Budget Funding Plan			
21. Indigent Register			
22. General Valuation Roll (GVR)			
23. Procurement Plan & Contract Register			
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 Time Schedule of Key Deadlines for the 2025/26 IDP review process.			
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: _____

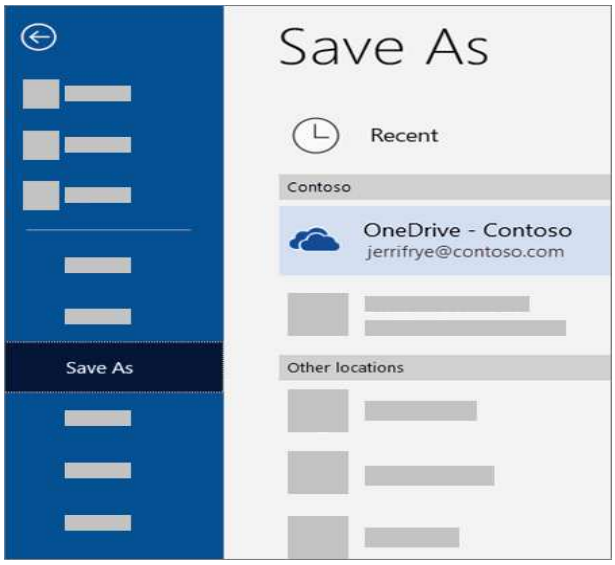
ANNEXURE C

The following instructions provide a guide for the upload of budget documentation onto OneDrive.

- **How to upload documents to One drive:**

  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 2026 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.2026)
  - Name of document submitted (e.g. Draft Budget, Draft IDP, Draft SDBIP etc.)

  E.g.: DC1 2026 Draft Amended IDP

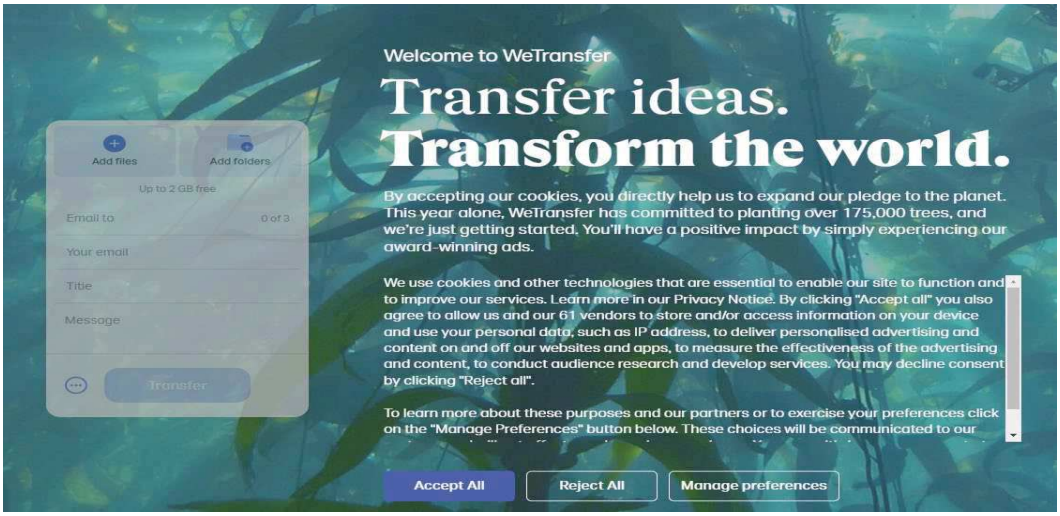
  E.g.: DC1 2026 MTREF Main Budget

  E.g.: DC1 2026 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.

ANNEXURE I

mSCOA ROADMAP & IMPLEMENTATION

OVERSTRAND MUNICIPALITY

mSCOA ROADMAP AND mSCOA IMPLEMENTATION - MAY 2026

MUNICIPAL REGULATIONS ON A STANDARD CHART OF ACCOUNTS (mSCOA) AND NEW PROPOSED REGULATIONS RELATING TO THE REGULATING OF MINIMUM BUSINESS REQUIREMENTS AND PROCESSES:

1. **mSCOA ROADMAP**

2. **POST IMPLEMENTATION STATUS OF THE mSCOA PROJECT AND STATUS REGARDING THE PROGRESS RELATING TO THE FRAMEWORK FOR MINIMUM BUSINESS REQUIREMENTS AND PROCESSES BY NATIONAL TREASURY**

---

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 an ongoing basis regarding the implementation of mSCOA at Overstrand Municipality and the evolving environment;
3. Maintain an on-going awareness of mSCOA and any specific initiatives in the Overstrand Municipality; and
4. Create awareness of the regulating of minimum business requirements and processes and future impact on the organisation and ICT related environment; and
5. Considerations on the way forward with the core financial system, being Samras Classic, currently in use by the Overstrand Municipality; and
6. Considerations regarding minimum business process requirements and the future impact on the organisation and ICT related environment.
7. Compiling a detailed roadmap

A comprehensive supplementary report, providing the necessary detail with regard to background and historic information over the past number of years for the National Treasury mSCOA project and initial implementation, was also included previously (up to 31 December 2019), as part of the reporting to Council.

2. Roadmap

The process of compiling a roadmap in terms of the criteria below is in progress.

Focus Area	Sub-category
ICT Architecture	Hardware
ICT Architecture	Servers
ICT Architecture	Software
ICT Architecture	ERP Licences
Governance and Institutional Requirements	Functioning mSCOA Steering Committee or equivalent structure
Governance and Institutional Requirements	Regular Reporting on mSCOA implementation
Governance and Institutional Requirements	Appointment of a mSCOA champion
Governance and Institutional Requirements	Appointment of a suitably qualified System Administrator
Governance and Institutional Requirements	Development & adoption of IT policies and securities
Governance and Institutional Requirements	Data back-up and disaster recovery
System Functionality	ERP modules and 3rd party systems used
System Functionality	Seamless and full integration of data in the ERP system, including 3rd party systems
User Proficiency and Training	Capacitation of staff on mSCOA chart, basic accounting, balance sheet budgeting and movement accounting
User Proficiency and Training	Change management initiatives to ensure that mSCOA is institutionalized

It has been determined that the current financial system (Samras Classic-transacting environment) has reached end of life, essentially as no further enhancements are undertaken by the service provider. This determination was done in terms of the criteria of the NT Position Paper relating to whether a system is and upgrade or classified as a new system.

Although the budget is being compiled in the Web Portal version, this also does not cater for functionality suggested in the draft business process regulations. Challenges currently experienced with both systems are also highlighted further in this report.

A further due dilligence is currently being performed and also compared to two other systems in the local government enviroment. A report will be presented to the Top Management Team for consideration.

Status report till 31 Decemeber 2025

Quarter 2

All financial and non-financial datastrings for the quarter were generated and uploaded to the National Treasury GoMuni platform. Manual intervention is still required for certain of the datastrings as challenges still exist regarding correct mSCOA segmentation alignment and system capabilities of the Samras Classic financial system, as also articulated later in this report.

The Western Cape Provincial Treasury (WCPT) performed an analysis on the municipal datastrings. Although we concur with issues raised, the system capabilities and available functionality was explained and the fact that we have implemented manual control measures to mitigate risks.

National Treasury (NT), in conjunction with the Chartered Institute of Government Finance Audit and Risk Officers (CIGFARO) hosted the Annual Integrated Consultative Forum (ICF) conference during December 2025, dealing with all mSCOA related topics and emphasis on the mSCOA minimum business processes requirements and functionality. Due to cost considerations, no officials attended the conference and could attend limited presentations on a virtual platform.

The draft mSCOA minimum business processes requirements was published during December 2025, as well as various NT position papers.

Solvem hosted a 2-day conference which was attended by the Business Analyst.

Due diligence: The Business Analyst has further scheduled various appointments with three financial system service providers in the local government space for the demonstration of selected modules across the financial services spectrum. The purpose was for Overstrand officials to investigate and assess service offerings from these service providers. The post-demonstrations are being followed up with assessments with the different target groups for the compilation of a report to be submitted to TMT.

Quarter 1

The budget implementation on 1 July 2025 from the Web Portal (Budget Module) to Samras Classic (Transaction environment) was successful. The required datastrings could be generated on the web portal and were successfully loaded to the National Treasury website (GoMuni). Challenges still exist regarding correct mSCOA segmentation alignment, as articulated later in this report.

National Treasury (NT) hosted numerous Integrated Consultative Forum (ICF) workshops regarding the mSCOA minimum business processes requirements and functionality, which was attended by numerous Overstrand officials. NT is now in the process of consolidating all inputs received and will provide feedback regarding the business processes roadmap towards the end of the 2nd quarter of the 2025/2026 financial year.

Due diligence: The Business Analyst scheduled various appointments/meetings with two financial system service providers in the local government space for the demonstration of selected modules across the financial services spectrum. The purpose was for Overstrand officials to investigate and assess service offerings from these service providers. The post-demonstrations will be followed up with assessments with the different target groups for the compilation of a report to be submitted to TMT.

3. Status summary for the 2024/2025 financial year

During the 4th quarter, Overstrand officials attended various workshops regarding the mSCOA business processes that are set to be regulated in the future. A sub-committee, apart from the mSCOA working committee, under the leadership of the Business Architecture unit has been established to investigate service offerings from other service providers to test the market.

Solvem has also provided a template for the draft roadmap for the implementation of the new Platinum system for information. See attachment at the end of this report.

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 highlighted, 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.

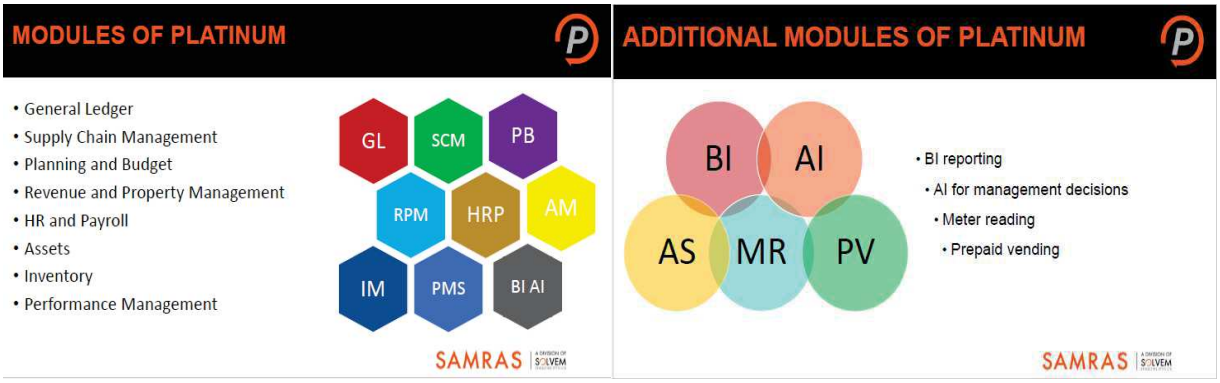
Feedback shared regarding financial systems evaluation done by the National Treasury-

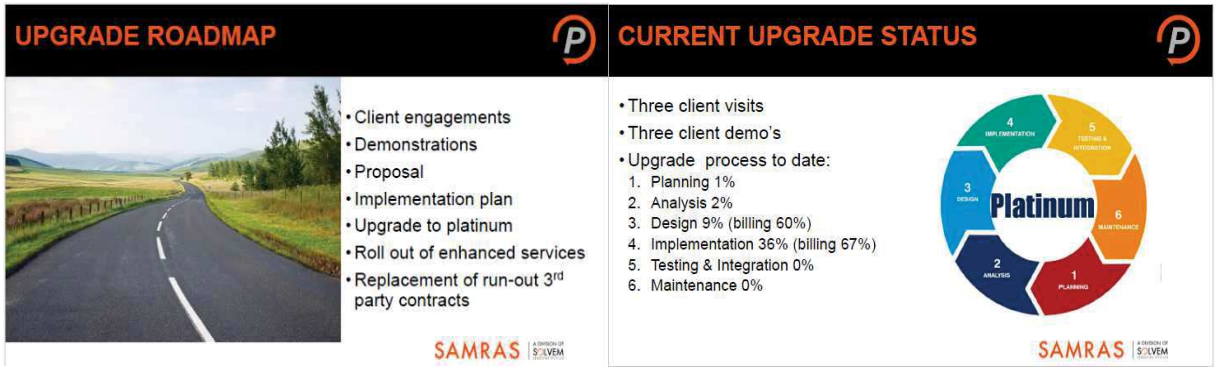
- On-site visits at multiple municipalities - these exercises included all system vendors.
- Assessments entailed testing of ERP financial systems functionality in terms of compliance with the key business processes (Annexure B of MFMA Circular No 80).
- It was confirmed to the meeting that the SAMRAS 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: SAMRAS Financial System - Platinum Upgrade Roadmap:**





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.

Overstrand Considerations and Position

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 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.

ANNEXURE J

DEMAND MANAGEMENT PLAN

DEMAND MANAGEMENT PLAN 2026/2027

									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	Expected Submission of specifications	Expected BSC	Expected Advert	Expected Closing Date	Expected BEC	Expected BAC	Expected Commencement of contract	Expected Contract expiry date
SECTION A: REPEATABLE / MULTI-YEAR CONTRACTS																
A1	INFRASTRUCTURE SERVICES	TRANSPORT OF CONTAINERISED MUNICIPAL SOLID WASTE AND CHIPPING OF BUSH WASTE	SC2451/2023	2027/06/30	TBC	MITCHELL C	R 63 614 896.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A2	INFRASTRUCTURE SERVICES	HIRING OF SEWER VACUUM TANKERS	SC2462/2024	2027/06/30	TBC	STEENBERG T	R 10 000 000.00	TENDER	2027/01/29	2027/02/17	2027/03/05	2027/04/09	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A3	INFRASTRUCTURE SERVICES	OPERATION OF THE HERMANUS MATERIALS RECOVERY FACILITY	SC2494/2024	2027/06/30	TBC	MITCHELL C	R 11 230 234.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A4	INFRASTRUCTURE SERVICES	PROVISION OF SMALL WORKS AND MAINTENANCE AS AND WHEN NEEDED	SC2488/2024	2027/06/30	TBC	STEENBERG T	R 60 000 000.00	TENDER	2027/01/29	2027/02/17	2027/03/05	2027/04/09	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A5	INFRASTRUCTURE SERVICES	MAINTENANCE AND INSTALLATION OF TRAFFIC SIGNAL EQUIPMENT WITHIN OVERSTRAND MUNICIPALITY	SC2508/2024	2027/06/30	TBC	HENDRICKS D	R 2 250 000.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A6	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVER GENERAL PLUMBING MATERIALS	SC2523/2024	2027/06/30	TBC	MARX T	R 12 000 000.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A7	INFRASTRUCTURE SERVICES	REPLACEMENT OF WATER METERS IN THE OVERSTRAND AREA, PHASE 6	SC2441.2024	2027/06/30	TBC	STEENBERG T	R 13 500 000.00	TENDER	2027/01/29	2027/02/17	2027/03/05	2027/04/09	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A8	MUNICIPAL PUBLIC SAFETY	INSTALLATION, IMPLEMENTATION, OPERATION, SUPPORT AND MAINTENANCE OF AN ADVANCE TRAFFIC CONTRAVENTION	SC2183A/202	2027/06/30	TBC	FRASER R	TBC	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A9	MUNICIPAL PUBLIC SAFETY	CLEARING OF MUNICIPAL AND PRIVATE ERVEN IN THE OVERSTRAND MUNICIPAL AREA	SC2448/2023	2027/06/30	TBC	SMITH L	R 3 000 000.00	TENDER	2027/01/11	2027/01/27	2027/02/11	2027/03/11	2027/04/22	2027/04/30	2027/07/01	2029/06/30
A10	MUNICIPAL PUBLIC SAFETY	HIRING OF SHIPPING CONTAINERS FOR OFFICE AND STORAGE SPACE FOR THE OVERSTRAND MUNICIPALITY	SC2472/2024	2027/06/30	TBC	FRASER R	TBC	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A11	MUNICIPAL PUBLIC SAFETY	PROVISION OF SECURITY GUARDING SERVICE ON AN AS AND WHEN REQUIRED BASIS	SC2460/2024	2027/06/30	TBC	ESAU D	R 14 000 000.00	TENDER	2027/01/11	2027/01/27	2027/02/11	2027/03/11	2027/04/22	2027/04/30	2027/07/01	2029/06/30
A12	MUNICIPAL PUBLIC SAFETY	SUPPLY AND DELIVERY OF HIGH PROTEIN DOG FOOD	SC2495/2024	2027/06/30	TBC	DU TOIT J	TBC	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A13	MUNICIPAL PUBLIC SAFETY	SUPPLY AND DELIVERY OF AMMUNITION	SC2475/2024	2027/06/30	TBC	DU TOIT J	TBC	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A14	MUNICIPAL PUBLIC SAFETY	SUPPLY AND DELIVERY OF LINEN AND TOILETRY ITEMS FOR DISTRIBUTION TO VULNARABLE COMMUNITIES	SC2474/2024	2027/06/30	TBC	SMITH L	R 1 500 000.00	TENDER	2027/01/11	2027/01/27	2027/02/11	2027/03/11	2027/04/22	2027/04/30	2027/07/01	2029/06/30
A15	MUNICIPAL PUBLIC SAFETY	SERVICE AND REPAIR SPECIALIZED EQUIPMENT - JAWS OF LIFE	SCD3604/202	2027/06/30	TBC	SMITH L	R 763 773.50	DEVIATION	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2029/06/30
A16	MUNICIPAL MANAGER	APPOINTMENT OF PANEL OF ATTORNEYS FOR THE RENDERING OF LEGAL SERVICES	SC2450/2023	2027/06/30	TBC	WILKINSON L	R 4 098 200.00	TENDER	2026/07/08	2026/07/22	2026/08/07	2026/09/11	2026/10/22	2026/11/06	2027/07/01	2030/06/30
A17	MUNICIPAL MANAGER	PROVISION OF PUBLICATION AND PRINTING SERVICES	SC2440/2024	2027/06/30	TBC	LOUW R	TBC	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A18	FINANCIAL SERVICES	PROVISION OF WATER AND ELECTRICITY METER READING SERVICES	SC2454/2023	2027/06/30	TBC	LOUW D	R 7 093 100.00	TENDER	2026/09/04	2026/09/16	2026/09/25	2026/10/23	2026/11/26	2026/12/11	2027/07/01	2030/06/30
A19	FINANCIAL SERVICES	UNDERWRITING AND MANAGEMENT OF THE SHORT-TERM INSURANCE PORTFOLIO OF THE OVERSTRAND MUNICIPALITY	SC2458/2023	2027/06/30	TBC	VORSTER H	R 22 314 000.00	TENDER	2026/11/20	2026/12/05	2027/01/30	2027/02/26	2027/03/30	2027/04/30	2027/07/01	2029/06/30
A20	FINANCIAL SERVICES	PROVISION OF CASH IN TRANSIT SERVICES	SC2456A/202	2027/06/30	TBC	LOUW D	R 1 418 600.00	TENDER	2026/10/02	2026/10/07	2026/10/23	2026/11/27	2026/12/17	2027/01/08	2027/07/01	2030/06/30
A21	FINANCIAL SERVICES	SUPPLY AND DELIVERY OF LUBRICANTS, GREASE AND PENETRTING OILS	SC2465/2024	2027/06/30	TBC	ROETS C	R 1 232 691.19	TENDER	2026/10/12	2026/11/12	TBC	TBC	TBC	TBC	TBC	TBC
A22	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF PLASTIC TOILET DOORS	SC2467/2024	2027/06/30	TBC	MARX T	R 1 500 000.00	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A23	COMMUNITY SERVICES	SUPPLY AND DELIVERY OF BLOWER BLADES, TRIMMER LINE, CHAINSAW AND WEED EATER SPARES	SC2468/2024	2027/06/30	TBC	NEL D	R 300 000.00	TENDER	2026/10/09	2026/10/21	2026/11/06	2026/11/27	2027/02/04	2027/02/19	2027/07/01	2030/06/30
A24	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF STREET SIGN POLES AND ROAD SIGNS	SC2469/2024	2027/06/30	TBC	STEENBERG T	R 1 200 000.00	TENDER	TBC	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A25	FINANCIAL SERVICES	PROVISION OF WEB-BASED INDIGENT MANAGEMENT, DEBTORS PROFILING AND INCOME VERIFICATION SYSTEM	SC2513/2024	2027/06/30	TBC	LOUW D	R 4 056 600.00	TENDER	2026/10/02	2026/10/07	2026/10/23	2026/11/27	2026/12/17	2027/01/08	2027/07/01	2030/06/30
A26	COMMUNITY SERVICES	SUPPLY AND DELIVERY OF TISSUE PAPER PRODUCTS, CLEANING CHEMICALS, SANITIZER, CLEANING EQUIPMENT, AND REFUSE	SC2457/2023	2027/06/30	TBC	PLAATJIES B	R 6 500 000.00	TENDER	2026/08/21	2026/09/02	2026/09/10	2026/10/09	2026/11/26	2026/12/04	2027/07/01	2030/06/30
A27	FINANCIAL SERVICES	SUPPLY & DELIVERY OF HARDWARE, LOCKS AND REFUSE SHEETS	SC2463/2024	2027/06/30	TBC	ROETS C	R 2 014 124.50	TENDER	2026/10/26	2026/11/26	TBC	TBC	TBC	TBC	TBC	TBC

DEMAND MANAGEMENT PLAN 2026/2027

									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	Expected Submission of specifications	Expected BSC	Expected Advert	Expected Closing Date	Expected BEC	Expected BAC	Expected Commencement of contract	Expected Contract expiry date
A28	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF WHEELIE BINS	SC2464/2024	2027/06/30	TBC	MITCHELL C	R 590 000.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A29	COMMUNITY SERVICES	SUPPLY AND DELIVERY OF PAINT, PAINT ACCESSORIES AND CEMENT	SC2470/2024	2027/06/30	TBC	PLAATJIES B	R 1 500 000.00	TENDER	2026/08/04	2026/08/12	2026/08/21	2026/09/25	2026/11/19	2026/11/27	2027/07/01	2030/06/30
A30	PLANNING & DEVELOPMENT	PROVISION OF PROFESSIONAL LAND SURVEYOR SERVICES AS AND WHEN REQUIRED	SC2491/2024	2027/06/30	TBC	KUCHAR R	TBC	TENDER	2027/03/01	2027/03/15	2027/03/25	2027/05/01	2027/05/20	2027/05/31	2027/07/01	2030/06/30
A31	PLANNING & DEVELOPMENT	APPOINTMENT OF ARCHITECTS, ARCHITECTURAL TECHNOLOGISTS, STRUCTURAL ENGINEERS AND QUALTITY SURVEYORS	SC2480/2024	2027/06/30	TBC	COETZEE L	R 2 000 000.00	TENDER	2027/01/29	2027/02/26	2027/03/05	2027/03/26	2027/04/16	2027/05/17	2027/07/01	2030/07/01
A32	FINANCIAL SERVICES	APPOINTMENT OF PANEL OF ATTORNEYS FOR THE RENDERING OF LEGAL SERVICES	SC2450/2023	2027/06/30	TBC	LOUW D	R 4 098 200.00	TENDER	2026/07/08	2026/07/22	2026/08/07	2026/09/11	2026/10/22	2026/11/06	2027/07/01	2030/06/30
A33	CORPORATE SERVICES	BUSINESS AGREEMENT ENTERED INTO BETWEEN OVERSTRAND MUNICIPALITY AND SITA (SOC) ltd	SITA	2027/03/15	TBC	JOHNSON C	TBC	TRANSVERSAL	2027/01/30	TBC	TBC	TBC	TBC	TBC	TBC	TBC
A34	CORPORATE SERVICES	PROVISION OF MULTI-FUNCTIONAL OFFICE MACHINES	SC2429/2023	2027/06/30	TBC	JOHNSON C	R 3 450 000.00	TENDER	2026/11/20	2026/12/05	2027/01/30	2027/02/26	2027/03/30	2027/04/30	2027/07/01	2029/06/30
A35	CORPORATE SERVICES	MAINTENANCE OF DIGITAL MOBILE RADIO NETWORK AND SUPPLY OF EQUIPMENT	SC2545/2024	2027/06/30	TBC	JOHNSON C	R 1 800 000.00	TENDER	2026/11/20	2026/12/05	2027/01/30	2027/02/26	2027/03/30	2027/04/30	2027/07/01	2029/06/30
A36	COMMUNITY SERVICES	PROVISION OF HYGIENE SERVICES AND PEST CONTROL SERVICES	SC2489/2024	2027/06/30	TBC	PLAATJIES B	R 7 000 000.00	TENDER	2026/09/18	2026/09/23	2026/10/01	2026/11/06	2026/12/03	2026/12/11	2027/07/01	2030/06/30
A37	COMMUNITY SERVICES	SUPPLY AND DELIVERY OF GALVANISED CORRUGATED METAL ROOF SHEETS	SC2506/2024	2027/06/30	TBC	GCOTYELWA A	R 200 000.00	TENDER	2026/10/09	2026/10/21	2026/11/06	2026/11/27	2027/02/04	2027/02/19	2027/07/01	2030/06/30
A38	COMMUNITY SERVICES	CHEMICAL CONTROL OF WEEDS ON SPORT TURF AND PUBLIC OPEN SPACES IN THE OVERSTRAND	SC2517/2024	2027/06/30	TBC	NEL D	R 400 000.00	TENDER	2026/09/11	2026/09/30	2026/10/16	2026/11/13	2027/01/21	2027/02/05	2027/07/01	2030/06/30
A39	COMMUNITY SERVICES	SUPPLY AND DELIVERY OF BRUSHCUTTERS, WEEDEATERS, CHAINSAWS, HANDHELD LEAF BLOWERS AND BACKPACK LEAF	SC2613/2025	2026/06/30	TBC	NEL D	R 200 000.00	FORMAL QUOTATION	2026/08/14	2026/08/19	2026/08/28	2026/09/08	N/A	N/A	2026/10/04	2027/06/30
A40	COMMUNITY SERVICES	SUPPLY, ERECTING AND REPAIR OF FENCES ON AN "AS AND WHEN REQUIRED" BASIS IN THE OVERSTRAND AREA	SC2498/2024	2027/06/30	TBC	PLAATJIES B	R 10 000 000.00	TENDER	2026/07/07	2026/07/15	2026/07/23	2026/08/28	2026/10/22	2026/10/30	2027/07/01	2030/06/30
A41	MUNICIPAL PUBLIC SAFETY	SUPPLY AND DELIVERY OF SMOKE ALARMS	SC2473/2024	2027/06/30	TBC	SMITH L	R 360 000.00	TENDER	2027/01/11	2027/01/27	2027/02/11	2027/03/11	2027/04/22	2027/04/30	2027/07/01	2029/06/30
A42	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVERY OF BLACK BAGS AND RECYCLING CLEAR BAGS	TBC	TBC	TBC	MITCHELL C	R 3 600 000.00	TENDER	2026/11/04	2026/11/18	2027/01/15	2027/02/20	2027/04/29	2027/05/07	2027/07/01	2030/06/30
A43	INFRASTRUCTURE SERVICES	SUPPLY AND DELIVER PERSONAL PROTECTIVE EQUIPMENT FOR THE ELECTRICAL DEPARTMENT IN OVERSTRAND FOR A PERIOD	N/A	N/A	TBC	LOTTER G	R 1 000 000.00	TENDER	2026/07/29	2026/08/07	2026/08/23	2026/09/22	2026/11/23	2026/12/01	2027/01/11	2026/06/30
A44	FINANCIAL SERVICES	PROVISION OF AUCTIONEERING SERVICES	SC2359/2022	2026/06/30	TBC	VORSTER H	% indication	TENDER	2026/07/08	2026/07/22	2026/08/07	2026/09/11	2026/10/22	2026/11/06	2027/01/01	2029/12/31
	SECTION B: CAPITAL PROJECTS															
B1	INFRASTRUCTURE SERVICES	REPLACEMENT OF OVERSTRAND WATER PIPES	SC2490/2023	2026/06/30	TBC	BLIGNAUT H	R 60 000 000.00	TENDER	2026/08/12	2026/08/26	2026/09/11	2026/10/16	2026/11/26	2026/12/04	2027/01/18	2028/06/30
B2	INFRASTRUCTURE SERVICES	UPGRADE OF WELLFIELDS IN HERMANUS AND PEARLY BEACH	SC2600/2025	2027/06/30	TBC	BLIGNAUT H	R 10 000 000.00	TENDER	2027/01/13	2027/01/27	2027/02/12	2027/03/19	2027/05/13	2027/05/21	2027/06/01	2028/06/30
B3	INFRASTRUCTURE SERVICES	NEW RESERVOIR AT ONRUS RIVER	None	N/A	TBC	BLIGNAUT H	R 12 000 000.00	TENDER	2027/01/13	2027/01/27	2027/02/12	2027/03/19	2027/05/13	2027/05/21	2027/06/01	2028/06/30
B4	INFRASTRUCTURE SERVICES	NEW RESERVOIR AT BETTIESBAAI	None	N/A	TBC	BLIGNAUT H	R 12 000 000.00	TENDER	2027/01/13	2027/01/27	2027/02/12	2027/03/19	2027/05/13	2027/05/21	2027/06/01	2028/06/30
B5	INFRASTRUCTURE SERVICES	HAWSTON WWTW UPGRADE PHASE 1	None	N/A	TBC	BLIGNAUT H	R 40 000 000.00	TENDER	2027/01/13	2027/01/27	2027/02/12	2027/03/19	2027/05/13	2027/05/21	2027/06/01	2028/06/30
B6	INFRASTRUCTURE SERVICES	HERMANUS AND HAWSTON SEWER NETWORK EXTENSION	None	N/A	TBC	BLIGNAUT H	R 20 000 000.00	TENDER	2027/01/13	2027/01/27	2027/02/12	2027/03/19	2027/05/13	2027/05/21	2027/06/01	2028/06/30
B7	INFRASTRUCTURE SERVICES	REPLACEMENT OF WEIGHBRIDGE DECK AT GANSBAAI LANDFILL	None	N/A	TBC	MITCHELL C	R 1 140 000.00	TENDER	2026/07/06	2026/07/22	2026/07/31	2026/09/04	2026/11/12	2026/11/20	2027/02/01	2027/06/30
B8	INFRASTRUCTURE SERVICES	PEARLY BEACH DROP OFF UPGRADE	None	N/A	TBC	MITCHELL C	R 2 200 000.00	TENDER	2026/07/20	2026/07/29	2026/08/07	2026/09/11	2026/11/19	2026/11/27	2027/02/01	2027/06/30
B9	INFRASTRUCTURE SERVICES	ALTERATIONS AT THE ELECTRICAL DEPOTS IN OVERSTRAND	N/A	N/A	TBC	LOTTER G	R 5 155 156.00	TENDER	2026/07/29	2026/08/07	2026/08/23	2026/09/22	2026/11/23	2026/12/01	2027/01/11	2026/06/30
B10	INFRASTRUCTURE SERVICES	NEW STILL STREET 66/11KV SUBSTATION PHASE 1	N/A	N/A	TBC	LOTTER G	R 30 000 000.00	TENDER	2026/07/29	2026/08/07	2026/08/23	2026/09/22	2026/11/23	2026/12/01	2027/01/11	2028/06/30

DEMAND MANAGEMENT PLAN 2026/2027

									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	Expected Submission of specifications	Expected BSC	Expected Advert	Expected Closing Date	Expected BEC	Expected BAC	Expected Commencement of contract	Expected Contract expiry date
SECTION C: AD-HOC PROCJECTS FUNDED FROM OPERATIONAL BUDGET																
C1	MUNICIPAL MANAGER	SUPPLY AND DELIVERY OF PROMOTIONAL ITEMS	SC2595/2025	2026/06/30	TBC	LOUW R	R 610 000.00	TENDER	2026/07/03	2026/07/15	2026/08/07	2026/09/11	2026/11/11	2026/11/20	2026/11/27	2029/06/30
C2	MUNICIPAL MANAGER	SUPPLY AND DELIVER BRANDED TOURISM T-SHIRTS	NEW	N/A	TBC	LOUW R	R 50 000.00	FORMAL QUOTATION	2026/07/10	2027/07/22	2026/07/31	2026/08/11	N/A	N/A	2029/10/01	2027/06/30
C3	MUNICIPAL MANAGER	PROVISION OF GRAPHIC DESIGN SERVICES	SC2598/2025	2026/11/01	TBC	LOUW R	R 290 000.00	FORMAL QUOTATION	2026/07/06	2026/07/15	2026/08/07	2026/08/18	N/A	N/A	2026/11/01	2028/06/30
C4	INFRASTRUCTURE SERVICES	HERMANUS SEAWATER DESALINATION	None	N/A	TBC	BLIGNAUT H	R 800 000 000.00	TENDER	2027/05/05	2027/05/19	2027/06/04	2027/07/30	2027/10/07	2027/10/15	2028/01/01	2047/12/31
C5	CORPORATE SERVICES	FIRST AID, FIRE MARSHALL & HEALTH & SAFETY REPS	N/A	N/A	TBC	ARRISON D	R80 000.00	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2029/06/30
C6	CORPORATE SERVICES	BASIC ROAD CONSTRUCTION PRINICIPLES	N/A	N/A	TBC	ARRISON D	R120 000.00	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2027/06/30
C7	CORPORATE SERVICES	STRATEGIC PLANNING & CHANGE MANAGEMENT	N/A	N/A	TBC	ARRISON D	R120 000.00	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2027/06/30
C8	CORPORATE SERVICES	DIVERSITY MANAGEMENT	N/A	N/A	TBC	ARRISON D	R120 000.00	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2027/06/30
C9	CORPORATE SERVICES	ANGER MANAGEMENT TRAINING	N/A	N/A	TBC	ARRISON D	R80 000.00	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2027/06/30
C10	CORPORATE SERVICES	EMOTIONAL INTELLIGENCE TRAINING	N/A	N/A	TBC	ARRISON D	R80 000	FORMAL QUOTATION	2026/07/31	2026/08/20	2026/08/27	2026/09/25	N/A	N/A	2026/11/02	2027/06/30
SECTION D: LAND SALES / LEASING																
D1	PLANNING & DEVELOPMENT	SALE OF UNREGISTERED ERF 12889 HERMANUS FOR OFFICE PURPOSES	N/A	N/A	TBC	LE ROUX A	R6 325 000.00	TENDER	2026/09/04	2026/09/16	2026/09/25	2026/10/30	2027/01/13	2027/01/22	N/A	N/A
D2	PLANNING & DEVELOPMENT	SALE OF UNREGISTERED ERF 3231 AND UNREGISTERED ERF 3233 HAWSTON FOR BUSINESS PURPOSES	N/A	N/A	TBC	LE ROUX A	R3 233 800.00	TENDER	2027/02/25	2027/03/12	2027/03/26	2027/04/30	2027/07/07	2027/07/16	N/A	N/A
D3	PLANNING & DEVELOPMENT	SALE OF ERF 6559 KLEINMOND FOR RESIDENTIAL PURPOSES (PROTEADORP)	N/A	N/A	TBC	LE ROUX A	R264 500.00	TENDER	2027/04/23	2027/05/07	2027/05/21	2027/06/25	2027/09/01	2027/09/10	N/A	N/A
D4	PLANNING & DEVELOPMENT	SALE OF ERF 751 HAWSTON AND Erf 230 HAWSTON FOR RESIDENTIAL PURPOSES	N/A	N/A	TBC	LE ROUX A	R313 093.25	TENDER	2027/04/23	2027/05/07	2027/05/21	2027/06/25	2027/09/01	2027/09/10	N/A	N/A
D5	PLANNING & DEVELOPMENT	SALE OF A PORTION OF REMAINDER ERF 611 GANSBAAI FOR EDUCATIONAL PURPOSES	N/A	N/A	TBC	LE ROUX A	R3 450 000.00	TENDER	2027/04/23	2027/05/07	2027/05/21	2027/06/25	2027/09/01	2027/09/10	N/A	N/A
D6	PLANNING & DEVELOPMENT	LEASE AND DEVELOPMENT OF A PORTION OF REMAINDER ERF 210 GANSBAAI FOR AVIATION PURPOSES	N/A	N/A	TBC	LE ROUX A	R1 700 000.00	TENDER	2027/05/21	2027/06/09	2027/07/02	2027/08/06	2027/10/13	2027/10/22	N/A	N/A
D7	PLANNING & DEVELOPMENT	LEASE AND MAINTENANCE OF A PORTION OF ERF 462 FRANSKRAALSTRAND (FRANSRKAAL MUSEUM) FOR SMALL	N/A	N/A	TBC	LE ROUX A	R724 339.94	TENDER	2027/05/21	2027/06/09	2027/07/02	2027/08/06	2027/10/13	2027/10/22	N/A	N/A

ANNEXURE K

SCHEDULE OF BUDGET RELATED COMMENTS

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Ward 12	Cllr Masibongwe Shilhalha	2026/04/07	Budget comments: Proposed 8,5% electricity tariffs too much for already struggling people especially the poor of the poorest ON must re look at this proposal.
Hermanus Initiation Forum Secretary General	Mr Vuyani Yisa	2026/04/08	As the Hermanus Initiation Forum, we would like to propose a budget. The Initiation School Tariff, which will be in line with Humanitarian guidelines, as the initiation school forms part of cultural rights in line with South Africa Constitution, chapter 3 which is Bill of Rights. We thank you in advance for considering our proposal. ARON GCOTYELWA clarified: I have consulted Teboho Ponoane, Chief Clerk at the Municipal Court. He clarifies that Hermanus Initiation Forum request a tariff that will be affordable for Water tank Supply during the initiation season. Currently, Fire department supplies water tank and use existing tariff that is expensive for families that should send their boys for initiation.
The ETD Specialists	St-John Salisbury	2026/04/08	I'll put this bluntly, so there is no misunderstanding... THE MIDDLE CLASS DOES NOT HAVE ANY MORE MONEY FOR YOU! The idea that you can simply make up your financial shortfall by charging people more is laughable when more and more families are unable to afford basic necessities. If there is unexpected population growth then find a way to make the new people pay for the infrastructure they use. This letter serves as my utter contempt for your proposed price hike.
Stephan Coetzer		2026/04/15	Budget comments: Regarding the 2026/27 IDP draft dated 31 March 2026, I would like to submit the following comments and concerns: **4. Municipal Debt Write-Offs** **I am concerned about the amount of debt written off annually.** 5. **Rates and Service Increases** **Municipal service charges and property rates continue to increase each year at levels well above the official inflation rate, often by more than double. This is not financially sustainable in the long term. The Municipality should prioritise measures to contain expenditure within its available income, as households are expected to do.**

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Jan Barnard		2026/04/16	Good day Please let me know if you require this letter in English. Rek 900000655458 Erf 1711 Gansbaai Industriele gebied. Ek verneem dat die Voorsienings koste vir elektrisiteit weer verhoog gaan word. Dit is total onaanvaarbaar. Hierdie besighede in die industriele gebied is werskeppers vir die magdom werksoekers in ons omgewing. Met hierdie verhoging na verlede jaar se verhoging gaan van hierdie besighede onekonomies raak en sluit. Maw meer werklose persone. Hierdie verhoging is nie geregverdig nie.
AJ & M HANEKOM		2026/04/16	Hiermee teken AJ & M Hanekom van erf 1707, Industrie Park, Gansbaai beswaar aan teen die voorgestelde munisipale koste verhoging vir die industriele erwe te Industrie Park, Gansbaai vir die volgende finansiele jaar (2026/27). Hierdie hoe kostes gaan 'n groot negatiewe invloed he op plaaslike indiensneming en nog meer stremming plaas op reeds sukkelende besighede.
JANNES COETZEE		2026/04/16	The Overstrand Municipality's Cost of Supply (COS) study shows a clear mismatch between the actual cost of supplying electricity and the tariffs charged to different customer groups. The study indicates that industrial, commercial, and middle- to higher-income residential customers are paying significantly more than their fair share of the electricity revenue requirement. In practice, these customers are cross-subsidising other user groups to a level that appears excessive and unfair. While cross-subsidisation can form part of a municipal tariff structure, it should be transparent, justified, and linked to the actual cost drivers identified in the COS. In this case, the current tariff structure does not seem to reflect the true cost of supply for each category. There is no objection to the introduction of a Time-of-Use (TOU) tariff. TOU pricing is a sensible approach that supports demand management, aligns usage with network capacity, and better reflects the real cost of electricity supply. However, TOU tariffs cannot be regarded as fair if the base tariffs themselves are already distorted. The COS further shows that electricity revenue is about R480 million, while the actual cost of supply is about R377 million, leaving a surplus of roughly R102 million. This suggests that the municipality is earning a substantial margin on electricity distribution, raising concern that tariffs are above cost-reflective levels.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			It is also evident that paying customers are being made to carry the cost of system inefficiencies, bad debt, infrastructure for non-paying households, and a significant municipal surplus. Although support for indigent households and infrastructure expansion are important, these costs should be clearly identified and transparently funded, rather than built into tariffs in a way that unfairly burdens compliant users. In conclusion, while the move to TOU tariffs is supported, the municipality should revise the tariff structure to better align with the COS, reduce excessive cross-subsidisation, clearly separate cost-based tariffs from policy-driven subsidies and surpluses, and ensure that each customer group pays a fair and transparent tariff. For this reason, the proposed tariff increases cannot be supported in their current form, and a substantial reduction is necessary to restore fairness and proper cost reflectivity.
CHRISTIAAN VAN TONDER		2026/04/16	Ek besit erf 1704 (Pikkewynstraat 2, Gansbaai) en verneem van my huurder dat julle die jaar die tariewe baie gaan lig. Volgens die inligting wat ek van hom kry gaan dit met 45% (R800) op. Laat weet my asb of dit die regte bedrae is wat hy vir my deurgegee het. As dit so is sal niemand later meer 'n bestaan kan maak nie en ek sal my huurder verloor en dan sal ek seker die perseel moet verkoop. Niemand kan in hierdie tye sulke verhogings bekostig nie en dit is onaanvaarbaar. Ek het juis laasjaar afgegaan van 60 Amp na 40 Amp om te bespaar vir my huurder oor hy nie so baie krag gebruik nie. Om oor te skakel het my 'n paar duisend rand gekos en nou lig julle dit maar net weer!!! So kan dit nie aangaan nie en julle sal julle tariewe met inflasie kan lig, maar nie 45% nie. Laat weet my ook met hoeveel die ander dienste op die munisipale rekening gaan lig die jaar. Die afgelope paar jaar kon ek geen verhoging van huur vir my huurder vra nie omdat die munisipale rekening so baie opgegaan het. Wanneer gaan dit stop????? Ek hoor graag van julle.
Hennie Bothma		2026/04/16	Verhoging wat die inflasie syfer verteenwoordig, is aanvaarbaar. U vrhoging is buitensporig en te duur. Ek maak ten sterkste beswaar daarteen.
OCAN Overstrand	Errol van Staden	2026/04/17	<u>Overstrand Municipality: Analysis of the Draft Budget Report 2026/27</u>
Ancar Beleggings BK	André Gouws	2026/04/20	Neem asseblief kennis dat ek hiermee formeel ’n ernstige beswaar aanteken teen die voorgestelde verhogings in munisipale elektrisiteitstariewe vir industriële erwe vir die 2026/27 finansiële jaar, aangesien die omvang van die voorgestelde aanpassings nie net buitensporig is nie, maar ook potensieel nadelige finansiële implikasies vir plaaslike besighede en die breër gemeenskap van Gansbaai inhou. Die voorgestelde E3EC vapacity verhoging vanaf R1 740 p/m na R2 871 p/m (±65%) vir 60 Amp-aansluitings is uiters kommerwekkend en, na my mening, duidelik disproporsioneel, veral wanneer dit gemeet word teen nasionaal goedgekeurde tariefaanpassings. Soos bevestig deur Eskom en *National Energy Regulator of South Africa*, is elektrisiteitstariefverhogings vir 2026/27 goedgekeur op 8.76% (Eskom-kliënte) en ongeveer 9.01% (munisipale kliënte). Die omvang van die voorgestelde verhoging vir die Gansbaai Industriële

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			Gebied oorskry hierdie maatstawwe beduidend en wek ernstige kommer rakende bekostigbaarheid, billikheid en belyning met nasionale regulatoriese riglyne. Verder behoort die implementering van hierdie heffing heroorweeg te word in die lig van die huidige globale ekonomiese druk, insluitend volatiele olie- en brandstofpryse, asook die toenemende risiko van ’n moontlike resessie. Hierdie faktore plaas addisionele finansiële druk op besighede en ondermyn ekonomiese volhoubaarheid op plaaslike vlak.Gansbaai se eiendomsverhuring per vierkante meter is 50% van Hermanus pryse en is grootste gros huurders in Gansbaai Industrie,kleinsake individue, motorwerktuigkundiges,sweisers en kleinsake entrepeneurs. Vanuit ’n praktiese oogpunt sal hierdie verhogings wesenlike finansiële implikasies hê, insluitend: • Beduidende toename in bedryfskoste vir besighede • Direkte oordrag van verhoogde koste na huurders • Verminderde besigheidsvolhoubaarheid en moontlike werksverliese Die Gansbaai Industriële Gebied dien as ’n belangrike mikro-ekonomiese drywer**,** en verhogings van hierdie omvang hou ’n risiko in vir langtermyn negatiewe impakte, insluitend verminderde belegging, dalende besettingsvlakke en breër ekonomiese agteruitgang in die gebied. Ek teken dus formeel beswaar aan teen die voorgestelde verhogings vir: • Erf 2837, Erf 2838, Erf 2839, Erf 2840 • Erf 1709 en Erf 1084 Verder tot die begenoemde, neem asseblief kennis dat pogings om kostes te verminder (bv. die afgradering van kapasiteit by Erf 2838) nie haalbaar was nie weens bestaande gebruiksvereistes. Ek het gevra dat die Munisipaliteit 'n *Powertracker* op sit by Erf 2838, om te bepaal of afgradering na 40AMP 3 fase krag moontlik is, maar blykbaar gebruik Erf 2838 reeds 50AMP max, dus sal 40AMP nie moontlik wees nie en 60AMP moet staan. Ek het wel in die verlede ander erwe in die industriele gebied (Erf 1709 & Erf 1084) na 40AMP afgradeer,maar sal die nuwe verhogings ook hier van toepassing wees op eenmansake wat reeds onder markprys huur. Gegewe bogenoemde versoek ek respekvol dat die Munisipaliteit die omvang van die voorgestelde verhogings heroorweeg, en ’n meer gefaseerde of konteks-sensitiewe benadering oorweeg om onnodige finansiële druk op eiendomseienaars en huurders te voorkom. Ek sal u terugvoer in hierdie verband waardeer, en indien moontlik, die geleentheid om verder hieroor te skakel ten einde ’n werkbare pad vorentoe te bespreek. Baie dankie vir u oorweging.
André Gouws		2026/04/22	Ek verwys beswaar soos reeds aan u gestuur en stuur ook Bloomberg berig soos 22 April dat inflasie skok ons agv gebeure in midde Ooste gaan tref U moet onthou dat Covid n oplossing gehad het,maar dat Die oorlog en wereldgebeure in 2026 n lang termyn effek op SA ekonomie sal he, en dat u moontlik u beleid vir die implementering van Comsumption charge moet uitstel of versag aangesien kleinsake ondernemings nie die koste kan verhaal nie.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Mnr Herhold		2026/04/20	Hiermee teken ek aan my teenkanting teen verhoging van tariewe vir huurder van bogenoemde erf. Ons hele gemeenskap sukkel onder daaglikse verhoogde tariewe verhoging met kos, petrol ens. Dis belaglik Dat die munisipaliteit nou Wil geld genereer uit ons Klein besighede wat die ekonomie in die dorp nog probeer staande hou deur hulle te beboet vir te min krag gebruik.
Frikkie de Waal		2026/04/22	Ek as eienaar van industrieële eiendom Erf 1708 rig my beswaar teen die voorgestelde onbilike tarief voorgestelde tarief verhoging vir beskikbaarheids fooi van 60 Ampere elektriese fooi. Dit is totaal onbilik en plaas n stemming op enige besigsheid.
Pat Redford		2026/04/22	Budget comments: Comment on Overstrand Municipality Draft Budget/IDP 2026/2027 **Refuse Management/Waste Management:** **The increase of 5% proposed for Waste Management:** Given the dramatic increase in population during the past 5 years, it is reasonable to expect the collection of waste is simultaneously escalated to match the demand. Whilst the OM population estimate suggests only around 134 000, the more likely figure would be around 170 000, in addition to hundreds of thousands of regular visitors to the area weekly and seasonally. **2) I note there have been no COS studies regarding Waste Management. I note the drop of R2.2million budget despite the rising fuel costs anticipated. This does not make sense. Please justify?**
Pat Redford		2026/04/22	Budget comments: **Draft Budget 2026/2027** Comment from Pat Redford regarding Overstrand Baboon Management (Draft Budget 2026/2027) 1) During the Ward 3,7 and 13 combined Public Ward meeting held 15th April 2026, the following question was posed to the Municipal Manager: **"What performance measurables have been used to determine the current/projected amounts allocated/to be allocated to the Overstrand Municipality run Baboon Management Program (OBMP),** given the current chaotic status and failure of the program." It was mentioned by MM during his presentation at Kleinmond and Hermanus public meetings, that an amount of **R10million would be allocated from OM** funds for the project for 2026/2027. This does not appear in the draft budget, only a brief mention in the IDP relating to the **previous 2025/2026 spend of R10million** (ref. page 135 Chapter 4 Objectives Item 3)
Robert Oosthuizen		2026/04/22	I refer to draft budget documents for 2026/2027 and would like to respond as follows namely: 1)Electricty increase of 8,5%

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			• **Cost of connection(AMP) has increased in draft budget 2026/2027 on average by 63%** 30 Amp - R189,06 (R308.09); 40 Amp - R252,06 (R410,78); 50 Amp - R315,10 (R513.48); 60 Amp - R378,12 (R616,17) **Comments :** • OM have **not consulted with Overstrand residents to explain the Cost to Supply study implications and changes to electricity billing -** no public participation was held in this regard in terms of Ward meetings etc. ; • The **cost of connection(AMP) increases by more than 63% and yet the basic cost/charges only decreases by 0,21%;** • The c**apacity choice cost is increased well above average inflation** !!!; • The **basic cost needs to decrease in line with your capacity charge cos**t !! • Please **take into account average inflation f**or the period would amount to 4% - the Block 1 **increase is well above inflation** (Inflation : 2024 -4,36% /2025 -3,79% and 2026 - 4%) ; • **Pensioners can no longer afford the increase in capacity and consumption(KWh) costs.** • **Cost of usage per KWH has increased in draft budget 2026/2027 for most OM residents by 10,37%** Block 1 :0 - 350kwh 257,57 (284,27) - **increase of 10,37%** Block 2:351- 600kwh 319,59 (317,92)-decrease of 0,52% Block 3 :< 600kwh 366,82 (343,55) - decease of 0,34% **Comments:** • **Why penalize users that consume between 0 and 350KWh** ??They are **more than likely more than 90% of Overstrand's electricity users that cannot afford this extra burden** of paying an extra 10,37% for their electricity usage; • **Inflation for period amounts to 4% - how does OM justify the increase of 10,37% for the bulk of their users?**?? • **OM NEEDS TO MANAGE ELECTRICITY LOSES - THEFT AND ILLEGAL CONNECTIONS !!** 2)OM urgently needs to fill the important positions like the **CFO** appointment ; 3)OM needs to **manage debt much better** - a debt right off of almost R53 million is a bigger financial burden on remaining Overstrand residents; 4)**Water loses needs to be managed - 31,2% of treated water is lost before billing**;

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			5) **Do not see the need for more councillors** - make the responsibility area of existing councillors bigger ; 6)**Reduce OM spend on overtime and external contractors** ! (overtime and standby cost amounts to more than R59 million and R321,7 million are spend on outsourced consultants and contractors; 7)**OM needs to manage the influx of new legal people settling in the greater Overstrand area** - land invasion creates bigger pressure on the cost for services i.e water , land and electricity (to many people are not contributing financially to OM revenue and housing backlog are adding to social pressure)Growing informal settlements strain all basic services,increase health and safety risks and create social tension; 8)**OM needs to charge Airbnb and residents that letting their properties commercial water , electricity and basic charges** - OM needs to actively engage with residents and create a telephone number where residents can report residents that are using their properties for commercial activities Looking forward to your response .
Kallie Dreyer		2026/04/22	I would like to lodge a complaint about the proposed capacity charge increase. In an already struggling economy I will not be able to afford the new increased tariff. We already pay availability. Capacity charges is stealing from property owners, and why does it not apply to people in squater camps? Its bullshit that we have to pay for the so called under privelaged .
W van Tonder		2026/04/27	Beswaar: Voorgestelde kosteverhoging - industrlale erwe (2026/27) Hiermee teken ek, W van Tonder , as huurder van Johan Hulme, eienaar van Erfpag Eiendom Trust in die cansbaai lndustriele Area (Erf 1842) se fasiliteit, formeel beswaar aan teen die voorgestelde kosteverhoging van industriele erwe vir die 2026/27-boekjaar. Dit is 'n feit dat ek as huurder, as gevolg van toenemende ekonomiese druk, reeds agteruelaak het met my huurgelde en dit nie meer kan bekostig nie. Om my tegemoet te kom, is die laaste huurverhoging ongeveer twee iaar gelede toegepas. Ek vertrou dat hierdie beswaar ernstig ooMeeg salword Geteken te Gansbaai op hierdie 20ste dag van April 2026

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Kleinbaai Rate Payers Association	Chris Meyer	2026/04/13	**Subject: Comments and Objection Regarding the 2026/27 Draft Budget – Service Increases and Alignment with the Spatial Development Framework** Dear Sir / Madam, I hereby wish to submit the comments and concerns of KBRPA regarding the proposed 2026/27 Draft Budget, specifically with regard to the proposed increases in service-related tariffs and the apparent alignment thereof with the Municipality's Spatial Development Framework and strategic development priorities. The continued escalation of service charges places significant pressure on residents, pensioners, and ratepayers across the Overstrand area. In recent years, households have already absorbed above-inflation increases in electricity, property rates, sanitation, refuse removal, and other municipal services. According to the most recent available draft budget figures, tariff increases previously ranged around water 6.2%, sewerage 6%, refuse 6%, and electricity close to the NERSA guideline of approximately 10%. For the 2026/27 financial year, any further increase in services must be carefully justified against actual service delivery improvements, infrastructure expansion, and long-term spatial development objectives. The Spatial Development Framework places emphasis on orderly growth, infrastructure investment, environmental sustainability, economic development nodes, and equitable service provision across settlements in the municipal area. However, residents need to clearly see how the proposed budget increases directly support these stated objectives. In particular, I request that the Municipality clearly demonstrate: 1. How increased service tariffs will improve infrastructure delivery in areas identified in the Spatial Development Framework. 2. What capital projects are planned for key growth areas and existing residential communities. 3. How funds collected through higher tariffs will be allocated between maintenance, new development, and backlog reduction. 4. Whether service increases remain in line with CPI and household income growth, as many residents' incomes are not increasing at the same rate as municipal charges. 5. How the budget supports the SDF's long-term vision for sustainable development, roads, stormwater, sanitation, electricity network upgrades, and environmental management. There appears to be a growing disconnect between annual tariff increases and the visible pace of implementation of development priorities envisaged in the SDF. If residents are expected to pay higher charges year after year, then the municipality must provide measurable evidence that these funds are translating into improved services and spatial outcomes. Furthermore, it is important that the Municipality considers the cumulative burden of service increases on households already affected by economic pressures, rising electricity costs, inflation, and general cost-of-living increases. I therefore respectfully request that Council reconsider any above-inflation increases unless these can be directly linked to specific, transparent service delivery and development outcomes within the SDF framework. Thank you for the opportunity to comment on the draft budget. Yours faithfully, Chris Meyer Ratepayer / Resident Overstrand Municipality

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Hennie Prinsloo		2026/04/28	**Erf 1705** **Verwys: Verhoging van "Consumption Charges", op industriele erwe:** Ek is in besigheid bedrywig sedert 1996. Die afgelope 29 jaar het ek beleef hoedat dit moeiliker word om so 'n kleinsaak ekonomies aan die gang te hou. Verder wil ek die volgende onder u aandag bring: 1. Hierdie beplande verhoging is op geen manier amptelik aan verbruikers, deur die Overstrand Munisipaliteit gekommunikeer nie. Ek het dit deur die "grapevine" verneem. 2. Ek verneem ook dat dit nie 'n eenmalige verhoging is nie. 3. Persone wat in die verhuringsbedryf is, kan op geen manier die verhoging aan hul huurders deurgee nie, met gevolg dat baie van die eiendomme gaan leeg staan. Ons wat nog besighede bedryf, kan ook nie sulke verhogings deurgee aan ons kliente nie. Kwotasies gaan so drasties moet styg, dat dit nie meer kompeterend teenoor ander buite kwoteerders gaan wees nie. 4. Covid, salarisverhogings, stygende brandstof- & elektrisiteitspryse en onaanvaarbare hoe inflasie-koers; plaas ongekende druk op alle besighede. 5. Hierdie beplande verhogings van tot R4000 in 2028, is absoluut onaanvaanbaar. 6. Gevolge: • Talle kleinsake wat sal moet sluit. • Verhoogde werkloosheid. • Kliente wat vanuit Overstrand/Overberg streek na ander areas moet uitwyk vir dienste. • Groot finansiele verliese vir Overstrand Munisipaliteit en ander diensverskaffers. • Almal gaan verloor! Ek vereis hiermee 'n amptelike geleentheid om die saak in diepte te bespreek.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Ocan Overstrand	Errol van Staden	2026/04/28	1. **Electricity revenue** is projected to grow at 14.6% during 2026 | 27 despite only an 8.5% tariff increase. What explains the 6-percentage point gap? 2. What might be the impact of **solar adoption** on future electricity volumes? Has the impact been modelled? Likely scenario? 3. What is the **demand forecast for solar penetration?** 4. What would be the impact on the budget **if electricity revenue under-performs?** 5. The **Rates Services** cost centre runs a projected deficit of R201.7 million during 2026 | 27 – up from just R3 million during 2024 | 25 actuals. What explains the significant R199 million deterioration in two years? 6. How will the Rates Services **deficit gap** be closed? 7. What is the **fixed cost portion** of each service (expressed in R-value) for 2026 | 27? 8. What is the **cumulative burden of fixed service charges** for the past 3 years (YoY percentage increase), the budget year and the two outer years? 9. **Employment-related cost is well above the norm** set by National Treasury. What explains the situation and what will the OM be doing to significantly reduce this cost? 10. Have formal externally validated **COS-studies** been done in respect of **all services**? If not, what methodology is being used to set tariffs? 11. What explains the **water expenditure surge (35%)** over the MTREF, whilst income only grows at 12%? 12. What is the corrective plan to address the projected **water service deficit** of 3.9% by 2028 | 29? 13. **Capital investment is declining** against a 1.8% annualised population growth. What are the reasons for and likely impact of this significant under-investment? 14. **Housing grant funding will drop by 91%.** What explains this significant drop, and what might be the likely impact on the Overstrand? 15. **Expenditure growth exceeds revenue growth** in the two outer years. What will be the **OM's turnaround strategy?** 16. **Operating cashflow will decline by 60%** over a 5-year period (2024 | 25 to 2028 | 29). Has a stress test been conducted showing the impact of a 10 – 15% revenue shortfall? Findings?

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			17. Other than the savings from vacancies (employment cost), what actions will the OM take to **contain cost** across the institution? Quantified value? 18. The SAMRAS financial system produces **inaccurate data**. Budgeted figures rest on a foundation that cannot be fully validated. What will the OM do to **improve data integrity**? 19. What is the OM doing to **diversify its revenue base** and reduce its level of **grant dependency**? 20. What is the OM's **renewable energy** and **demand management strategy?**
Marie Nowers Familie Trust	Emily Nowers	2026/04/29	**MATIE NOWERS FAMILIE TRUST** **40 Industrial Close, Industrial Park** **GANSBAAI** **7220** **Mobile Number: 060 991 4739** Overstrand Municipality Gansbaai 7220 29 April 2026 Dear Me Louw Herewith I, E E M Nowers, confirm that I am the Trust Member for Matie Nowers Familie Trust who is the owner of a building at the corner of Industrie Singel en 40 Kormorant Street, Industrial Area, Gansbaai (plot number 1843). Notice have been given regarding the steep increase in the consumption charges for electricity. This steep increase will have catastrophic effects on the already lower income due to the economic climate generated by the world-wide events and conflict overseas, currently experienced by the all businesses, especially the smaller businesses. Reconsideration regarding these increases will be highly appreciated.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
MAKARIOS MARINE	Andries Nowers	2026/04/29	 Overstrand Municipality Gansbaai 7220 29 April 2026 Dear Me Louw Herewith I, A B Nowers, confirm that I am the owner of a building at 3 Kormorant Street, Industrial Area, Gansbaai (plot number 1847). Notice have been given regarding the steep increase in the consumption charges for electricity. This steep increase will have catastrophic effects on the already lower income, due to the economic climate generated by the world-wide events and conflict overseas currently experienced by the all businesses, especially the smaller businesses. Reconsideration regarding these increases will be highly appreciated. You are more than welcome to contact me as well should you have any further questions.
De Kelders Perlemoenbaai Rate Payers Association	Zenobia Moolman-Cmpbell	2026/04/29	**Comments on the Draft Budget 2026/2027 MTREF** Attached please find the high-level analysis of the De Kelders Perlemoenbaai Ratepayers Association on the Draft Budget 2026/27 MTREF in Excel format. A short summary of the review: 1. Time allowed to comment on this over 700-page complex document is not enough. We are sure that most rate payers will find it difficult to understand and interpret this document. 2. Electricity and service charges are well above CPI. This needs to be reviewed and reduced. 3. Operating expenses are also well above CPI. Expenses need serious review as this drives the required income and therefore the high tariff increases. Special attention must be given to employees and contracted in related expenses. 4. Of particular concern is the treatment of Trade receivables (exchange and non-exchange). Of a total outstanding exchange debtors' book of R168,564m, 50% is provided for debt impairment and of non-exchange debtors' book of R204,213m, 76% is provided for debt impairment. Management needs to review this policy and process urgently as this indicates that something is materially wrong with the credit control of the municipality. This must be read together with the cost of free services for 7 800 households of R63,350. Over and above this, there is a R20m budget for debtors to be written off.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			5. A concern remains the lack of budgeting for prevention of veld fires in the OM area. This was the second highest risk identified by the OM. 6. It seems that capital projects are not well managed or that votes are not closed and transferred to the applicable asset classes 7. Deficits cannot be transferred to ratepayers as ratepayers just cannot afford a continuation of above CPI increases in tariffs. 8 .Corruption on all levels of government remains a concern as this impact on grants available to municipalities. We as ratepayers are not impressed with the feedback that was given on the comments on the 2025/2026 budget. Transparency is not applied by the OM management.
Birdstone Properties (Pty) Ltd	Ilan Kaplan	2026/04/29	Budget comments: Baboon Management: 2. That OM allocates sufficient budget and authority for: • comprehensive initial and ongoing training of all monitors and supervisors; • full deployment of the approved deterrent toolbox (including paintball markers) in accordance with permits and best practice; and • proper supervision, performance management and security vetting of monitoring staff.
Anna Weideman		2026/04/29	Budget comments: **COMMENT ON THE IDP AND DRAFT BUDGET 2026-2027** In the **2026-2027 Budget** there is absolutely no mention of baboons. So how can one then comment, as a Voëlklip reisdent, on our most pressing issue? Help came in the form of Mr Errol van Staden who spoke with the Acting CFO, who confirmed that • R7.5 million in next year's budget (26/27) for baboon management • Approximately 60 employees • Two new vehicles on their way (this year's budget) and a possible third in next year's budget. • Circa R150k for improved communication (I hope this includes tracking technology?) • An aerial baboon count. The above looks promising and gives some hope, but my question is: ***How were we to know? Is the expectation that one must engage individually with the CFO to learn about budget allocations?*** Please accept my humble request for more transparency.
Vivienne du Plessis		2026/04/30	We as a family have moved Wellington after years of working in the Overberg. We carefully considered costs and levies etc. so that we could be reasonable in the way we charge. We saw it good to bring more business to Gansbaai. We have a yearly increase of 5% or at

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			most 10% that our landlord enforces but we have not made provision for such major jumps in costs. We have taken on another business opportunity and plan to grow a lot more business but we believe these are unfair charges. We ask that you consider erf 2838 industry park gansbaai and all of us working here to allow us to help industry in Gansbaai grow.
Ocan Overstrand	Errol van Staden	2026/04/29	The De Kelders and Perlemoenbaai RPA has already submitted its review of the 2026|27 Draft Budget Report (refer attachments) to your office. You will notice that a lot of effort has gone into their analysis. Your attention is drawn to the Comments and Recommendations columns in the Excel spreadsheet. OCAN concurs with their comments and concerns, several of which require clarity or explanation. Unlike previous years, we are hoping that the Finance Directorate will respond meaningfully to this and every other submission this time round.
Moena Investments 3 cc	John and Louise Makepeace	2026/04/30	We write to formally object to the proposed increase in the electricity capacity charge for business and industrial properties in the Overstrand Municipality's draft budget for 2026/27. As owners of an industrial property in Stanford, we are already struggling to find and retain tenants in the current economic climate. The significant percentage increase in this fixed provision charge — which apply regardless of consumption — will make it even harder to attract tenants, as these costs are typically passed on to them. This increase comes on top of previous years' significant increases and threatens the viability of local businesses and property owners in our area. We urge the municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in Overstrand. We request that this objection be recorded and fully considered before the final budget is approved. Please don't hesitate to contact us if you have any queries.
Redbuild Trust	John Makepeace	2026/04/30	We write to formally object to the proposed increase in the electricity capacity charge for business and industrial properties in the Overstrand Municipality's draft budget for 2026/27. As owners of an industrial property in Hermanus, we are already struggling to find and retain tenants in the current economic climate. The significant percentage increase in this fixed provision charge — which apply regardless of consumption — will make it even harder to attract tenants, as these costs are typically passed on to them. This increase comes on top of previous years' significant increases and threatens the viability of local businesses and property owners in our area. We urge the municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in Overstrand.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			We request that this objection be recorded and fully considered before the final budget is approved. Please don't hesitate to contact us if you have any queries.
Peter Jones		2026/04/30	I write in my capacity as a tenant within the Overstrand Municipal area to formally object to the proposed increase in fixed electricity capacity charges for business and industrial properties, as outlined in the 2026/27 draft budget. As tenants, we are already operating under significant financial pressure in the current economic climate. The proposed increase in fixed provision charges — which are payable irrespective of actual electricity consumption — places an additional and unavoidable burden on businesses that are already under strain. These fixed costs are not linked to usage or efficiency, meaning that even businesses actively trying to reduce consumption and manage expenses will still face materially higher overheads. This undermines efforts to operate sustainably and efficiently. Furthermore, this increase follows successive adjustments in prior years under the Cost of Supply model. The cumulative effect of these increases is now reaching a point where it threatens the commercial viability of tenants, particularly within the industrial and small-to-medium business sectors in the Overstrand area. From a tenant's perspective, these escalating fixed charges also place indirect pressure on rental affordability, as landlords are likely to pass through these additional costs. This creates a broader risk to occupancy levels, business continuity, and local economic activity. In light of the above, I respectfully urge the Municipality to: • Reconsider the scale of the proposed increase in fixed electricity capacity charges; • Assess the cumulative impact of prior Cost of Supply adjustments on tenants and businesses; • Take into account the current economic realities faced by the commercial sector within Overstrand. I request that this objection be formally recorded and given full consideration prior to the approval of the final budget.
Waynne Meintjes		2026/04/30	I write to formally object to the proposed increase in the fixed electricity capacity charges for business and industrial properties in the Overstrand Municipality's draft budget for 2026/27. As owners of a commercial property, we are already struggling to find and retain tenants in the current economic climate. The significant percentage increase in these fixed provision charges — which apply regardless of consumption — will make it even harder to attract tenants, as these costs are typically passed on to them. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in Overstrand. We request that this objection be recorded and fully considered before the final budget is approved.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
James Thom		2026/04/30	Budget Comments: Thank you for the opportunity to provide feedback on the Integrated Development Plan (IDP) and Draft Budget for the 2026-2027 cycle. As a permanent resident of Hermanus / Voëlklip since 1993, and "visitor" since 1959 when my parents first bought property, I am writing to express my deep concern regarding the escalating baboon crisis. This crisis is well known to you and your administration. This is no longer merely an inconvenience; it has become a direct threat to our physical safety, well-being, and financial security. While the Ward 3 Councillor correctly identified this as a priority in last year's IDP, the daily reality for residents remains untenable: • **Budgetary Transparency and Communication** Upon reviewing the 2026-2027 IDP, I noted the provision for an electric fence in 2028-2029. While this commitment is appreciated, it offers no relief for the immediate crisis. Furthermore, the 2026-2027 Budget document itself makes **no mention** of baboon management, leaving residents in the dark – and once again in deafening silence. Why was one of Voëlklips most pressing issues not mentioned once in the 2026-2027 Budget? Please can you enlighten me on the proposed area that the "electric fence" mentioned above is scheduled to be erected? It was only through informal channels that we learned of the R7.5 million allocation, the 60-person staff complement, possible additional vehicle, and the planned aerial counts, +-R150k for improved communication (tracking technology?). This leads to a critical question: **Why was this information omitted from the public budget document?** Please advise on the perceived secrecy behind this omission. Residents should not have to rely on private inquiries to the CFO to discover how their rates are being allocated toward the town's most pressing issue. I respectfully request greater transparency and that these specific allocations be clearly formalized in the final budget and IDP documents to ensure accountability. I look forward to your acknowledgement of my letter, and responses, plus a far more open and robust municipal strategy moving forward.
Anton Kruger		2026/04/30	**SUBMISSION ON ELECTRICITY TARIFFS AND RESTRUCTURING** OVAC records that, despite repeated requests for critical supporting information and clarification, key aspects of the proposed electricity tariff structure remain unclear. While a Cost of Supply (COS) study has been provided, uncertainty remains regarding its status, underlying assumptions, and certain statements contained within it. As such, we are unable to meaningfully assess the proposed tariffs against accepted regulatory principles. Given that the deadline for comment has now been reached, we cannot delay this submission any further. OVAC further notes that a request was made to meet and engage constructively on electricity-related matters. While certain correspondence was responded to, this request for a meeting was not addressed. Based on the information currently available, OVAC raises the following concerns: ▪ The proposed restructuring appears to have a **disproportionate and regressive impact on low-consumption and vulnerable users**, as well as on properties with little or no electricity usage (including vacant homes), which would face materially increased fixed charges;

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			▪ The structure also appears to have a **significant negative impact on solar users**, potentially disincentivising private investment in embedded generation and energy efficiency; ▪ The **complexity of the tariff and billing structure** is excessive and undermines transparency, making it difficult for consumers to understand, verify, or predict their electricity costs; ▪ Due to the uncertainty surrounding the COS study, it is not possible to confidently assess whether the tariffs are **cost-reflective, revenue-neutral, or cross-subsidised in a rational and defensible manner**; and ▪ An **alternative tariff approach**, aimed at improving simplicity, transparency, and equity, has been proposed but has not been meaningfully considered or responded to. In its current form, OVAC cannot support the proposed electricity tariff structure. A compliant and defensible tariff framework requires clarity on the status and application of the COS study, full transparency of assumptions, and a structure that is equitable, understandable, and aligned with sound regulatory principles. This submission is made without prejudice to OVAC's objection to the public participation process and reservation of rights.
Pringle Bay Ratepayers Association	Gert Bam	2026/04/30	Budget comments: 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 2026/2027 financial year. The Pringle Bay Ratepayers Association carefully considered the documentation and drafted a response to both the IDP as well as the draft report for the budget. Attached kindly find the input from the PBRA. We trust that our input will add value to the process and receive due consideration as we have applied our collective minds to enable us to provide comments and input from an informed basis. We thank you for the opportunity to participate in this process and look forward to your considered response. As stated in our previous inputs ,the PBRA wishes to acknowledge that the OM is one of the few municipalities in the country that "keeps its head above water". In certain aspects it can be viewed as a "pocket of excellence in the local government space". OM has consistently achieved clean audits. With an increase in the total number of OM citizens at the indigent level, together with limited local economic growth, we commend the OM for having been recognised over the last few years for excellence in critical aspects in the local government space, specifically Blue Drop and Green Drop water quality awards. The recycling project and the recent award in this area is another example of a municipality that is grappling with the concept of how to effectively do more with less. While recognising these

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			achievements, the PBRA contend there are still some structural and systemic issues that require attention. It is hoped that our input and comments on the IDP and draft budget will add value in the process of addressing these challenges in the near and medium-term future. **Part B: COMMENTS ON THE DRAFT BUDGET REPORT** **5. General Observations** **5.1 Budget Surplus** The budget shows a surplus in 2026 /2027 because of capital income from National and Provincial, however if this is removed it's actually a +-64M deficit which doubles in 2028/29 budget . While this is acknowledged by the Municipality, it is however accelerating. **5.2 Moderate Opex increase** The Operating Budget increase of a modest 4.36% is welcomed. This can only be realised if the cost containment measures are realised. **5.3 Employee costs** Employee Costs increase by 13.4% from 2025/2026 -2026/2027, and consumes 30% of the budget. This is high, considering that not all the positions are filled. It is assumed the vacancies are all funded and therefore included in this employee cost. Is it correct to assume that if not all vacancies reflected are funded then there will be extra costs once the process to fill vacancies commence? **5.4 Contracted Services** We note the excessive expenditure in contracted services for outsourced water and sewerage and "asset" maintenance? How is this being addressed other than the budget being increased. Will the promised containment measures be realised. **5.5 Dependency on electricity to cross subsidise services** The reliance on electricity as a revenue stream to fund expenditure could be problematic as IPP will bring the cost of electricity down in the future and as more individuals switch to solar, this may become an issue as the revenue may fall as the demand gets less from those that pay.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

<table>
<tr><th>ORG/ INDIVIDUAL</th><th>LODGED BY:</th><th>DATE</th><th>BUDGET COMMENTS</th></tr>
<tr><td></td><td></td><td></td><td>

5.6 Bad Debt

Bad Debt reflects a big swing upward for provision of Bad Debt ? Is there a financial strategy to contain this?

6. Observation : Election year budget

The tariff increases over the last few years and the proposed increases for the 2026/2027 financial year makes for interesting analysis.

<table>
<tr><th>Financial year</th><th>Property Rates</th><th>Water</th><th>Sewerage</th><th>Refuse</th></tr>
<tr><td>21/22</td><td>4.5%</td><td>4.5%</td><td>4.5%</td><td>4.5%</td></tr>
<tr><td>24/25</td><td>8%</td><td>6%</td><td>8.9%</td><td>11%</td></tr>
<tr><td>25/26</td><td>9.7%</td><td>6.2%</td><td>6%</td><td>6%</td></tr>
<tr><td>26/27</td><td>5%</td><td>5%</td><td>5%</td><td>5%</td></tr>
</table>

The reduction in the property rates tariff from 9.7% (25/26) to 5% (26/27) would of course be welcomed by ratepayers. Ratepayers are also relieved that the tariff for water, sewerage and refuse is increased by only 5%.

Kindly advise whether this 5% increase is an indication that ratepayers can in future expect the same level of increase that is close to inflation and the projected CPI levels.

The above table however shows a remarkable similarity between the 2021/2022 and the 2025/2026 tariff structures. The 21/22 financial year had an across the board 4.5% increase. The 26/27 financial year now has a 5% across the board increase.

It is instructive that these two financial years are local government election years.

A further observation is that there seems to be disjuncture between the recommended increases and the content of the report. The external factors impacting the budget are quoted the same as previous years. Yet we now have an across-the-board increase of only 5% compared to the relatively steep increases in the previous years.

7. Cost containment

</td></tr>
</table>

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			Section 1.5 (pages 16-21) of the budget report discusses the Operational Expenditure Framework. While it is accepted that there are certain categories of expenditure that leaves no room for flexibility , this section of our input focusses on specifically two areas where the administration has committed to cost containment namely: **7.1 Contracted Services** In its summary of operational expenses by functional classification item (page18), with specific reference to cost containment, the budget report states the following "Contracted services have been identified as an area for the municipality to implement efficiencies." Our observation as follows: The OM must be complimented if indeed this will be achieved. However, the trend of operational expenses on contracted services makes this commitment in both the IDP and the budget report an interesting one to say the least. Our reference for this assertion is table 12 on page 17 which reflects the following annual increases • 22/23 to 23/24 : an increase of R36m • 23/24 to 24/25 : an increase of R28m • 24/25 to 25/26 : an increase of R62m • 25/26 to 26/27 : an increase of R13m What this data illustrates is that the OM is **planning** (not estimating) to reduce its increase in use of contracted services by R49m compared to the increase in the current financial year. A further significant observation (as per table 12) which requires clarification is the following: The 25/26 planned budget(the current budget) which was circulated for public consultation during 2025 reflected a budgeted amount for contracted services of R356m. The projected final amount for the current financial year as reflected in the adjustment budget is R383m. In other words during the public consultation process of 2025 the ratepayers were told that the planned increase in contracted services will be in the region of R35m.The reality reflects that this was an under estimation of the increase in the region of R27m which had to be adjusted midway through the financial year.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			This is an obvious anomaly that requires an explanation. Which events lead to this drastic increase in the planned budget line item for contracted services. Of concern is the fact that annually, during the public consultation process, the following commitment regarding containing the cost of contracted service is made namely; "As part of the compilation of the 2026/27 MTREF, *this group of expenditure was critically evaluated and operational efficiencies are being enforced*, a process that will be continued forthwith." (Draft budget report pg. 18) **Question** : • Is the evaluation study available. • Can this be shared with the ratepayers or at least the ward committees • Which specific areas are these operational efficiencies enforced? • Which savings are being realised In the current budget cycle with the operational efficiencies? • Which savings are envisaged in the new financial year with the operational efficiencies **7.2 Overtime : Is the projection of no increase realistic** Page 9 of the budget report refers to the overtime budget and states that external factors such as the illegal occupation of land and climate change has had an impact on the increase in overtime over the years. With regard to cost containment with overtime the budget report states the following : *"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."* (Section 1.4 page 9). This statement is tested against the facts contained in the draft 2026/2027 budget report. Table 2.8 on page 65 of the draft budget report indicates the following 2024/2025 | Full year Actual | R42m

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS

2025/2026	Original Planned Budget	R42
2025/2026	Adjusted Full Year Estimate	R53m
2026/2027	Original Planned Budget	R53m

Once again it must be highlighted that the very same promise about overtime cost containment was made in the IDP/Budget as well as the public consultation process for the current financial year. In other words the public was promised that the overtime expenditure would be curtailed.

In fact, at the public consultation session at the Kleinmond Hall in 2025 the writer of this input brought it to the attention of the Municipal Manager that the stated planned increase of R1m in overtime in the 2025/2026 draft budget report was unrealistic. In response to this both the Municipal Manager and the Director of infrastructure (Stephen Muller) very boldly indicated that they are positive the overtime budget could even be reduced due to the fact that the municipality will be acquiring about 12 new sewerage trucks by June of 2025. This will then drastically reduce and even eliminate the need for the trucks to work overtime.

It is therefore instructive that table 2.8 on page 65 indicate an adjusted full year estimate for this financial year of R53m for overtime. **This is an increase of R10m**. Accordingly it is very relevant to seek answers to the following questions namely:

- Which process did the municipality embark upon to contain costs
- What cost savings occurred as a result of these measures.

Given the above it is therefore puzzling that the Municipal Manager, when asked which line items are impacted on with the planned low increase in the operation budget, indicated that the overtime budget will remain at the 2025/2026 level.

Questions

- **What measures are the Municipal Manager putting in place to ensure overtime remains unchanged**
- **What mechanism/system is in place to monitor whether this is adhered to.**

7.4 Cost Containment: Concluding statement regarding Contracted Services and Overtime

It is our contention that, should the mid-year adjustment reflect substantial upward adjustments to the estimates of contracted services and overtime, then it may be inferred that this draft IDP/Budget process deliberately misled the public and council in order to enable the administration to contain the increases in the draft budget to a minimum as reflected on the different tariff increases.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			8. Cost of Service : Water , Sewerage and Refuse Regarding the reference to cost of service the following two points are relevant. **8.1 A phased approach by OM** The budget report (page 12) references the national treasury guidelines to municipalities with regard to calculation of cost-reflective tariffs. Regarding water tariffs the budget report makes four points of which we would like to refer to the following point in relation to cost reflective tariff process of OM namely;*"Overstrand has implemented a phased approach in this regard".(page12)* The previous three IDP and Budget cycle reports have consistently referenced this phased approach to get to a cost-reflective tariff structure. It will be appreciated if we could get a response to the following questions namely: • When did this phased approach commence? • Has this phased approach now been completed? • If so can ratepayers in future reasonably expect inflation and CPI related increases? **8.2** The reference for the cost of service tariffs? For the past three years the ID and budget referred to tariffs to be based on Cost of Service for water, sewerage and Refuse. Kindly advise on the following questions related to the reference for the cost of service tariffs namely: • when were these studies conducted • when were the results of such studies tabled at council for the phased implementation of cost-reflective tariff structures to have been determined and approved by council. A consequential question relating to the above therefore is relevant namely : • If no such studies were conducted then what methodology is used to set tariffs?

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			9. MTREF Related Observations **9.1 Water Tariff over MTREF** Page 9 (table5) reflects that the water cost of service moves from a 13.77% in 26/27 surplus to a 3.90% deficit by 2028/29. Two facts are important • Water tariff is a cost-reflective tariff • OM has consistently indicate that it has phased in the cost -reflective tariff methodology guideline form Treasury **Is it reasonable therefore to expect a sharp increase above inflation and CPI level in the water tariff and by extension sewerage tariff by 2028/29?** **Is there a pro-active remedial strategy in place in anticipation of this projected deficit?** Solid Waste (page 10 table 5) : 26/27 is budgeting a decrease of R2.2m compared to 25/26. For this 5 year cycle 24/25 to 28/29 the following increases are reflected in table 5 rounded off namely: • 24/25 to 25/26 an increase of R29m • 25/26 to 26/27 a decrease of R2.2m • 26/27 to 27/28 an increase of R13m • 27/28 to 28/29 an increase of R8m From 25/26 to 26/27 table 5 reflects a decrease of R2.2m. This is clearly an outlier. **What is the explanation behind this outlier?** Has the impact of fuel and other inflationary factors been considered with this estimate? Furthermore the cost of service table reflects a projected increase of 11.2% increase in income while the tariff increases by 5%. From an accounting perspective this seems strange. **10. Repairs and Maintenance (R&M)**

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			10.1 General Observation The report (page 21) states that the R&M spend is 16,04% of total budget. The national treasury looks at the R&M ratio as a % of Property ,Plants and Equipment and Investment property (Carrying value) and proposes a low 8%(MFMA Circular no.71: Municipal Finance Management Act No.56 of 2003: Uniform Financial Ratios and Norms"(National Treasury 2014). For the current financial year table 14 on page 20 reflects that the R&M full year projection pegs the R&M as percentage of PPE at 8.5%. However, for the 26/27 financial year this table pegs R&M as percentage of PPE at 521.9%. **Is there an explanation for the ordinary citizen in relation to this difference?** It is noted that this table 14 reflects R&M as percentage of Opex at 26,8% for 26/27 which is a substantial increase on the 15.6% of the current financial year. The OM should be commended for this increase. The following observations and questions regarding the R&M budget namely : **10.2 R& M Category of Other Assets :Comparison between municipal offices and depots** Allocating R&M of R23m on municipal offices and nothing to depots requires an explanation. It is our contention that the operational staff facilities at the municipal depot in Kleinmond and the depot in general requires attention which should be funded from the R&M budget. Yet there is no allocation to depots in this category. • Is there a facility maintenance audit and audit of the Kleinmond depot in general. • If so, what improvements have been identified as a priority requirement • Why is there no allocation for depots in the R&M budget **10.2.1 Drop Off Facilities** Pringle Bay has a waste drop- off facility which requires attention. This has been a priority in the IDP for a number of years. Given that OM has a confined geographical area with only a few sites it is reasonable to request that these allocations in the subcategories in this class of R&M expenditure be further subdivided to actual sites or even regions. Kindly advise what portion of R&M budget allocated to this category is earmarked for Pringle Bay**.**

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			10.2.2 Community Assets Tourism is an important contributor to the economic growth of the OM. The sub- categories of Public Open Spaces and Public Ablution facilities are services which can be seen as the face of the municipality when it comes to tourism. Tourists come here to enjoy the environment and when frequenting the beaches use the public ablution facilities. In addition, public ablution facilities at transport hubs are an important basic service to the community. However, table 14 reflects in fact a reduction in the operational funds allocated to Public Open Space with R1.3m increase in public ablutions. Parks is allocated an increase of about R3m. The ward committee of ward 10 conducts regular site visits and have consistently observed the state of disrepair of ablution facilities at our beaches in ward 10. It seems that the R&M approach is reactive rather than pro-active. **It is recommended that the R&M for Public Ablutions and Open Spaces should be increased to enable the relevant department to adopt a pro-active strategy with public ablutions.** **10.2.3 Transport Assets** This category shows a reduction of R10m from the full year projection of 25/26 to the budgeted amount for 26/27. Both the MTREF going forward as well as especially the past financial years reflect substantial increases in this category. This budget line item is therefore once again an outlier. Is there an explanation for this. **10.2.4 Beach Management: No R&M allocation** It is our contention that the Repairs and Maintenance budget needs to have a specific allocation for beach management as the rehabilitation of dunes(as an example) falls within the description of Repairs and Maintenance. Kindly advise where in the budget the maintenance of beaches is allocated an operational budget We sincerely request that you will please be so kind to acknowledge receipt of our comments/ input/questions and be so kind to respond accordingly.
Thys Wentzel		2026/04/30	Please see our letter attached to this email objecting to the proposed increase to electricity Capacity Base Charges **Ref: Objection to proposed increase in Electricity Base Charges for Business/industrial Properties – Erf:**

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			874, We wish to object to the proposed increase in the fixed electricity capacity base charges for business and industrial properties in the Overstrand Municipality's draft budget for 1026/27. As owners/tenants of business properties it is a challenge to find and retain suitable tenants or affordable premises. Tenants in the present economic conditions are faced with ever increasing costs on all fronts as well as other issues such as lack of parking facilities in Hermanus Central which impact significantly on access for their clientele, etc. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the Municipality to reconsider the scale of the increase to these fixed charges and to consider the real economic pressures faced by the industrial and business sector in the Overstrand. Please record this objection and give it full consideration prior to approvement of the final budget.
Towill Investments CC	JMM Wilson	2026/04/30	We wish to object to the proposed increase in the fixed electricity capacity base charges for business and industrial properties in the Overstrand Municipality's draft budget for 1026/27. As owners/tenants of business properties it is a challenge to find and retain suitable tenants or affordable premises. Tenants in the present economic conditions are faced with ever increasing costs on all fronts as well as other issues such as lack of parking facilities in Hermanus Central which impact significantly on access for their clientele, etc. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the Municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in the Overstrand. Please record this objection and give it full consideration prior to approvement of the final budget.
Frans Kruger		2026/04/30	Please find attached my formal letter of objection and grievance regarding the proposed increase in fixed electricity capacity/base charges for business properties in the Overstrand Municipality's draft budget for 2026/27. In summary, I object to the proposed increase on the basis that it places additional and disproportionate financial pressure on small businesses in Hermanus. As a small business operating within a relatively small community, any substantial increase in fixed municipal charges directly affects operating costs and the sustainability of the business. If these increased costs ultimately have to be passed on through higher professional or service fees, the impact will not be limited to the business itself, but will also negatively affect the wider community who rely on these services. I therefore respectfully urge the Municipality to reconsider the scale of the proposed increase, particularly in light of the cumulative financial pressure already faced by local businesses, tenants, property owners and service providers. Please record this correspondence and the attached letter as a formal objection and grievance, and ensure that it receives full consideration before approval of the final budget.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			I hereby wish to formally object to, and lodge a grievance against, the proposed increase in fixed electricity capacity/base charges applicable to business and industrial properties in the Overstrand Municipality's draft budget for 2026/27. I operate as a small business in Hermanus, a relatively small community where businesses are already exposed to significant financial pressure. Any substantial increase in fixed municipal charges directly affects my monthly operating costs and, ultimately, my bottom line. This is not simply an internal business cost. If these increases make it necessary for small businesses to increase their own fees or service charges, the financial impact is passed on to the wider community. In my case, this means that local residents who rely on my services may ultimately be negatively affected by increased costs. Small businesses are important contributors to the local economy. We provide services, create employment, support the community and contribute to the municipal rates and services base. However, repeated increases in fixed charges, especially charges that apply regardless of actual consumption, place disproportionate pressure on small businesses and make it more difficult to remain financially sustainable. This proposed increase also comes on top of previous tariff adjustments under the Cost of Supply model. The cumulative effect of these increases threatens the viability of small businesses and places additional pressure on property owners, tenants and service providers in the Overstrand. I therefore urge the Municipality to reconsider the scale of the proposed increase and to take into account the real economic pressures currently faced by small businesses in Hermanus and the wider Overstrand community. Please record this letter as both a formal objection and a formal grievance, and ensure that it receives full consideration before approval of the final budget.
Dr Christine Kriel		2026/04/30	I am writing to formally object to the proposed increase in Electricity Capacity Base Charges. As a tenant operating a small business at 181 Main Road, Hermanus, this increase will place significant financial strain on my practice. Fixed capacity charges, which are not linked to actual usage, disproportionately affect smaller businesses and offer no incentive for energy efficiency. As a tenant, I have no control over the property's electrical capacity, yet I am expected to absorb the resulting cost increases. This is inequitable and places unnecessary pressure on small, service-based businesses already facing rising operational expenses. I respectfully request that the Municipality reconsider the scale and structure of this increase, and explore more usage-based or tiered alternatives that better reflect actual consumption. Small businesses are critical to the local economy, and increases of this nature risk undermining their sustainability.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
Rickey Broekoven		2026/04/30	We wish to object to the proposed increase in the fixed electricity capacity base charges for business and industrial properties in the Overstrand Municipality's draft budget for 1026/27. As owners/tenants of business properties it is a challenge to find and retain suitable tenants or affordable premises. Tenants in the present economic conditions are faced with ever increasing costs on all fronts as well as other issues such as lack of parking facilities in Hermanus Central which impact significantly on access for their clientele, etc. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the Municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in the Overstrand. Please record this objection and give it full consideration prior to approvement of the final budget.
Kleinbaai Ratepayers Association	Chris Meyer	2026/04/30	I hereby wish to submit the comments and concerns of KBRPA regarding the proposed 2026/27 Draft Budget, specifically with regard to the proposed increases in service-related tariffs and the apparent alignment thereof with the Municipality's Spatial Development Framework and strategic development priorities. The continued escalation of service charges places significant pressure on residents, pensioners, and ratepayers across the Overstrand area. In recent years, households have already absorbed above-inflation increases in electricity, property rates, sanitation, refuse removal, and other municipal services. According to the most recent available draft budget figures, tariff increases previously ranged around water 5%, sewerage 5%, refuse 5%, and electricity close to the NERSA guideline of approximately 8.5%. For the 2026/27 financial year, any further increase in services must be carefully justified against actual service delivery improvements, infrastructure expansion, and long-term spatial development objectives. The Spatial Development Framework places emphasis on orderly growth, infrastructure investment, environmental sustainability, economic development nodes, and equitable service provision across settlements in the municipal area. However, residents need to clearly see how the proposed budget increases directly support these stated objectives. In particular, I request that the Municipality clearly demonstrate: 1. How increased service tariffs will improve infrastructure delivery in areas identified in the Spatial Development Framework. 2. What capital projects are planned for key growth areas and existing residential communities. 3. How funds collected through higher tariffs will be allocated between maintenance, new development, and backlog reduction. 4. Whether service increases remain in line with CPI and household income growth, as many residents' incomes are not increasing at the same rate as municipal charges.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			5. How the budget supports the SDF's long-term vision for sustainable development, roads, stormwater, sanitation, electricity network upgrades, and environmental management. There appears to be a growing disconnect between annual tariff increases and the visible pace of implementation of development priorities envisaged in the SDF. If residents are expected to pay higher charges year after year, then the municipality must provide measurable evidence that these funds are translating into improved services and spatial outcomes. Furthermore, it is important that the Municipality considers the cumulative burden of service increases on households already affected by economic pressures, rising electricity costs, inflation, and general cost-of-living increases. I therefore respectfully request that Council reconsider any above-inflation increases unless these can be directly linked to specific, transparent service delivery and development outcomes within the SDF framework. Thank you for the opportunity to comment on the draft budget. See attached **KRA summary comment on the Draft Budget for 2026/27 and comments from A M Van Ellewee** **KBRPA summary comment on the Draft Budget for 2026/27** The municipality circulated a **737-page document**, an **IDP of 311 pages**, together with numerous referenced supporting documents, and then requested public comment from **more than 33,000 households**. For the public to provide meaningful input, residents would first need sufficient time to read, understand, and assess the contents. In this case, preparation for the Ward 14 public meeting had to be completed within **14 days**, which is clearly an unreasonable timeframe given the volume and complexity of the material. Even a high-level review has already produced many comments. It is reasonable to conclude that a detailed page-by-page assessment would reveal substantially more issues. The Draft Budget, in its current form, is **not in a fit state for effective public review and comment** by the Overstrand public, representing well over one hundred thousand residents. The amount of time and effort required from the community to sift through incomplete, inconsistent, or poorly prepared documentation is excessive. Surely the municipality should have adequately resourced staff and internal review processes to produce a document that is accurate, coherent, and close to final quality before release. That would allow the public to focus on what truly matters — the budget allocations, priorities, service delivery impacts, and financial sustainability — rather than being distracted by deficiencies in the documentation itself.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			The Budget: The KRA concludes as follows: **a. Rejection of the Draft Budget** The budget, in its present form, is rejected as unacceptable due to serious defects in presentation quality and unacceptable proposed tariff increases. **b. Inadequate Time for Review** The timeframe allowed for public review is wholly inadequate. An additional **three months** is required, together with sufficient access to municipal officials who can explain and clarify the numerous tables, annexures, and supporting information. This is particularly important given that **Appendix K alone contains 22 policy documents** requiring consideration. **c. Electricity Tariff Increase and Cost of Supply (CoS)** The proposed electricity tariff increase is rejected due to the impact of the Cost of Supply (CoS) study. It is the opinion of the KBRPA that the CoS was never properly agreed to by the public through a meaningful public participation process. Public presentations were weak, comments were submitted without adequate response, and the CoS appears to have been approved hastily under pressure to meet a NERSA deadline. The request is that the CoS process be urgently subjected to proper public participation, and that any tariff increases arising from the CoS be paused in the interim. **Commentary on the Draft Budget Report 2025/26** This commentary is based on a high-level review only and does not constitute an in-depth technical assessment. More time, together with technical assistance from Overstrand Municipality officials, would be required for a full review. However, it is already clear that Overstrand Municipality should not have subjected more than **33,000 households** to the review of a document in such an unfinished and unrefined condition. The KBRPA rejects the proposed budget increases until it can be demonstrated that no viable alternatives exist after a proper investigation into cost-saving measures, with the findings made available to the public. The KBRPA therefore rejects the Draft Budget Report in its present state and trusts that Overstrand Municipality will prepare a substantially improved document, with adequate time for residents to review it, bearing in mind the municipality's budget and IDP schedule. **Public Participation COMMENTS on the Budget** **What Happens to the Public's Comments?**

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			We note that comments received on the **2025/26 Budget** were appended to the approved Budget Report in **Annexure K**, while the high-level responses from Overstrand Municipality were placed separately in **Annexure B** of the Council meeting minutes dated **29 May 2025**. This fragmented approach makes it unnecessarily difficult for the public to correlate comments with responses. The comments reportedly extend to **222 pages**, while the municipal responses amount to only **four pages**. It is unreasonable to expect residents to cross-reference multiple annexures in separate documents simply to understand whether and how their submissions were addressed. We further note that Overstrand Municipality states in Annexure K that responses would be sent directly to individuals regarding their comments. This is unacceptable. These are **public comments submitted during a public participation process**, and the public as a whole is entitled to see the full responses. Transparency requires that all comments and corresponding replies be made publicly available in one accessible document. In the **2024/25 Budget**, comments and responses were published together in the budget documentation. Why has this transparent and practical approach now been abandoned? It is also noted that several municipal responses appear to avoid difficult issues by relying on generic or standard wording that only partially addresses, or entirely fails to address, the substance of comments raised. Many commenters, including organised groups such as ratepayer associations, rejected the proposed tariff increases. Of concern is that the apparent municipal response was effectively that the budget “is what it is” and costs must simply be recovered. This raises a serious question: **What is the purpose of inviting public comment and participation if there is no meaningful willingness to engage, reconsider, or negotiate?** It is also noted with concern that many document quality issues raised in previous years appear again in the **2026/27 Budget** documentation. As members of the public, we are embarrassed to be associated with such poor standards of presentation and quality control. We strongly recommend that the document be corrected before final approval. We would appreciate a **specific response to each comment** (both those in this letter and those annotated in the PDF), rather than broad blanket responses. The KBRPA Committee remains available to meet and discuss these matters constructively with Overstrand Municipality. **IDP:** **Attachments** Annexure 2 Ward 14 priorities progress 2017 to 2026 - errors and non-compliance

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			ATTENTION THE MUNICIPAL MANAGER It is once again with great concern that we as Overstrand ratepayers experience the urgency of OM to push through an exorbitant budget! We have excellent leaders in the different ratepayers associations, especially in Kleinbaai, who put in so much time and effort to be involved and act as the 'go between' OM and ratepayers! To be pushed aside and not given a proper chance to ask questions and receive answers during the road show on 16 April 2026, is totally unacceptable! A major issue of concern is Erf 210 and the future plans for subsidised housing! How on earth can this expansion be given the slightest consideration by OM? You are planning to kill the goose that lays the golden eggs! If this stupid idea is tolerated any further, how does OM foresee the influence that it will have on **REAL** ratepayers and the value of their properties? It is a well known fact that everywhere these structures are built and allowed, it very soon becomes a major problem for the public that uses the roads! First best thing, they block off roads and burn tyres for the slightest issue they do not agree with and do NOT PAY FOR! The beautiful R43 between Stanford and Gansbaai has already been damaged on more than one occasion! The more low cost housing is supplied, the more the demand becomes! The lack of job opportunities is already a major issue everywhere! Botriver, Knoflokskraal and Grabouw on the N2 are typical examples of the modus operandi of people in these situations, costing the economy enormous amounts of money and inconvenience! Tarif increases above the inflation rate is also not a wise decision! At present people in general and especially pensioners struggle to make ends meet! The way this increase is being pushed through, is already causing unaffordable tariff increases and in the very near future, even more so! Why could OM, like Drakenstein Municipality, not have contacted Nersa to turn down the exorbitant increase in the supply of electricity? According to the IDP OM has a list of 5 goals to ascertain good participation. Unfortunately these goals are not practised by OM, with the result that you miss to reach 90% of the public! Kleinbaai Ratepayers Association requested that public participation should be in place before the IDP is approved. The leader of the meeting on 16 April 2026, did not even bother to acknowledge the suggestion! Re the Cost of Supply: the Kleinbaai Ratepayers Association drew the meeting's attention to the fact that the COS was never approved by the public. Participation was still on the way when OM pushed through the document to reach Nersa's deadline! OM is bullying ratepayers by saying that COS is in the past and ratepayers must live with it! Public participation is regarded as important by OM, but at the same time ward committee meetings are reduced to 5 per year - in fact it comes down to only 3 meetings, as 2 are on site meetings! This does not leave the impression that public participation is important at all! The OM and its employees are there to serve the ratepayers of Overstrand and not the other way around!

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			A M VAN ELLEWEE Erf 112 11 Geelbek Street, Kleinbaai
NR Wilson	Neil Wilson Architects	2026/04/30	We wish to object to the proposed increase in the fixed electricity capacity base charges for business and industrial properties in the Overstrand Municipality's draft budget for 1026/27. As owners/tenants of business properties it is a challenge to find and retain suitable tenants or affordable premises. Tenants in the present economic conditions are faced with ever increasing costs on all fronts as well as other issues such as lack of parking facilities in Hermanus Central which impact significantly on access for their clientele, etc. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the Municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in the Overstrand. Please record this objection and give it full consideration prior to approvement of the final budget.
Leon Muller		2026/04/30	We wish to object to the proposed increase in the fixed electricity capacity base charges for business and industrial properties in the Overstrand Municipality's draft budget for 1026/27. As owners/tenants of business properties it is a challenge to find and retain suitable tenants or affordable premises. Tenants in the present economic conditions are faced with ever increasing costs on all fronts as well as other issues such as lack of parking facilities in Hermanus Central which impact significantly on access for their clientele, etc. This increase comes on top of previous years' adjustments under the Cost of Supply model and threatens the viability of local businesses and property owners in our area. We urge the Municipality to reconsider the scale of the increase to these fixed charges and to take into account the real economic pressures faced by the industrial and business sector in the Overstrand. Please record this objection and give it full consideration prior to approvement of the final budget.
Mnr CF Van Breda		**2026/05/06**	Rek. nr. 900000 927935 1. Voorstelle was deur my ingedien op 30 April 2025 vir die begroting van 2025/26, as nuwe intrekker vanaf Mosselbaai Munisipaliteit, vir verligting t.o.v. pensioenarisse bo 70 jaar met 'n jaarlikse verhoging van 3 %. As belastingbetalers in hierdie kategorie was alle Overstrand Munisipaliteit Rekeniinge verhoog vanaf 6% tot 9.7% ver bo inflasie.

SCHEDULE OF BUDGET RELATED COMMENTS 2026/2027

ORG/ INDIVIDUAL	LODGED BY:	DATE	BUDGET COMMENTS
			2. Met miljoene uitstaande skulde wat jaarliks afgeskrywe moet word omdat Munisipaliteit rekeninghouers dit nie kon beskostig nie en die Reserwe Bank se inflasie teiken verlaag was na 3 %. 3. In die Overstrand Nuusbulletin van Mei 2025 was eiendom met 'n markwaarde van R2 000 000 vergelyk met ander munisipaliteite in ons area wat volgens julle die laagste was maar toe in 2025 begroting was dit verhoog na 9.7% p.j. 4. Die Munisipale rekening is gelaai met baie hoe Elektrisiteit inskrywings, voorgeskryf deur Nersa, wat tans onder verdenking is met hulle foutiewe berekeninge van Eskom tariewe. Volgens die jongste statistieke vir 2026 toon Eskom groot winste, met minder krag verbruik die afgelope jare a.g.v. die aanskaf van toestelle om kragverbruik te bespaar, wys julle rekenninge jaarliks die teenoorgestelde tendens. 5. Volgens 'n afgetrede Munisipale raadgewer van finansies en bestuur word wyksraadslede te veel besoldig vir dienste aan belastingbetalers. Volgens 'n Overstrand Nuusbulletin was bedrae van R50 000 000 toegeken aan hulle, wat baie beter aangewend kon word vir bv. paaie en parke ens. te Franskraal. Die aantal besighede in Gansbaai area reverdig nie al die poste op die salaris rekening nie, 6. a. Vir die volgende Munisipale probleme was 'n afspraak gemaak in 2025 met mnr. Fourie, wyksraadlid van Wyk 11. Dit is onder sy aandag gebring sonder enige terugvoering b. Christinestraat, Franskraal het jare laas teer gesien en word net gelap. c. Die verfraaiing van Franskraal, Rossouwstraat met 10 Melkhoutbome langs die watervoor - Fynbos Natuurtuin kant. E-pos aan Lauren Rainbird in Augustus 2025 - geen terugvoer Plaaslike Gansbaai parke afdeling - mnre. Johan Strydom en Chester Arendse was ten gunste van my voorstelle en hulle hulp aangebied. d. Die drade van die Natuurtuin se omheining, langs Rossouwstraat, Franskraal het jare gelede platgeval en het dringend aandag nodig. e. Gras langs Rossouwstraat word slegs 2 maal per jaar gesny net voor Paasnaweek en voor Kersfees, wat van die res van die jaar? f. Biblioteek te Gansbaai: Die oopmaaktye is nie kliente vriendelik nie. Dis Saterdae gesluit vir studente en lede wat nie in die week dit kan besoek nie. Sommige dae maak die deure eers 09h30 oop.

ANNEXURE L

PT SIME: INTEGRATED PLANNING AND BUDGETING ASSESSMENT & OVERSTRAND RESPONSE

Western Cape Government

FOR YOU



Strategic Integrated Municipal Engagement (SIME 2) 2026

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 2026

OVERSTRAND MUNICIPALITY DIAGNOSTIC AND SUMMARY OF KEY RECOMMENDATIONS

Integrated Development & Spatial Planning	• The Municipality's overall KPI performance on the Top Layer SDBIP reflects a sustained trajectory across the 2022 - 2027 IDP cycle, with achievement rates consistently at or above 91 per cent across completed financial years. Performance across governance, financial management, and service delivery indicators has been maintained over this period; • The Municipality is recommended to prioritise the assessment and implementation of outstanding 2025/26 KPIs in the second half of the financial year, with targeted monitoring and corrective action to mitigate potential year-end underperformance, with specific focus on resolving institutional capacity constraints affecting the filling of funded posts and employment equity progress, addressing the challenges under SO4 and SO5; • Utilise the identified performance trends across the 2022 - 2027 IDP cycle as baseline conditions to inform the development of the 2027 - 2032 IDP; and • Address the concerns raised by sector departments outlined in section 2.1.2.
Economic Sustainability	• Prioritise funding for water loss reduction to protect revenue and service sustainability. • Seek out opportunities for provincial, national, and private-sector funding which could help expand infrastructure and social investment capacity. • Subject to available funding, and in line the Municipality's mandate, consider expansion of catalytic economic development spending such as investment in local economic enablers, alongside core service delivery to improve community incomes, which in turn strengthens households' ability to pay for municipal services.
Revenue and Expenditure	• The Municipality tabled a funded budget for the entire 2026/27 MTREF period, with no immediate risk to its financial sustainability or going-concern position. However, the Municipality is encouraged to strengthen expenditure control to align with revenue growth and manage rising cost pressures • Correct tariff tool misalignment by aligning functional budget allocations to the approved budget • Enhance cost recovery in trading services, particularly water, waste and wastewater, to reduce reliance on cross-subsidisation and address structural deficits.
Capital Budget & Infrastructure	• Update and align historical capital expenditure in data strings with AFS and A-schedules to ensure trend analysis that enhances overall reliability of the capital program. • Strengthen project readiness and procurement planning to improve capital spending performance and avoid delays.

TABLE OF CONTENTS

SECTION 1: INTRODUCTION 6

SECTION 2: INTEGRATED PLANNING 7

2.1 Integrated Development Planning 7

2.2 IDP Implementation 8

2.3 Key findings and recommendations 11

2.4 Environmental and Planning Analysis 11

3 SECTION 3: ECONOMIC AND FINANCIAL SUSTAINABILITY 19

3.1 Introduction 19

3.2 Sustainable Economic Development 19

3.3 Revenue and Expenditure Analysis and Risks 28

3.4 Operating Expenditure 40

3.5 Capital Funding Mix 42

3.6 Capital Expenditure Trends 43

3.7 Credibility of mSCOA Data strings 44

SECTION 4: REVIEW OF THE HISTORICAL FINANCIAL INFORMATION 45

4.1 The Financial Performance as per the Audited Annual Financial Statements 45

4.2 Summary and Findings from Historical Trends 45

ANNEXURE A: MUNICIPAL BENCHMARKING GRAPHS A1

LIST OF ACRONYMS

AAG	Average Annual Growth
AQMP	Air Quality Management Plan
BESP	Built Environment Support Programme
CAPEX	Capital Expenditure
CBA	Critical Biodiversity Areas
CBD	Central Business District
CEF	Capital Expenditure Framework
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
EPWP	Expanded Public Works Programme
FBE	Free Basic Electricity
FRP	Financial Recovery Plan
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
mSCOA	Municipal Standard Chart of Accounts
MSDF	Municipal Spatial Development Framework
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
PT	Provincial Treasury
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
WCSDF	Western Cape Spatial Development Framework
WDM	Water Demand Management
WSDP	Water Service Development Plan
WTW	Water Treatment Works
WWTW	Wastewater Treatment Works

SECTION 1: INTRODUCTION

The 2026 SIME assessment summarises comments by the Western Cape Government (WCG) on the draft 2026/27 MTREF Budget, Integrated Development Plan (IDP), Spatial Development Framework (SDF) and other relevant polices and documents.

The assessment covers the following key areas; conformance with the Municipal Finance Management Act 56 of 2003 (MFMA), Municipal Systems Act 32 of 2002 (MSA) and 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 Overstrand Municipality in May 2026, 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, Local Economic Development (LED), SDF and as well as 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.

SECTION 2: INTEGRATED PLANNING

2.1 Integrated Development Planning

The Municipal Systems Act 32 of 2000 (MSA) requires every municipal council to review its Integrated Development Plan (IDP) annually, based on an assessment of its performance measurements, and to the extent that changing circumstances demand. The MSA further provides that a municipal council may amend its IDP by following the prescribed process set out in Regulation 3 of the Local Government: Municipal Planning and Performance Management Regulations, 2001 (MSA Regulations).

In compliance with these provisions, the Overstrand Municipality (the Municipality) conducted the annual review of its IDP during the 2025/26 financial year. This represents the fourth and final review of the 2022 - 2027 IDP, and the Municipality resolved to adopt an amended IDP in May 2026.

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 against 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 Member of Executive Council (MEC) for local government to decide whether to make proposals to a municipal council to adjust an IDP, if such plan or amendment conflicts with or is not aligned with 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. To this end, sector departments have examined the draft amended IDP to determine the extent of alignment with their development strategies and plans, and the outcome is captured below for the Municipality to consider and incorporate into its IDP before adoption.

The proposed amendments to the IDP reflect alignment with the National Development Plan 2030, the Medium term Development Plan 2024 - 2029, and the Western Cape Provincial Strategic Plan 2025 - 2030.

2.1.3 Economic Development

The proposed amendments to the IDP reflect alignment with the Growth for Jobs strategy and the priorities of the Department of Economic Development and Tourism, with tourism, agriculture and fishing identified as key economic drivers. Tourism is identified as a primary contributor to the local economy, supported by the Municipality's coastal assets and associated economic activities.

With respect to agriculture, the proposed amendments to the IDP reflect a range of farming activities and acknowledge the role of production support initiatives. The national Foot and Mouth Disease pandemic has placed renewed emphasis on the importance of biosecurity, particularly in relation to livestock. To this end, the Municipality is encouraged to implement appropriate biosecurity measures to manage urban livestock farming within its municipal area in partnership with the Western Cape Department of Agriculture.

2.1.4 Municipal Infrastructure, Human Settlements and Transport

The Department of Infrastructure recommends that the Municipality reflect the Western Cape Government Infrastructure Framework 2050 (WCIF 2050), including the associated Western Cape Infrastructure Strategy 2050 and Western Cape Infrastructure Implementation Plan 2050, in the proposed amendments to the IDP.

The absence of reference to these plans, limits alignment with provincial infrastructure planning frameworks and approaches. The Municipality is encouraged to incorporate the WCIF 2050 suite into the IDP to strengthen infrastructure planning and alignment, particularly in the preparation for the next five-year IDP planning cycle.

The proposed amendments to the IDP reflect a structured approach to human settlement planning, with linkages to Priority Human Settlement and Housing Development Areas and Restructuring Zones and supporting spatial transformation objectives. With respect to transport, the proposed amendments to the IDP reflect ongoing planning and investment in public transport and non-motorised transport infrastructure. While progress is noted, the Western Cape Department of Mobility recommends that the Municipality enhance integration between transport planning, economic development, and spatial planning to support broader development outcomes, and continued investment in public and non-motorised transport infrastructure to address existing mobility constraints.

2.1.5 Health, Social Services and Amenities

The proposed amendments to the IDP reflect alignment with the five-year strategic direction of the Department of Health and Wellness (DHW), incorporating healthcare infrastructure and key health indicators. The inclusion of data on HIV/AIDS, tuberculosis, maternal and child health, and emergency medical services supports planning alignment. DHW recommends that the Municipality align its health profile with the Overberg District Health Plan 2026/27.

2.1.6 Safe and Cohesive Communities

The proposed amendments to the IDP reflect key community safety priorities, including law enforcement capacity, surveillance infrastructure, and community-based safety structures. With respect to disaster management, the proposed amendments to the IDP reflect the Disaster Management Plan and associated contingency measures. The Department of Local Government (DLG) recommends that the proposed amendments to the IDP clearly reflect the current institutional capacity for disaster management and specify responsibility for coordinating the disaster management plan, in terms of the Disaster Management Act.

2.2 IDP Implementation

Section 41 of the MSA provides for a municipality to, in accordance with its performance management system, set performance measures with regard to its development priorities and objectives set out in the IDP. In addition, section 41 provides for the monitoring of performance, measuring and reviewing performance at least once per year, implementing steps to improve performance, and setting up a regular reporting system.

Following the assessment of the Municipality's implementation of the IDP as part of the 2024/25 IDP assessment process, this section reflects on whether previously identified implementation risks have been addressed. For the assessment, the DLG has consulted the statutory reporting documents of the Municipality, including the 2024/25 Annual Report, the Section 72 Report, and the 2025/26 Technical Integrated Municipal Engagement (TIME) Report. The Municipality is encouraged to take these analyses into account to address identified shortcomings over the remainder of the term of office and to inform planning processes for the upcoming 2027 - 2032 IDP cycle.

To enable year-on-year comparability, the analysis is structured in accordance with the Municipality's five Strategic Objectives (SOs), which have remained consistent since the adoption of the 2022 - 2027 IDP. These SOs are outlined as follows:



The Municipality's 2024/25 Top Layer Service Delivery Budget and Implementation Plan (SDBIP) comprised 43 Key Performance Indicators (KPIs), a reduction from 47 KPIs in both the 2022/23 and 2023/24 financial years. The reduction reflects the completion of once-off annual targets, alongside a continued refinement of the performance management framework.

The table below provides a summary of the Municipality's performance across the completed financial years within the 2022 - 2027 IDP cycle:

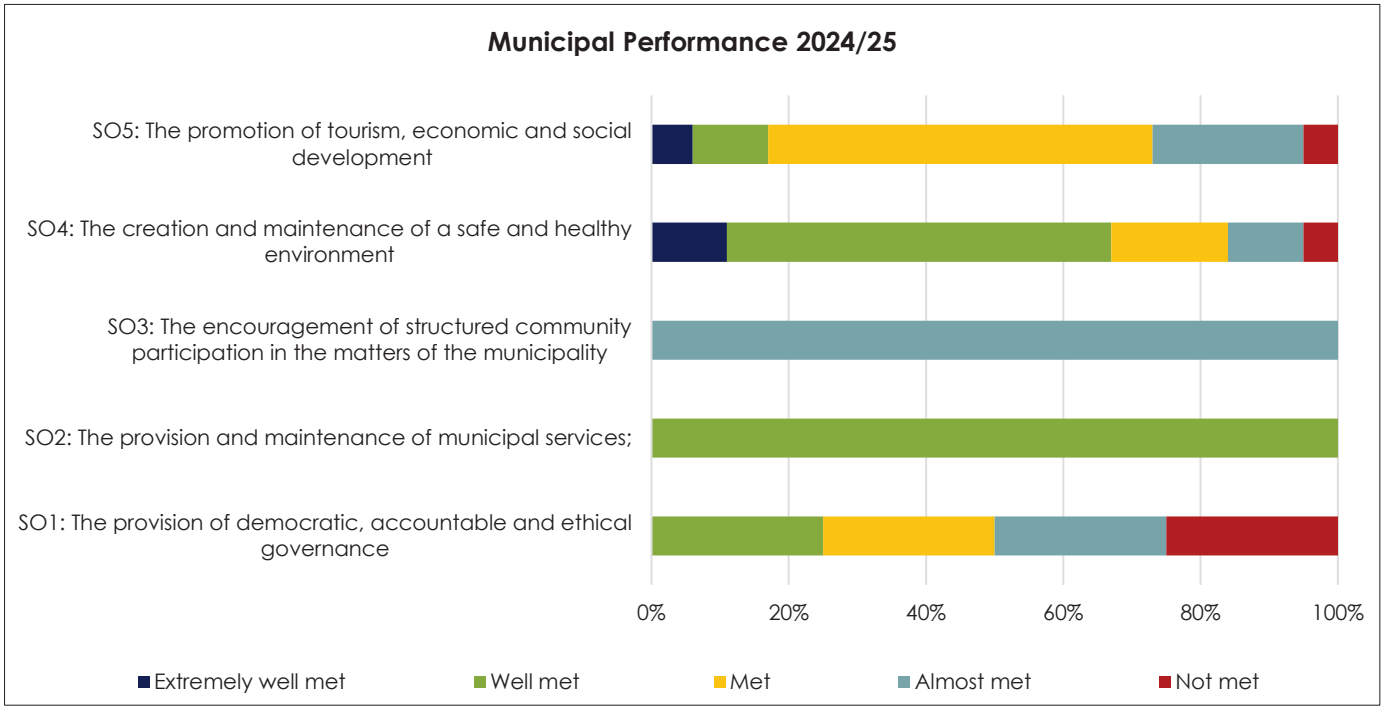
Financial Year	Total KPIs	Not Met	Almost Met	Met or Above	Achievement Rate
2022/23	47	6%	19%	75%	93%
2023/24	47	9%	21%	70%	91%
2024/25	43	7%	21%	72%	93%
2025/26 (mid-year)	30 of 42 assessed	-	-	80%	80% (of assessed targets)

Performance Trends Across the IDP Cycle

The Municipality's performance across the 2022 - 2027 IDP cycle reflects a relatively stable pattern of KPI achievement, with some variation across strategic objectives and reporting periods. In the 2022/23 financial year, 47 KPIs were assessed, of which 44 were met or almost met, translating to an achievement rate of approximately 93 per cent. Three KPIs were not achieved, with challenges in SO1, SO2 and SO5. These outcomes were associated with administrative disruptions that affected implementation across these areas.

In 2023/24, performance remained within a similar range, with 43 of 47 KPIs achieved or almost achieved, translating to an approximately 91 per cent achievement. Four KPIs were not met, with challenges in SO1, SO2, and SO5. These included governance-related processes, service delivery challenges, particularly water losses recorded at 30.59 per cent against a target of 25 per cent and socio-economic development indicators. Despite these setbacks, corrective and contingency measures were reflected, indicating ongoing adjustments within the performance management cycle.

The graph below illustrates the Municipality's performance for the 2024/25 financial year:



In 2024/25, the Municipality assessed 43 KPIs, where 40 were achieved or almost achieved, resulting in an approximately 93 per cent achievement. The three KPIs not achieved were in SO1, SO2, and SO4. Under SO2, the unaccounted-for water remained above target at 31.21 per cent against a 25 per cent benchmark. Under SO4, the review of the Community Safety Plan was deferred, with completion anticipated in November 2025 alongside the establishment of the Community Safety Forum. A further challenge under SO1 relates to governance and institutional performance.

At mid- financial year 2025/26, 30 of the 42 applicable KPIs had been assessed, of which 24 were achieved, resulting in an 80 per cent achievement on measured targets. Performance was sustained under SO2 and SO3, where all assessed targets were achieved. However, SO4 reflected no achievement against its two mid-year targets, largely due to the impact of the fire season on planned public safety awareness initiatives, as well as shortfalls in revenue collection linked to public safety services. Under SO1, challenges were noted in relation to the filling of funded posts and progress towards employment equity targets, with implications for institutional capacity. Under SO5, two indicators relating to EPWP job creation and SMME support could not be verified.

The Municipality's performance trajectory across the IDP cycle reflects a sustained level of KPI achievement, with performance stabilising above 91 per cent and reaching 93 per cent in 2024/25. The mid-year 2025/26 position indicates a positive start; the Municipality's internal control processes and the practice of identifying corrective measures for underperforming indicators contribute to maintaining overall performance. Continued focus on implementation, alongside improved measurement coverage across reporting periods, will be necessary to sustain performance in the final year of the IDP cycle.

2.3 Key findings and recommendations

2.3.1 Key Findings

Based on the above assessment, below is a summary of key findings:

- The Municipality's overall KPI performance on the Top Layer SDBIP reflects a sustained trajectory across the 2022 - 2027 IDP cycle, with achievement rates consistently at or above 91 per cent across completed financial years. Performance across governance, financial management, and service delivery indicators has been maintained over this period; and
- The mid-year 2025/26 performance rate of 80 per cent, based on assessed targets, together with approximately 29 per cent of applicable targets not yet measured at mid-year, introduces a degree of risk for the final year of the IDP cycle, particularly in relation to institutional capacity, public safety targets, and socio-economic development indicators that could not be verified at the time of reporting

2.3.2 Recommendations

It is recommended that the Municipality:

- Prioritise the assessment and implementation of outstanding 2025/26 KPIs in the second half of the financial year, with targeted monitoring and corrective action to mitigate potential year-end underperformance, with specific focus on resolving institutional capacity constraints affecting the filling of funded posts and employment equity progress, addressing the challenges under SO4 and SO5;
- Utilise the identified performance trends across the 2022 - 2027 IDP cycle as baseline conditions to inform the development of the 2027 - 2032 IDP; and
- Address the concerns raised by sector departments outlined in section 2.1.2.

2.4 Environmental and Planning Analysis

2.4.1 Spatial Performance

The DEA&DP utilizes a comprehensive index framework to monitor spatial performance across all districts, tracking shifts in human welfare, liveability, and environmental systems. This data-driven, indicator-led approach serves as a critical decision-making tool to advance the Provincial and Departmental Strategic Plans' spatial transformation goals while strengthening governance through evidence-based research and growth analysis.

Overstrand performs consistently well across all System areas, with benefits achieved across Human welfare and Livability Outcomes, indicating a balanced relationship between quality of life, economic activity, infrastructure provision and environmental conditions although opportunity for improvement remains over the next 5-year IDP cycle to ensure further improved growth potential. In 2018, the overall Growth Potential for Overstrand remained stable with the overall measured potential ranked in the higher growth potential category. The updated Growth Potential report (GPS 24) will become available for distribution early in May 2026 for consideration in the final IDP.

The overall spatial performance for Overstrand highlights the importance of leveraging the MSDF, CEF and Housing Market Studies intelligence to ensure that the Municipality build on the strong foundations that exist and improve overall growth potential further. It will be important to leverage ecological infrastructure, and importantly, to give effect to Climate Change responsiveness.

2.4.2 Spatial Transformation and Managed Urbanization.

The purpose of this assessment is to evaluate the extent to which municipal planning and budgeting instruments are aligned to give practical effect to the Municipality's spatial vision and development trajectory. In particular, it seeks to determine whether the draft IDP and MTREF reflect and implement the spatial priorities set out in the MSDF and, where applicable, the Capital Expenditure Framework, so that investment decisions are directed in a manner that supports spatial transformation, restructuring and more efficient urban form. The assessment focuses on whether municipalities are moving beyond policy intent toward plan-led budgeting and implementation, where spatial plans inform capital allocation, infrastructure sequencing and development outcomes. In doing so, it aims to identify gaps between spatial planning and budgeting, highlight areas requiring municipal action, and support a more deliberate translation of spatial strategies into funded, implementable programmes that advance inclusive, well-located and sustainable human settlements.

This approach enables a clear theory of change for spatial transformation. Spatial plans, on their own, do not change spatial outcomes, they must shape where and how public investment is directed. When MSDF priorities are translated into a prioritised capital investment pipeline, and that pipeline is reflected in the MTREF and annual budgets, infrastructure and service delivery begin to reinforce the intended spatial structure. Over time, this shifts growth toward priority nodes and corridors, improves access to well-located land and opportunities, and reduces inefficient and fragmented development patterns. Without this link between planning and budgeting, spatial transformation remains aspirational rather than implementable.

2.4.2.1 Municipal Spatial Development Framework Adoption and Performance Review

The Draft IDP review 2026/27 states that the Overstrand Municipality is in the process of a 5-year review of its current SDF and that public participation will occur in 2026/27. (It is assumed that what is meant by "review" is the redrafting of the SDF as opposed to an annual review of how well the SDF is being implemented?) The Draft IDP also states that "a service provider was appointed for the amendment of the SDF". If this is correct and the intention is to submit an amended SDF together with the IDP Review at the end of May, then the required legislative process in terms of Section 20(3) (a) and (b) of SPLUMA has not been followed.

It is recommended that the Municipality:

- Provide clarity on page 244 of the Draft IDP as to whether the MSDF is being amended and/or redrafted. (To avoid confusion, it is recommended that the word "review" in the context of the MSDF should only be used when referring to the annual review of how well the MSDF is being implemented - see the section below.)
- If as is stated on page 244, a service provider has been appointed to amend the SDF then the legislative requirements as set out in the Practice Note which accompanied Circular: DEA&DP No 0021/2020 must be adhered to.

No clear evidence has been provided which shows that Overstrand Municipality has undertaken a standalone annual MSDF performance review in the last year as contemplated by Section 34(a) of the Municipal Systems Act. While the IDP includes a chapter on the 2020 MSDF, records that the Municipality is now undertaking the 5-year review of the SDF, and provides limited implementation information through summaries of town planning applications, it does not contain a formal annual review report with spatial indicators, assessment of implementation progress, amendment triggers, or a clear analysis of alignment between the MSDF, sector plans and capital budgeting. This weakens the Municipality's ability to monitor whether the MSDF is being implemented as intended and whether budget decisions are reinforcing the desired spatial form.

It is recommended that the Municipality:

- Ensures that an Implementation Chapter is included in the new SDF as this will play a critical role in enabling the Municipality to undertake an annual review of performance in terms of MSDF implementation. This Implementation Chapter should address the requirements of Section's 21(p) and 12(6) of SPLUMA.
- Ensures that once the new MSDF is approved the Municipality undertakes an annual performance review of implementation in line with Section 34(a) of the Municipal Systems Act.

2.4.2.2 Capital Expenditure Framework and Alignment of Budget with MSDF Priorities

Overstrand Municipality has a technically robust CEF and Long Term Financial Plan, including an affordability envelope, prioritisation framework and budget-scenario methodology, and the CEF is conceptually recognised within the Municipality's broader planning architecture. However, the available evidence indicates that the CEF is only partially institutionalised within the current IDP, capital budgeting and implementation system. Although the draft IDP includes a chapter on the CEF, it records that the current CEF is not yet complete against COGTA methodology and content requirements, and the budget linkage is presented mainly through broad SA6 strategic-objective categories rather than through a direct reconciliation between the CEF's prioritised investment portfolio and the annual/MTREF capital budget.

While the draft capital budget is partially spatially referenced at settlement and ward level, it is not explicitly structured against MSDF priority areas, CEF functional areas or priority development areas. As a result, alignment between the budget and the MSDF/CEF is implicit rather than explicit, and the extent to which the MTREF implements the CEF's investment logic and phasing cannot be robustly tested. The Municipality therefore still needs to embed the CEF more firmly as a practical spatial-budgeting instrument that transparently links MSDF priorities, CEF prioritisation and funded capital projects.

It is recommended that the Municipality:

- Embed the CEF as a required input into the IDP and MTREF process so that it directly informs capital budgeting decisions.
- Clearly link prioritised CEF projects to funded projects in the annual and medium term budget, indicating inclusions, exclusions and deferrals.
- Strengthen spatial referencing of the budget by aligning capital projects explicitly to MSDF priority areas, CEF functional areas and PDAs, not only wards or settlements.
- Ensure that CEF project rankings inform funding decisions, with deviations clearly justified.
- Demonstrate how long term CEF priorities are translated into the three-year budget and sequencing of projects.

2.4.3 Incremental Upgrading of Informal Settlements

Overstrand Municipality is giving partial effect to incremental upgrading of informal settlements through its housing programme, UISP project registration, basic service provision to informal settlements, and dedicated human settlements and ISUPG grant funding. The draft IDP identifies specific UISP locations, including Kleinmond, Zwelihle and Gansbaai (Masakhane and Beverley Hills), and records that 3 076 informal housing units exist across 20 informal settlements in the municipal area. However, the current MSDF does not appear to clearly spatially designate incremental upgrading areas as a distinct category, which points to a policy-to-spatial translation gap in relation to Section 21(k) of SPLUMA. While the MTREF includes funding for human settlements and informal settlement upgrading, the available budget information does not clearly link allocations to specific settlements, phases or household outputs, and implementation alignment therefore

cannot be fully assessed. On the evidence available, upgrading is not merely policy-only, but the scale, pace and spatial targeting of investment remain insufficiently clear relative to the scale of need.

It is recommended that the Municipality:

- Include the identification of incremental upgrading areas in the next MSDF rewrite. These areas should be mapped, and a clear distinction made between:
    - in situ upgrading areas,
    - areas where full relocation may be necessary.
- The MTREF and capital budget should spatially reference informal settlement upgrading allocations to specific settlements such as Zwelihle, Masakhane, Beverley Hills and Kleinmond/Overhills, rather than relying only on broad grant lines. Without this, implementation alignment cannot be fully assessed

2.4.4 Inclusionary and Affordable Housing Policy Responsive and Use of Housing Market Evidence

A 2025 Housing Market Study exists for Overstrand and provides a strong evidence base for municipal action toward more inclusive and affordable housing markets, but that evidence is not yet clearly reflected in the draft 2026/27 IDP. The HMS identifies the largest affordability gaps in the low- and middle-income market segments, notes limited formal supply of affordable and entry-level housing across the study areas, and points to the need for subsidised and social housing for the lowest-income households, alongside gap and affordable housing responses for low-to-middle income households. While the draft IDP and budget show some signaling toward affordable housing enablement-through references to affordable housing, social housing, FLISP-linked serviced sites and investment incentives for social/affordable housing-there is no clear evidence that the Municipality is yet actively progressing a municipal Inclusionary Housing Policy or dedicated Affordable Housing Policy. The evidence should now be translated into a formal municipal policy framework, and the Municipality is reminded that the Western Cape Inclusionary Housing Policy Framework provides guidance for the development of such policy responses.

It is recommended that the Municipality:

- Formally translate the 2025 HMS into a municipal policy response, rather than leaving the evidence at a diagnostic stage. A clear next step would be to initiate either:
    - a municipal Inclusionary Housing Policy where market conditions support private-sector leverage, and/or
    - a broader Affordable Housing Policy focused on the underserved gap and lower-income segments.

The draft IDP should be updated to explicitly reference the 2025 HMS findings, especially the identified affordability gaps, the shortage of entry-level and affordable housing, and the geography of pressure in places such as Zwelihle, Masakhane, Blompark and parts of Kleinmond.

2.4.5 Climate Change Resilience

During 2025/26, Municipalities continue to experience the impact of climate-linked extreme weather events like extreme heat, extensive veld fires and flooding across the province.

Climate change, however, should not be seen only in a negative light and as a disaster management issue but also from an opportunity perspective. While extreme weather events are important to plan for, municipalities also need to consider longer term and less visible impacts. Conditions like extended fire seasons, persistent water security concerns as well as coastal erosion impact significantly on municipal resources and increasingly do so in the near future.

The most effective way to deal with these impacts is to shift from disaster response to proactive risk reduction, or what is referred to as climate change resilience. As indicated, resilience is a key focus of the WCSDF and revolves around reducing existing and structural vulnerabilities that make communities, economic activities, systems and infrastructure sensitive to climate related threats. This could include economic impacts such as reduced demand for our carbon-intensive products, and how climate change will gradually affect land use, infrastructure, and settlement patterns over time.

Key recommendations for integration of climate change considerations into the operations of the Municipality are:

- **Risk Assessments:** The assessment of risks to municipal operations and services, including but not limited to disaster risks, is already well-entrenched as mechanism to ensure accountability, responsible investment and change management. The same mechanism should recognise the short- and long term risks exacerbated by changing climatic conditions, and accordingly inform and direct municipal planning and spending.
- **Communication and Awareness:** Surveys indicate poor climate change awareness in the Western Cape. This likely inhibits the rate of behaviour change towards climate responses and decisions. WCG is working towards consolidated climate change messaging and encourages Municipalities to do the same within their communications and environmental education spheres. A recently launched WCG resource for climate change related communication materials can be accessed here: https://museumstories.co.za/climate-change/
- **Focus on vulnerability**: There are many resources available to assess vulnerability to climate related stresses. These should be accessed to guide municipal planning and interventions to areas or situations where exposure to physical, economic or well-being threats are the greatest. DEA&DP can assist municipalities in many of these aspects.
- **Focus on Energy Resilience:** There are opportunities for municipalities to improve energy resilience within their operations and for their customers through promotion of energy efficiency and renewable energy opportunities at both the small and large scale.

With improved energy resilience, the Western Cape will be able to manage energy-related disasters (including load shedding) more effectively and work towards a more secure, decarbonised and sustainable energy system for the Western Cape. A number of WCG departments, including DEA&DP, DoTP through the Energy Resilience Programme and DoI, can assist municipalities in implementing interventions that support energy resilience.

Municipal officials must remain aware of the prescripts of the Climate Change Act, especially those related to the compilation of Climate Change Needs and Response Assessments for District Municipalities. Although the obligations are currently deferred, the Department of Forestry, Fisheries and the Environment (DFFE) is developing guidelines to support its development and implementation. The WCG's Climate Change Directorate is assisting Districts with pre-emptive work on revised climate change response plans and encourages broad collaboration between the Districts and Local Municipalities as well as participation by technical departments within municipalities to ensure effective mainstreaming of climate change responsiveness.

2.4.6 Environmental Quality

2.4.6.1 Adoption of the Western Cape Provincial Biodiversity Strategy and Action Plan 2025 - 2030

The Provincial Biodiversity Strategy and Action Plan is the strategic umbrella for coordinated action across government, civil society and business, with explicit alignment with both national and international biodiversity aspirations and agreed upon targets. Municipalities play a vital role in the achievement of these biodiversity targets and should take note of this recent adoption in relation to their own strategies and biodiversity management targets.

2.4.6.2 Ecological Infrastructure Investment Framework and Plans

Ecological infrastructure entails naturally functioning ecosystems that provide services to people and the economy. When ecological infrastructure functions correctly, it supports municipal service delivery by providing reliable, good-quality raw water supply, disaster risk reduction (especially protection against wildfire risks and inland/coastal flooding), climate regulation, etc.

Municipalities are encouraged to include ecological infrastructure into strategic plans and budgets. Some practical steps include:

- Incorporate the Western Cape Biodiversity Spatial Plan (WCBSP 2023) outcomes into MSDFs. Where appropriate, ensure alignment with Municipal Land Use Schemes by assigning the correct zoning to secure protection of ecological infrastructure and incorporating these areas as part of a wider municipal open space system;
- Incorporate ecological infrastructure as part of asset management plans and budgets;
- Draft and secure approval for strategic Maintenance Management Plans to ensure compliance with legislation; and
- Collaborate with other stakeholders by participating in programmes such as Working for Water, Working for Wetlands, Boland Groot Winterhoek Collective, Outeniqua to Tsitsikamma Water Working Group, etc.

To guide municipalities in investing in Ecological Infrastructure, the Western Cape Government developed the Western Cape Ecological Infrastructure Investment Framework. Guiding materials and examples are also available from the DEA&DP. Municipalities are urged to tailor ecological infrastructure investment to their local context as a complementary strategy to enhance service delivery and human wellbeing within their administrative domains. When designed carefully, these strategies could be used to attract external funding and boost service delivery effectiveness.

Ecological Infrastructure Management Programmes are currently being developed by municipalities in the Western Cape, and a dedicated programme to roll out these EIMPrs within strategically important municipalities will be undertaken over the Medium term Expenditure Framework.

2.4.7 Waste Management

Over the past five years, the Overstrand Municipality has maintained a consistent trajectory in its waste management operations, characterized by high reporting standards and a steady increase in diversion efforts. The Municipality achieved first place in the 2024 Municipal Waste Management Recognition Programme (announced in late 2025), reflecting its adherence to provincial waste management standards. This performance is underpinned by a 100 per cent reporting frequency to the Integrated Pollutant and Waste Information System (IPWIS) and a diversion rate that now accounts for nearly half of the total waste generated.

2.4.7.1 Operational Performance and diversion

On The Municipality's operational backbone is defined by a robust "Separation at Source" program and a sophisticated network of Material Recovery Facilities (MRFs) in Hermanus and Gansbaai. In 2024, the Municipality reached a significant milestone, generating 93,704 tonnes of waste and successfully diverting 39,621 tonnes (42 per cent) away from landfills. This diversion rate is supported by specialized streams: garden waste is processed at Karwyderskraal, while construction debris is repurposed for landfill cover.

To further bolster these figures, the Municipality is transitioning toward advanced technology. By late 2026, the establishment of the Mechanical Biological Treatment (MBT) facility and an organic waste diversion center at the Karwyderskraal regional site will allow the Overstrand to aggressively target food waste, which currently relies on private composting and local agricultural partnerships.

2.4.7.2 Strategic Planning and Governance

Governance has remained stable and forward-looking with an under the leadership of Craig Mitchell, who has served as the designated Waste Management Officer (WMO) since 2020. A key strategic move was the request to extend the submission of the 6th generation Integrated Waste Management Plan (IWMP) to 2027. This alignment ensures that waste strategies are perfectly synchronized with the broader Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP) cycles.

The Municipality maintains a perfect 100 per cent reporting frequency to the Integrated Pollutant and Waste Information System (IPWIS), ensuring data-driven decision-making. Strategic funding is reflected in the 2025/26 budgets, prioritizing the integration of waste issues into formal municipal planning and ensuring that implementation reports are consistently submitted for provincial assessment.

2.4.7.3 Key Challenges and compliance

While the Municipality maintains an exemplary compliance record-evidenced by Gansbaai WDF's 97.21 per cent and Hermanus MRF's 99.23 per cent audit scores-it faces mounting external pressures. High population density (the highest in the Overberg District at 66 people per km^2) and rising fuel costs have strained operational budgets. Additionally, the impact of load shedding has necessitated increased fuel expenditure to run backup generators at critical waste and sewer infrastructure.

The most critical challenge, however, has been landfill airspace. To address this, the Karwyderskraal Regional Landfill Expansion (Cell 5A) officially moved into construction in February 2026. Scheduled for completion in November 2026, this R63.5 million project provides a vital 7 - 8 year extension of airspace, preventing a potential waste disposal crisis and ensuring the Municipality remains compliant with the National Environmental Management: Waste Act.

2.4.7.4 Western Cape Integrated Waste Management Plan 2027 - 2032 & Budget Facility for Infrastructure

The Western Cape Department of Environmental Affairs and Development Planning (DEA&DP) has launched a strategic R3.1 billion initiative under the Budget Facility for Infrastructure (BFI). This program is designed to systematically modernize waste management across the province's municipalities by transitioning from traditional disposal to a resource-recovery model.

Core Strategic Pillars:

- **Infrastructure Backlog & Lifecycle Planning:** The initiative targets a R3.1 billion funding gap. Crucially, it shifts the planning burden onto municipalities to account for full lifecycle costs-ensuring that facilities are not just built but are financially sustainable over their entire operational life.
- **Green Initiatives & Circularity**: The strategy pivots toward aggressive sustainability targets, specifically organic waste diversion (aiming for 100 per cent diversion by 2027), large-scale recycling, and the development of waste-to-energy technologies.
- **Integration with Provincial Growth**: This waste-specific funding is a vital subset of the R132 billion long term infrastructure pipeline announced in April 2026. It positions waste management as a "catalytic" sector for economic growth rather than just a basic service.
- **Priority Projects:** Immediate implementation is focused on regionalization, such as the Karwyderskraal Regional Landfill Facility expansion (specifically Cell 5A), which serves as a blueprint for shared municipal infrastructure.
- **Alternative and Blended Finance (ABF):** To circumvent national fiscal limitations, the province is utilizing the ABF Framework. This model leverages public funds to de-risk projects, attracting private sector investment to ensure long term capital stability.

The BFI initiative serves as the primary financial engine for the **4th Generation Western Cape Integrated Waste Management Plan (WCIWMP) 2027 - 2032.**

- **Strategic Alignment:** While the WCIWMP sets the regulatory and policy targets (the "what"), the BFI application provides the capital (the "how"). The plan explicitly incorporates the R3.1 billion backlog data into its Phase 1 Situational Analysis, which was finalized in early 2026.
- **Implementation Progress:** As of April 2026, the transition from Phase 1 to Phase 2 (Implementation Plan) is underway. The progress is currently focused on "bankable" project preparation, ensuring that municipal projects meet the technical and financial criteria required by the BFI and the Blended Finance Framework.

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 budget responsiveness to the municipal area's current socio-economic context and challenges.

The revenue and expenditure analysis and risks section provide a gap analysis with regard to trading services, analysing the credibility and tariff structure 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 also critical to understand the municipal area's growth trajectory.

3.2 Sustainable Economic Development

3.2.1 Socio-economic context

Table 1 Socio-economic indicators (selected)

<table>
<tr><th>Population & Population growth
2025</th><th>Unemployment
2024</th><th>Poverty: Food Poverty Line
2024</th><th>GDPR/Economic Growth
2023 - 2024</th><th>Basic Services: Access levels
2024</th></tr>
<tr><td rowspan="2">123 008</td><td rowspan="4">21.7%</td><td rowspan="4">32.4%</td><td rowspan="4">1.4%</td><td>• Electricity: 95.7%</td></tr>
<tr><td>• Water: 99.8%</td></tr>
<tr><td rowspan="2">Growth 2024 - 25: 2.7%</td><td>• Sanitation: 99.2%</td></tr>
<tr><td>• Refuse: 93.0%</td></tr>
<tr><th>Education
2024</th><th colspan="2">Health
2024/25</th><th>Crime: Actual Numbers Reported
OVERSTRAND 2024</th><th>Crime: Per 100 000 Population
OVERSTRAND VS OD 2024</th></tr>
<tr><td rowspan="2">Matric pass rate: 87.7%</td><td colspan="2">• Immunisation rate: 85.9%</td><td>Murders: 63</td><td>53 vs 46</td></tr>
<tr><td colspan="2">• Child malnutrition: 0.4 per 100 000 population</td><td>Common assault: 772</td><td>644 vs 657</td></tr>
<tr><td rowspan="2">Learner retention Rate
(Gr 10 - 12): 67.7%</td><td colspan="2">• Teenage pregnancy rate: 11.0%</td><td>Drug related crime: 2 431</td><td>2 030 vs 1 481</td></tr>
<tr><td colspan="2">• Termination of pregnancy rate: 0.6%</td><td>Malicious damage to property: 467</td><td>390 vs 355</td></tr>
</table>

Source: Municipal Economic Review and Outlook (MERO) 2025/26

- The Municipality reflects a context of steady population and economic growth alongside persistent unemployment, pointing to a stable and gradually expanding local economy. However, this progress is not fully inclusive, as a notable share of households continues to experience poverty, indicating that economic gains are unevenly distributed and not translating into broad-based improvements in living conditions.

- Access to basic services is consistently high, suggesting strong performance which provides a solid platform for development; however, underlying socio-economic challenges highlight the need for complementary social and economic interventions.
- Outcomes in education and health are generally positive, but with important gaps. Learner retention remains a concern, pointing to dropout risks within the schooling system. At the same time, social challenges, such as teenage pregnancy, continue to place pressure on both the education system and longer-term development prospects.
- Crime remains a critical cross-cutting issue, with particular concerns around substance-related and interpersonal offences. These trends, when considered alongside persistent poverty and youth vulnerability, suggest interconnected social risks.
- Overall, the Municipality is characterised by steady growth and generally strong service delivery, but this has not yet fully translated into inclusive development outcomes. Socio-economic challenges such as poverty, unemployment, and social vulnerability remain and continue to influence broader wellbeing. An approach that strengthens alignment between service delivery, economic development, and social support will contribute to more inclusive and sustainable community outcomes.

3.2.2 Budget alignment to IDP Strategic Objectives

Table 2 Strategic Objectives for the 2026/27 Medium Term Revenue & Expenditure Framework

Strategic Objective	2026/27 Medium Term Revenue & Expenditure Framework OPEX				2026/27 Medium Term Revenue & Expenditure Framework CAPEX			
R thousand	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Average Annual Growth	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29	Average Annual Growth
SO1: The provision of democratic, accountable and ethical governance	402 943	411 006	431 841	3.5%	7 670	3 420	3 420	-33.2%
SO2: The provision and maintenance of municipal services	1 193 181	1 286 070	1 416 825	9.0%	156 786	204 363	213 597	16.7%
SO3: The encouragement of structured community participation in the matters of the municipality	1 080	758	758	-16.2%	3 750	–	–	-100.0%
SO4: The creation and maintenance of a safe and healthy environment	320 937	331 978	349 335	4.3%	35 009	31 572	34 230	-1.1%
SO5:The promotion of tourism, economic and social development	279 215	296 437	313 329	5.9%	39 524	55 090	56 921	20.0%
Total Expenditure	**2 197 357**	**2 326 250**	**2 512 089**	**6.9%**	**242 739**	**294 445**	**308 168**	**12.7%**

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 global (Sustainable Development Goals), 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.
- An analysis of Tables SA5 and SA6 reveals that the majority of the Municipality's operational and capital expenditure is directed toward its core mandate under SO2, which includes essential services such as electricity, water, wastewater, and solid waste management. This accounts for approximately 54.3 per cent of the operating budget, with allocations growing at an average annual rate of 9.0 per cent over the MTREF, outpacing inflation and indicating real growth in core service delivery. Beyond these major spending area, targeted operational budget allocations under SO1 (18.3 per cent), SO4 (14.6 per cent) and SO5 (12.7 per cent) reflect a strategic focus on effective governance, a safe and healthy environment and tourism, economic and social development.

- Capital allocations reflect a stronger focus, with 64.6 per cent focused on the provision and maintenance of basic services. However, SO5 (tourism, economic and social development) and SO4 (creation and maintenance of a safe and healthy environment) also have significant portions of the capital budget at 16.3 and 14.4 per cent respectively. These investments reflect the Municipality's responsiveness to local service delivery expectations and broader developmental needs. Infrastructure efforts are particularly evident in the water, energy, roads, wastewater, public safety and sport and recreation.
- The Municipality continues to face significant cost pressures and challenges, particularly regarding ageing infrastructure and infrastructure capacity to service a fast-growing population. The capital budget (2026/27) comprises 9.9 per cent of total municipal expenditure, which requires substantial reliance on internal funding and borrowing, together accounting for 62.3 per cent of the capital budget.
- The Municipality's budget reflects a strategically aligned response to its developmental objectives. While fiscally constrained, its investment decisions prioritise services and infrastructure. Strengthening collaboration with provincial and national government, as well as private sector stakeholders, remains critical to scaling up interventions and achieving the Municipality's long term development plans.

3.2.3 Budget Responsiveness to Services, Socio-Economic Environment & Growth

Service area	Municipal Challenges/Risks	Budget Responsiveness
Water	• Water scarcity - inability to provide drinking water to the public (strategic risk register, IDP). • Inability to maintain and develop infrastructure capacity to meet requirements/demand (strategic risk register, IDP). • Ageing infrastructure (pipe bursts). • Vandalism and theft of water infrastructure, with increased repair and replacement costs, placing pressure on municipal resources. • Need for an additional water source for Hermanus in the medium term; need to secure funding for the first phase of a seawater desalination plant within the next 2 to 3 years. • Community-identified needs include water pipe replacements, upgrading ageing water infrastructure and bulk water supply.	• The Municipality has prioritised water management within its 2026/27 operating budget, allocating R211.378 million (9.6% of the total operating budget), a 3.6% increase from the 2025/26 adjusted budget. Over the MTREF, water management expenditure is projected to grow at an average annual rate of 16.4%, well exceeding forecasted inflation (as per MFMA Circular 134) and contributing to the preservation of service standards, with an increasing share earmarked for repairs and maintenance - 11.4% of the water management operating budget in 2026/27, increasing significantly to 23.6% by 2028/29. • Ageing infrastructure remains a risk to service reliability, contributing to high unaccounted water (31.21% in 2024/25), which also negatively affect municipal revenue. The Municipality has set an SDBIP target of less than 33% for unaccounted water, which should be supported by focused loss-reduction interventions to prevent further increases in losses. This is also reflected in the increasing repairs and maintenance budget over the MTREF, indicating a growing focus on sustaining and rehabilitating existing infrastructure. • On the capital side, R74.742 million, representing 30.8% of the total capital budget, has been allocated to water infrastructure in 2026/27 and increasing at an average annual rate of 6.2% over the outer MTREF years. The majority of this allocation is directed toward the refurbishment of the Buffels River WTW (total of R45.892 million in 2026/27). The replacement of water pipes also receives a substantial allocation of R12.600 million in 2026/27, increasing substantially to R55.000 million in each of the outer MTREF years. Alternate water sources – the upgrade of the Hermanus well fields and the Pearly Beach groundwater development, receiving allocations of R6.000 million and R3.000 million respectively in 2026/27.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Water		• New reservoir developments also see significant allocations over the MTREF – the Onrus River as well as Voorberg Reservoirs both receiving a total R15.000 million over the MTREF. The refurbishment of bulk water infrastructure also receives R1.000 million per year over the three MTREF years, while R500 000 is allocated in 2026/27 and 2027/28 to fencing at water installations. • The budget reflects a strong prioritisation of water management through substantial operating and capital allocations, indicating a direct response to the strategic risks of water scarcity and the inability to meet growing demand. Rising operating expenditure, particularly the increasing share for repairs and maintenance over the MTREF, responds to risks associated with ageing infrastructure, pipe bursts, and service reliability, while helping preserve service standards. • Significant capital funding for the refurbishment of the Buffels River WTW, pipe replacements, reservoir developments, and bulk water infrastructure demonstrates a focused effort to maintain and expand infrastructure capacity in line with community needs • Allocations toward alternative water sources, including the Hermanus well fields and Pearly Beach groundwater development, show progress in addressing the need for additional supply sources, although future funding for desalination may still be required. • Overall, the budget appears well aligned to the identified water-related challenges, but continued focus on loss reduction, infrastructure renewal, security against vandalism/theft, and long term supply augmentation will remain important.
Electricity	• Inability to reliably supply electricity to meet current demand. • Insufficient infrastructure capacity to support growing needs, compounded by rapid population growth, placing additional pressure on electricity systems. • Challenges in maintaining and expanding electrical infrastructure. • Illegal electricity connections are impacting system performance and revenue. • Vandalism and theft of electricity infrastructure. • Reduced service reliability due to infrastructure damage and overloading. • Revenue losses and rising repair/replacement costs, straining municipal finances.	• In the 2026/27 financial year, the Municipality has allocated R63.894 million towards capital investment in electricity infrastructure, which shows a 31.4% increase from the adjusted budget allocation of R48.613 million (2025/26). Larger electricity investments for 2026/27 include R30.130 million (a total of R53.556 million over the 3-year MTREF period) for the infrastructure for the electrification of low-cost housing areas, in accordance with the masterplan. • A further R20.100 million (2026/27, or R62.100 million over the 3-year MTREF period) is allocated to the upgrade/replacement of MV/LV networks in Overstrand. Other large allocations are for the new Still Street Substation (R10.000 million for each year over the MTREF); while some provision is made in the outer years for high mast lighting (total of R2.300 million over 2027/28 and 2028/29). • On the operating side, bulk electricity purchases constitute a substantial portion of expenditure, with an allocation of approximately R603.032 million (74.8% of operating budget) in 2026/27. This marks a continued steep upward trend driven primarily by rising Eskom tariffs.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Electricity	• Need for upgrading electricity infrastructure. • Inadequate streetlighting and lighting in public spaces. • Ongoing need for electrification of informal settlements and emergency housing projects.	• In response to Eskom's bulk tariff increase, the Municipality has proposed an 8.5% increase in consumer electricity tariffs for 2026/27, subject to NERSA's approval. This above-inflation adjustment is necessary to recover the escalating cost of service delivery but will place additional strain on household budgets. • To mitigate the impact on vulnerable households, the Municipality plans to provide 70kWh of free basic electricity monthly to approximately 7 800 (draft SDBIP) qualifying indigent households. • The management and containment of electricity losses has been kept to a relatively low 7.14% in 2024/25. The Municipality has set its '% unaccounted electricity' SDBIP target at 7.65%, which should be supported by focused loss-reduction interventions. • The budget reflects a strong capital commitment to electricity infrastructure, directly responding to capacity constraints, growing demand, and the need to expand access. • Significant funding for the upgrade and replacement of MV/LV networks indicates a focused response to ageing infrastructure, reliability risks, and pressures caused by population growth and overloading of the system. • Provision for high mast lighting supports identified needs for improved streetlighting and lighting in public spaces, while electrification spending aligns with the ongoing need to service housing developments and vulnerable communities. • On the operating side, rising bulk electricity purchase costs continue to place pressure on finances and tariffs. However, relatively low electricity losses, targeted loss-reduction measures, and free basic electricity for indigent households help address revenue pressures, affordability concerns, and the impact of illegal connections
Wastewater	• Inability to maintain and develop infrastructure capacity to meet requirements/demand, identified in the strategic risk register (IDP) - ageing infrastructure, compounded by limited maintenance funding and insufficient capital funding for replacement of old infrastructure.	• In the 2026/27 financial year, 8.3% of the operating budget is allocated to wastewater management, reflecting a 4.1% increase from the 2025/26 adjusted budget. Over MTREF, this allocation is projected to grow at an average annual rate of 5.8%, exceeding inflation and enabling improvements in service delivery. This above-inflationary growth presents an opportunity to strengthen spending on repairs and maintenance, which currently accounts for 6.5% of the wastewater management operating budget. This is key to ensuring the sustainability and reliability of wastewater services, mitigating infrastructure deterioration and environmental risks, and supporting improved service delivery outcomes over the medium term.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Wastewater	• Vandalism and theft of infrastructure/equipment, reducing service reliability and increasing pressure on municipal resources. • Need to upgrade wastewater treatment facilities. • Lack of waterborne sewers in some areas, putting pressure on tanker service, and creating the need to lay new sewer pipe networks. • Community-identified needs include extension of sewer networks to eliminate conservancy tanks, demand for waterborne sewerage systems, requirement for additional toilets in informal settlements.	• A capital allocation of R19.700 million has been made for wastewater infrastructure for 2026/27 MTREF, with the allocation increasing significantly in the outer years, reaching R72.663 million in 2028/29 (representing an average annual rate of 92.1%). The larger investments include upgrading of the pump stations and rising mains, receiving and allocation of R10.740 million in 2026/27, with R10.000 in each of the outer MTREF years. The refurbishment and upgrade of the Hawston WWTW receives allocations of R3.260 million, R28.630 million, and R25.663 million over the MTREF years, respectively. Sewer network extensions in Hawston also receive allocations of R2.000 million, R17.000 million, and again R17.000 million over the MTREF, while the Hermanus WWTW receives an allocation for capacity upgrades of R11.400 million in 2028/29. Smaller, but noteworthy allocations are made for fencing at sewer installations, with R800 000 in 2026/27, and R600 000 for each of the outer MTREF years. • The budget shows a clear prioritisation of wastewater management, with operating growth above inflation over the MTREF, creating scope to improve service delivery and strengthen sustainability of the service. Increased emphasis on repairs and maintenance can help address ageing infrastructure and limited historic maintenance funding. • Significant capital growth over the MTREF responds to the need to maintain and expand infrastructure capacity, with major investments in pump stations, rising mains, wastewater treatment works, and future capacity upgrades. • Funding for the refurbishment and upgrade of the Hawston WWTW and future upgrades at the Hermanus WWTW directly addresses the need to upgrade treatment facilities and improve operational capacity and service reliability. Allocations for sewer network extensions in Hawston support the expansion of sewerage services, while fencing at sewer installations helps mitigate vandalism and theft risks. • Overall, the budget is broadly responsive to identified wastewater challenges, demonstrating a strong commitment to infrastructure renewal, capacity expansion, and service reliability, although sustained focus on maintenance and future demand pressures will remain essential.
Waste/Refuse	• Illegal dumping in open spaces. • Need for rehabilitation of closed landfill sites (costly – exploring alternative ways to use these sites in order to save the rehabilitation cost). • In addition, community-identified needs include demand for wheelie bins, drop-off facilities.	• An allocation of R132.498 million, representing 6.0% of the 2026/27 operating budget, has been set aside to support refuse collection services across the municipal area. This reflects a year-on-year decline of 1.2 per cent, compared to the 2025/26 adjusted budget, with a strong average annual growth of 6.9% projected over the MTREF period. • The Municipality's commitment to sustaining service delivery standards is reflected in these above-inflationary increases, in the context of rising fuel costs and ongoing operational challenges. Persistent illegal dumping by residents also continues to add to the cost of the cleansing services.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Waste/Refuse		• A small 2026/27 capital allocation of R2.200 million has been allocated towards upgrades at the Pearly Beach drop-off point. Outer year total allocations increase to R8.800 million in 2027/28 and R7.000 million in 2028/29, mainly toward the relocation of a transfer station (Kleinmond) with R5.000 million in 2027/28 and R6.000 million in 2028/29. The upgrade of the chipping area at Hermanus receives an allocation of R2.500 million in 2027/28 and the Organic Waste Diversion Project receives an allocation of R1.400 million and R1.000 million in 2027/28 and 2028/29, respectively. • The operating budget reflects continued support for refuse collection services, with above-inflation growth over the MTREF helping to sustain service delivery amid rising operational cost pressures, as well as the added costs of illegal dumping. • Capital allocations for the Pearly Beach drop-off facility and the planned relocation of the Kleinmond transfer station improve waste handling infrastructure and expand drop-off capacity, while upgrades to the Hermanus chipping area strengthen operational waste management capacity. Funding for the Organic Waste Diversion Project supports efforts to divert waste from landfill, extending landfill lifespan and potentially lowering transport and disposal costs. • Overall, the budget is responsive to refuse management challenges through support for waste facilities and diversion initiatives, but provision for the rehabilitation of closed landfill sites is a potentially costly area that remains only partially addressed.
Economic infrastructure	• The Deterioration of the road network in the Overstrand – funding challenges to address backlog. • The risk of disinvestment affecting growth and development in the municipal area. • The community has identified streets and stormwater, upgrade of roads, upgrade, traffic calming measures, job creation, training/skills development.	**Roads and Stormwater** • The roads infrastructure receives a capital allocation of R24.264 million for the 2026/27 financial year, with allocation falling to R10.100 million and R9.321 million in the outer MTREF years. • Capital investments in the roads portfolio include targeted upgrades to rehabilitate roads in Angelier street (R12.749 million and R2.100 million in 2026/27 and 2027/28, respectively), R2.220 million for the rehabilitation of roads in Proteador, R2.794 million for the rehabilitation of roads and sidewalks in Masakhane, and R500 000 for each of the MTREF years for circles in Hawston. • Further outer year allocations include R6.750 million and R8.071 million in 2026/27 and 2027/28 for the Hermanus taxi rank upgrades, while R750 000 for the same years is allocated to roads, sidewalks, and speed calming. • Stormwater infrastructure receives R2.000 million for each MTREF year for stormwater system upgrading (Fisherhaven), while the stormwater subsystem and drainage system (Overstrand) receives allocations of R3.750 million in 2027/28 and R5.000 million in 2028/29, as well as R2.500 million for the Franskraal stormwater subsystem and drainage system.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Economic infrastructure		• The capital programme is supported by an operational allocation of R165.665 million in 2026/27, with average annual growth of 9.0% projected over the outer MTREF years. In 2026/27, R54.418 million is allocated for the repairs and maintenance of road infrastructure (increasing at an average annual rate of 11.8% over the MTREF), while R6.157 million (increasing at an average annual rate of 6.0% over the MTREF) is allocated for stormwater repairs and maintenance. The budget provides targeted investment in roads, transport infrastructure, and stormwater systems, addressing network deterioration while improving mobility, accessibility, road safety, and drainage in line with community priorities. • Increasing operational funding for road and stormwater repairs and maintenance supports asset sustainability and backlog management, although declining outer-year capital allocations may constrain long term infrastructure expansion. • Overall, the budget provides targeted investment in roads, sidewalks, and transport-related infrastructure, helping to address deterioration in parts of the road network and improve mobility, accessibility, and road safety through projects such as taxi rank upgrades and traffic calming measures. • Funding for stormwater and drainage upgrades responds to community infrastructure needs, although declining outer-year road allocations may constrain progress in addressing wider maintenance backlogs and supporting long term growth requirements. **Municipal Job Creation - EPWP** To support job creation through the Expanded Public Works Programme (EPWP), the Municipality has set a target of 560 temporary jobs for the financial year. This intervention plays an important role in providing short term employment opportunities, particularly for low-skilled and vulnerable individuals, thereby contributing to poverty alleviation, income support, and skills development. In addition, it helps stimulate local economic activity through wage spending in the local economy, offering a modest but meaningful contribution to reducing unemployment pressures at community level.
Social Infrastructure	**Housing** • Availability of funding for the implementation and rollout of the housing pipeline. • The community has identified housing, backyard dwellers, need for sports facilities. • Negative and disruptive impact of public protest/social unrest. • Negative impact of illegal land invasion and land grabbing.	**Housing** • Human settlements/housing present critical challenges as highlighted, with the figure in the IDP indicating a housing backlog (2025) of 16 220. • A total of R8.615 million is allocated to housing expenditure (operating) in the 2026/27 financial year, with outer year allocations at R7.138 million and R7.529 million respectively. Capital allocation for housing for 2026/27 is R7.110 million, increasing substantially to R33.540 million in 2027/28 and R40.000 million in 2028/29. The capital allocations across the MTREF are allocated to low-cost housing services.

Service area	Municipal Challenges/Risks	Budget Responsiveness
Social Infrastructure	• Deteriorating socio-economic conditions, especially in disadvantaged communities.	• These allocations contribute to addressing housing-related service pressures; however, given the scale of demand, additional and sustained investment will be required to adequately respond to challenges such as land invasion, informal settlement upgrading and broader community housing needs. **STADIUMS, SPORT FACILITIES, RECREATIONAL FACILITIES** • The operating budget for sport and recreation amounts to R79.866 million in 2026/27, with average annual growth of 6.0% over the MTREF, reflecting continued support for community recreational services. This is complemented by a capital allocation of R11.586 million in 2026/27, directed primarily toward facility upgrades. • The upgrade of the Mount Pleasant sport grounds (R6.988 million) is the largest investment for 2026/27, followed by an allocation of R4.026 million for the upgrade to the Hawston sport complex (with outer year allocations of R2.442 million and R1.250 million). The upgrade to the Kleinmond sports facility receives a smaller allocation of R571 000 in 2026/27 while outer year allocation of R5.000 million in both 2027/28 and 2028/29 are also allocated for the upgrade of sportsgrounds (Zwelihle). • Targeted capital investment in upgrading sports facilities enhances and expands community sports infrastructure in line with identified demand; however, the full extent of need will be progressively catered for over time.
Conclusionary remarks – Budget Responsiveness	• The area shows fast population growth, strong service delivery and high basic service access, but continues to face persistent unemployment, poverty, and inequality. • The budget is aligned to the IDP and prioritises core infrastructure and service delivery, with significant investment in maintaining and expanding essential services, despite ongoing fiscal and infrastructure capacity constraints. • Across key services (water, electricity, wastewater, refuse, roads, and stormwater), the budget is broadly responsive to ageing infrastructure, capacity pressures, and service demand through increased operating and capital allocations. • While investment is significant, challenges such as supply security, backlog reduction, illegal activities, and infrastructure deterioration are only partially addressed and will require sustained long term funding. • Housing, sport, and EPWP interventions support social development and short term job creation but remain limited relative to the scale of housing demand and broader socio-economic pressures. • Overall, the budget is well aligned and broadly responsive to key priorities, but several structural challenges will need continued, phased investment to achieve more inclusive and sustainable development outcomes.	

3.3 Revenue and Expenditure Analysis and Risks

3.3.1 Budget Overview

Table 3 Budget overview for the 2026/27 MTREF Budget

Overstrand	CURRENT YEAR			2026/27 MTREF					
Description	2025/26	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28	2028/29	2028/29
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)	2 017 871	1 991 205	**1 991 205**	**2 133 528**	**2 133 528**	**2 252 329**	**2 252 329**	**2 372 107**	**2 372 107**
Total Operating Expenditure	2 112 340	2 095 179	**2 169 099**	**2 197 357**	**2 225 254**	**2 326 250**	**2 356 129**	**2 512 089**	**2 544 071**
Surplus/(Deficit)	**(94 469)**	**(103 973)**	**(177 893)**	**(63 829)**	**(91 726)**	**(73 921)**	**(103 801)**	**(139 982)**	**(171 964)**
Non Cash Items									
Depreciation & asset impairment	167 211	167 211	167 211	**175 572**	175 572	**184 350**	184 350	**193 568**	193 568
A4: Total Operating Budget Restated Result	**72 742**	**63 238**	**(10 682)**	**111 742**	**83 845**	**110 429**	**80 550**	**53 586**	**21 604**
A5: Total Capital Expenditure	**258 346**	**258 616**	**258 611**	**242 739**	**242 739**	**294 445**	**294 445**	**308 168**	**308 168**
Funded by:									
Transfers recognised - capital	101 549	101 549	101 587	**91 584**	91 584	**72 445**	72 445	**86 168**	86 168
Borrowing	106 337	104 918	**104 918**	**101 155**	**101 155**	**172 000**	**172 000**	**172 000**	**172 000**
Internally generated funds	50 460	52 106	**52 106**	**50 000**	**50 000**	**50 000**	**50 000**	**50 000**	**50 000**
A7 - Cash/cash equivalents at the year end:	**786 368**	**838 692**	**815 849**	**1 040 381**	**840 380**	**1 047 460**	**841 093**	**1 019 138**	**772 056**
A8 - Surplus/(shortfall) after application of cash and investments	**387 961**	**445 663**	**732 251**	**779 961**	**728 106**	**786 621**	**687 676**	**703 561**	**595 810**
BUDGET FUNDING POSITION	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**	**FUNDED**

Source: A1 schedules, NT funding tool, ORGB data strings.

- The Municipality has tabled a funded budget for the 2026/27 MTREF in compliance with MFMA Section 18. However, the budget reflects increasing operating deficits over the MTREF, indicating pressure on the alignment between revenue and expenditure.
- While the Municipality has historically realised operating surpluses, the current budget assumptions reflect a more conservative position, resulting in possible variances between budgeted and actual performance at year end. This supports prudent financial management; however, continued alignment between budgeted assumptions and actual performance should be maintained to ensure the budget remains an effective planning and decision-making tool.
- The projected cost to income ratio of 103 per cent indicates that operating expenditure exceeds operating revenue, which is not sustainable if realised and reinforces the need for improved expenditure control.
- It is positive to note that the operating revenue is expected to grow by 7.1 per cent in 2026/27, whilst the operating expenditure will increase by 4.9 per cent.
- The Municipality maintains a favourable liquidity position, supported by strong cash-backed reserves and accumulated surpluses. This enables the budget to remain funded despite projected operating deficits. However, the funding position is not primarily driven by current operating performance with sustained deficits. If the deficits realize at year end, it may place pressure on reserves over time.
- The capital funding model, comprising a mix of borrowings and internally generated funds, remains appropriate. However, its sustainability is dependent on the Municipality's ability to maintain sufficient operating surpluses to support internal funding requirements and manage debt obligations.

- Misalignments are noted between the budget submitted to Council and the downloaded data strings A schedules, having noted that the budget outcomes over the 2026/27 to 2028/29 MTREF period indicate that the Municipality has adequate funding, in line with Sections 18 and 19 of the MFMA, which require that operating expenditure does not exceed operating revenue. These surpluses suggest that the Municipality has accumulated funds from prior years' positive financial performance. Furthermore, the National Treasury funding compliance tool reflects favourable outcomes of R728.10 million in 2026/27, R868.67 million in 2027/28, and R776.50 million in 2028/29, reinforcing the Municipality's overall funding adequacy position
- A positive cash position and cash flows display that obligations will be met as and when they are due, confirmed by the assessment of the cash balances on Table A8 Cash backed reserves/accumulated surplus reconciliation, Municipal and National Treasury Funding Tool determined a favourable outcome.
- The Municipality's projected current ratios are 2.99:1 in 2026/27, 2.76:1 in 2027/28, and 2.67:1 in 2028/29. Compared to the funding tool that reflects a fluctuating trend, with ratios of 2.69:1 in 2026/27, 2.38:1 in 2027/28, and 2.72:1 in 2028/29. Overall, the Municipality's ratios exceed, and the funding tool ratios fall within, the National Treasury recommended benchmark of 1.5 - 2:1. This indicates that the Municipality is in a sound position to meet its short term obligations.
- The Municipality's liquidity ratios are projected at 2.38:1 in 2026/27, declining to 2.19:1 in 2027/28 and further to 2.06:1 in 2028/29. Compared to the National Treasury funding tool that reflects ratios of 1.98:1, 1.78:1, and 2.01:1 over the same period. The Municipality's declining liquidity trajectory is a concern, as the ratio illustrates a decrease in the Municipality's available cash and cash equivalents. This suggests that the Municipality should caution against liquidity levels dropping below the National Treasury recommended norm, particularly from 2027/28 and maintain the ability to meet its short term obligations immediately.
- Reported cash coverage ratios are 5.30 months in 2026/27, 4.97 months in 2027/28 and 4.10 months in 2028/29, compared to the National Treasury funding tool outcomes reported ratios of 4.58 months in 2026/27, 4.32 months in 2027/28 and 3.62 months in 2028/29 over the MTREF period. Overall, declining cash coverage ratios signal growing liquidity pressure and highlight the need for improved cash management, stronger revenue collection, and tighter expenditure controls to maintain financial sustainability.
- Overall, the Municipality has tabled a funded budget supported by strong liquidity and cash backed reserves. However, projected operating deficits and declining cash indicators highlight emerging pressure on the budget position. Continued alignment between revenue, expenditure and actual performance will be critical to maintaining financial stability.

Trading Services

This assessment evaluates the Municipality's compliance with National Treasury cost reflective tariff requirements, financial sustainability principles and affordability considerations, as prescribed in the Municipal Finance Management Act (MFMA) and MFMA Circular 132.

Overstrand Municipality demonstrates progressive movement towards cost reflective tariffs, particularly in electricity service through the phased implementation of the Cost of Supply (CoS) study. The tariff structures are generally well differentiated by consumer category and service level, with increasing structural complexity in electricity and solid waste services. However, fixed charges remain understated across most services. Going forward, the Municipality should systematically migrate from volumetric recovery of fixed costs to explicit fixed and capacity-based charges to reduce exposure to demand and volume risks.

Future tariff submissions should more clearly demonstrate (i) the linkage between tariffs and asset management plans; (ii) the adequacy of repairs and maintenance funding; (iii) renewal funding provision; and (iv) the implications of infrastructure backlogs. The 2026/27 MTREF further indicates growing

infrastructure funding pressures and continued reliance on borrowing as a significant capital funding source, both of which have direct tariff implications. Future tariff modelling should therefore increasingly reflect:

- Borrowing related financing costs;
- Capital replacement pressures; and
- Long term infrastructure affordability

This assessment recognises that the Municipality must strengthen tariff cost-reflectiveness beyond operating cost sufficiency towards explicit recovery of full lifecycle service costs, improved tariff structures, stronger asset sustainability funding and reduced exposure to emerging revenue and infrastructure risks

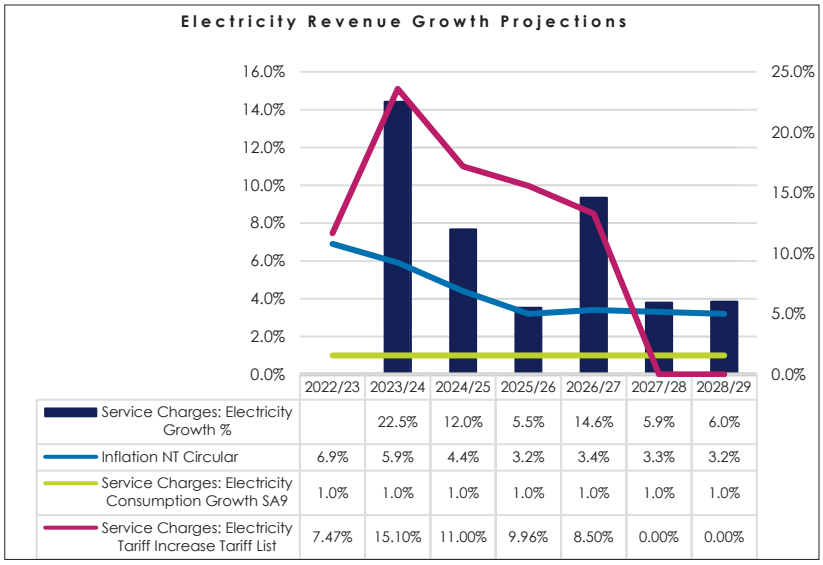
3.3.2 Outcomes of the Cost Reflective Tool

Overstrand Municipality submitted the National Treasury Cost-Reflective Tariff Tool. However, the submission did not include the required Excel constituent sheets (namely MTREF Year 1, Year 2, Year 3, and the Summary Sheet); and the figures in the NT Tariff Tool were not consistent. Future budget submissions will be required to include a fully completed NT Tariff Tool, supported by verified mSCOA data strings. Commentary regarding the NT Tariff Tool is thus deferred.

3.3.3 Energy Services

3.3.3.1 Energy Services Credibility and Sustainability

Diagram 1 Energy trading service trends



Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R793 289 018	R821 435 125	R871 234 277
	Revenue	R822 902 560	R871 718 060	R923 997 160
	Surplus/Deficit	R29 613 542	R50 282 935	R52 762 883

Source: A1 schedules

2026/27 Tariffs	Basic Charge	Basic Charge (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R399.38	R1 225.85	8.50%	9.74%
Households	R399.38	R475.99	8.50%	9.74%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Electricity Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	-	-	-	-
Indigent (LGES)	43 592	R42 227	R44 683	R45 310

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- The Electricity remains the Municipality's largest trading service, contributing 38.6 per cent to total operating revenue in 2026/27. Revenue growth over the MTREF is primarily driven by tariff increases informed by the Cost of Supply study, with implementation subject to approval by the National Energy Regulator of South Africa (NERSA).
- The Municipality has proposed an 8.5 per cent tariff increase for 2026/27, below both the Western Cape average of 9.74 per cent and the approved bulk electricity increase of 9.01 per cent. While this supports affordability, it may place pressure on the financial performance of the service if bulk cost increases continue to outpace tariff adjustments.

- Despite this, electricity revenue is projected to grow by 14.6 per cent from the 2025/26 adjustment budget to 2026/27, supported by modest consumption growth. This difference between tariff and revenue growth is partly attributable to the revised tariff structure, including the phased introduction of capacity charges and cost reflective pricing, and should be monitored to ensure that underlying assumptions are achievable.
- Based on the tariff tool, the electricity service reflects a surplus of R29.6 million in 2026/27. However, this differs from the municipal budget, which reflects a surplus of R76.4 million (page 9). The Municipality must reconcile and correct this variance to ensure alignment and support a reliable cost recovery assessment.
- The Municipality continues to provide Free Basic Electricity at 70 kWh per month to registered indigent households, exceeding the National Treasury norm. While current surpluses support this approach, the sustainability of this allocation should be monitored in the context of rising bulk costs and increasing service demand. A data completeness aspect is noted, as the cost of Free Basic Electricity is not fully reflected in Table SA1 and should be disclosed to support compliance with MFMA requirements.
- Energy distribution losses of 7.13 per cent remain within the acceptable benchmark range, indicating effective network management and supporting revenue protection.
- Overall, the electricity service reflects a positive operating position supported by cost reflective tariff reforms. Ensuring alignment between planning tools and the approved budget, together with ongoing monitoring of tariff assumptions and cost pressures, will be important to sustain financial performance over the MTREF.

3.3.3.2 Energy tariff analysis

- The Council approved average electricity tariff increases of 8.5 per cent for 2026/27, which are below the Eskom bulk increase of 9.01 per cent. While affordability considerations inform this decision, the lower increase reduces electricity operating margins and increases reliance on consumption based charges to recover network fixed costs.
- The phased introduction of capacity charges and time of use tariffs improves long term cost reflectiveness. However, fixed monthly charges remain modest relative to system and network cost drivers, resulting in continued overreliance on volumetric (kWh based) tariffs to recover network distribution, asset management and capital renewal costs.
- Although the electricity function remains financially viable in the budget year, its sustainability is increasingly sensitive to volume risk, energy efficiency responses, embedded generation and evolving customer consumption patterns, including potential customer migration.

Policy Implications: Electricity Regulation Reform

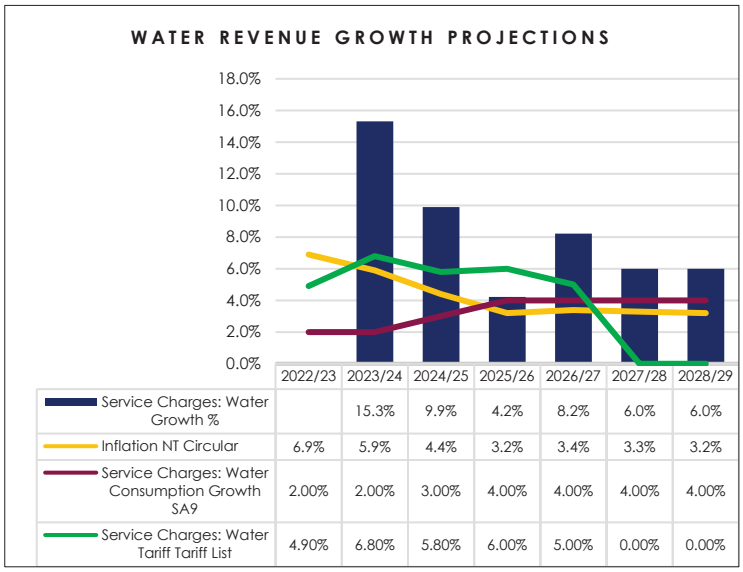
- Electricity surpluses have historically supported broader municipal financial sustainability. However, ongoing electricity sector reforms require a structural shift away from reliance on electricity cross subsidisation towards strengthened cost-recovery across all trading services. Transparent pricing signals and closer alignment with the cost of supply will be critical to sustaining electricity service viability while protecting the municipal revenue base.
- National electricity sector reforms will increasingly limit scope for undocumented cross subsidisation, enable customer mobility through alternative suppliers and off grid solutions, and increase price and cost transparency.

- Improved market transparency will further constrain the ability of municipalities to cross subsidise between customer categories without explicit justification. Increased competition, customer choice and the ability of large consumers to seek alternative supply options may reduce municipal revenues if tariffs are not competitive. This reinforces the need to diversify revenue sources and strengthen direct cost recovery across all services.

3.3.4 Water Services

3.3.4.1 Water Services Credibility and Sustainability

Diagram 2 Water trading service trends



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Service Charges: Water Growth %		15.3%	9.9%	4.2%	8.2%	6.0%	6.0%
Inflation NT Circular	6.9%	5.9%	4.4%	3.2%	3.4%	3.3%	3.2%
Service Charges: Water Consumption Growth SA9	2.00%	2.00%	3.00%	4.00%	4.00%	4.00%	4.00%
Service Charges: Water Tariff Tariff List	4.90%	6.80%	5.80%	6.00%	5.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R250 429 922	R244 602 245	R256 022 728
	Revenue	R225 949 800	R239 494 080	R253 863 671
	Surplus/Deficit	-R24 480 122	-R5 108 165	-R2 159 057

Source: A1 schedules

2026/27 Tariffs	Basic Charge	Basic Charge (Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R225.30	R289.86	5.0%	6.1%
Households	R225.30	R170.62	5.0%	6.1%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Water Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	-	-	-	-
Indigent (LGES)	43 592	R60 825	R64 362	R65 266

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- Water revenue is projected to grow by 8.2 per cent in 2026/27, stabilising at 6 per cent in the outer years, supported by a proposed tariff increase of 5 per cent and assumed consumption growth of 4 per cent.
- Based on the cost reflective tool, total revenue (including indirect revenue and availability charges) remains below the full cost of providing the service, with a funding gap of R24.48 million in 2026/27, reducing to R5.11 million in 2027/28 and R2.16 million in 2028/29. However, this appears inconsistent with the municipal budget, which reflects a surplus of R33.76 million (page 9). This misalignment requires verification, and the Municipality is requested to review the accuracy of the tariff tool population to ensure consistency with the approved budget.
- The provision of 10 kl of free basic water per indigent household, above the national norm of 6 kl, supports social objectives but increases the funding requirement of the service.
- Revenue assumptions remain sensitive to consumption performance. While growth of 3.4 per cent is projected, underperformance could reduce revenue, with a 2 per cent shortfall resulting in an estimated R4.52 million impact. Tariffs are implemented on a phased basis, including an infrastructure levy linked to borrowing, which supports long term sustainability through alignment of revenue and infrastructure funding.
- Water Non-technical losses of 30.15 per cent reduce billable revenue and impact cost recovery. This presents an opportunity to improve revenue realisation and operational efficiency through targeted interventions.
- Data integrity aspects, including omissions in Table SA1 and misalignment with historical repairs and maintenance trends, present an opportunity to strengthen the accuracy of underlying assumptions.

- Overall, the water service reflects structural operating deficits and reliance on cross subsidisation. Strengthening cost recovery, billing efficiency, and loss reduction, while ensuring alignment between planning tools and the approved budget, will support long term sustainability. The tariff approach reflects a balance between sustainability, infrastructure funding, and affordability, supporting long- term water security and infrastructure investment.

3.3.4.2 Water Tariff Analysis

- The Municipality increases water tariffs by 5 per cent against escalating bulk water, chemical, energy and infrastructure financing costs. Although water services continue to generate operating surpluses, these margins are increasingly absorbed by non-revenue water mitigation efforts, debt servicing on infrastructure loans and future bulk supply augmentation requirements. The tariff bands remain progressive and provide protection for basic consumption levels. However, water pricing below underlying cost escalation trends may create structural under recovery risks over time.
- Although operating margins remain positive, this pricing approach increases reliance on prior year surpluses to absorb future cost escalation. These surpluses do not constitute pricing headroom. Instead, the Municipality should deploy them as funding mechanisms to support demand management, reduce system losses, finance asset renewal and stabilise tariffs over the MTREF.

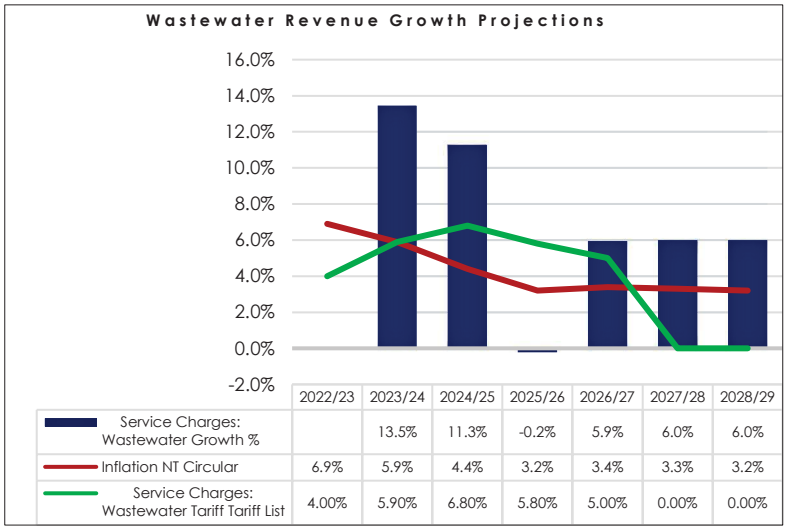
3.3.4.3 Water Sector Reform: National Water Amendment Bill

- The National Water Amendment Bill and related reforms emphasise cost recovery, efficient pricing signals, demand management and water security. Going forward, municipalities will face tighter compliance monitoring, higher expectations for asset funding and water loss reduction, and reduced tolerance for tariff driven operating subsidies.
- Key municipal focus areas should include strengthening of water security, incentivising efficient water use through pricing mechanisms, and reducing non-revenue water and infrastructure losses. For Overstrand Municipality, this requires sustained investment in meter accuracy, leak detection, pressure management and infrastructure renewal.

3.3.5 Wastewater Services

3.3.5.1 Wastewater Services Credibility and Sustainability

Diagram 3 Wastewater trading service trends



Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R162 766 456	R171 970 228	R182 150 809
	Revenue	R134 321 200	R142 380 500	R150 923 300
	Surplus/Deficit	-R28 445 256	-R29 589 728	-R31 227 509

Source: A1 schedules

2026/27 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	5.0%	6.2%
Households		5.0%	6.2%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Wastewater Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	-	-	-	-
Indigent (LGES)	43 592	R36 374	R38 490	R39 030

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- The Municipality is projected to generate R134.32 million in revenue from sanitation services in 2026/27, with growth of 5.9 per cent in 2026/27 and 6 per cent in the outer years. These increases are broadly aligned with the proposed tariff increase of 5 per cent, indicating that revenue growth is largely tariff driven, with limited reliance on changes in consumption.
- Based on the cost reflective tool, the total cost of providing wastewater services is estimated at R162.77 million in 2026/27, resulting in a funding gap of R28.45 million, increasing over the MTREF. However, this differs from the municipal budget, which reflects a surplus of R11 million (page 10). This misalignment requires verification, and the Municipality is requested to ensure that the tariff tool and approved budget are aligned to support a reliable assessment of cost recover.
- The tariff structure compares favourably to other municipalities and is positioned to support affordability, while free sanitation of 7 kl is provided to registered indigent households. While this supports social objectives, it contributes to the funding requirement of the service and reinforces reliance on cross subsidisation.
- Sanitation tariffs are linked to water consumption, which supports a cost reflective approach but also requires ongoing monitoring to ensure that revenue assumptions remain aligned with actual usage patterns.
- Overall, the sanitation service reflects a position that requires confirmation due to the noted misalignment between planning tools and the approved budget. Strengthening cost recovery, improving expenditure alignment, and ensuring transparent funding of indigent support will support long term sustainability.

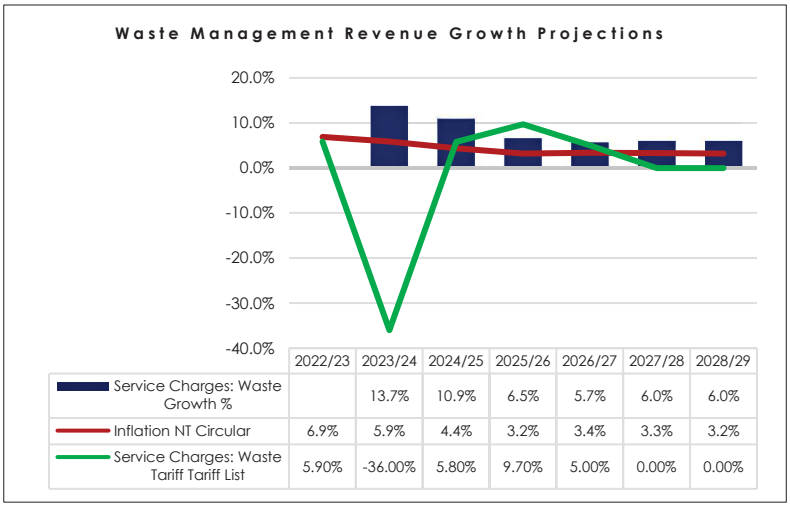
3.3.5.2 Wastewater Services Tariff Analysis

- Sanitation/wastewater tariffs increase by 5 per cent and continue to generate operating surpluses. The Municipality applies portions of these surpluses to support broader operating pressures. While this approach provides short term budget flexibility, it may obscure underinvestment risks within wastewater infrastructure.
- Wastewater assets are capital intensive and subject to stringent environmental regulation. The Municipality should therefore explicitly ring fence a portion of sanitation surpluses to fund asset renewal, refurbishment and compliance upgrades, to prevent the accumulation of hidden infrastructure backlogs. Provincial Treasury notes a heightened underfunding risk where tariff sufficiency assessments do not fully consider wastewater asset lifecycle requirements.

3.3.6 Waste Removal Services

3.3.6.1 Waste Removal Services Credibility and Sustainability

Diagram 4 Waste removal service trends



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Service Charges: Waste Growth %		13.7%	10.9%	6.5%	5.7%	6.0%	6.0%
Inflation NT Circular	6.9%	5.9%	4.4%	3.2%	3.4%	3.3%	3.2%
Service Charges: Waste Tariff Tariff List	5.90%	-36.00%	5.80%	9.70%	5.00%	0.00%	0.00%

Cost Recovery	Direct and Indirect	2026/27	2027/28	2028/29
	Revenue Required	R122 093 106	R128 921 833	R136 729 893
	Revenue	R121 970 700	R129 289 000	R137 046 272
	Surplus/Deficit	-R122 406	R367 167	R316 379

Source: A1 schedules

2026/27 Tariffs	Basic Charge	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	Yes	5.0%	2.3%
Households		5.0%	2.3%

Source: Municipal Budget Assumptions

Basic Service Delivery	Number of Households (LGES)	Operational Cost of Waste Services (R'000)		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	-	-	-	-
Indigent (LGES)	43 592	R30 492	R32 265	R32 718

Source: A1 schedules

Source: NT GoMun 2026/27 Draft Budget

- The For the 2026/27 financial year, the Municipality has proposed a 5 per cent tariff increase for waste removal, which exceeds the projected CPI rate of 3.4 per cent. This supports revenue growth of 5.7 per cent and reflects a tariff driven revenue framework, with limited reliance on changes in service demand or utilisation.
- The waste management service reflects a marginal shortfall of R122.406 in the 2026/27 cost reflective tariff tool, with small surpluses projected in the outer years. However, this appears inconsistent with the municipal budget assumptions, which reflect a surplus of R16.77 million in the budget document. The Municipality is therefore encouraged to review the tariff tool population to ensure alignment with the approved budget and support reliable financial planning.
- The budget document notes that waste removal is influenced by a highly regulated operating environment, which remains a key cost driver for the service. Historical performance reflects strong revenue growth, exceeding both inflation and tariff increases, suggesting a stable revenue base and improved revenue performance.
- A data completeness matter is noted, as no provision has been made for the "Less Cost of Free Basic Services" under Service Charges: Waste Management in Supporting Table SA1. In line with Section 17 of the MFMA and the Municipal Budget and Reporting Regulations, the Municipality should ensure that the cost of free basic waste services is transparently disclosed and appropriately funded in the final budget.
- Overall, the waste management service reflects a stable financial position, with near cost recovery. Maintaining tariff alignment, transparent funding of indigent services, and consistency between the tariff tool and approved budget will support long-term service sustainability.

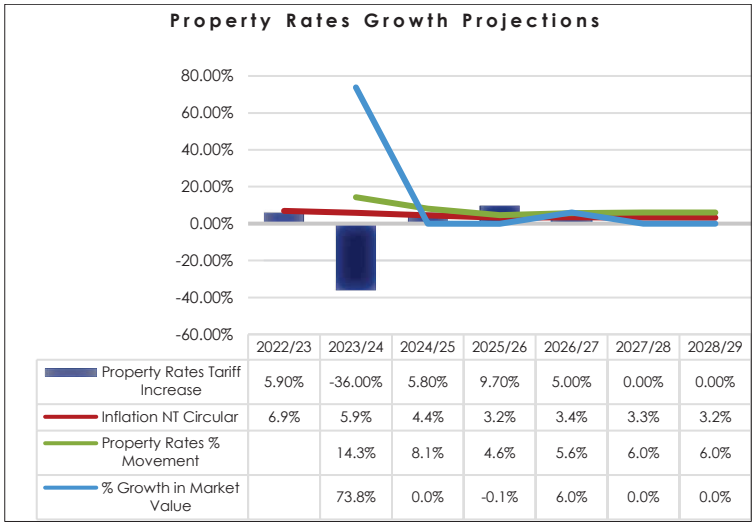
3.3.6.2 Waste Removal Services Tariff Analysis

- Waste/refuse removal tariffs increase by 5 per cent and continue to generate moderate surpluses. However, landfill rehabilitation costs, future closure liabilities, asset replacement requirements and tightening environmental compliance standards necessitate that these surpluses be progressively redirected towards sector specific provision funding rather than general operating support.
- Provincial Treasury notes the fiscal risk where refuse surpluses support broader municipal operating expenditure instead of strengthening the long-term sustainability of waste management services.

3.3.7 Revenue

3.3.7.1 Property Rates

Diagram 5 Property rates



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Property Rates Tariff Increase	5.90%	-36.00%	5.80%	9.70%	5.00%	0.00%	0.00%
Inflation NT Circular	6.9%	5.9%	4.4%	3.2%	3.4%	3.3%	3.2%
Property Rates % Movement		14.3%	8.1%	4.6%	5.6%	6.0%	6.0%
% Growth in Market Value		73.8%	0.0%	-0.1%	6.0%	0.0%	0.0%

2026/27 Tariffs	Rate in Rand (Mun)	Rate in Rand (WC Avg)	Tariff Increase (Mun)	Tariff Increase (WC Avg)
Business	R0.00917	R0.01488	5.0%	R0.01488
Households	R0.00524	R0.00905	5.0%	R0.00905

Source: Municipal Budget Assumptions

Property Rates Rebates	Number of Indigent HH	Rebates		
		2026/27	2027/28	2028/29
Indigent (A10,SA1)	-	-	-	-
Last GV date	01-07-23			

Source: A1 schedules

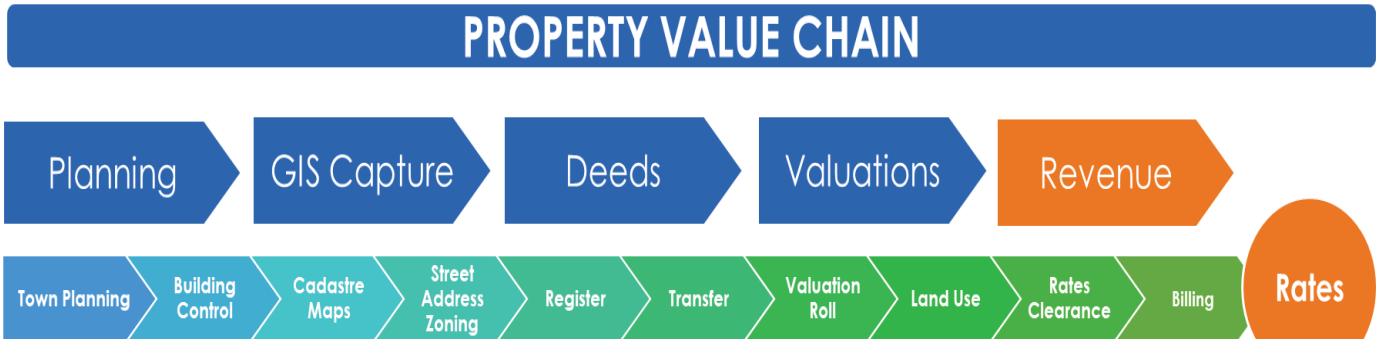
Source: NT GoMun 2026/27 Draft Budget

- The Property rates remain a key revenue source and are intended to fund general community and support services. The determination of the property rates tariff is therefore a critical component of the Municipality's revenue strategy, guided by the Municipal Property Rates Act and relevant NT guidance.
- The Municipality implemented a new valuation roll effective 1 July 2023, accompanied by a reduction in the cent in the rand to mitigate the impact of increased property values. For the 2026/27 financial year, a tariff increases of 5 per cent on the cent in the rand is proposed, in line with the overall tariff strategy adopted in the budget.
- Property rates revenue is projected at R405.55 million in 2026/27, increasing to R455.67 million by 2028/29. This reflects stable and predictable growth following the initial valuation-driven increases, with revenue performance now largely dependent on tariff adjustments and sustained collection levels rather than further valuation movements.
- The Municipality's rates policy provides for exemptions, reductions and rebates, including a basic exemption on residential property values and additional relief for qualifying households such as pensioners and indigent consumers. Rebates are also applied to specific property categories in line with policy provisions.
- These measures support affordability but reduce the effective rates base and must be actively monitored to ensure that revenue foregone is appropriately funded within the budget.
- The absence of explicit market value growth assumptions in the outer years indicates reliance on maintaining the current valuation base. In this context, the Municipality should consider the timing and need for a supplementary valuation roll to ensure that the rates base remains current and responsive to property market changes.
- Overall, property rates continue to provide a stable and predictable revenue stream. Sustaining this position will depend on maintaining an accurate and up to date valuation base, carefully managing the financial impact of rebates, and ensuring strong collection performance.

3.3.8 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. Diagram 6 below highlights the key inputs into the Property Value Chain to realise maximum revenue from property rates.

Diagram 6 Property Value Chain



Source: City of Cape Town Municipality

3.3.9 Other Revenue Risks

- The Municipality has projected revenue from fines, penalties and forfeits of approximately R42.86 million per annum over the 2026/27 MTREF, contributing 2 per cent to total operating revenue. It is noted that inconsistencies are present in the audited data strings relating to this revenue source. The Municipality should ensure that actual performance is accurately reflected in the data strings to support reliable reporting and informed decision making.
- The implementation of the Administrative Adjudication of Road Traffic Offences (AARTO) legislation is set for implementation 1 July 2026. As such, the Municipality is advised to acknowledge AARTO as a strategic and operational risk in both the IDP and budget documentation.
- Revenue from other gains is projected at R300 000 annually over the MTREF, reflecting a significant reduction from historical levels. This approach is appropriate, as gains from asset disposals are non-recurring in nature and should not be relied upon to fund ongoing operations. The Municipality should ensure that any such revenue is supported by credible disposal plans and treated as supplementary to core revenue streams.
- Overall, fines revenue remains a volatile and low-collection revenue source, while other gains are appropriately treated as non-recurring. The Municipality should continue to prioritise stable and predictable revenue sources, such as property rates and trading services, to support long term financial sustainability.

3.3.10 Government Debt Management

Treasury Circular Mun 10 of 2024 WCPT introduced a revised debt template and dashboard for Municipalities to track ageing debt per department. Together with the unbundling of government debtors, the template links municipal records to department asset registers and the MFMA s71 Age Analysis of Debtors (AD) mSCOA code.

There are still some challenges with the full implementation of the template, including specification of ownership of Erf's. Given these challenges WCPT would like to encourage the Municipality to fully utilise the Government Debt Dashboard by implementing the following steps:

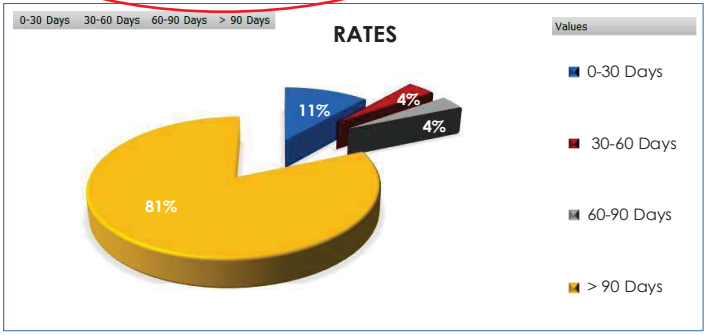
- Implement a focused **monitoring system**, using the debt dashboard to track ageing of debt for each department responsible, and the payment history.

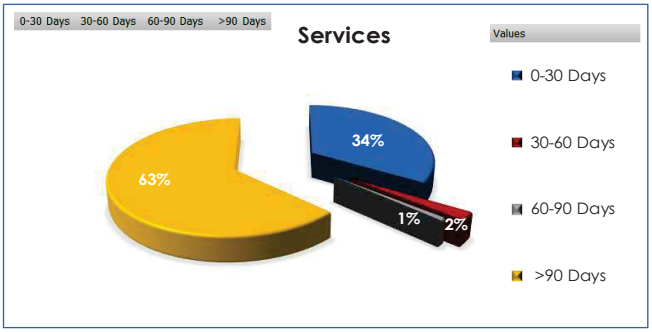
DEBT DASHBOARD

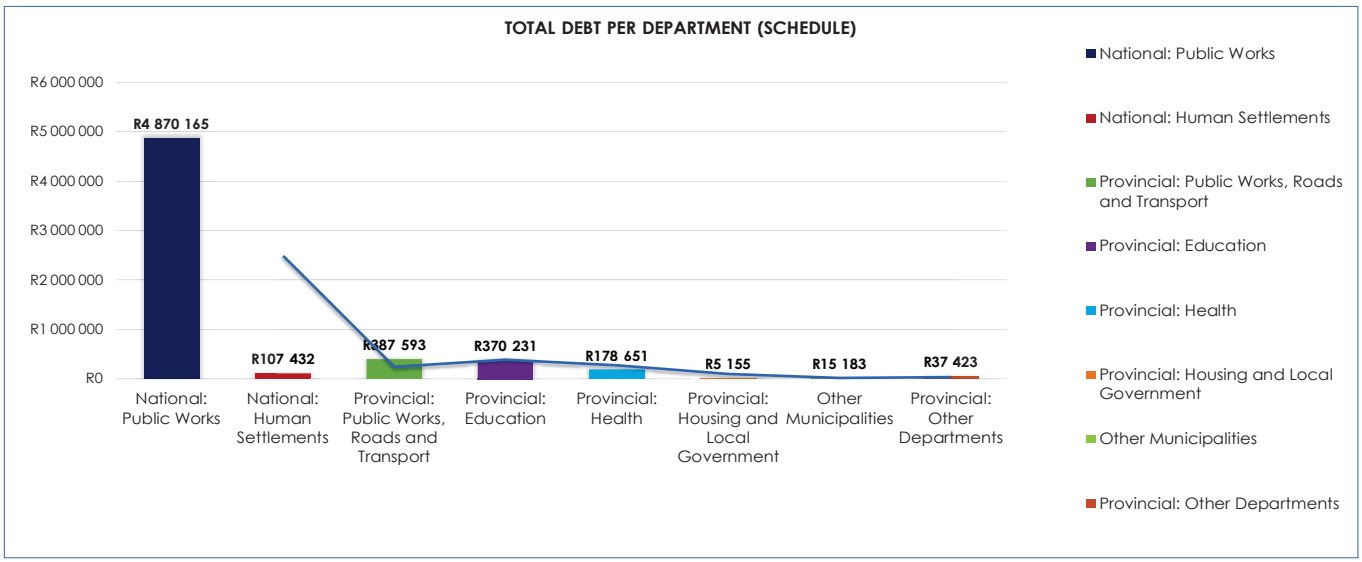
Reporting Month: February

Top 5 Accounts	Account No	Debt >90
1 Provincial: Public Works, Roads and Transport	900000983533	R262 201
2 National: Public Works	900001129013	R118 577
3 National: Public Works	900001012319	R102 981
4 National: Public Works	900001112835	R102 735
5 National: Public Works	900000506842	R99 441

Total number of accounts	Debt 60-90 Days R'000	Debt >90 Days R'000	Total debt value R'000
567	R187	R4 263	R5 972







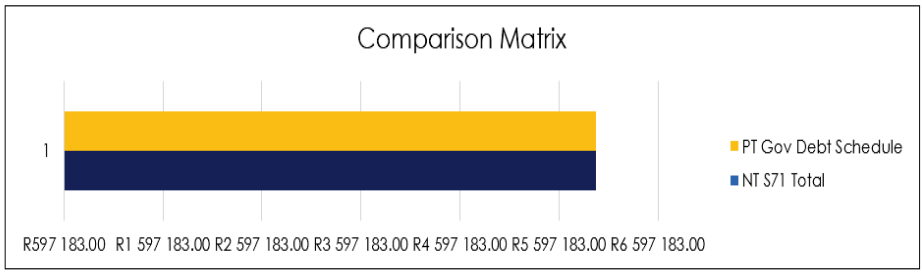
The Government Debt Dashboard displays the "top 5 accounts", for the over 90 days age category. The respective sector departments will be required to provide feedback/comments on the "top 5 accounts" on a monthly basis. The Municipality should therefore ensure that the "**Municipal Comments**" column is as detailed as possible (per guidance below) to enable constructive responses from departments.

- **Data-cleansing exercise**: The purpose of asset verification process is to equip municipalities with the tools to correctly identify property ownership and ensure that invoices are directed to the appropriate department for payment. WCPT acts as a mediator in cases where properties are missing from the asset register, or where devolution/transfers have occurred, but ownership was not properly recorded at the Deeds Office. However, this requires the Municipality to actively undertake the data-cleansing exercise. In many cases this exercise provides sufficient information for the Municipality to update its billing records with the correct department, thereby resolving the issue. Where WCPT's mediation is needed, municipalities should provide as much detail as possible in "**Municipal Comments**", including:
  - Verify if the erf/property of the accounts is on any of the departmental asset registers.
  - who is utilising the property? is it a multi-use property?
  - is it a vacant erf or is its undeveloped property?
  - which department made the last payment?

The details of the Municipality's monthly Government Debt schedule show that the Municipality has not yet fully utilised the provincial asset register data, as there are still misalignments between municipal and departmental records for some properties (as identified by erf numbers).

- **Regular Reconciliation**: Furthermore, the monthly dashboard assists with credible data reporting to all spheres of government, via the comparison between National Treasury Age Analysis of Debtors (AD) for "Organ of State debt" and the Provincial Treasury Govt Debt Schedules.

Comparison Matrix between NT Section 71 (DB) and PT Govt Debt Schedule		
Municipality	NT S71 Total	PT Gov Debt Schedule
	R5 971 842.00	R5 971 834.69



The table above compares data for February 2026, highlighting minor discrepances between the National Treasury Age Analysis of Debtors (AD) return and the Govt Debtor Schedules reported to WCPT. These inconsistencies in reporting hinder effective debt management and recovery.

To address this, the Municipality needs to reconcile and investigate the differences in the detailed comparison matrix table below. By completing the asset verifications process (discussed above) the Municipality can confirm that all the properties are reported under the correct department. WCPT can also create new departmental sheets on the Govt Debt Schedule where needed.

Comparison Matrix between MFMA s71 (DB) and PT Government Debt Schedule			
Municipality	**Customer Group**	**MFMA s71 Total**	**PT Govt Debt Schedule**
Overstrand	National: Human Settlements	107 430	107 432
	Provincial: Education	370 231	370 231
	Provincial: Health	178 657	178 651
	Provincial: Housing and Local Government	5 156	5 155
	Provincial: Other Departments	37 424	37 423
	Provincial: Public Works, Roads and Transport	387 597	387 593
	Other Municipalities	15 183	15 183
TOTAL		**5 971 842**	**5 971 835**

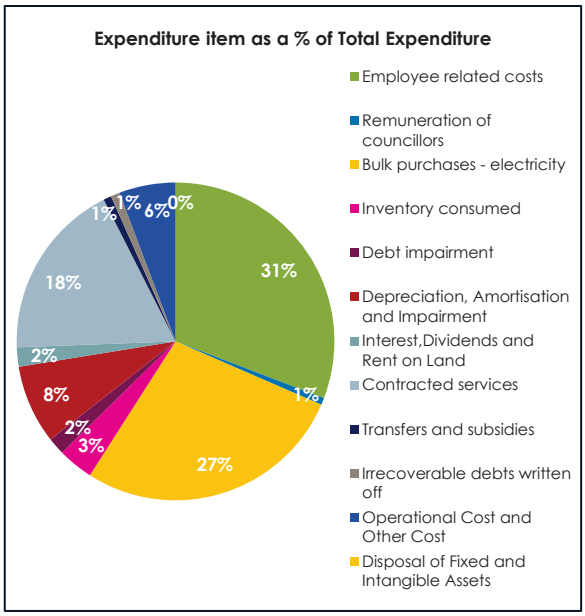
Given that the national Department of Public Works and Infrastructure has devolved all their tenants/client departments to pay all their service accounts (effective April 2026), WCPT will within the next two to three months create new sheets within the Govt Debt Schedule to reflect the devolution process. The Municipality need to ensure that invoices are forward to the correct department to ensure payment.

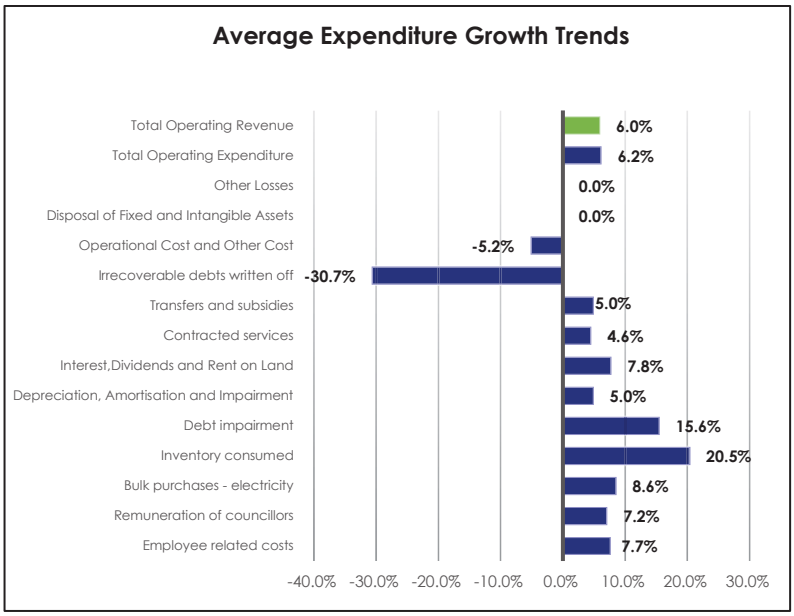
- **Structured Engagement**: WCPT aims to have quarterly intergovernmental meetings (municipality-provincial/national departments) from July 2026, to have a collaborative platform for addressing municipal debt, leveraging the strengths and opportunities available, and ensuring that government departments meet their obligations to municipalities in a timely and transparent manner.

Provincial Treasury is committed to working together to resolve outstanding amounts owed to the Municipality.

3.4 Operating Expenditure

Diagram 7 Operating expenditure trends



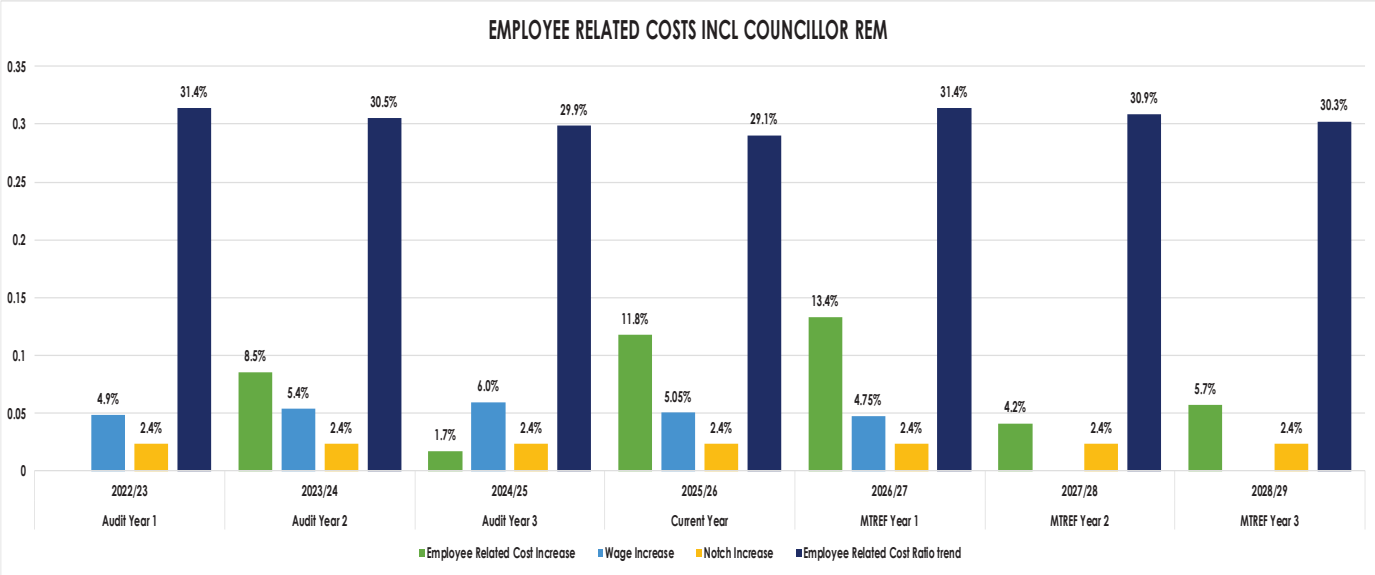


Source: NT GoMun 2026/27 Draft Budget

- The Municipality's operating expenditure is projected at R2.20 billion in 2026/27, increasing to R2.51 billion over the MTREF. The average growth rate of 6.2 per cent is marginally above projected revenue growth of 6 per cent, indicating gradual pressure on operating sustainability that should be monitored over the medium term.
- Bulk purchases remain a significant cost driver, accounting for 27.4 per cent of total operating expenditure in 2026/27. The projected increase of 9 per cent is aligned to the approved Eskom bulk tariff increase of 9.01 per cent. The Municipality has indicated that bulk costs are directly informed by Eskom tariffs, confirming that this cost pressure is largely external and unavoidable, requiring continued alignment between tariff setting and cost recovery.
- Inventory consumed is projected at R78.90 million, increasing by 7.1 per cent from the 2025/26 adjusted budget. The budget document notes that this category includes materials for maintenance, fuel, and other operational inputs, with historical volatility influenced by project related expenditure. The classification changes resulting from mSCOA limit direct comparison with prior years. The absence of explicit provision for water losses presents an opportunity to strengthen the completeness of expenditure assumptions.
- Provision for debt impairment of R38.59 million and bad debt write offs of R20 million is based on a collection rate of at least 98 per cent and is aligned to the Municipality's policy and supporting schedules. This supports the credibility of the provision. However, the treatment of impairment movements, including reversals, should be clearly reflected to enhance transparency.
- Contracted services are budgeted at R396.9 million for 2026/27. The Municipality has indicated that this category has been critically evaluated, with operational efficiencies being implemented. However, at 18.1 per cent of total operating expenditure, reliance on contracted services remains elevated. PT notes that mSCOA classification changes have shifted expenditure between repairs and maintenance within contracted services.

3.4.1 Employee Related Cost

Diagram 8 Employee related cost including councillor remuneration

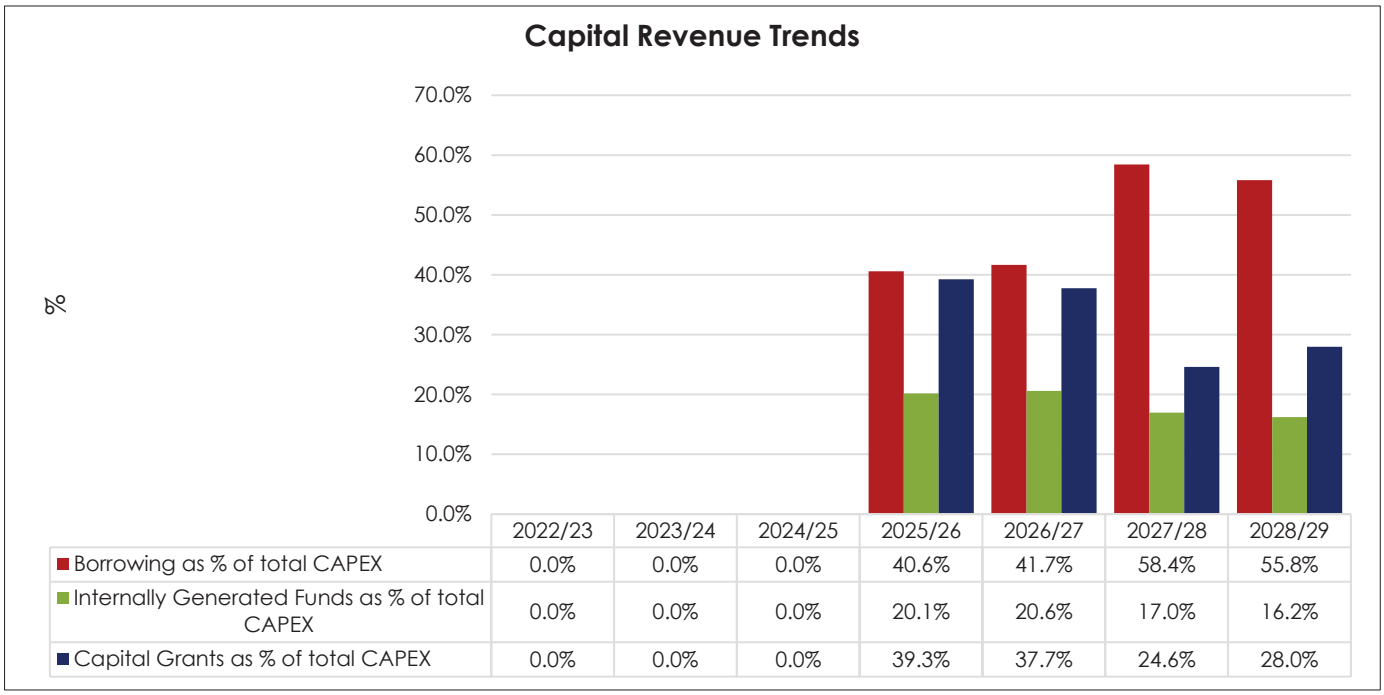


Source:NT GoMun 2026/27 Draft Budget

- Employee related costs are projected at R674.85 million in 2026/27, reflecting a 13.4 per cent increase from the 2025/26 adjusted budget. This increase exceeds the combined impact of the 4.75 per cent wage adjustment and 2.4 per cent notch increases, suggesting that additional cost drivers may be contributing to the overall increase. The Municipality is requested to provide a detailed explanation and reconciliation of the drivers underpinning this increase.
- This is further contrasted by a planned reduction in staff numbers from 1,294 to 1,160, indicating that cost increases are not driven by headcount growth. The Municipality must provide a detailed variance analysis of the 13.4 per cent increase, including salary scales, overtime, standby and medical aid contributions, to assess the underlying cost drivers and sustainability over the MTREF.
- Overtime expenditure is projected at R53.19 million in 2026/27, remaining unchanged from the 2025/26 adjusted budget and representing 7.9 per cent of total employee related costs. While the absence of growth suggests expenditure control, the level of overtime remains elevated and should be actively managed to improve operational efficiency. The absence of historical data in supporting tables limits trend analysis and should be addressed to strengthen oversight.
- Standby allowances are projected at R19.01 million in 2026/27, reflecting a marginal increase and accounting for 2.9 per cent of employee related costs. While stable, this cost component should continue to be monitored in conjunction with overtime expenditure to ensure overall efficiency in workforce deployment.
- Remuneration of councillors remains a relatively small and stable cost component, budgeted at R15.40 million in 2026/27, representing approximately 0.7 per cent of total operating expenditure.
- Overall, while employee related costs remain within acceptable benchmarks, the above inflation growth and divergence between cost increases and headcount reductions indicate emerging pressure on affordability. Strengthening cost control, improving workforce efficiency, and ensuring alignment between staffing structures and service delivery requirements will be critical to maintaining financial sustainability.
- The Municipality should assess the underlying drivers of employee cost increases and implement targeted efficiency measures to ensure alignment with revenue growth and long term affordability.

3.5 Capital Funding Mix

Diagram 9 Capital funding mix



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Borrowing as % of total CAPEX	0.0%	0.0%	0.0%	40.6%	41.7%	58.4%	55.8%
Internally Generated Funds as % of total CAPEX	0.0%	0.0%	0.0%	20.1%	20.6%	17.0%	16.2%
Capital Grants as % of total CAPEX	0.0%	0.0%	0.0%	39.3%	37.7%	24.6%	28.0%

Source: NT GoMun 2026/27 Draft Budget

- The Municipality has budgeted a total capital funding envelope of R845.35 million over the 2026/27 MTREF. The funding mix is primarily comprised of external borrowings (41.7 per cent), followed by capital grants (37.7 per cent) and internally generated funds (20.6 per cent).
- The reliance on external borrowings reflects the scale of infrastructure investment, particularly in core service delivery areas such as water and electricity. In this context, the Municipality's approach is to leverage borrowings to support infrastructure development, while maintaining affordability within acceptable limits, as evidenced by the gearing ratio remaining below NT thresholds.
- The effectiveness of this funding model is supported by the Municipality's inclusion of future operational costs of infrastructure within the MTREF, as well as the alignment to the Long Term Financial Plan. This indicates that capital investment decisions are being considered within a broader financial sustainability framework.
- A data integrity concern is noted in the misalignment between Table A5 data strings and the A Schedule, including the omission of historical audited figures. This limits the ability to assess past capital performance and should be corrected to strengthen the integrity of capital planning.
- Overall, the capital funding framework reflects a planned and balanced approach, combining internal reserves, grants, and borrowings to support infrastructure investment. Continued alignment between capital planning, funding sources, and long term financial sustainability remains important to ensure that investment decisions are both affordable and sustainable.

3.5.1 Grants

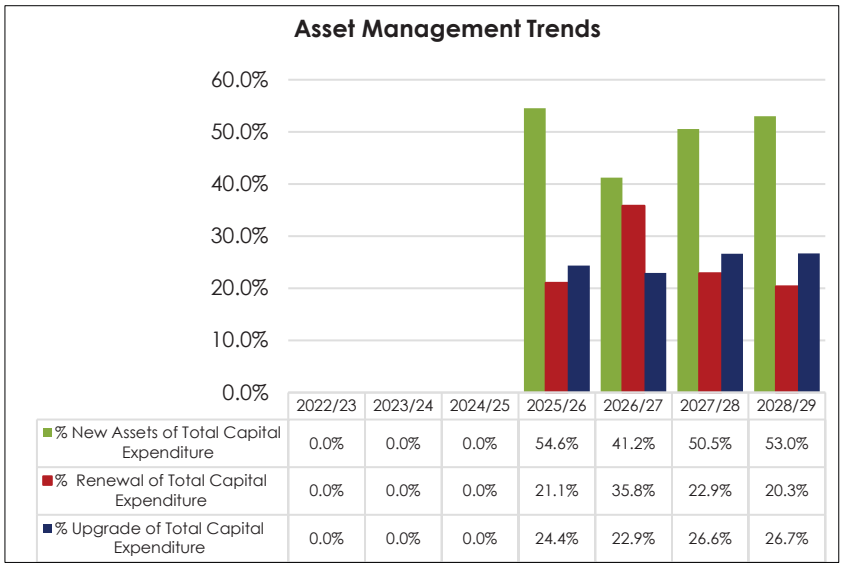
- Capital Grant funding amounts to R91.58 million in 2026/27, declining to R72.45 million in 2027/28 and increasing to R86.17 million in 2028/29, representing an average of 29.6 per cent of the capital budget.
- A data limitation is noted, as Table A5 does not reflect historical audited figures, which restricts the ability to assess past grant utilisation performance. The Municipality should ensure that historical capital and grant performance information is accurately reflected to support credible planning and oversight.

3.5.2 Borrowing

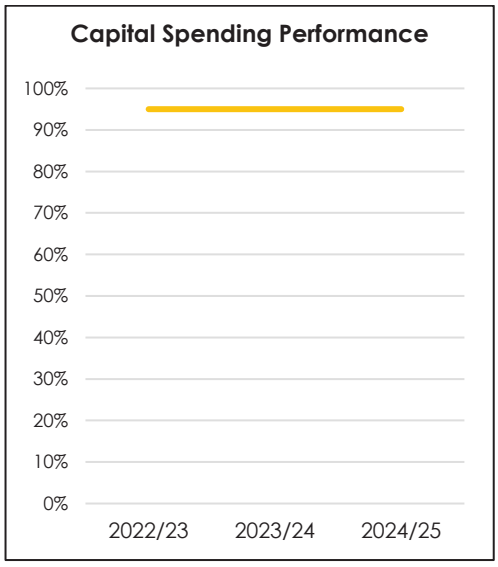
- During the 2026/27, 2027/28 and 2028/29 MTREF years the Municipality intend to raise borrowings to an amount of R101.15 million, R172.00 and R172.00 million. The debt to operating revenue ratio is 22.50 per cent, 25.51 cent and 27.55 per cent over the MTREF. The funding tool ratio outcomes are reported as 21.89 per cent in 2026/27, 24.93 per cent in 2027/28 and 27.00 per cent in 2028/29, although the Municipality has the capacity to take up the borrowings this should be considered within the available working capital requirements of the Municipality.
- Borrowings raised should be utilised to be spent on revenue enhancing assets to create operational surpluses to fund future Capex. This MTREF period, 2026/27 to 2028/29 display that the Municipality has a sound financial position and the ability to service the intended borrowings.

3.6 Capital Expenditure Trends

Diagram 10 Asset Management



	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
% New Assets of Total Capital Expenditure	0.0%	0.0%	0.0%	54.6%	41.2%	50.5%	53.0%
% Renewal of Total Capital Expenditure	0.0%	0.0%	0.0%	21.1%	35.8%	22.9%	20.3%
% Upgrade of Total Capital Expenditure	0.0%	0.0%	0.0%	24.4%	22.9%	26.6%	26.7%



Source: NT GoMun 2026/27 Draft Budget

- The Municipality has budgeted capital expenditure of R242.74 million for 2026/27, reflecting a 6.1 per cent decrease from the 2025/26 adjusted budget, followed by growth in the outer years. The allocation prioritises infrastructure investment (66.1 per cent), mainly towards water, energy, and wastewater services, supporting core service delivery objectives.
- The capital budget is funded through a mix of borrowings, grants, and internal funding, with sustainability dependent on affordability and implementation capacity. Capital composition reflects a balanced allocation between new assets (41.2 per cent) and renewals and upgrades (58.8 per cent combined). This aligns with National Treasury guidance promoting increased investment in the renewal and upgrading of existing infrastructure to support long term asset sustainability.
- Capital expenditure performance reflects approximately 60 per cent as per the latest in year monitoring information. While this indicates progress in implementation, continued focus is required to ensure full execution of the capital program by year end. Repairs and maintenance remain a priority, averaging 16.04 per cent of operating expenditure over the MTREF. This reflects a strong focus on maintaining existing infrastructure. Expenditure is driven through a combination of contracted services, inventory, and internal labour, rather than a standalone budget line, in line with regulatory requirements. The allocation of 9.8 per cent of PPE exceeds the National Treasury benchmark, supporting asset sustainability.

- Overall, the capital budget demonstrates alignment with infrastructure priorities and an appropriate balance between asset expansion and renewal. Sustained implementation performance and continued focus on project execution will be important to ensure that planned investments translate into service delivery outcomes.

3.7 Credibility of mSCOA Data strings

MFMA Circular No.122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications from the 2023/24 municipal financial year. Municipalities have been given access to the GoMuni portal in April 2022 and should use the reports on GoMuni to verify the credibility of their submissions. It should be emphasized that errors in the data can only be corrected in the next open period. e.g., errors in the tabled budget (TABB) data string can only be corrected in the adopted budget data string (ORGB). Municipalities are not allowed to open closed periods to make corrections.

Table 4 mSCOA Segments Use Analysis

No	Segment	ADJB 2025/26	TABB 2026/27
1	**Project Segment**		
1.1	Use of the Project Segment	Adequate use of segment	Adequate use of segment
2	**Fund Segment**		
2.1	Use of Fund Segment	Adequate use of segment	Adequate use of segment
3	**Function Segment**		
3.1	**Use of Function Segment**	Adequate use of segment	Adequate use of segment
4	**Costing Segment**		
4.1	**Use of Costing Segment**	Adequate use of segment	Adequate use of segment
5	**Region Segment**		
5.1	**Use of Region Segment**	Adequate use of segment	Adequate use of segment
6	**Item Segment**		
6.1	The Municipality does not apply balance sheet budgeting principles appropriately as significant misalignments were identified on A6, A7 and A8. The Municipality is encouraged to review these misalignments and make necessary corrections. PT is aware of the current system vendor challenges but would still encourage the Municipality to actively pursue these corrections.		

A TABB segment tools analysis will be provided 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. 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 analysis to provide further clarification on the segment analysis tools

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 2023; 2024 and 2025; however, the table provides a five-year time frame (2021 to 2025) to provide a more comprehensive perspective for evaluating the 2026/27 budget.

The analysis is conducted largely on the National Treasury MFMA Circular No.71 issued January 2014. PT has analysed these ratios, and the following items are highlighted.

4.2 Summary and Findings from Historical Trends

NT WEB-BASED PORTAL STATUS

The Municipality has submitted both the 2023/24 (restated) and 2024/25 (audited) ratios on the NT Portal. 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 (MFMA Circular 114 issued February 2022). This report is based on the PT calculations per the guideline of MFMA Circ. 71.

4.2.1 Asset Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
1	Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets (Carrying Value): **0%**	0.0%	0.2%	0.0%	0.1%	0.1%	
2	Repairs and Maintenance as a % of Property, Plant and Equipment, Investment Property (Carrying Value): **8%**	5.7%	6.5%	5.6%	6.3%	6.9%	

	Favourable
	Unfavourable
	Needs Improvement

Impairment of Property, Plant and Equipment, Investment Property and Intangible Assets:

- The ratio results indicate Impairments occurred every year, albeit small relative to the R3.9 billion asset base (0.1 per cent in 2025). Non-adherence with the 0 per cent norm persists. The recurrence suggests that asset management controls have not fully eliminated impairment triggers.
- Though there may be efficient and effective asset management strategies in place to ensure assets are not overlooked, the Municipality should review its controls and control environment to determine any risk. It should mitigate these risks with adequate controls to ensure impairments are eliminated.
- Given the large asset base, the Municipality may overlook certain controls or testing for impairment or even revising indicators of impairment. Nevertheless, service delivery to citizens is fundamental to the

organisation and it should ensure that measures are in place to diminish impairment of assets or identify indicators of impairment and either write-off, repair or restore assets to use. In addition, the Municipality should ensure that it has sufficient assets to meet demand for service delivery, assets used are operating efficiently and effectively, that they are well maintained and that estimated useful life is adequate.

Repairs and Maintenance as a per cent of PPE and Investment Property (Carrying Value):

- The ratio results indicate R&M spend increased from 5.7 per cent to 6.9 per cent but remains below the 8 per cent norm. The R269 million spent on a R3.93 billion PPE+IP base represents an annual shortfall of roughly R45 million. While the trend is improving, the cumulative under-maintenance over the years will accelerate asset decay.
- The underspending of repair and maintenance cost of assets could be interpreted as assets that are in good condition, or the Municipality has not allocated sufficient budget to service these assets.
- The Municipality should compare its planned and unplanned repairs and maintenance to determine the proportion of regular maintenance and that which needed repairs. This is a possible indicator of impairment as more frequent repairs indicates required replacement
- The Municipality should assess for impairment regularly and test for indicators of impairment at least annually. It should also review its indicators of impairment accordingly to easily identify assets that have been impaired or take advantage of technological improvements to indicators of impairment.
- The Municipality's maintenance policies should be revised regularly to ensure that it aligns with achievement of maximum useful life of assets.
- Overall, the Municipality's assets seem to be relatively well maintained, although improvements in identifying asset impairment could be improved. Furthermore, the Municipality's allocated spend on repairs and maintenance may see asset useful life reduced as maximum benefit may not be derived.
- It is recommended if not considered that the Municipality for the 2026/27 budget should close the R&M gap and reach at least 8 per cent of carrying value. This is easily affordable given the Municipality's excess liquidity.

4.2.2 Working Capital

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
3	Net debtors' days: **≤30 days**	31 days	32 days	32 days	37 days	37 days	
4	Creditors Payment Period (Trade Creditors): **30 days**	31 days	30 days	31 days	29 days	31 days	

Net debtor's days:

- There is a difference in municipal and PT methodology when calculating 'consumer debtors' ratios. PT only uses consumer debtors for rates and the four services along with related availability charges as per the guideline of MFMA Circ. 71. The consumer debtors in excess of 90 days contributes significantly to the lower billed revenue in the 2024 and 2025 financial years.
- Collection days have worsened from 31 (2021) to 37 (2025). The debtor book has nearly doubled to R241.9 million, and R39.1 million is older than 365 days, indicating a risk of irrecoverability. Provisions have doubled to R91.5 million, reflecting growing credit risk. A revision of credit control policies and an improvement in collection strategy could see an improvement in overall collection negating a consideration for write off of a portion of the debtor's book which may be deemed irrecoverable. Circa R39.1 million of the debtor's book is in excess of 365 days and may be out of reach of any collection.

- It is recommended that the Municipality undertake an ageing analysis and consider writing off unrecoverable debts. Implement enhanced credit control and targeted collection campaigns. Set a target of ≤30 days for 2026/27.

Creditors Payment Period (Trade Creditors):

- With regard to the creditors payment ratio, the ratio results have fluctuated over the five-year period from 2021 to 2025. For the years 2022 and 2024 the Municipality was compliant with the prescribed NT norm of 30 days, however it is just beyond the required norm in years 2021, 2023 and 2025. This indicates non-compliance with MFMA S65(2)e for payment to suppliers each alternate year, however marginally.
- The Municipality should review its log of payments to creditors to determine where and when payments are delayed. Bulk purchase has increased by R183.3 million since 2021 and would be easily identified should payments breach the 30-day mark. Similarly, the cost to repairs and maintenance as well as contracted services could improve the overall ratio as they were significant contributors to the cost of payment to creditors.
- The Municipality should review its related policies and identify mitigating controls to ensure that payments to creditors occur within 30 days as it may see negative audit outcomes due to this breach in MFMA regulation. The Municipality has ample cash (Current Ratio 2.8 in 2025) to pay creditors within 30 days. The 2026/27 budget should explicitly target full compliance with MFMA Section 65(2)(e).

4.2.3 Going Concern

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
5	Total Liabilities to Total Assets: **<50%**	21.1%	21.4%	20.9%	20.6%	20.3%	
6	Current Ratio: **1.5 - 2:1**	2.5:1	2.6:1	2.7:1	3.1:1	2.8:1	

Total Liabilities to Total Assets

- A ratio of <50 per cent is generally considered low risk. The ratio results indicate an improving trend for the review period, however slightly from 21.1 per cent in 2021 to 20.3 per cent in 2025, a mere 0.9 per cent overall. It remained within the National Treasury norm of <50 per cent during that time. The favourable gearing improves the Municipality's affordability for further financing should this be required.
- The Municipality's current assets increased by R221.76 million or 23.10 per cent from R959.79 million in the 2024 financial year to the R1.18 billion in the 2025 year. The Municipality's current liabilities increased by R110.55 million or 35.36 per cent from R312.60 million in the 2024 financial year to R423.15 million in the 2025 financial year. Current assets exceeded current liabilities in the 2025 financial year, indicating that the Municipality can cover its short term debt with current assets.
- The Municipality's largest contributors to the asset base are Property, plant and equipment, Cash and Investments has seen increase of R507.6 million and nearly two thirds of this have increased the volume of service delivery the Municipality has provided. The Municipality's improvement to its solvency over the review period owes much to its enormous asset base and significant cash reserves.

Current Asset to Current liabilities

- The ratio consistently exceeds the optimal 1.5 - 2.0 range, indicating idle cash and inefficient deployment of resources. The challenge here is whether any of these funds are committed. The ratio would be ideal for the Municipality provided that is liquid assets are free of any encumbrances or ring-fenced.
- Should any cash or investment held be allocated to specific objectives, then they should not be considered when determining this ratio. The Municipality's AFS do not indicate any incumbrances, however this may very well be omitted from disclosure.
- Furthermore, underutilised cash, especially in this Municipality could save on the cost of financing where borrowings are taken up. The cost of borrowings could be eliminated from recovery through reduced tariffs, saving the citizen from paying unnecessarily higher than they should for services provided.
- The Municipality should review its working capital requirements as well as its encumbered cash reserves to determine free cash flows available to fund capital projects, instead of borrowing funds.
- It is recommended for if not considered that the 2026/27 budget earmark a portion of the excess liquidity for accelerated infrastructure maintenance and capital project delivery, or to reduce reliance on borrowings.
- Overall, the Municipality's assets far exceed its obligations, and it is a going concern per definition. However, it's underutilised cash reserves could be put to use after considering working capital requirements, reducing additional cost to citizens who ultimately fund expansion through increased tariffs.

4.2.4 Expenditure Management

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
7	Irregular, Fruitless and Wasteful and Unauthorised Expenditure/Total Operating Expenditure: **0%**	1.1%	1.0%	1.7%	0.2%	0.0%	

- With regard to the ratio for Irregular, Fruitless and Wasteful and Unauthorised Expenditure, the ratio results have fluctuated over the five-year period. The ratio results for the 2024 and 2025 financial years indicate that the Municipality has taken steps to comply with National Treasury, MFMA Circular No 111, UIFW reduction strategy and implementation plans. Furthermore, the Municipality is referred to the updated guidance per MFMA Circ. 68 (01 April 2026).
- Although there is a reduction in UIFW expenditure, the Municipality's current controls are not sufficient to detect or mitigate recurrence. Thus, a revision in its application of dealing with any such expenditure is required. Furthermore, consequence management should be implemented to improve overall outcomes.

4.2.5 Budget Implementation

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
8	Capital Expenditure Budget Implementation Indicator: 95% - 100%	90.8%	80.6%	88.6%	89.9%	87.1%	
9	Service Charges and Property Rates Revenue Budget Implementation Indicator: 95% - 100%	102.9%	103.4%	101.0%	102.8%	100.3%	

Capital Expenditure Budget Implementation Indicator

- With regard to the 'Capital Expenditure Budget Implementation Indicator,' the ratio results indicate that the Municipality has not met the 95 - 100 per cent norm in any of the five years. The 2025 underspend of R28.6 million (budget R221 million vs actual R192.4 million) indicates persistent project management and procurement challenges.
- An underspending for capital places additional burden on these assets which will exceed expected useful life, requiring additional repairs and/or maintenance. This reduces available cash that initially would be saved. There is an effect on overall liquidity as the cash saved was initially allocated to replenish ageing assets, which is now banked.
- It recommended for the 2026/27 capital budget to be realistically sized and linked to project readiness. The Municipality should institutionalise a mid-year budget adjustment process to re-allocate funds from slow projects to ready-to-implement initiatives, including accelerated asset renewal.

Service Charges and Property Rates Revenue Budget Implementation Indicator

- In With regard to the 'Service Charges and Property Rates Revenue Budget Implementation Indicator', the ratio results fluctuated over the five year period and complied with the National Treasury norm throughout.
- The Municipality has budgeted appropriately for its basic services and has met its set targets.

4.2.6 Grant Dependency

No.	Financial ratios & norms	2021 Audited	2022 Audited	2023 Audited	2024 Audited	2025 Audited	Overall Rating
10	Own Funded Capital Expenditure (Internally Generated Funds + Borrowings) to Total Capital Expenditure: **no norm**	85.4%	54.5%	39.9%	51.9%	62.1%	

- The Municipality's capital expenditure increased during the 2024 and 2025 financial years compared to 2023, partially funded by long term borrowings. According to note 3 on pages 38 to 39 of the 2025 Audited AFS, the largest capital investment pertained to infrastructure assets, motor vehicles and community assets. According to note 8 on page 45 of the 2025 Audited AFS, total investments amounting to R88.2 million in 2025 (2024: R77.0 million), represents sinking funds that will be used to redeem certain borrowings at their maturity with a bullet payment. The Municipality is commended for implementing mechanisms to ensure that their own source revenue increases over time, working towards self-sufficiency.
- A concern to be noted is the shift from using own funds to borrowing for capital projects. The burden is placed on citizens to recover additional costs whereas the Municipality has sufficient cash reserves to fund capital projects. Furthermore, a reduction in utilisation from 2021 with an 85.4 per cent cap to 2025 where only 62.1 per cent of own funding was used.

ANNEXURE A: MUNICIPAL BENCHMARKING GRAPHS

This Annexure presents a summary comparing key variables from the tabled 2026/27 budgets of the 24 local municipalities in the Western Cape.

Diagram 1 Cash coverage

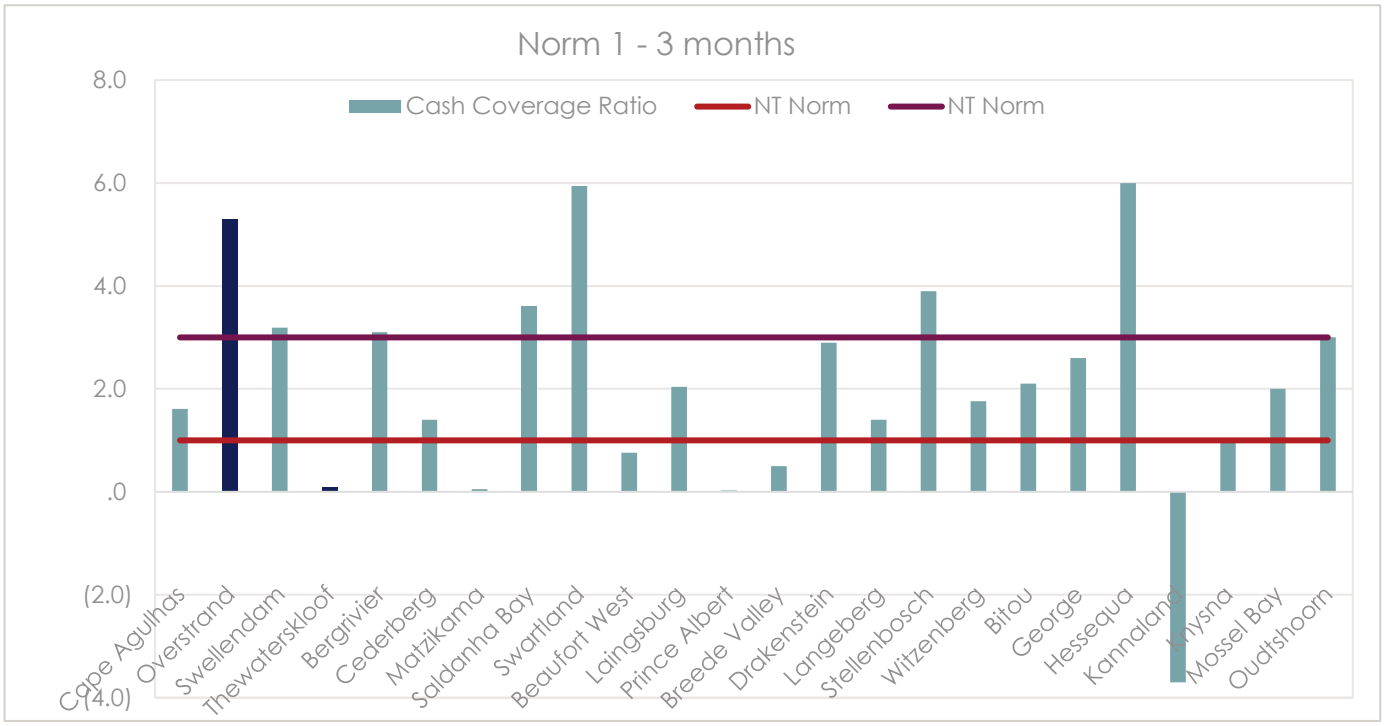


Diagram 2 Current Asset Ratio

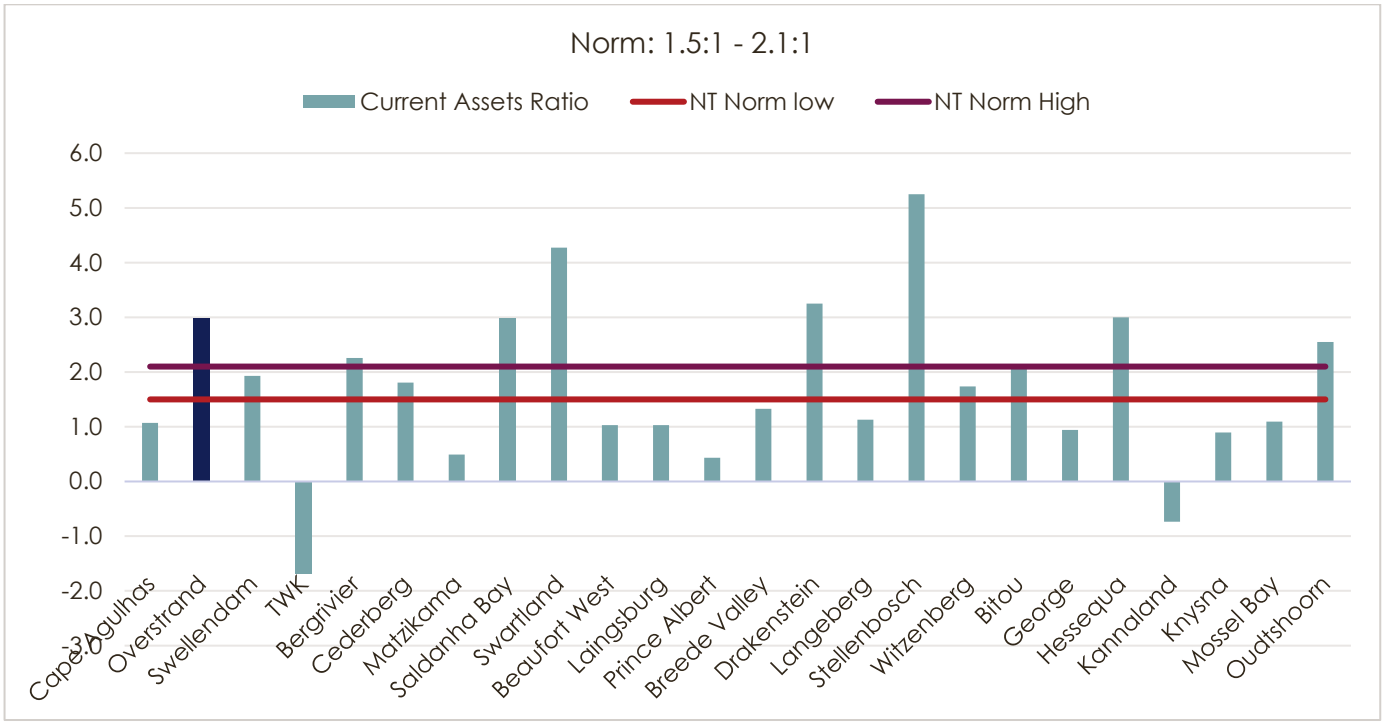


Diagram 3 Collection rate

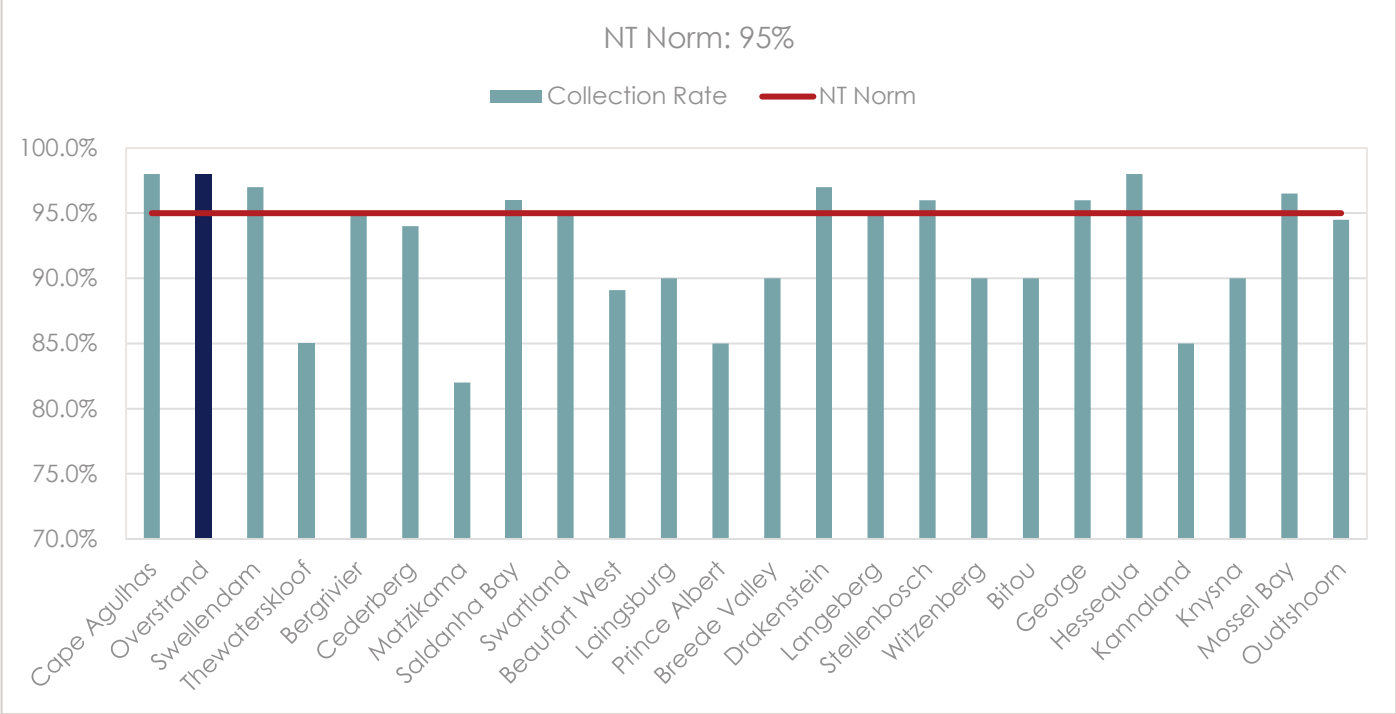


Diagram 4 Percentage Employee Related Costs to Total Opex (excl. Councillors)

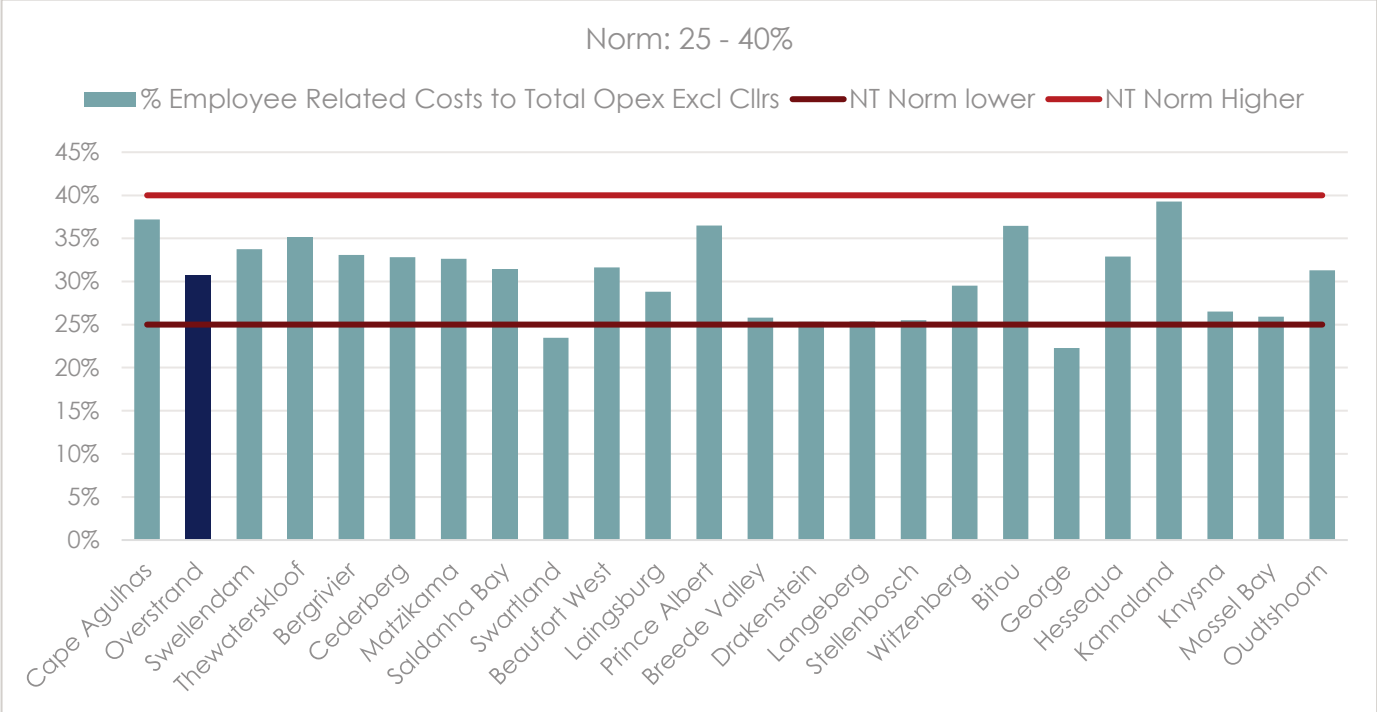


Diagram 5 Repairs & Maintenance as a Percentage of PPE & Investment Property

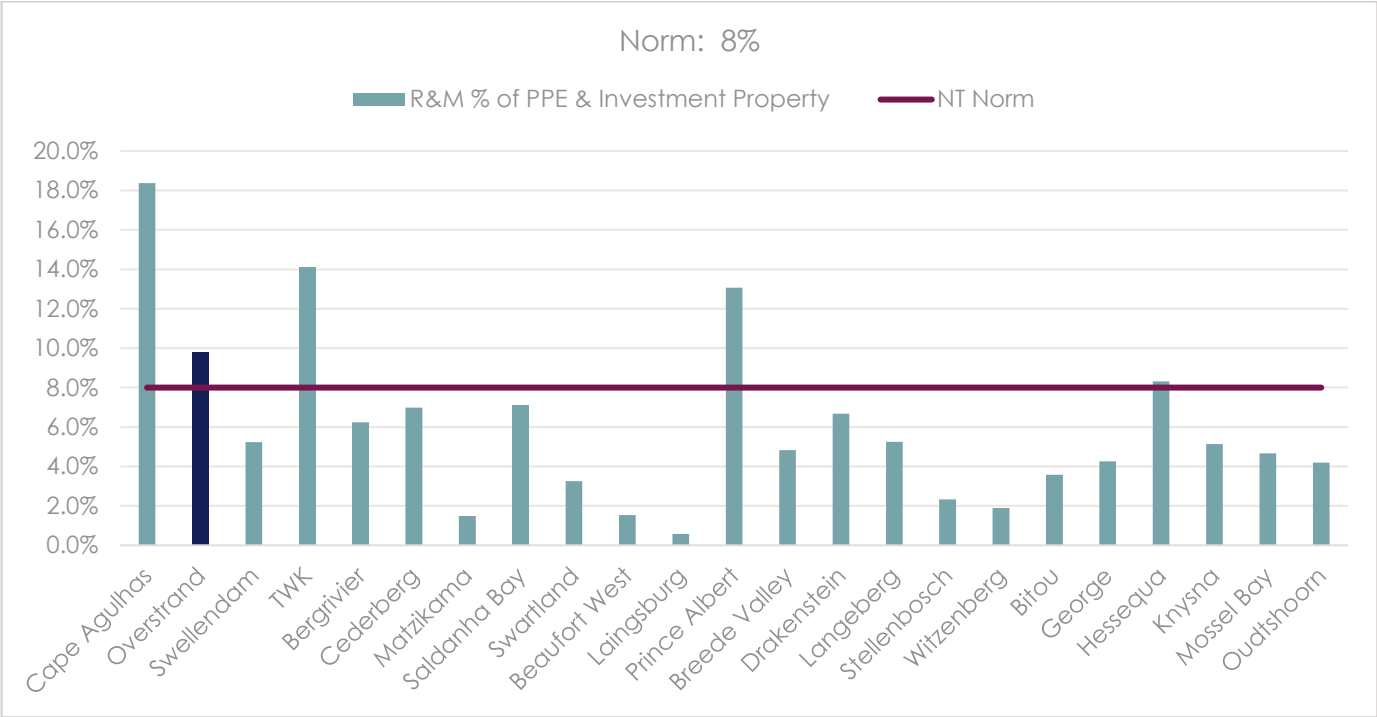


Diagram 6 Renewal and Upgrading Existing Assets as a Percentage of Total Capex

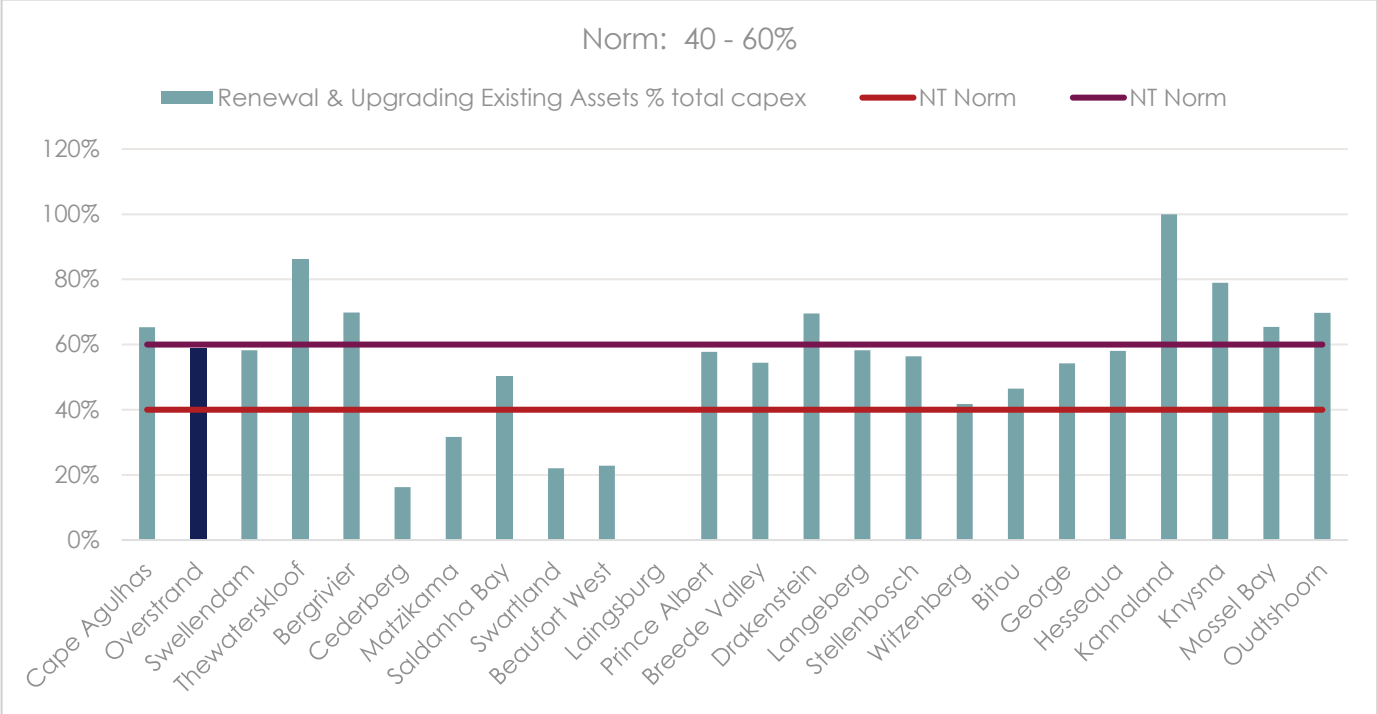


Diagram 7 Percentage Increase/Decrease in Property Rates Revenue

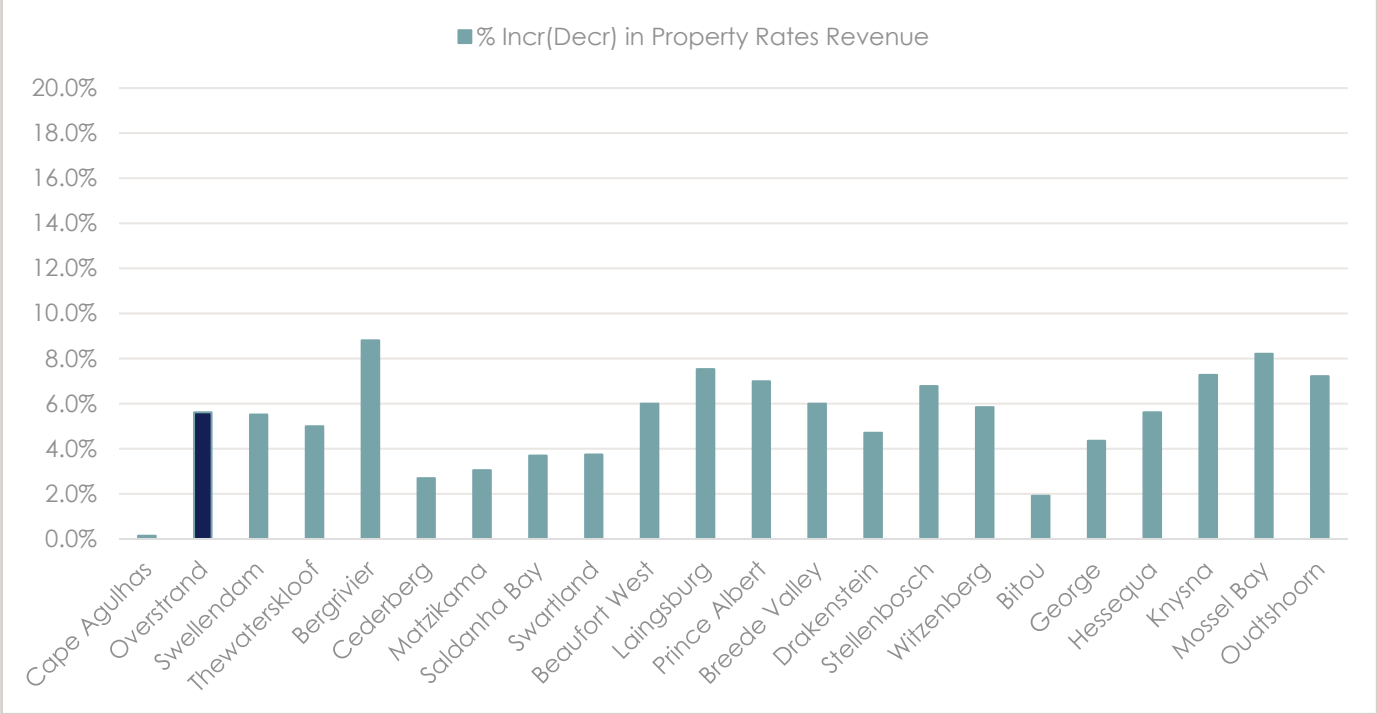


Diagram 8 Monthly Bill - Middle Income (illustrative household bill, as captured on SA14)

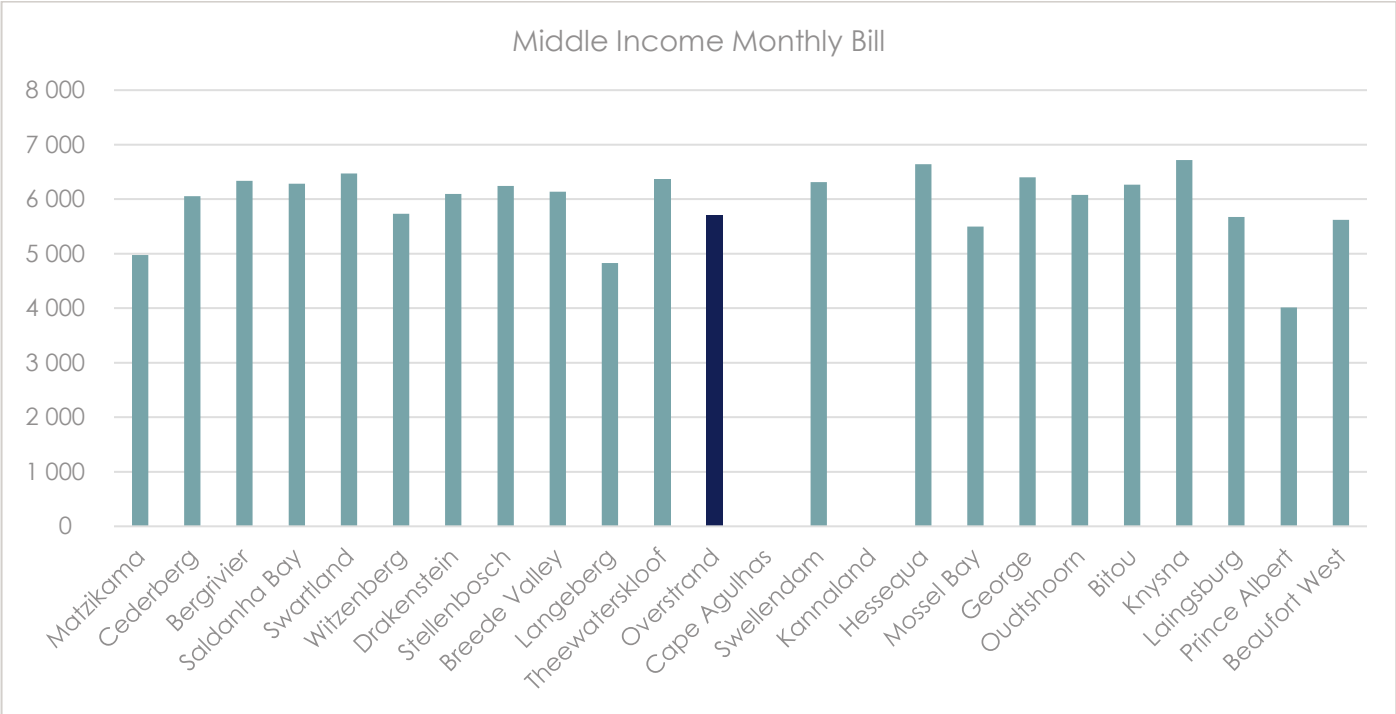


Diagram 9 Monthly Bill - Affordable Income (illustrative household bill, as captured on SA14)

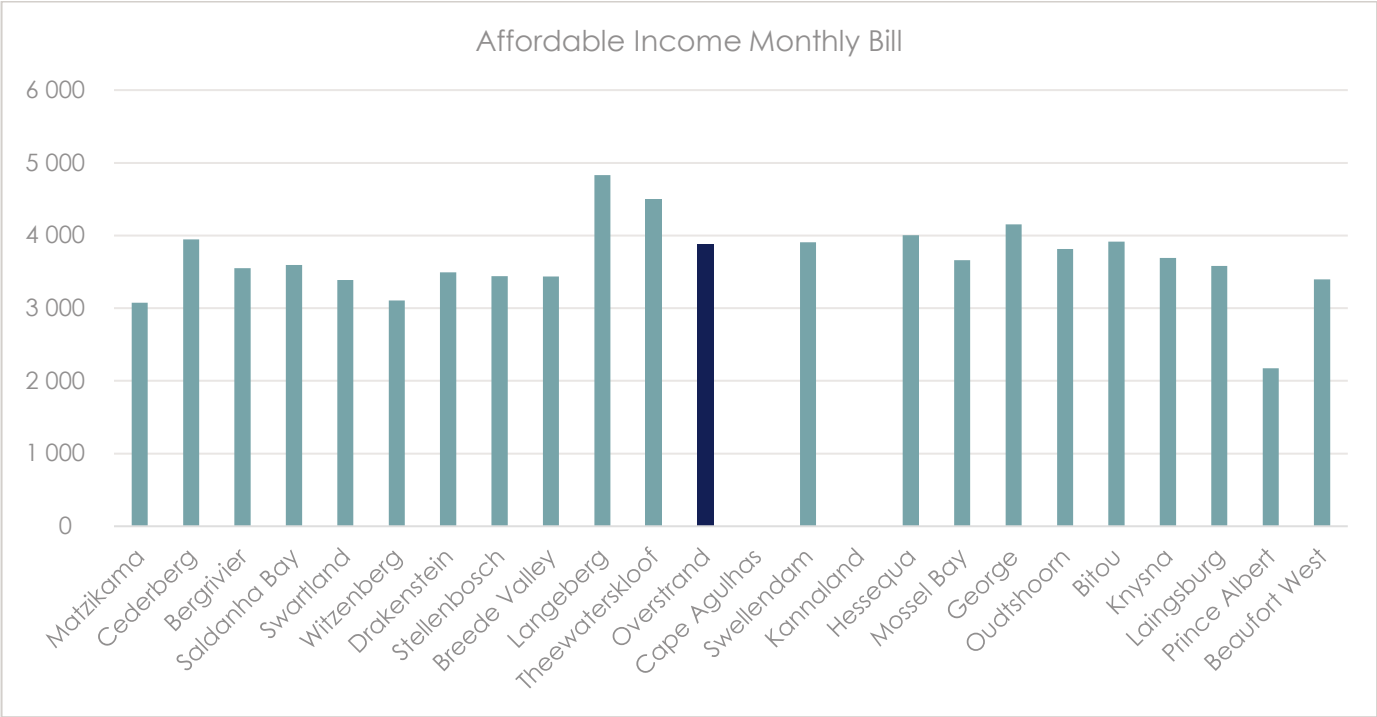
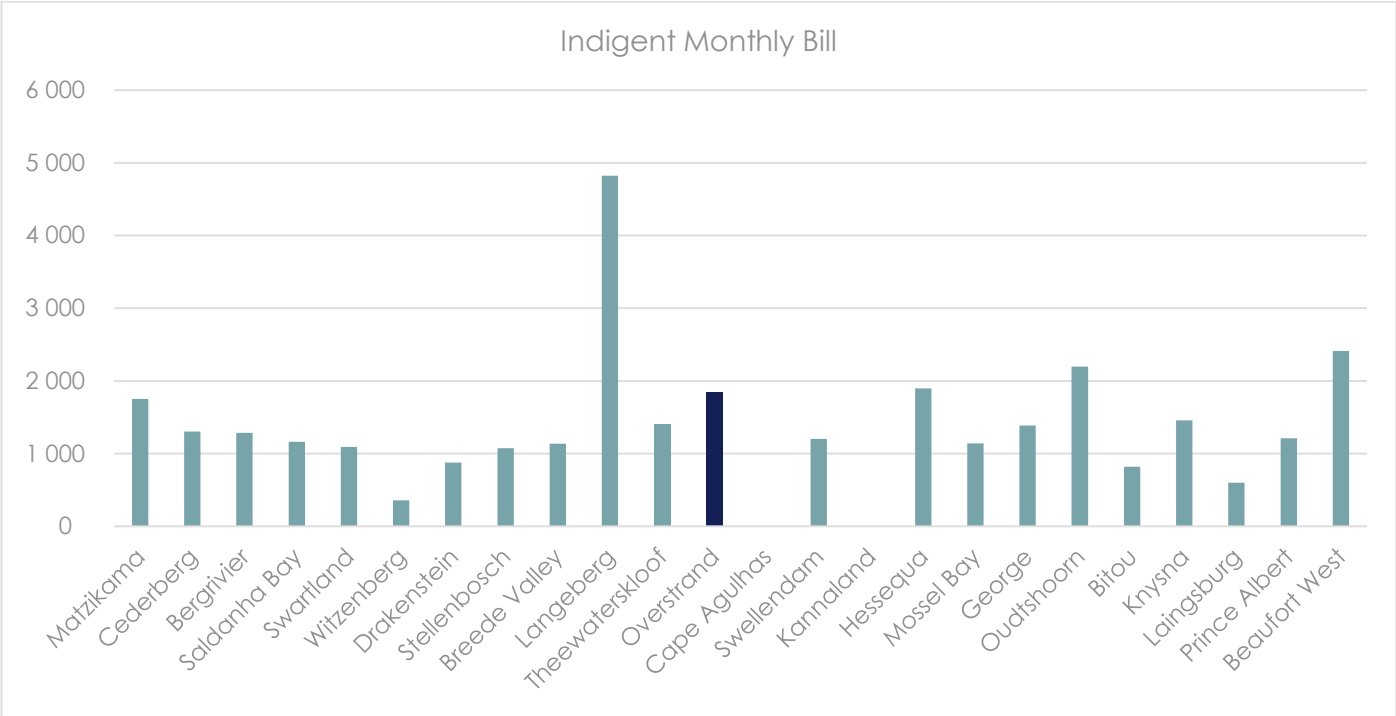


Diagram 10 Monthly Bill – Indigent (illustrative household bill, as captured on SA14)



Disclaimer: The information used to populate the graphs are based on the Municipal TABB data strings and the 2026/27 MTREF Draft Budget uploaded on GoMUni. The outcome of the ratios may therefore be affected by the quality of the information submitted by the Municipality.



Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

OVERSTRAND MUNICIPALITY

2026 STRATEGIC INTEGRATED MUNICIPAL ENGAGEMENT

Date: 20 May 2026

Contents

SIME 2 2026/27 – Overstrand Municipality

- **2026/27 MTREF Assessment Response**
- **2026 Local Government Elections – Readiness and Risks**
- **Top Municipal Priority Areas for Discussion**
- **Capital Budget Discussion**
  - *Service delivery objectives & challenges*
  - *Funding mix & external borrowing strategy*
  - *Infrastructure pipeline*
  - *Long-term financial planning*
- **Key Service Delivery & Fiscal Risks**
- **Areas of support**
- **Conclusion**

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

2026/27 MTREF
Assessment Response

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

MTREF Assessment Response

Integrated Development & Spatial Planning

The mid-year 2025/26 performance rate of 80 per cent, based on assessed targets, together with approximately 29 per cent of applicable targets not yet measured at mid-year, introduces a degree of risk for the final year of the IDP cycle, particularly in relation to institutional capacity, public safety targets, and socio-economic development indicators that could not be verified at the time of reporting

Response: YTD performance is on track with 84 per cent and 16 targets due in the 4th quarter.

The Municipality is recommended to prioritise the assessment and implementation of outstanding 2025/26 KPIs in the second half of the financial year, with targeted monitoring and corrective action to mitigate potential year-end underperformance, with specific focus on resolving institutional capacity constraints affecting the filling of funded posts and employment equity progress, addressing the challenges under SO4 and SO5;

Response: Monthly and quarterly monitoring of KPI progress are done and KPI owners are obliged to state corrective measures where targets are not met.

MTREF Assessment Response

Integrated Development & Spatial Planning

Utilise the identified performance trends across the 2022 - 2027 IDP cycle as baseline conditions to inform the development of the 2027 - 2032 IDP; and

Response: Agreed.

Address the concerns raised by sector departments outlined in section 2.1.2.

Response: The SIME recommendations were distributed to the respective line departments for response and future attention in the next IDP cycle, where applicable.

MTREF Assessment Response

Integrated Development & Spatial Planning

It is recommended that the Municipality:

Ensures that an Implementation Chapter is included in the new SDF as this will play a critical role in enabling the Municipality to undertake an annual review of performance in terms of MSDF implementation. This Implementation Chapter should address the requirements of Section's 21(p) and 12(6) of SPLUMA.

Ensures that once the new MSDF is approved the Municipality undertakes an annual performance review of implementation in line with Section 34(a) of the Municipal Systems Act.

Response: The recommendation is noted and will be addressed in the new SDF.

MTREF Assessment Response

Integrated Development & Spatial Planning

It is recommended that the Municipality:

- Embed the CEF as a required input into the IDP and MTREF process so that it directly informs capital budgeting decisions.
- Clearly link prioritised CEF projects to funded projects in the annual and medium term budget, indicating inclusions, exclusions and deferrals.
- Strengthen spatial referencing of the budget by aligning capital projects explicitly to MSDF priority areas, CEF functional areas and PDAs, not only wards or settlements.
- Ensure that CEF project rankings inform funding decisions, with deviations clearly justified.
- Demonstrate how long term CEF priorities are translated into the three-year budget and sequencing of projects.

Response: The recommendation is noted and will be addressed in the new SDF.

MTREF Assessment Response

Integrated Development & Spatial Planning

It is recommended that the Municipality:

Include the identification of incremental upgrading areas in the next MSDF rewrite. These areas should be mapped, and a clear distinction made between:

- in situ upgrading areas,
- areas where full relocation may be necessary.

The MTREF and capital budget should spatially reference informal settlement upgrading allocations to specific settlements such as Zwelihle, Masakhane, Beverley Hills and Kleinmond/Overhills, rather than relying only on broad grant lines. Without this, implementation alignment cannot be fully assessed

Response: The recommendation is noted and supported. The Municipality acknowledges the importance of spatially identifying and categorising incremental upgrading areas within the next review of the Municipal Spatial Development Framework (MSDF). Consideration will be given to mapping and distinguishing between areas suitable for in situ upgrading and those where relocation may be required due to environmental, infrastructure, land use, or risk-related constraints. Future budgeting and reporting processes will seek to improve the spatial referencing of upgrading allocations to the abovementioned specific settlements

MTREF Assessment Response

Integrated Development & Spatial Planning

It is recommended that the Municipality:

Formally translate the 2025 HMS into a municipal policy response, rather than leaving the evidence at a diagnostic stage. A clear next step would be to initiate either:

- a municipal Inclusionary Housing Policy where market conditions support private-sector leverage, and/or
- a broader Affordable Housing Policy focused on the underserved gap and lower-income segments.

Response: The recommendation is supported. The Municipality acknowledges the findings of the 2025 Housing Market Study (HMS) and agrees that the evidence base should be translated into a formal policy response to guide implementation and investment decisions. the Municipality will also investigate the formulation of a broader Affordable Housing Policy aimed at addressing the needs of the underserved gap market and lower-income households, in alignment with the Municipality's spatial transformation, integration, and inclusive growth objectives. These policy considerations will be aligned with the Integrated Development Plan (IDP), Municipal Spatial Development Framework (MSDF), and relevant national and provincial human settlements policy frameworks.

MTREF Assessment Response

Economic Sustainability

Prioritise funding for water loss reduction to protect revenue and service sustainability.

Seek out opportunities for provincial, national, and private-sector funding which could help expand infrastructure and social investment capacity.

Subject to available funding, and in line the Municipality's mandate, consider expansion of catalytic economic development spending such as investment in local economic enablers, alongside core service delivery to improve community incomes, which in turn strengthens households' ability to pay for municipal services.

Response:

- The Municipality budgeted R127,6m over the next 3 financial year for the replacement of water pipes.
- This will be implemented with SIDAFF funding (R110m) and the rest from external loans taken up by the Municipality.
- The priority target areas for pipe replacements are Kleinmond and Betty's Bay.

MTREF Assessment Response

Revenue & Expenditure

The Municipality tabled a funded budget for the entire 2026/27 MTREF period, with no immediate risk to its financial sustainability or going-concern position. However, the Municipality is encouraged to strengthen expenditure control to align with revenue growth and manage rising cost pressures

Correct tariff tool misalignment by aligning functional budget allocations to the approved budget

Enhance cost recovery in trading services, particularly water, waste and wastewater, to reduce reliance on cross-subsidisation and address structural deficits.

Response: The tariff tool is misaligned with the latest updates of the A Schedule version 7.1

Not do agree with 'aligning functional budget allocations' as all revenue and expenditure is aligned to functions.

Although the tariff tool reflects deficits for 3 of the 4 basic services, we in principle do not agree with the methodology of the allocations of overheads as provided in the tool. That methodology unnecessarily overburdens the services with overheads.

Our allocation of overheads methodology does indicate that all services are realizing a surplus and the overheads information is available in the data sting in the costing segment.

MTREF Assessment Response

Capital Budget & Infrastructure

Update and align historical capital expenditure in data strings with AFS and A-schedules to ensure trend analysis that enhances overall reliability of the capital program.

Response: We cannot at this stage submit updated data stings for previous years as those periods are locked on the financial system and at the NT upload portal.

We have put additional measures in place to retain capital spend information to populate data strings and the A & C Schedules capital information for the 2025/2026 financial year and financial years going forward.

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality OVERSTRAND

MTREF Assessment Response

Supply Chain Management & Asset Management

Some provisions in the policies still read as if they were designed for older preferential procurement frameworks which reference B-BBEE levels rather than specific goals model used in the 2022 Preferential Procurement Regulations. It is recommended that the municipality revises the policies to align cleanly with PPRs 2022, especially references to preference reporting, bid documentation, and evidence for "specific goals".

The PT recommends that the provisions regarding the allocation of preference points for historically disadvantaged individuals are rewritten for clarity (see par. 10 of the policy).

Response: Please refer to the draft 2026/27 Preferential Procurement Policy where amendments are proposed addressing the recommendations.

MTREF Assessment Response

Supply Chain Management & Asset Management

The 2020 exemption from regulation 29(2), applicable to the constitution of the Bid Adjudication Committee, is not explicitly operationalised in the policy. This exemption is relevant when senior management posts are vacant. However, the policy does not expressly say what happens if the municipality cannot meet this composition due to vacancies or acting arrangements. It is recommended that the municipality inserts a clause dealing with Gazette 43281 and how the municipality will document reliance on the exemption to regulations 4(3) and 29(2), if needed.

Response: PT to advise as the municipality has requested guidance from Treasury regarding this issue.

There are omissions in terms of the s.33 & s.116 processes relating to longer-term contracts and contract variations, because the policies mention these requirements but do not set out a full process for the steps and documents that must be produced prior to contract execution. The PT recommends that the municipality creates a specific SOP for s. 33 &/or s. 116 processes, to be housed in the SCM and Contract Management Policy, respectively.

Response: The municipality is not in favour of building SOPs into policies. Policies define the "What and "Why" whereas SOPs define the "How".

MTREF Assessment Response

Supply Chain Management & Asset Management

It is further recommended that the municipality strengthens the Contract Register to better manage cumulative amendments against the original contract value and scope; this will enable transparent responses to enquiries regarding contract variation.

Response: Recommendation noted for consideration.

Cost Containment & Consultant Reduction Strategy

The policy is aligned to the regulatory requirements. However, given the ongoing scrutiny of consultant-related expenditure in the local government sphere, the PT recommends that the municipality considers the following best practice aspects for incorporation into its policy:

- Identify areas of consultant dependency, and introduce progressive reduction targets to be monitored through periodic reporting;
- Enforce gap analysis, subject to CFO verification and auditable as part of SCM documentation;
- Ensure that skills transfer is given priority by defining mandatory requirements for skills transfer methods (training, mentoring, etc.) and evidencing skills transfer requirements before contract close-out and payment.

Response: The municipality relies on consulting engineers to provide specialist expertise in the execution of infrastructure projects. The municipality will never be able to reduce reliance on consulting engineers as it is uneconomical to house this specialist skills in house.

MTREF Assessment Response

Supply Chain Management & Asset Management

Delegations are aligned with MFMA SCM Regulation 5 and MFMA Circular 73; however, no delegations were provided for Asset Management. The municipality is kindly requested to comment on whether financial risks related to asset management are managed through delegations.

Response: Financial risks related to asset management are not managed through delegations therefor the recommendation is noted for consideration.

Integrate the two policies by (i) explicitly cross-referencing immovable asset procedures in the AMP, (ii) embedding IPP transactional triggers (disposals, leases, acquisitions, valuations) into the AMP's asset register, accounting, and GRAP compliance processes, (iii) aligning approval authorities, thresholds, and controls across both policies, and (iv) introducing a strategic asset management layer (SAMP) incorporating lifecycle planning, performance monitoring, risk management, and continual improvement in line with ISO 55 001 and IDMS to ensure end-to-end governance from planning through to accounting and disposal.

Response: Recommendation noted for consideration. PT to advise as the process to assist with developing a SAMP already kicked off but is not complete

2026 Local Government Elections: Readiness and Risks

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

2026 Local Government Elections: Readiness and Risks

- *The intention of this section is to provide the Municipality with an opportunity to share any plans and/or concerns regarding the 2026 Local Government Elections.*

- Pre-planning for the next ward committee elections will begin at the end of May 2026.
- Revised Ward Committee Rules to serve before Council in June 2026.
- The IEC's planning for the local government elections on 04 November 2026 is on track. Voter registration weekends in planned for June and September.

Top Municipal Priority Areas for Discussion

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

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. The Municipality is in the process of implementing the first project.

Electrification of informal areas continue in Hermanus (Marikana) 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.

Priority 3:

Economic:

Development of the informal economy (Infrastructure support programmes, development of economic spaces

Priority 4:

Social:

Inter-governmental facilitation programmes (health, education, GBV and focus on vulnerable groups)

Housing

Priority 5:

Transport:

Implementation of the Non-motorised Transport Master Plan

- Progress was made with the implementation of a NMT project in Mount Pleasant. The project was funded by the Department of Mobility (R1,1m) and the Municipality (R0,6m).
- Detail planning was done for the Hermanus CBD Civic Precinct. This project includes the redevelopment of the Hermanus Main Taxi Rank. This project is also a collaboration between the Department of Mobility and the Municipality
- Funding for implementation is required.

Capital Budget Discussion

We belong We care We serve

Municipaliteit • U-Masipala • Municipality
OVERSTRAND

Service Delivery Objectives & Challenges

- *The intention of this section is to provide the Municipality with an opportunity to present their capital budget priorities and plans to achieve capital budget spend*
- *Reflect on current capital budget service delivery objectives and challenges experienced in achieve targets in spending capital budget*

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,

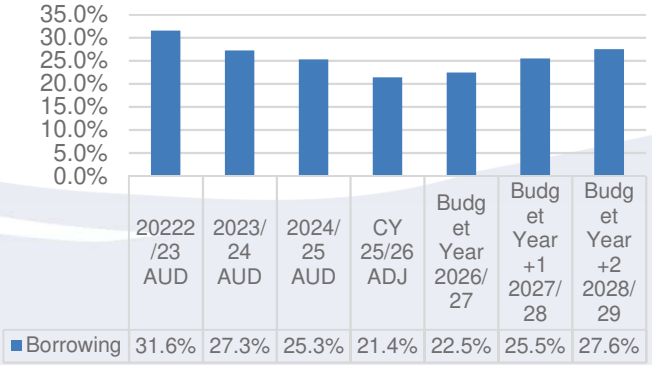
The funding mix results from the funding sources available, with a conservative approach to surplus funding available. Surplus funding is only recognised in the budget for the 1st year of the MTREF, after it has been secured in terms of the results of the audited financial statements for the preceding financial year, and as per the funding and reserves policy The surplus funding in the outer years' is based on the scenario analysis in the LTFP.

Borrowing is the largest contributor to capital funding over the 2026/2027 MTREF at 52.6%, followed by grant funding at 29.6%.

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 indicates a slight increase over the 2026/2027 MTREF, as previously recommended by further leveraging this funding source.

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



	20222/23 AUD	2023/24 AUD	2024/25 AUD	CY 25/26 ADJ	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing	31.6%	27.3%	25.3%	21.4%	22.5%	25.5%	27.6%

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality OVERSTRAND

Infrastructure Pipeline

The main focus of the Municipality's infrastructure pipeline is:

- Water: New water sources and the upgrading of water treatment plants
- Waste Water: Develop and upgrade water treatment plants, pump stations and bulk pipelines
- Electricity: Develop new HV substations in Hermanus and upgrading of MV and LV networks in all areas

The main risk is the lack of adequate funding to develop, upgrade, maintain and replacement of aging infrastructure

We belong We care We serve

Municipaliteit • U-Masipala • Municipality OVERSTRAND

Long-term Financial Planning

The LTFP is reviewed annually and considered during the compilation of the Draft Budget.

The LTFP does indicate available surplus funding in the outer and future years and is based on the funding scenarios of the LTFP.

The previous 2024/2025 LTFP update indicated additional scope for external borrowing, as indicated by the gearing ratio. Additional borrowing is provided in the 2026/2027 MTREF than previously planned.

Key Service Delivery & Fiscal Risks

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

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.

Key service delivery & fiscal risks

Risk Description	Risk Background
Electricity outages	Insufficient electricity supply from Eskom. Although the risk of loads shedding is substantially reduced, the frequency and duration of planned and unplanned power supply interruptions by Eskom are increasing.

Areas of Support

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

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.

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality OVERSTRAND

Conclusion

We belong We care We serve

Munisipaliteit • U-Masipala • Municipality
OVERSTRAND

ANNEXURE M

NT TARIFF TOOL SUMMARY

WC	Overberg	Overstrand	WC032

Tariff Assessments for the MTREF Period

	Assessment Status	Financial Year	Period	Item	Water	Waste Water	Electricity	Solid Waste	Total Surplus/Deficit	
Year 1	Cost Reflective	2026/27 Original Budget	Year1	Revenue Required by NT Tariff Tool	216 121 201	159 786 020	798 336 696	117 430 678	1 291 674 594	Year 1
				Revenue Budgeted	244 935 720	165 358 000	840 813 861	149 269 260	1 400 376 841	
				Shortfal/Excess	28 814 519	5 571 980	42 477 165	31 838 582	108 702 247	
		Assessment Outcome per Service			Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	
Year 2	Cost Reflective	2026/27 Indicative Budget 2027/28	Year2	Revenue Required by NT Tariff Tool	229 211 674	169 373 396	848 430 962	124 790 775	1 371 806 808	Year 2
				Revenue Budgeted	259 619 155	175 279 508	890 710 193	158 225 474	1 483 834 330	
				Surplus /Deficit	30 407 481	5 906 112	42 279 231	33 434 699	112 027 522	
		Assessment Outcome per Service			Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	
Year 3	Cost Reflective	2026/27 Indicative Budget 2028/29	Year3	Revenue Required by NT Tariff Tool	204 275 982	179 596 323	901 346 234	132 397 347	1 417 615 885	Year 3
				Revenue Budgeted	275 196 251	185 796 248	944 130 274	167 718 934	1 572 841 707	
				Surplus /Deficit	70 920 269	6 199 925	42 784 040	35 321 587	155 225 822	
		Assessment Outcome per Service			Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	Cost Reflective	